



*2012 { 2017
Budget*

*City of
Saratoga Springs, Utah*

June 2012



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EXECUTIVE SUMMARY – INTRODUCTION

CITY OF SARATOGA SPRINGS
1307 N. Commerce Drive, Suite 200
Saratoga Springs, Utah 84045
801-766-9793

MAYOR AND CITY COUNCIL AS OF JULY 1, 2012

Mayor Mia B. Love

Email: mlove@saratogaspringscity.com

Term: 01/2010 - 01/2014

Council Member Jim Miller

Email: jmiller@saratogaspringscity.com

Term: 01/2010 - 01/2014

Council Member Rebecca Call

Email: rcall@saratogaspringscity.com

Term: 01/2012 - 01/2016

Council Member Bud Poduska

Email: bpoduska@saratogaspringscity.com

Term: 01/2012 - 01/2016

Council Member Michael McOmber

Email: mmcomber@saratogaspringscity.com

Term: 01/2010 - 01/2014

Council Member Shellie Baertsch

Email: sbaertsch@saratogaspringscity.com

Term: 01/2012 - 01/2016

EXECUTIVE SUMMARY – INTRODUCTION

To the Mayor, City Council, and Residents of Saratoga Springs:

The City's FY 2012 adjusted budget and the FY 2013 tentative budget reflects a local and national economy beginning to recover after surviving the worst economic downturn since the great depression. The national economy appears to be improving from the housing and banking crisis that has gripped the county starting in 2008. Unemployment and the lowest consumer confidence in decades has destabilized the economy and left our nation reeling in the wake of historical financial change. Federal bailout money has been poured into the economy and appears to have stabilized state economies for a year, the Federal Reserve Board has adjusted markets, and the nation watches as the stock market seems to be stabilizing after a two years of volatility. When and how will our community emerge from this crisis?

I am hesitant to predict the long term national economic outlook or recovery given current trends and volatility. The tentative budget that is presented in this document assumes a flat and low rate of growth projected for next fiscal year and that the City will likely not begin to see revenues increasing until the middle of FY 2013. We anticipate rising fuel costs beginning and are looking at ways to mitigate this. Where revenue growth projections are made the City has assumed levels that are consistent with the most current trends and actual revenues that we are seeing. I can with confidence report that Saratoga Springs is in good shape and we hope for a bright future. With the annexation of nearly 3,000 acres of farmland into what will be the vibrant City Center we have great opportunities for growth.

The City finished Fiscal year 2010 with the General Fund Reserve at the 18 percent maximum level allowed under state law. In addition, the City has begun a series of updates to its Capital Facilities Plans and the preparation of 20 year comprehensive capital plan and Impact Fee studies. In conjunction with the capital and infrastructure planning the City is undertaking a substantial policy review and a recodification of the City Codes. Since the economic downturn the City has begun repositioning itself in anticipation of recovery and future development markets. I am hopeful of the future changes that are underway while remaining conservative in our fiscal and managerial practices.

In July of 2008, the City faced its toughest economic times. Through the budgeting process the City drastically reduced staffing levels and underwent a major financial correction. Since that time the City has focused on sustainable fiscal growth with an eye on ensuring that one time revenues are not used for ongoing expenses. This budget anticipates this trend to continue through conservative proposed financial plan contained in this document. The amended FY 2012 budget represents few adjustments that maintain flat budgeted expenditures for the current fiscal year. The proposed FY 2013 budget is a balanced conservative budget for the upcoming fiscal year. This is the second year that we have implemented a five year fiscal operating plan and the first year that we have begun implementing five year capital plants. This long range plan projects future funding and expenditure growth based on the trends and operational changes that are occurring. The long range plan tries to present an attainable operations plans through FY 2017. Plans understandably change over time but by anticipating future long term operating and capital needs on an annual basis we believe we can continue to weather the current crisis and plan for our communities future needs.

EXECUTIVE SUMMARY – INTRODUCTION

The budget assumptions used for preparing this budget may change if the national economy experiences a relapse or other financial crisis arise. The City will continue to offer high quality City services delivered to our customers in a cost-effective, timely manner. We are naturally going to experience operating expense increases due to inflationary pressures but staff remain committed to keeping customer service levels high despite inadequate funding. In this difficult economic environment, City staff has diligently looked for ways to operate the City more efficiently. Despite these difficult economic times it is anticipated that the proposed budget will allow City staff to carry out Council's goals and high levels of service within identified resources (i.e., without a property tax increase).

Pursuant to §10-6-109, Utah Code Annotated, the following budgets: FY 2012 Adjusted, FY 2013 and FY 2014 - 2017 Plan, have been prepared for The City of Saratoga Springs using budgetary practices and techniques recommended by the Governmental Accounting Standards Board (GASB) and the Governmental Finance Officers Association (GFOA). As required by State law, the proposed budget is balanced and represents a fiscally conservative budget to meet the current demands imposed by the national economy. The proposed budget presented herein has been compiled with goals and objectives outlined by City Council during Council Goal setting as guiding principles.

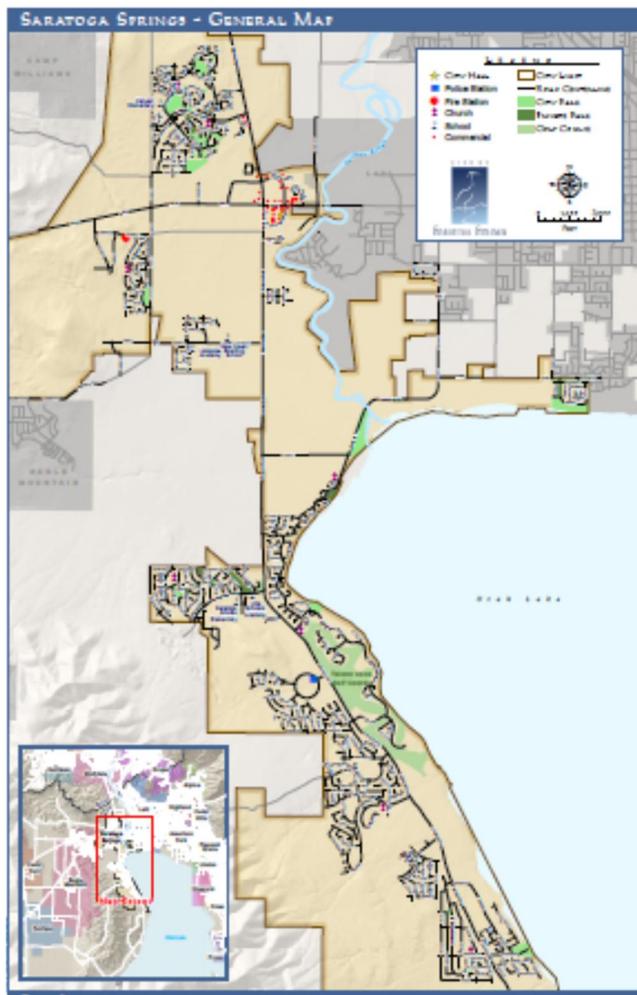
In preparing this budget, City staff began with base budget levels set as part of the FY 2012 Adopted Budget approved by Council in June of 2011. Any one time authorizations were removed from this base budget. Any additional changes were highlighted for the City Council's review. Proposed changes to these approved budget levels were developed based on direction from City Council and in consultation with department managers, City staff, and the Capital Improvement Project prioritization recommended to the City Council herein. Due to the limited fiscal constraints the City is operating under, the recommended budget items may meet the established criteria for approval or recommendation to the City Council but are being denied by the City Manager because of a lack of ongoing funding through the City's operating accounts.

I present the City Manager Recommended Budget for FY 2012 and FY 2013 - 2017 fiscal plans to the City Council, residents of Saratoga Springs, and other interested stakeholders for your review.

Sincerely,

Mark J. Christensen
City Manager
City of Saratoga Springs

EXECUTIVE SUMMARY – INTRODUCTION



The City of Saratoga Springs is an exciting pro-development community located on the northwest shores of Utah Lake in the center of Utah's Wasatch Front Metropolitan Area. The City, incorporated in December of 1997, boasts a high quality of life that includes beautiful lakeshore living, a quiet and rural atmosphere, great air quality, superb views and an excellent central location midway between the Provo/Orem and Salt Lake City metro areas. There is excellent access to I-15, via Pioneer Crossing, for both north and south travel, and access to the Bangerter Highway via Redwood Road for quick travel to Salt Lake International Airport (30-40 minutes by car) or other critical locations north of the City. Provo/Orem is located approximately 20-25 minutes by car via I-15.

The City's population of approximately 20,000 residents is a suburban population that works along the Wasatch Front but desires a quiet suburban area in which to live. The City is among the top ten highest growth cities in Utah, and as a region the northern Utah County area has also experienced rapid development and growth in recent years. Even in a down economy, the cities of

Saratoga Springs, Eagle Mountain and Lehi continue to issue many development approvals and permits. The physical infrastructure to continue rapid residential growth is in place and regular planning ensures that transportation expansions map to population growth rates. The estimated combined population of these cities is 91,730 residents, mostly located west of the I-15 corridor.

Land development in the City has taken the form of large "master planned" communities with progressive land-use and zoning practices which have resulted in quality and diverse housing styles. Since the incorporation of the City, several ordinances have been adopted and a land development code has been created that encourages planned developments, clustering of residential units, preservation of open space, creation of parks and trail systems, and the maximization of views along the Utah Lake shore.

Saratoga Springs is only partially developed and it is expected that the build-out population of the City will be over 100,000 residents. Only 25 percent of the land area within the City has been developed or is planned to be developed. There are still several large parcels that remain as well as numerous smaller tracts that will one day be developed. In its General Land Use Plan, the City has sites planned for low, medium and high density residential, neighborhood and regional parks,

EXECUTIVE SUMMARY – INTRODUCTION

schools, commercial and office uses and large research and development properties.

The City provides many public services including: water, sewer, police, garbage, and fire and emergency medical response. There is a fully functioning administrative office with staff providing city management, building permitting and inspections, engineering, development services, public works, utility billing, and records management. In addition to administrative functions the City has a growing recreation program that provides year round recreational programs and clinics. This document includes budgets of all funds and account groups responsible for these activities, organizations, and functions that are related to the City and are controlled by or dependent upon the City's governing body, the Mayor and City Council.

The Saratoga Springs Special Improvement District is chartered under Utah law as separate legal governmental entity. This document includes reports of these entities since the Mayor and City Council are the appointed board members for these agencies.

The City operates under a six member council with the Mayor as a non-voting member of the legislative body. The Council has by ordinance established a city-manager form of government. Under this organizational structure, the Mayor and a five member Council appoint a city manager to act as the chief executive officer who oversees the daily operations of the City. The Council establishes policy and direction by enacting local legislation and adopting budgets; the city manager is responsible for implementing the Council's policies and direction. The Mayor is elected for a term of 4 years, while the Council is elected for 4 years with staggered terms.

The Mayor appoints five members and two alternates of the Planning Commission with the advice and consent of the City Council. The Planning Commission is a volunteer position appointed to 4 year staggered terms. The Commission's primary responsibilities are to review and provide a recommendation on new development plans in accordance with the direction established by Council, zoning changes, and the general plan.

Mark J. Christensen ó City Manager
J. Spencer Kyle ó Assistant City Manager
Randy Booth ó Senior Accountant

Please visit the City online at www.saratogaspringscity.com

EXECUTIVE SUMMARY – INTRODUCTION

OVERVIEW

The purpose of this document is to present a budget document of the highest professional quality reflecting sound financial management practices in the following essential areas:

Serve as a Policy Document ó Clearly describing the City's short-term and long-term financial and non-financial goals and objectives.

Serve as a Financial Plan – Describe the fund environment including structure, balances, and major revenues and expenditures.

Serve as an Operations Guide – Describe the activities, services, and functions carried out by the organizational units.

Serve as a Communication Device – Provide a clear summary of significant budget issues and trends in resources, requirements, and policies.

The principal objective of this executive summary is to clearly describe the City's budget process and highlight significant changes to the budget. This will enable the Mayor and City Council to provide policy direction during the budget process. This objective will be accomplished by addressing the following tasks:

1. Overview of goals and outcomes of the Budget Summary
2. Provide a summary of the City's financial position
3. Outline the overall budget process & changes to the budget format
4. Provide a Budget Summary for Fiscal Year 2012 adjusted budget, 2013 tentative budget, and 2014 - 2017 financial plan
5. Discuss capital project prioritization and CIP funding issues
6. Provide an overview of the City Manager's Recommended Budget
7. Discuss the status of the various City projects
8. Highlight future issues
9. Discuss Citywide budget policy changes

This budget document should be read and considered with the City's Audited Financial Statements to provide an in depth understanding of the City's financial and economic condition including historical trend data.

CITY MISSION STATEMENT

The City of Saratoga Springs promotes and serves the community's general well being, health, and safety by preserving our natural beauty and enhancing the quality of life through long-term planning, providing a quality community experience, and sound fiscal responsibility.

Life's just better here!

EXECUTIVE SUMMARY – INTRODUCTION

CITY COUNCIL SHORT TERM GOALS AND PRIORITIES (12 – 18 Months)

First Priority

- City Center Annexation and Master Planning
- Fire Services Delivery: Discussion on UFA/Metro/ or no change.
- Establish Volunteer Library and study long term service delivery models.
- Present a Balanced Budget
- Complete Long Term: Capital, Fleet, and Operations Planning
- Formalize City Brand: logo and marketing materials
- Develop Pioneer Crossing Phase 2 plan.
- Facilitate Satellite University Campus Discussions
- Establish an All-Terrain Vehicle Ordinance
- Develop a Financial Crisis Plan for City
- Provide additional City Council Training. (ULCT)
- Begin Construction on Shay and Neptune Parks in FY 2012. Park completion in future phases.

Second Priority

- Develop and help facilitate a survey and/or conduct a vote for Library Services discussion.
- Begin the development of an Annexation Boundary Agreement with neighboring cities.

Third Priority

- Apply for additional Grants including energy efficiency and alternative energy technologies.
- Review and amend the City Animal Ordinance.

CITY COUNCIL LONG TERM GOALS (2 years to 20 years)

- Create a community that has diverse and sustainable resources. This should include a strong workforce, infrastructure planning and coordination, water system rights and delivery, consumer and sales tax base, be economically and environmentally sustainable.
- Create and support arts in the community including civic events, performing, and visual arts.
- Create a diverse community including cultural, housing opportunities, and age distribution.
- Provide a full range of quality of life facilities for citizens of all ages and backgrounds that include: full service library, diverse recreation programs and outdoor recreation opportunities.
 - Parks
 - Trails
 - Shoreline and/or a boardwalk trail
 - Trail heads for off-road vehicles
- Create a diverse educational base including all phases of childhood education and post high

EXECUTIVE SUMMARY – INTRODUCTION

school educational opportunities.

- Facilitate mass transit facilities and opportunities within the community.
- Develop long term plans for a sewer recycling and reuse center.
- Develop long term plans and opportunities to utilize geothermal, solar, wind, and renewable power sources.
- Apply for funding grants.
- Create a long term lakeshore business development plan.
- Facilitate a private or public cemetery within the City.

MAYOR AND COUNCIL GOALS

In January of each year, the Mayor and City Council meet to discuss their vision for the community and to establish “Short Term Goals” and action items as part of their long-term and short-term planning process. The goals and objectives identified above have been identified by the Mayor and Council as community priorities for FY 2012 ó 2013 and beyond that are tied to the City’s Mission and Organizational Philosophy, to act as leader in providing quality governmental services. The strategies or specific procedures to achieve the goals can be found in Operating and Capital Budgets incorporated in this budget.

BUDGET PROCESS

The budget process is a way to link Council’s goals to the day-to-day operations of the City. Through the budget process, the Council will adopt a budget and financial plan that will serve as a policy document for implementing the Council’s goals and objectives. The budget provides the staff and resources necessary to accomplish the goals and program service levels established by the City Council and a plan that establishes performance expectations for each department.

The budget process is an essential element of financial planning, management, control, and evaluation for the City. Additionally, the budget process offers a series of public hearings for customers of governmental services to give input on city sponsored programs and levels of services.

According to state statutes, the budget officer (City Manager) shall prepare and file a proposed budget with the City Council by the first scheduled Council meeting in May. The proposed budget must be available for public inspection during normal business hours after it has been filed with the City Council. The Council holds at least one public hearing on the proposed budget. Before June 22, the Council must adopt either a tentative budget if the certified tax rate is to be exceeded (tax increase) or a final budget and proposed tax rate (no tax increase). If there is a property tax increase, the Council holds an additional public hearing before adopting the budget by August 17. This year there is no property tax increased proposed as part of the City Managers recommended budget.

The City begins the budget process in January with the City Council identifying goals and objectives for the next year. Each department director is responsible for preparing budget requests for each program, under the assumption that basic services will be maintained at current levels and adequately funded. Council objectives are addressed either in the current level budget or as additional options for enhanced, increased, or decreased service levels proposed by the

EXECUTIVE SUMMARY – INTRODUCTION

departments. The City Manager reviews budget requests, including budget options, with each department director and develops a proposed budget balanced within the limits of the current available resources or with a proposed increase in fees and/or tax revenues. Between the first City Council meeting in May and the first meeting in June, the Council has the opportunity to review the proposed budget, consider public comment, and finally, adopt a balanced budget. The operating budget is adopted on an annual basis. Capital construction normally takes place over more than one fiscal year; therefore, capital budgets are adopted on a project length basis.

Budgetary Control: Budgetary control of each fund is maintained at the department level. Department directors play an active and important role in controlling the budget. The City Council may amend the budget by motion during the fiscal year; however, increases in overall fund budgets (governmental funds) require a public hearing. Enterprise fund budgets may be increased by the City Council without a public hearing. Expenditures may not exceed appropriations at the department level.

Considerations for Funding: Requests for increased funding or levels of service should be considered at one time rather than in isolation or on a piecemeal basis. This policy does not preclude budget adjustments pursuant to state laws, but encourages that budget decisions where possible, be part of the comprehensive process.

Departments are given specific instructions during the budget process that all budget requests must meet certain criteria prior to being considered by the City Council. Generally, the criteria is as follows: (1) budget requests are directly tied to the established Council goals, (2) the department can demonstrate through quantifiable means that there is an outstanding need, or (3) the request is offset by a new revenue source, or (4) the request is directly tied to an expense reduction in the department's existing operating budget. Consideration must be given that new requests might require a budget reduction in future budget cycles to offset the request. This stringent process assists the City in acting fiscally responsible and clearly communicates expectations for budget requests. In addition to the above-mentioned criteria, all requests should meet at least one of the following criteria:

1. Requests should be offset with equal or greater reductions within a department's budget.
2. New personnel requests must be discussed with the City Manager prior to submitting the request.
3. Requests that are offset with budget reductions in the same budget category. For example: a new personnel request should be offset with existing personnel funding, materials should offset materials, etc. Personnel requests with offsetting existing funds other than personnel are discouraged and will be subjected to a heightened review.
4. Requests that demonstrate an exceptional need that could not have been anticipated during the budget process.
5. Requests that are specific for a Council program or goal.
6. Requests that generate new revenues.
7. Federal, State, or local mandates.

EXECUTIVE SUMMARY – INTRODUCTION

BUDGET CALENDAR	
Preparation of Tentative Budget	
November - January	
Legislative body identifies community goals and objectives. Tentative capital improvement plan released.	
December	
Budget Calendar and instructions presented to departments. Department mid-year performance measures due. Pay plan benchmarking updated.	
January	
Department's submit budget options and tentative performance measures. Department's meet with City Manager and Finance Manager to discuss options and performance measures. Begin rate and fee analysis.	
February – March	
Compilation of Tentative Budget	
April	
Tentative Budget presented to Council. Staff presents introduction, executive summary, and budget policies.	
Council Presentation and Public Hearings	
May	
The Council holds public hearings on the proposed tentative budget. Staff presents operating and capital budgets and tentative rate and fee schedule. Council adopts tentative budget.	
Adopt Final Budget and Set Certified Tax Rate	
June	
The Council holds public hearings on the proposed tentative budget; Council adopts final budget, certified tax rate and fee schedule (adopted prior to June 22nd state deadline if no property tax increase)	
July - August	
The Council notices and holds Truth-in-Taxation Public Hearing (ad run twice in the two weeks preceding the hearing). Council adopts final budget and certified tax rate.	
Additional Budget Dates and Deadlines	
July 17 – Budget due to State Auditor’s Office (no property tax increase)	
August 30 - Budget published and available on-line	
September 17 - Budget due to State Auditor’s Office (property tax increase)	
September 17- Submit Budget Document to Government Finance Officers Association for their Budget Presentation Award	
September 30 – Final Budget Document and Citizens Budget made available	

Table 1-Budget Calendar

On or before the last day of the fiscal period in which a final budget has been adopted, budget amendments may become necessary to increase estimated revenues and appropriation budgets in certain funds. The Council, prior to approving budget amendments, must hold a public hearing to

EXECUTIVE SUMMARY – INTRODUCTION

solicit public input.

Budget Format: This is the second year the City has completed a multi-year budget and published a formal budget document in this format and scope. This year the City has introduced a five-year financial plan. The City's budget process is different in many ways when compared to the past. Some of the most notable changes in the budget process include moving from an annual budget to a multi-year budgeting process, the incorporation of a long term Capital Plan, and the implementation of performance measures. In FY 2012 staff worked with the Council to develop a multi-year pay-for-performance compensation philosophy. A multi-year budget process encourages a forward thinking approach to programs and services offered by offering a comprehensive financial outlook.

A multi-year budget is a process in which the City anticipates revenues and expenditures for two or more budgetary years. Each budget year beyond the required appropriations period is referred to as a multi-year financial plan which *does not* act as a formal spending document but rather serves as a plan that can be amended freely without legislative approval. The financial plan only becomes a formal spending document with approval by the legislative body at which time the plan becomes a budget.

Implementing a multi-year budget offers the City numerous advantages, including but not limited to:

- Improved financial management
- Improve long-term planning
- Ability to evaluate program and service delivery

A primary change internal to the organization is that departments have been instructed to anticipate budgetary needs for a 72-month period (the remaining 3 months of Fiscal Year 2012 and Fiscal Years 2013 ó 2017) While going from a one-year budget to a five-year budget is relatively new, the concept appears to be favorably accepted throughout our organization. The process requires an even greater deal of planning and preparation for upcoming years from each of the departments.

The first year of a five-year budget process is when the majority of the planning occurs. The second year typically will include minor adjustments and anticipated programmatic changes. The goal of this type of planning is to ensure the operational needs are meeting the long-term organization's direction. Each year the City will incorporate the current adjusted budget and a modified five-year plan.

The City Council approved a budget for the upcoming fiscal year and a fiscal plan for the next four years. The Budget Document is a tool to be used by management and staff to implement the direction established by council to carry out the needs and direction of the community. The document is divided into five major areas: (1) Executive Summary, (2) Operating Budgets, (3) Summaries, (4) Policies and Objectives, and (5) Performance Measurement Program.

- A. The Executive Summary highlights: the City's goals, objectives, and budget processes;

EXECUTIVE SUMMARY – INTRODUCTION

economic and demographic facts and projections; significant budget issues for fiscal year 2013; and revenue and expense trends.

- B. The Operating Budget reports in detail how the City's fiscal resources are used to deliver public services. Included with the operational budgets are the department's performance measures.
- C. The Budget Summaries focuses on government-wide revenues and expenditure summaries and individual fund summaries.
- D. The Policies and Objectives section establishes guidelines for achieving fiscal accountability and management, full disclosure, and acts as a planning tool to assist in the decision making process.
- E. The Performance Measurement Program is included in this document and outlines the program developed for the City and highlights its creation, philosophy and implementation.

This year's Executive Summary represents staff's recommendations to carry out the Mayor and Council's goals for the upcoming budget year. By adopting the Fiscal Year 2012-2013 budget, City Council is legally appropriating funds and authorizing expenditures in accordance with policies outlined in this document and in accordance with State law.

BUDGET AWARDS PROGRAM

It is the intent of the City Manager to formally present this budget document to The Government Finance Officers Association of the United States and Canada (GFOA) for the Distinguished Budget Presentation. The City hopefully will be successful in receiving this prestigious award. To receive this award, the City must publish the budget document that meets program criteria as a policy document, operations guide, financial plan, and communication device.

This award is significant for several reasons which include the City's adherence to good budget policies and positive planning efforts. The City receiving this award is an external measure of the proactive budgeting practices the City is employing.

The award is valid for a period of one year. We believe this budget conforms to program requirements and will be submitted to GFOA to determine its eligibility for this prestigious award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Saratoga Springs

Utah

For the Fiscal Year Beginning

June 1, 2011

Christopher P. Morill

President

Jeffrey R. Egan

Executive Director

EXECUTIVE SUMMARY – ECONOMIC OUTLOOK

FISCAL FIRST AID

The Government Finance Officers Association (GFOA) in 2010 released fiscal first aid techniques governments can implement when responding to financial distress. GFOA states that fiscal first aid techniques can be used as an immediate short-term aid to stop perpetuating financial distresses. While the development of permanent treatments may be necessary, in less severe cases of financial distress, fiscal first aid alone may be sufficient. The four categories of fiscal first aid are as follows:

Primary Treatments – are those that are recommended as the first line of defense and should be considered as a first option. In many cases, the go-to treatments not only provide immediate help but also improve the long-term prognosis.

Treatments to Use with Caution - may be called for if the go-to techniques are not sufficient. However, the side effects of these treatments could potentially worsen financial condition if used improperly.

Treatments to Use with Extreme Caution - might help the near term financial situation, but could ultimately work against financial sustainability. For example, a treatment might damage the government's reputation, thereby reducing the public's support local taxes

Treatments Not Advised - are ones that can get you in trouble.

The first step in implementing fiscal first aid is to diagnose the main causes of the problem. Accurate diagnosis is essential for selecting the right treatment and getting support for the treatment regimen. GFOA states that when diagnosing the problem, it is advisable to emphasize factors internal to the organization such as structure, culture, and communications. While external causes, such as a poor economy or state/federal mandates, may be at least partially to blame for fiscal distress, fixating on these largely uncontrollable items saps confidence that a good solution can be found.

The City has evaluated its own management practices against the four fiscal first aid treatments identified above. Table 2 compares the actions the City has employed in its current management practices against each treatment. As demonstrated in Table 2, the City has implemented strong fiscal management practices that offer proactive techniques utilized as a short and long-term aid to achieve the highest level of fiscal management. The City has implemented its "Recession/Net Revenue Shortfall Plan" (refer to the "Policies and Objectives" section) and is closely monitoring the potential budgetary impacts and strategies.

EXECUTIVE SUMMARY – ECONOMIC OUTLOOK

Fiscal First Aid Techniques			
Action	Primary Treatments	Action	
	Revenue		Recognize opportunities within crisis
	Audit revenue sources	X	Manage perceptions
	Improve billing and collections procedures	X	Be willing to spend money to save money
X	Explore fees for services	X	Network with peer agencies and individuals
X	Propose taxes with a strong nexus		Human Resources and Benefits
X	Conduct a tax lien sale	X	Evaluate overtime use
		X	Address health care costs & workers' compensation claims patterns
	Capital and Debt		Re-examine labor structures
X	Start comprehensive capital project planning	X	Assess organization structure
X	Restructure debt	X	Integrate human resources and financial systems
		X	Investigate risk management
	Management Practices		
X	Make managers manage		Financial Planning and Analysis
X	Enhance purchasing practices		Evaluate financial condition & get benchmark data
	Pursue inter-organizational cooperation	X	Inventory programs and ascertain their costs
X	Revisit control system		Audit certain recurring expenditures
X	Centralize financial management and human resources activities		Divest of loss-generating enterprises
	Develop cash flow reporting	X	Seek state, federal, and/or regional assistance
X	Establish a culture of frugality		Identify sources of liquidity
Treatments to Use with Caution			
	Revenue		Human Resources and Benefits
	Sell assets		Offer early retirement program
	Obtain better returns on idle cash	X	Increase part-time labor
		X	Institute hiring/wage freezes
		X	Reduce hours worked and pay
	Capital and Debt		Financial Planning and Analysis
X	Use short-term debt to pay for vehicles		Revisit interfund transfer policies
X	Defer and/or cancel capital projects	X	Use Fund Balance to Soften the Landing
	Use debt to fund pay-go capital projects		Management Practices
		X	Close facilities (or reduce hours of operation)
			Outsource
Treatments to Use with Extreme Caution			
	Revenue		Human Resources and Benefits
X	Levy a broad tax increase		Make across-the-board wage cuts
	Create special taxing districts		Defer compensation
	Capital and Debt		Management Practices
			Make across-the-board budget cuts
Treatments Not Advised			
	Revenue		Human Resources and Benefits
			Underfund accrued liabilities like pensions
	Capital and Debt		Management Practices
	Shift operational costs into capital budgets		Use accounting manipulations

Table 2 – Fiscal First Aid Techniques, comparing City practices to techniques

EXECUTIVE SUMMARY – ECONOMIC OUTLOOK

PROPERTY VALUATION AND TAX ASSESSMENTS

The Property Tax Act, Title 59, Chapter 2, Utah Code Annotated 1953, as amended, provides that all taxable property must be assessed and taxed at a uniform and equal rate on the basis of its "fair market value" by January 1 of each year. "Fair market value" is defined as "the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Commencing January 1, 1991, "fair market value" considers the current zoning laws for each property. Section 2 of Article XIII of the Utah Constitution provides that the Utah State Legislature may exempt from taxation up to 45 percent of the fair market value of primary residential property as shown in the table below.

History of Property Statutory Assessment					
	Year	Statutory Assessment Level (% of Market Value)	Real Property Intangible Exemption (Apply to Locally Assessed Only)	Primary Residential Exemption	Total Taxable Value as a Percentage of Market Value
Primary Residential	1961 - 1978	30%	0%	0%	30%
	1979 - 1980	25%	0%	0%	25%
	1981 - 1982	20%	20%	0%	16%
	1983	20%	0%	25%	15%
	1984 - 1985	20%	20%	25%	12%
	1986 - 1990	100%	20%	25%	60%
	1991	100%	5%	29.75%	66.74%
	1992 - 1993	100%	5%	29.50%	66.98%
	1994	100%	0%	32%	68%
1995 - Present	100%	0%	45%	55%	
Other Locally Assessed Real Property	1961 - 1978	30%	0%	N/A	30%
	1979 - 1980	25%	0%	N/A	25%
	1981 - 1982	20%	20%	N/A	16%
	1983	20%	0%	N/A	20%
	1984 - 1985	20%	20%	N/A	16%
	1986 - 1990	100%	20%	N/A	80%
	1991	100%	5%	N/A	95%
	1992 - 1993	100%	5%	N/A	95%
	1994 - Present	100%	0%	N/A	100%
Personal Property	1961 - 1978	30%	N/A	N/A	30%
	1979 - 1980	25%	N/A	N/A	25%
	1981 - 1985	20%	N/A	N/A	20%
	1986 - Present	100%	N/A	N/A	100%
Centrally Assessed Property	1961 - 1978	30%	N/A	N/A	30%
	1979 - 1980	25%	N/A	N/A	25%
	1981 - 1985	20%	N/A	N/A	20%
	1986 - Present	100%	N/A	N/A	100%

Table 3 - State of Utah property tax statutory assessment from 1961 to present.

During the 1995 legislative session, the exemption for primary residential property was increased from 32 percent to the constitutional maximum of 45 percent. The local effect of this action was to shift the burden of supporting education, public safety, and general government from primary

EXECUTIVE SUMMARY – ECONOMIC OUTLOOK

residents to other classes of property, principally commercial property and vacation or second homes. The Utah Supreme Court held this practice to be constitutional in subsequent tests.

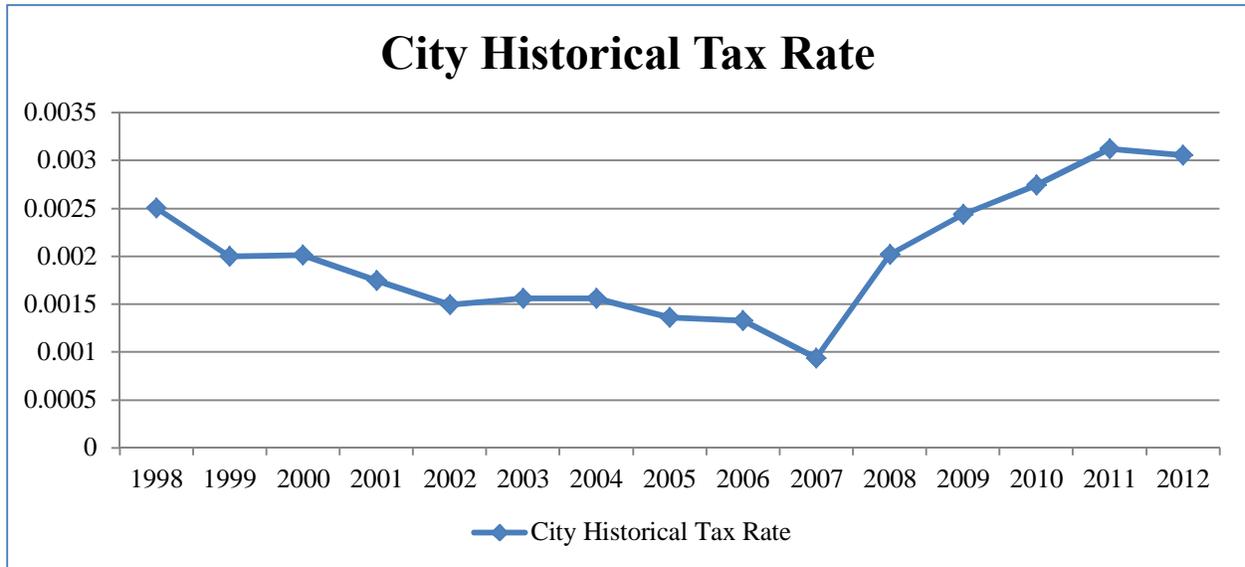


Figure 1 - illustrates the City Historical tax rate since 1998.

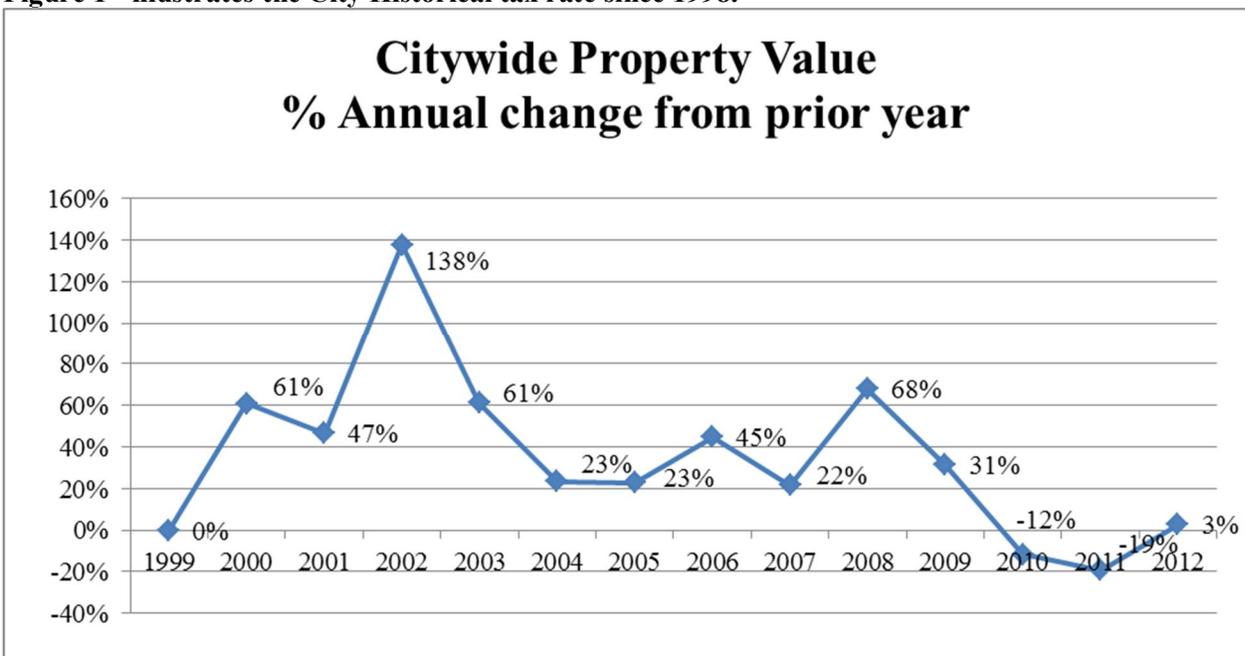


Figure 2 - illustrates the Citywide Property Value percent change for prior year since 1998.

Property Tax Levies and Collections: Utah County levies, collects, and distributes property taxes for the City of Saratoga Springs and all other taxing entities within the County. Utah law prescribes how taxes are levied and collected. Generally, the law provides as follows: the County Assessor determines property values as of January 1 of each year and is required to have the assessment roll completed by May 15. The County Auditor mails notice of valuations and tax changes by July 22.

EXECUTIVE SUMMARY – ECONOMIC OUTLOOK

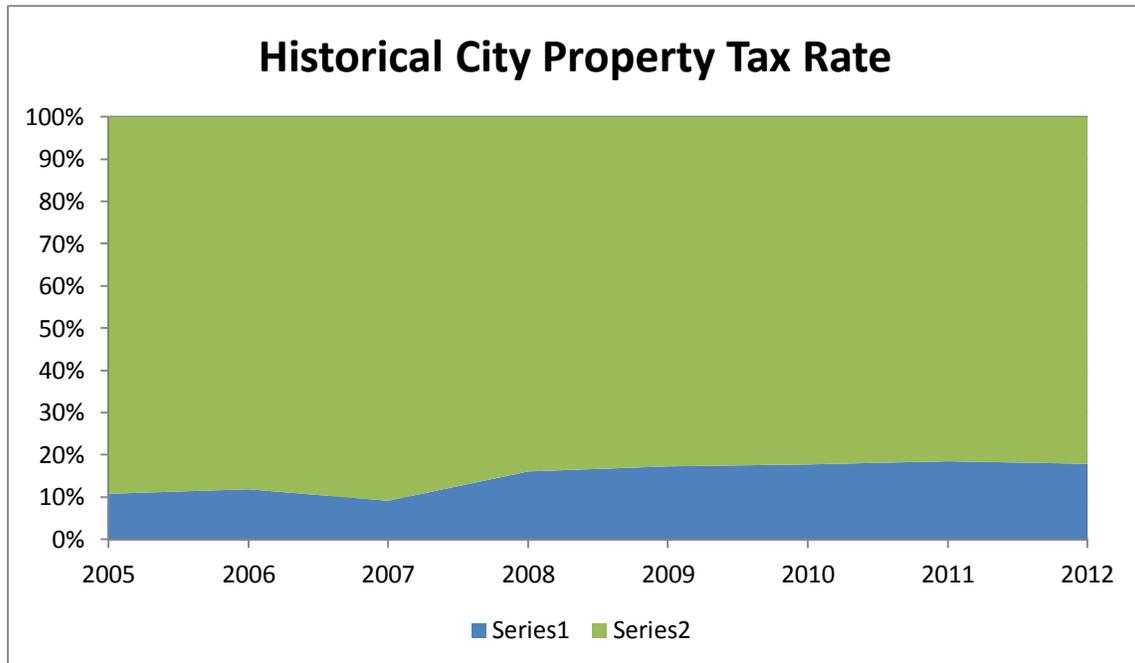


Figure 3 - illustrates each taxing entities share of the total levy for property taxes in 2012.

State statutes require that each year a certified tax rate be calculated. The certified tax rate is the rate which will provide the same amount of property tax revenue as was charged in the previous year, excluding the revenue generated by new growth. If a taxing entity determines that it needs greater revenues than what the certified tax rate will generate, State statutes require that the entity must go through a process referred to as Truth-in-Taxation. The Truth-in-Taxation process is a series of steps that include notification and advertisement of the proposed tax increase and holding a public hearing to receive public input before the final rate is adopted.

Tax notices are mailed November 1 and are due November 30. Delinquent taxes are subject to a penalty of 2 percent of the amount of such taxes due or a \$10 minimum penalty. The delinquent taxes and penalties are charged interest at the federal discount rate plus 6 percent from the first day of January until paid. If after four and one-half years (May of the fifth year) delinquent taxes have not been paid, the County advertises and sells the property at a tax sale.

The maximum rate of levy applicable to the City for general fund operations authorized by State law is 0.007000 per dollar of taxable value per taxable property within the City. The City may levy an unlimited tax levy to pay the principal of and interest on legally issued General Obligation Bonds.

EXECUTIVE SUMMARY – ECONOMIC OUTLOOK

Historical City Property Tax Rate	Year							
	2005	2006	2007	2008	2009	2010	2011	2012
City General Purpose	0.001358	0.001331	0.000933	0.002019	0.002436	0.002744	0.00312	0.003054
City (GO Bond Debt)	0	0	0	0	0	0	0	0
Total City Levy	0.001358	0.001331	0.000933	0.002019	0.002436	0.002744	0.00312	0.003054
Other Taxing Entities	0.009873	0.008502	0.008239	0.008448	0.009144	0.009935	0.010590	0.010900
Total Tax Rate for City	0.011231	0.009833	0.009172	0.010467	0.011580	0.012679	0.013710	0.013954
City rate as a % of Total	12%	14%	10%	19%	21%	22%	23%	22%

Table 4 - represents the City’s and other taxing entities’ historical tax rates since 2005.

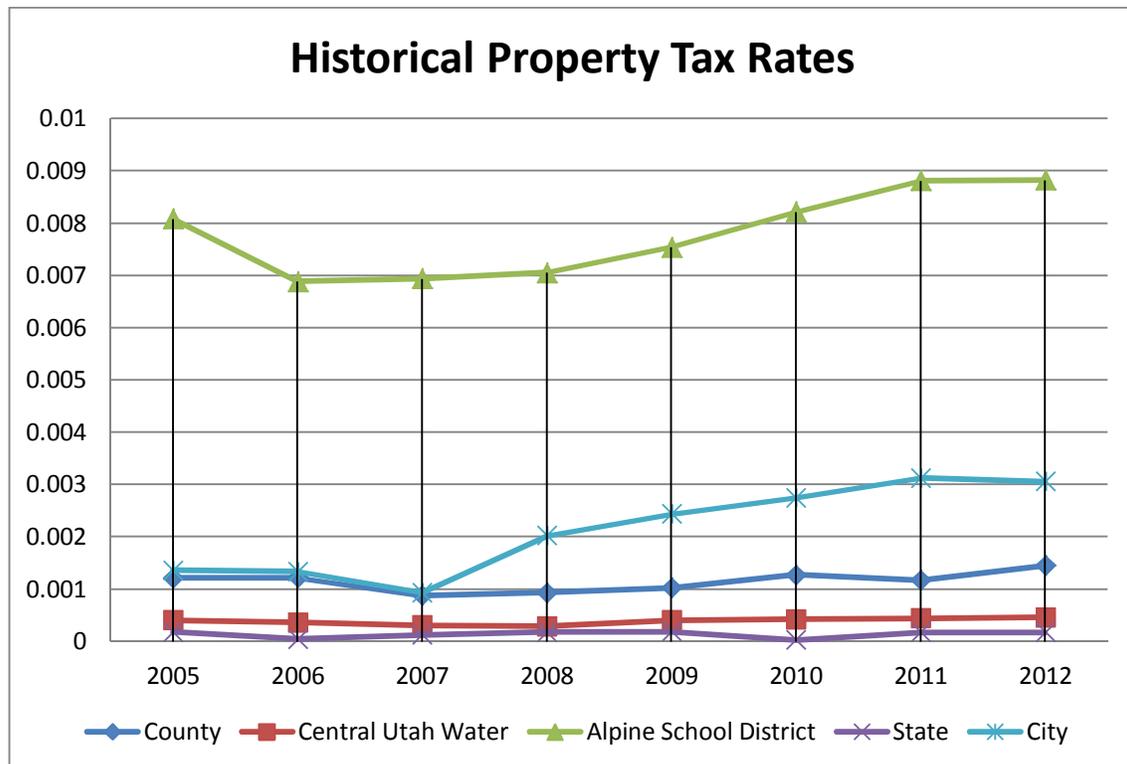


Figure 4 - illustrates each taxing entities tax rate for Saratoga Springs since 2005.

As depicted in Table 4, the City’s tax levy rate decreased from 0.001358 in 2005 to 0.000933 in 2007. In 2008 the City’s tax rate increased to 0.002019. Since that time the rate has increased as a result of declining assessed values City wide. It is interesting to note that the rate in 2010 (0.002744) is almost the same as the rate in 1998 (0.002503) when the City incorporated.

EXECUTIVE SUMMARY – ECONOMIC OUTLOOK

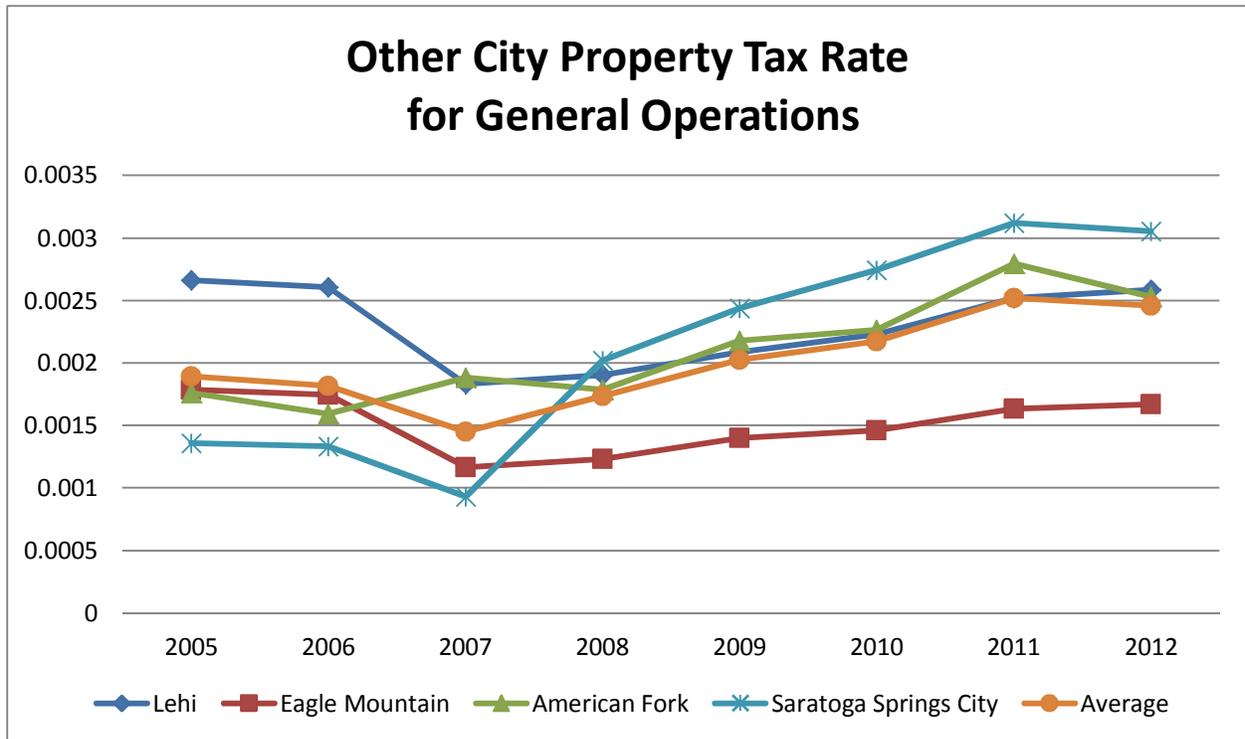
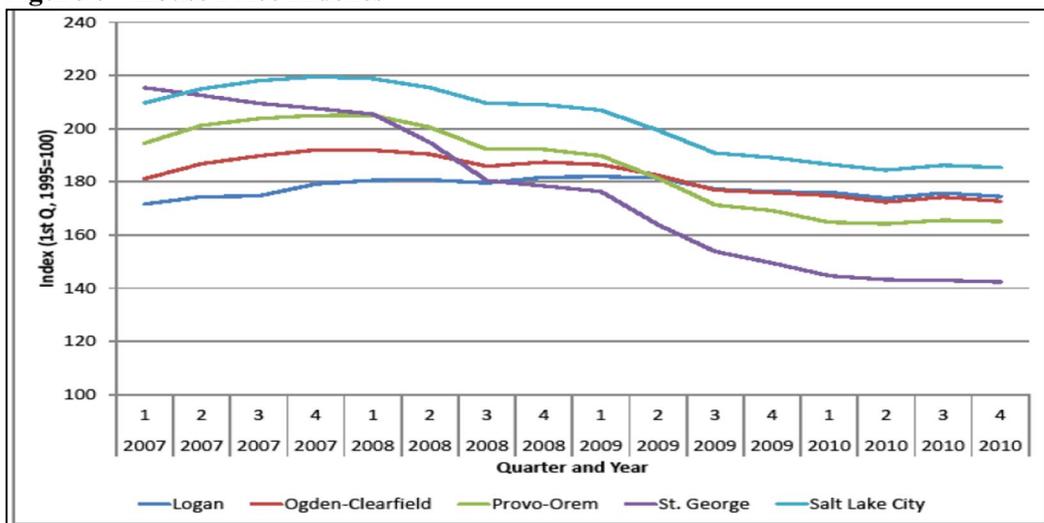


Figure 5 - illustrates each operating property tax rate compared to Saratoga Springs since 2005.

The City has a relatively high tax rate since 2008 compared to other communities in the surrounding areas. This is largely due to the City’s limited retail and commercial sector, large residential base with low to moderate taxable value, and a high area of tax exempt properties (Greenbelt Farm Properties). Since 2008, the City tax rate has been slightly higher than the neighboring communities but all of these rates have increased to offset the declining property values experienced nationwide.

Figure 6 - House Price Indexes



EXECUTIVE SUMMARY – ECONOMIC OUTLOOK

City of Saratoga Springs, Top 10 Taxpayers, **2010			
<u>Taxpayer</u>	<u>Rank</u>	<u>*Taxable Valuation</u>	<u>% of Total Value</u>
Wal-Mart	1	\$14,185,632	1.53%
Scott McLachlan	2	\$11,453,726	1.24%
Stations West	3	\$6,186,446	0.67%
Questar Gas	4	\$5,574,781	0.60%
Utah Pacific Holding	5	\$4,890,800	0.53%
Pacificorp	6	\$4,781,679	0.52%
Cougars Rock Investments	7	\$3,768,786	0.41%
Towne Storage	8	\$3,269,422	0.35%
S3 Properties (Walgreens)	9	\$2,786,771	0.30%
Wardley	10	\$2,743,000	0.30%
Principal Tax Payer Totals		\$59,641,043	
Total Property Valuation		\$ 925,040,605	
Top 10 as a % of Total		6%	
*Includes Real, Personal and Centrally Assessed			
** Calendar Year			

Table 5 (left) represents the City’s largest property tax payers. (Utah County 2010 Taxable Values)

As shown in Table 5, the City’s top ten taxpayers are relatively stable and diverse with the principal tax payers representing only 6 percent of the taxable property value.

EXECUTIVE SUMMARY – ECONOMIC OUTLOOK

DEMOGRAPHIC INFORMATION

The City has experienced high population growth since the 2000 Census. The City's population has grown from 1,003 in 2000 to 17,781 in 2010. Saratoga Springs grew approximately 1,673 percent during this ten year time span.

Census 2010 Demographic Profile Highlights

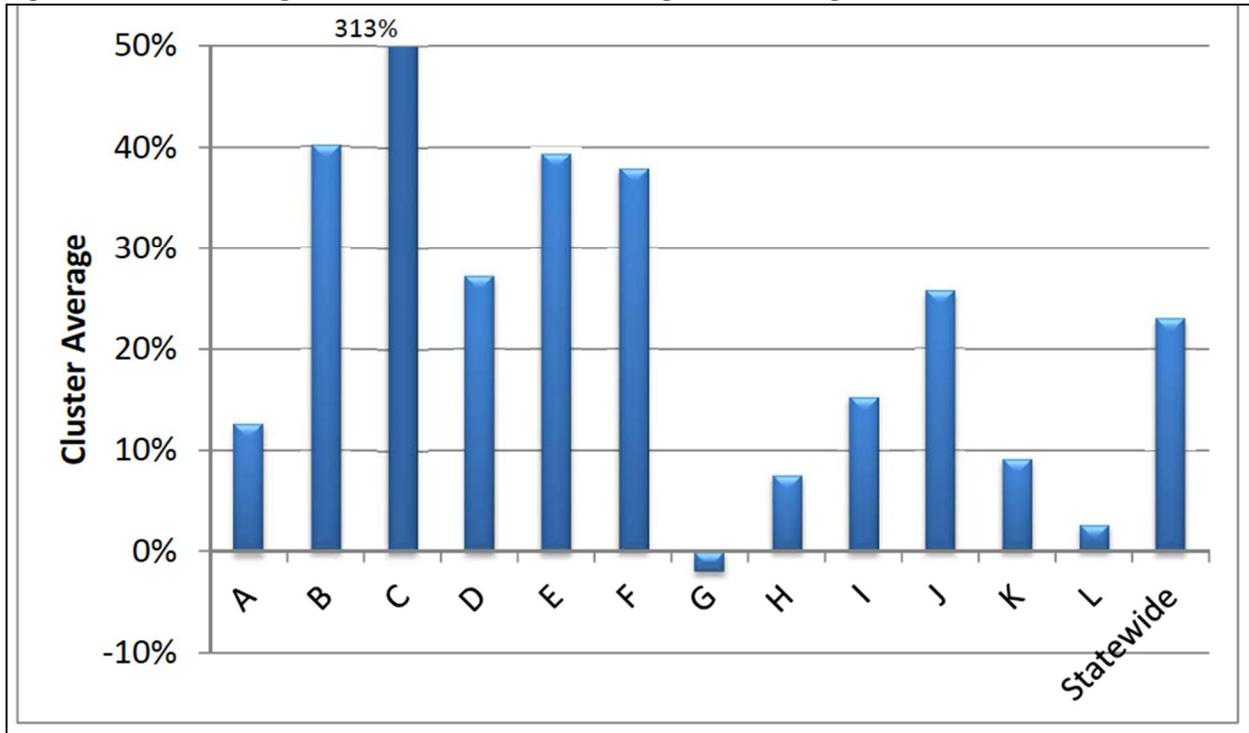
Subject	Total		18 years and over	
	Number	Percent	Number	Percent
POPULATION				
Total population	17,781	100.0	9,434	100.0
RACE				
One race	17,288	97.2	9,303	98.6
White	16,501	92.8	8,828	93.6
Black or African American	94	0.5	38	0.4
American Indian and Alaska Native	50	0.3	32	0.3
Asian	163	0.9	117	1.2
Native Hawaiian and Other Pacific Islander	140	0.8	70	0.7
Some Other Race	340	1.9	218	2.3
Two or More Races	493	2.8	131	1.4
HISPANIC OR LATINO AND RACE				
Hispanic or Latino (of any race)	1,026	5.8	541	5.7
Not Hispanic or Latino	16,755	94.2	8,893	94.3
One race	16,370	92.1	8,796	93.2
White	15,902	89.4	8,526	90.4
Black or African American	89	0.5	35	0.4
American Indian and Alaska Native	43	0.2	26	0.3
Asian	163	0.9	117	1.2
Native Hawaiian and Other Pacific Islander	140	0.8	70	0.7
Some Other Race	33	0.2	22	0.2
Two or More Races	385	2.2	97	1.0
HOUSING UNITS				
Total housing units	4,685	100.0		
OCCUPANCY STATUS				
Occupied housing units	4,387	93.6		
Vacant housing units	298	6.4		

Table 6 – Saratoga Springs Demographic Information from 2010 Census

EXECUTIVE SUMMARY – ECONOMIC OUTLOOK

The Utah Benchmarking Project has clustered Cities into similar groups. Saratoga Springs is in cluster group C for high growth Cities. As you can see in the figure below, cluster C has seen a 313% increase in population over the last 10 years. Saratoga Springs' growth has been 1,673% during the same time period.

Figure 7 - State Wide Population Growth in Benchmarking Cluster Groups



EXECUTIVE SUMMARY – BUDGET OVERVIEW

FISCAL YEAR 2013 BUDGET ISSUES

This section of the Budget outlines the basic premises associated with the budget and its major programs. It is an introduction to the basic assumptions underlying the tentative budget.

Service Level Changes

As the City's revenues see modest growth, the City has been careful about increasing service levels without a sustainable revenue stream. For this reason, most service levels have remained constant in this fiscal year. Some service level changes of note include:

- **Creation of Library.** The City opened its first library in 2011. A volunteer library was established and used seed money and donations to open a volunteer operated library. The majority of revenues associated with this library will come from donations from the community and the efforts of the library committee. This budget year includes funding for two part-time employees to help with book sorting and shelving.
- **In-house Professional Staff.** In the previous budget year funding was approved for an in-house Attorney and Engineer. It is believed that for the same cost the City will receive greater service due to having these positions in house.

Enterprise Utility Funds

As staff continues to evaluate the current and future status of the water, sewer, street light, garbage, and storm drain enterprise funds, the analysis continues to highlight concerns regarding the funds' ability to fund future operations, capital projects, equipment, and build reserves for unforeseen events while keeping rates as low as possible. It is anticipated that pay-as-you-go financing in connection with other short-term and long-term financing sources may be necessary to fund necessary capital improvements and equipment replacement. City staff has been diligent in seeking grant revenue to assist with cost of funding necessary capital improvements and equipment replacement. The City in 2013 will be implementing a full cost allocation strategy for the enterprise funds that will detail administrative costs not currently being charged to these funds.

See Capital Projects Summary and Fee Schedule located in the Supplemental section for details on capital projects anticipated in the next five years and the proposed user fee schedule.

In 2013 the City will implement a Fleet Management Plan developed to provide guidance in operating, maintaining, evaluating, financing, and replacement of City fleet. The budget plan anticipates that capital acquisitions for fleet and equipment replacement will be necessary.

Governmental Funds

Budgetary revenue projections have been difficult as economic assumptions, since FY 2012, have included a recessed economy and housing market, rising unemployment, low investment earnings, and low taxable sales. Budgetary assumptions moving forward anticipate nominal economic growth and taxable sales, stabilizing housing markets and unemployment, and low investment earnings. Stronger growth patterns are expected beginning in FY 2013-2014.

This year's budget process required staff to highly scrutinize their operating and capital budgets requests while trying to maintain the same high level of service for our customers. Maneuvering through these economic uncertainties is becoming increasingly difficult; future expenditure

EXECUTIVE SUMMARY – BUDGET OVERVIEW

reductions may require the reduction in levels of service.

Personnel costs, city-wide, rose significantly. The City's health insurance renewal came back with a 22% increase. City Management decided to go out to bid on health insurance and chose to change health insurance carriers resulting in a 10% over the previous year. The City conducted a salary analysis comparing employees' salaries against their counterparts in the group of benchmark cities. During their retreat, the City Council set a goal to pay employees at the 65th percentile over the next three years. In addition, the Council set aside 2% of salaries to be used for performance based incentives.

Levels of Service

It is the desire of the City to provide a high level of public services that require maintaining sufficient staff, quality equipment and advanced technology, and professional facilities, at the lowest cost to our customers. The 2013 budget provides for maintaining existing services and programs levels that are outlined in the operating budgets. The services and programs offered provide for focusing on the goals and objectives established by the Mayor and Council.

City Financial Summary

In May 2011 the City received its first ever bond rating (Sales Tax Revenue 2011 Series for Public Works and other City Facilities improvements.) from Standard and Poor's. The City received a rating of AA on its \$4,000,000 debt issuance and competitively sold these bonds. The City was able to receive a true interest cost (TIC) rate of 3.64 percent for this issuance in part because of the excellent bond rating the City received. The City was able to sell these bonds without a reserve fund.

Changes in Fund Balance

Table 7 reports current ending fund balances for fiscal years ending 2008-20012, and Table 8 depicts estimated fund beginning balances for governmental funds for fiscal years ended 2009-2013. Fund balances in the General Fund are expected to increase and remain at the 18 percent state limit. Capital and Enterprise funds rise and fall on an annual basis based on the size, scope, and timing of capital projects. This table represents cash and current liabilities and receivable and does not exactly match other tables in this report. Information given in this table is illustrative of the general balances and conditions of the various funds.

EXECUTIVE SUMMARY – BUDGET OVERVIEW

Ending Fund Balance Available for Appropriation					
	FY2012 (Projected)	FY2011	FY2010	FY2009	FY2008
General (10)	\$633,649	\$2,525,779	\$2,008,420	\$905,031	\$242,907
Street Lighting (22)	219,252	203,072	128,706	76,617	36,792
SSD Street Lighting (23)	51,422	47,199	35,220	24,167	21,349
Zone 2 SID (24)	2,655,663	2,816,663	2,845,822	-521,443	-131,433
Storm Drain Capital (31)	785,306	740,297	619,573	398,368	971,425
Parks Capital (32)	475,721	2,071,378	3,001,914	3,741,074	3,908,130
Roads Capital (33)	3,587,234	2,659,426	2,237,814	4,102,054	4,758,489
Public Safety (34)	146,198	-74,742	-270,898	1,093,882	901,752
General Capital Proj (35)	1,823,543	3,688,270	285,823	-	-
Water (51)	594,380	579,532	385,474	961,234	667,984
Sewer (52)	1,396,134	1,436,096	1,049,999	387,356	78,231
Wastewater Capital (53)	462,424	452,324	330,994	167,781	330,681
Storm Drain (54)	46,260	51,116	-2,651	-	-
Garbage (55)	253,770	212,956	100,071	70,019	27,142
Water Capital Proj (56)	908,853	1,352,928	1,049,249	1,178,697	1,447,678
Secondary Capital Proj (57)	269,958	249,505	97,834	1,329,878	1,152,059
Ending Fund Balance	\$14,309,767	\$19,011,799	\$13,903,364	\$13,914,715	\$14,413,186
This includes Cash, Current Liabilities, and Current Receivables					

Table 7 – Ending Fund Balance for Appropriation

Changes in Fund Balance Greater than 10%

Seven of the Cities funds had an ending fund balance that changed by more than 10 percent. The following is an explanation for these changes.

The General Fund (Fund 10) This funds balance decreased by greater than 10% due to transfers to other funds totaling \$2,348,311. These transfers were done to facilitate capital expenditures in other funds and maintain the fund balance at 18% in compliance with state code.

Parks Capital Projects (Fund 32) This fund's balance decreased greater than 10% due to completion of major park projects. Fund balance will be primarily used to pay for these projects.

Roads Capital Projects (Fund 33) This fund's balance increased greater than 10% due to the transfer from the General Fund in anticipation of road construction projects. Fund balance will be primarily used to pay for these projects.

Public Safety Capital Projects (Fund 34) This fund's balance increased greater than 10% due to a loan to this fund being paid off.

General Capital Projects (Fund 35) This funds balance decreased by greater than 10% due to the use of fund balance for construction projects.

EXECUTIVE SUMMARY – BUDGET OVERVIEW

Garbage Utility (Fund 55) This fund's balance increased by more than 10% This is due to an increase in revenue.

Water Impact (Fund) This fund decreased in fund balance because additional payment to LMMWC were budgeted in FY 2012.

Beginning Fund Balance Available for Appropriation Table 8					
	FY2013 (Projected)	FY2012	FY2011	FY2010	FY2009
General (10)	\$633,649	\$2,525,779	\$2,008,420	\$905,031	\$242,907
Street Lighting (22)	219,252	203,072	128,706	76,617	36,792
SSD Street Lighting (23)	51,422	47,199	35,220	24,167	21,349
Zone 2 SID (24)	2,655,663	2,816,663	2,845,822	-521,443	-131,433
Storm Drain Capital (31)	785,306	740,297	619,573	398,368	971,425
Parks Capital (32)	475,721	2,071,378	3,001,914	3,741,074	3,908,130
Roads Capital (33)	3,587,234	2,659,426	2,237,814	4,102,054	4,758,489
Public Safety (34)	146,198	-74,742	-270,898	1,093,882	901,752
General Capital Proj (35)	1,823,543	2,702,759	285,823	-	-
Water (51)	594,380	579,532	385,474	961,234	667,984
Sewer (52)	1,396,134	1,436,096	1,049,999	387,356	78,231
Wastewater Capital (53)	462,424	452,324	330,994	167,781	330,681
Storm Drain (54)	46,260	51,116	-2,651	-	-
Garbage (55)	253,770	212,956	100,071	70,019	27,142
Water Capital Proj (56)	908,853	1,352,928	1,049,249	1,178,697	1,447,678
Secondary Capital Proj (57)	269,958	249,505	97,834	1,329,878	1,152,059
Beginning Fund Balance	\$14,309,767	\$18,026,288	\$13,903,364	\$13,914,715	\$14,413,186

This includes Cash, Current Liabilities, and Current Receivables

Table 8 indicates the Starting Fund Balances for the Various City funds.

FUND STRUCTURE

State law requires that budgets be prepared for the following funds: general fund, special revenue funds, debt service funds, and capital improvement funds. All City funds are accounted for in accordance with Generally Accepted Accounting Principles (GAAP). Major funds are as follows:

General Fund: The General Fund is the principal fund of the City. The General Fund accounts for the normal recurring operating activities of the City (i.e. general government, public safety, streets and public works, parks and recreation). User fees, property, sales, and franchise taxes primarily fund these activities.

Accounting records and budgets for governmental fund types are accounted for using the modified accrual basis of accounting. That is, revenues are recognized when they become

EXECUTIVE SUMMARY – BUDGET OVERVIEW

measurable and available as net current assets. “Measurable” means the amount of the transaction can be determined and “available” means collective within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

Enterprise Funds: The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a business. Accounting records for proprietary fund types are maintained on an accrual basis. That is, their revenues are recognized when they are earned and their expenses are recognized when they are incurred. Budgets for all Enterprise Funds are prepared on a modified accrual basis. Depreciation is not budgeted for in the City’s enterprise funds.

- Water, Sewer, Garbage, and Storm Drain Enterprise Funds - Accounts for the operation of the City’s utilities, including the accumulation of monies for the repayment of water utility debt service.

Debt Service Fund: Accounts for the payment of the City’s 2011 Sales Tax Revenue Bond.

Tax Increment Fund: Accounts for operations and improvements within the TIF and the accumulation of money for the future repayment Tax Increment Financing Bonds. The principal source of revenue is property tax increment from properties located within the area and although the City does not currently have any TIF’s or EDA’s these may be utilized in the future for economic development within the City.

Special Improvement District Fund: Accounts for the operations and improvements within the SID and the accumulation of money for the repayment of the existing Special Assessment Bonds payable in annual installments. The principal source of revenue is levying a special tax on the properties located within the SID.

Capital Project Funds: Prepared accounting records and budgets for all capital project funds are maintained on a modified accrual basis. The capital project funds are used to account for the construction of major capital projects not included in the proprietary funds. The Capital Improvement Fund is used to account for capital projects of the City’s general government. The City has undertaken a capital facilities and impact fee analysis during 2012.

Functional Units by Fund Type		
<u>General Fund</u>	<u>Enterprise Funds</u>	<u>Special Improvement</u>
General Government	Water	Street Lighting
Public Safety	Sewer	
Highways & Public Improvements	Storm Drain	
Parks and Recreation	Garbage	
Economic Development		
Library		

Table 9 6 Functional Units by Fund Type

EXECUTIVE SUMMARY – REVENUES

FISCAL YEAR 2013 MAJOR REVENUES SUMMARY

Revenue Forecasting- The City has endorsed the recommended practices issued by the *National Advisory Council on State and Local Budgeting* addressing budgeting and financial planning, specifically the six revenue forecasting practices.

- Multi-year revenue/resource projections
- Maintaining an in-depth understanding of revenues/resources
- Assessing the effects of potential changes to revenue source rates and bases
- Periodically estimating the impact and potential foregone revenue/resources as a result of policies that exempt from payment, provide discounts and credits, or otherwise favor a particular category of taxpayers or service users
- Developing a process for achieving consensus on the forecast of revenues used to estimate available resources for a budget
- Preparing and maintaining a revenue manual that documents revenue sources and factors relevant to present and projected future levels of those revenues

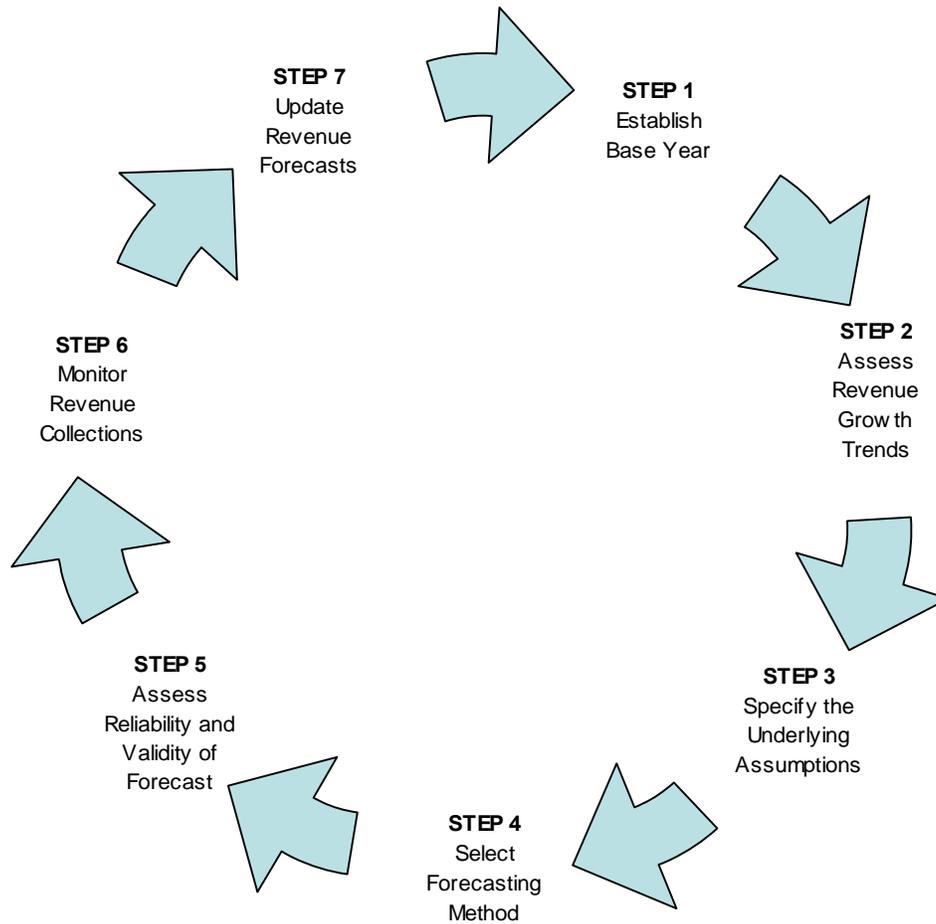
Forecasting Methodology- The City uses *qualitative* and *quantitative* approaches to forecasting revenues that include, but are not limited to:

- Trend Analysis
- Economic Reviews and Publications
- Departmental Surveys
- National, State, and Local Policy Changes
- Comparing Revenue Collections against Projections
- Consensus, Expert, and Judgmental Forecasting

Both forecasting methods include global, national, state, and local analysis that may impact revenues and financial planning.

EXECUTIVE SUMMARY – REVENUES

Figure 8 - Revenue Forecasting Process



Government-Wide: Revenues by Fund							
Fund	2011 Actual	2012 Adj Budget	2013 Plan	2014 Plan	2015 Plan	2016 Plan	2017 Plan
10 General Fund	9,627,287	9,688,925	10,587,172	10,859,795	11,270,222	11,721,093	12,194,056
22, 23 Street Lighting Funds	163,979	132,443	152,283	147,499	153,749	160,311	167,202
31 Storm Drain Capital Projects Fund	132,081	825,574	283,262	218,678	172,798	137,470	110,268
32 Parks Capital Projects Fund	764,780	567,273	532,891	400,000	400,000	400,000	400,000
33 Roads Capital Projects Fund	576,218	3,855,178	500,000	475,000	475,000	475,000	475,000
34 Public Safety Capital Projects Fund	197,200	416,740	250,000	200,000	160,000	128,000	102,400
35 Capital Projects Fund	5,633,619	3,127,195	721,233	344,133	344,133	344,133	344,133
40 Debt Service Fund	-	291,000	291,800	292,452	292,951	293,300	294,001
51 Water Utility Fund	2,525,923	(13,932,549)	1,992,663	2,169,550	2,290,897	2,418,383	2,552,312
52 Sewer Utility Fund	1,784,773	1,705,231	1,685,557	2,062,262	2,160,854	2,264,404	2,373,159
53 Wastewater Impact Fee Fund	465,790	275,200	538,809	255,973	255,973	255,973	255,973
54 Storm Drain Utility Fund	150,303	312,160	346,443	327,768	344,156	361,364	379,432
55 Garbage Utility Fund	750,668	807,500	850,900	893,445	938,117	985,023	1,034,274
56 Culinary Water Impact Fee Fund	1,239,453	1,386,306	1,410,665	846,327	688,828	578,579	501,405
57 Secondary Water Impact Fee Fund	230,471	159,193	317,767	183,717	133,717	108,717	96,217
Total Revenues by Fund	\$ 24,242,545	\$ 9,617,369	\$ 20,461,445	\$ 19,676,598	\$ 20,081,395	\$ 20,631,751	\$ 21,279,832

Table 10 Government-Wide Revenues by Fund

EXECUTIVE SUMMARY – REVENUES

Government-Wide: Revenues by Major Object							
Major Object	2011 Actual	2012 Adj Budget	2013 Plan	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Tax Revenue	5,240,233	5,327,000	5,813,030	6,075,222	6,351,266	6,641,980	6,948,233
% Change from Prior Year	9%	2%	9%	5%	5%	5%	5%
Licenses and Permits	321,572	290,900	441,000	462,087	484,210	507,420	531,772
% Change from Prior Year	7%	-10%	52%	5%	5%	5%	5%
Intergovernmental Revenue	933,554	924,428	965,700	780,940	790,966	821,957	854,485
% Change from Prior Year	-77%	-1%	4%	-19%	1%	4%	4%
Charges for Services	5,511,412	5,703,762	6,507,093	6,774,549	7,094,884	7,431,117	7,784,041
% Change from Prior Year	7%	3%	14%	4%	5%	5%	5%
Other Revenue	5,022,441	1,939,909	2,521,233	2,293,133	2,150,633	2,056,883	1,993,058
% Change from Prior Year	109%	-61%	30%	-9%	-6%	-4%	-3%
Contributions and Transfers	1,464,599	2,723,858	3,690,782	1,379,838	1,405,823	1,432,233	1,459,578
% Change from Prior Year	283%	86%	35%	-63%	2%	2%	2%
Total	\$ 18,493,814	\$ 16,909,857	\$ 19,938,839	\$ 17,765,768	\$ 18,277,783	\$ 18,891,591	\$ 19,571,168
% Change from Previous Year	8%	-9%	18%	-11%	3%	3%	4%

Table 11 Government-Wide Revenues by Major Object

Charges for Services, fees charged to users for goods or services, are expected to increase by 11% in 2013. The projected increase in charges for services revenue is attributed to an increase of development related revenue. The city has budgeted most development related revenue at 90% of the previous year's amount to allow for some room in case of a slowdown in construction. Between 2012 and 2016 charges for services are expected to increase at an average annual rate of 3-4 percent as the city expects some increase in construction, recreation programming fees, and ambulance fees. Charges for services represent 33 percent of general fund revenues for 2012.

Property Tax Revenues in 2013 are estimated at \$2,039,400 or 19 percent of City's general fund revenue. This estimate is close to the property tax collected in 2012 even though the city has observed some increase in developed property during the previous year. While new properties may have been developed, the State of Utah has changed the formula for the property tax calculations to more accurately account for delinquent property tax payments. This change in calculation will lower the City's collections. Property tax revenue pays for general governmental programs.

Government-Wide: Revenues by Major Object as a Percentage							
Major Object	2011 Actual	2012 Adj Budget	2013 Plan	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Tax Revenue	28%	32%	29%	34%	35%	35%	36%
Licenses and Permits	2%	2%	2%	3%	3%	3%	3%
Intergovernmental Revenue	5%	5%	5%	4%	4%	4%	4%
Charges for Services	30%	34%	33%	38%	39%	39%	40%
Other Revenue	27%	11%	13%	13%	12%	11%	10%
Contributions and Transfers	8%	16%	19%	8%	8%	8%	7%
Total	100%	100%	100%	100%	100%	100%	100%

Table 12: Government-Wide Revenues by Major Object as a Percentage of Total Revenues

Sales, Franchise, and Energy Tax receipts are estimated to reach \$3,047,000 or 29 percent of general fund revenue in 2013, up only 0.1 percent from the 2012 adjusted budget. Sales Tax receipts of \$2,163,000, Franchise Tax receipts of \$298,200, and Energy Tax receipts of \$854,280 are deposited into the General Fund to help pay for general government operations. Table 13 represents the **Sales and Use Tax** rates for the City in the Utah County locality as of January 1, 2012. The combined sales and use tax rates includes: state, local option, mass transit, mass transit fixed guideway, county airport, highway, public transit, and county option taxes. Other

EXECUTIVE SUMMARY – REVENUES

tax rates and fees in addition to the combined rate include: transient room taxes, tourism short-term leasing taxes, tourism restaurant tax, E911 emergency telephone fee, telecommunications fees, and the municipal energy tax.

Current Sales Tax Rates	
Tax	Rate
State Sales & Use Tax	4.70%
Local Sales & Use Tax	1.00%
Mass Transit Tax	0.25%
Mass Transit Fixed Guideway	0.30%
County Airport, Highway, Public Transit	0.25%
County Option Sales Tax	0.25%
Total Sales Tax	6.75%

Table 13 Sales Tax Rates for the City effective January 1, 2009

Sales tax rates remained unchanged at 6.00 percent from January 1, 2000, through April 1, 2007, when the rate decreased to 6.25 when the city opted to participate in with UTA and implement the Mass Transit Tax. Various other state tax rate changes were introduced in subsequent years. Sales tax rates for the City have remained constant since April 2009.

Historical Sales Tax Rates		
Effective	Rate (%)	% Change from Prior Period
January 1, 2000	6.00	-
April 1, 2007	6.25	4.17%
January 1, 2008	6.20	-0.80%
January 1, 2009	6.50	4.84%
April 1, 2009	6.75	3.85%

Table 14 Historical Sales Tax Rates for the City since January 1, 2000

The tax on food and ingredients is 3 percent statewide. This includes the state rate of 1.75 percent, local option rate of 1 percent, and county option rate of 0.25 percent. In general, for each dollar collected from the sales and use tax, 50 percent is paid to each county, city, and town on the basis of the percentage that the population bears to the total population of all counties, cities, and towns in the state. An additional 50 percent is paid to each county, city, and town on the basis of the location the point of sale. The City receives one half of 1 percent of the Local Sales and Use Tax.

Changes in Sales Tax Revenue Due to 2010 Census

As a result of the 2010 census, Saratoga Springs received a higher than projected population figure. This resulted in greater sales tax revenue due to the distribution formula. Not all cities were affected equally as many cities have seen reductions.

EXECUTIVE SUMMARY – REVENUES

Figure 9 - Changes in State Wide Sales Tax Distribution

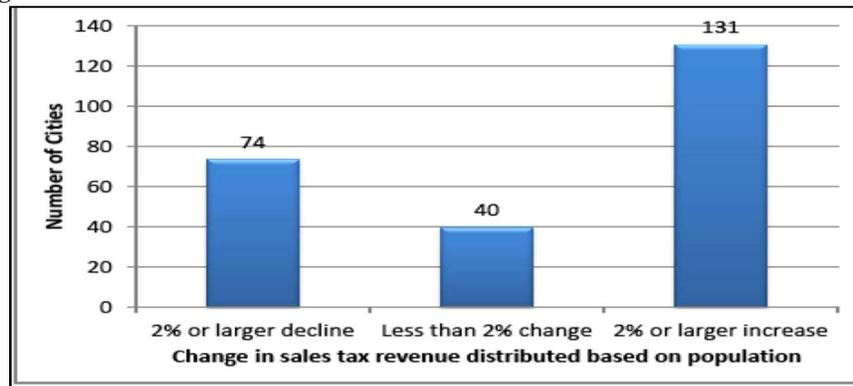


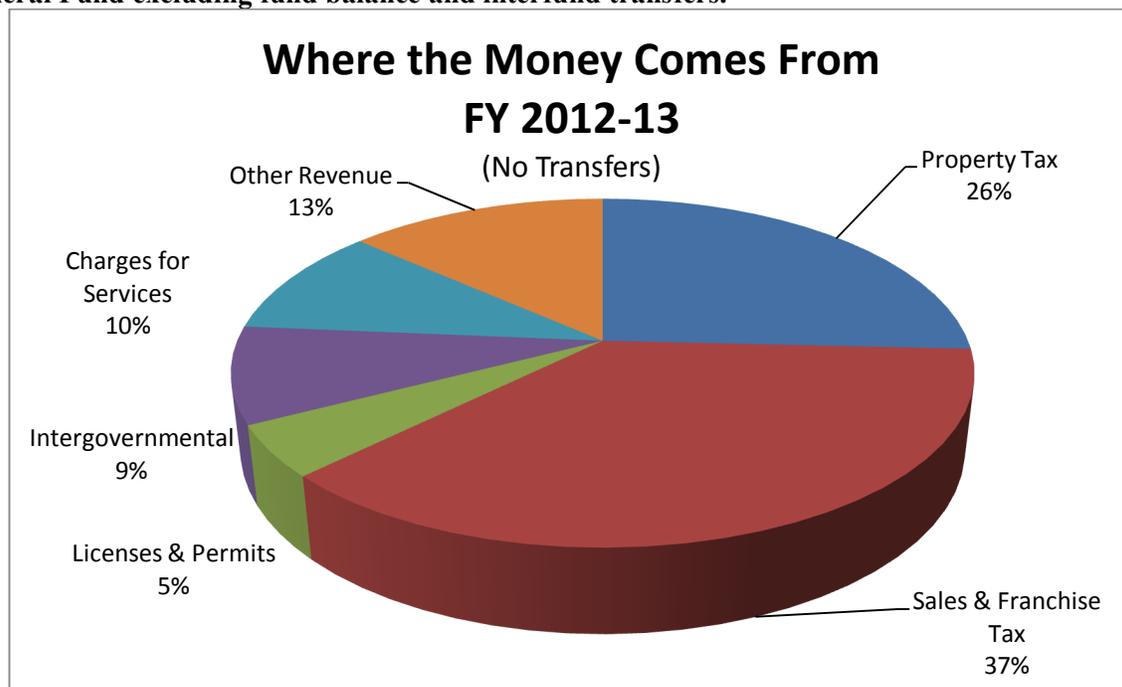
Table 15 - State Wide Largest Gains and Losses in Sales Tax Reallocation

Largest likely losses:	Largest likely gains:
Sandy (about \$650,000)	West Valley City (about \$380,000)
Provo (about \$460,000)	Salt Lake City (about \$340,000)
Orem (about \$450,000)	Herriman (about \$260,000)
South Jordan (about \$280,000)	Spanish Fork (about \$165,000)
American Fork (about \$150,000)	North Salt Lake (about \$160,000)
Cottonwood Heights (about \$120,000)	South Salt Lake (about \$145,000)
Bountiful (about \$115,000)	Syracuse (about \$140,000)
Pleasant Grove (about \$100,000)	Clearfield (about \$140,000)
Riverton (about \$100,000)	Saratoga Springs (about \$125,000)

Franchise Taxes receipts for cable services are collected at 3 percent of gross sales and telecommunications taxes are collected at 3.5 percent of gross sales. **Energy Taxes** for power and gas services are collected at 6 percent.

EXECUTIVE SUMMARY – REVENUES

Figure 10 “Where The Money Comes From FY 2012” identifies the major resources for the General Fund excluding fund balance and interfund transfers.



Intergovernmental Revenue receipts are estimated to reach \$832,809 or 9% percent of the City’s general fund revenue in 2013. Intergovernmental Revenue includes \$551,250 of Class -CØ Road Funds which are disbursed by the State as a means of providing assistance to municipalities for the improvement of roads and streets. The State legislature assigns a formula appropriating Class -CØ monies as follows: 50 percent based on population and 50 percent based on weighted road miles. Since 2009, the City has reported 81.31 miles of eligible paved road. Class -CØ road monies are collected in the General Fund and are restricted for road related improvements and maintenance. Intergovernmental revenue also includes \$250,607 of grant revenue. The majority of grant revenue is from a Staffing for Adequate Fire and Emergency Response (SAFER) grant that provides federal money for the hiring of full-time firefighters. This grant revenue will gradually reduce each year and end in three years.

Licenses and Permits receipts are estimated to reach \$441,000 or 5 percent of the City’s general fund revenue in 2013. Licenses and Permits are collected in accordance with the City’s fee schedule established by the local legislative body. Licenses and Permits include building permits, business licenses, and liquor licenses. Receipts in 2013 are expected to increase by 51 percent from 2012 due to additional commercial and residential development permits being issued, thereby affecting the number of building permit, planning fees, and impact fees collected.

Other Revenue receipts are estimated to reach \$2,521,233 or 30 percent of the City’s projected general fund revenues for FY 2013. Other revenue includes, but is not limited to, interest earned, late fees and penalties, law enforcement fines and citations, the Police contract with Bluffdale City, and other miscellaneous receipts.

EXECUTIVE SUMMARY - REQUIREMENTS

FISCAL YEAR 2012 MAJOR REQUIREMENTS SUMMARY

Departments are given specific instructions during the budget process that all budget requests must meet certain criteria prior to being considered by the City Council. Generally, the criteria is as follows: (1) budget requests must be directly tied to the established Council goals; (2) the department can demonstrate through quantifiable means that there is an outstanding need; or (3) the request is offset by a new revenue source; or (4) the request is directly tied to an expense reduction in the department's existing operating budget. See the "Budget Process" section on page 8 for more information.

Government-Wide: Requirements by Fund							
Fund	2011 Actual	2012 Adj Budget	2013 Plan	2014 Plan	2015 Plan	2016 Plan	2017 Plan
10 General Fund	9,109,928	11,581,055	10,587,172	10,136,555	10,503,635	10,949,349	11,338,306
22, 23 Street Lighting Funds	78,452	333,011	214,195	149,202	151,689	154,288	157,006
31 Storm Drain Capital Projects Fund	11,357	70,500	899,895	19,200	19,200	19,200	19,200
32 Parks Capital Projects Fund	1,695,317	2,162,930	1,008,612	-	-	-	-
33 Roads Capital Projects Fund	154,606	392,500	4,087,234	-	-	-	-
34 Public Safety Capital Projects Fund	1,044	195,800	84,198	-	-	-	-
35 Capital Projects Fund	2,231,172	3,127,195	2,544,776	371,968	371,968	371,968	371,968
40 Debt Service Fund	-	291,000	291,800	292,450	292,950	293,300	293,500
51 Water Utility Fund	1,646,555	1,911,596	2,017,009	1,979,171	2,041,661	2,107,268	2,176,168
52 Sewer Utility Fund	1,388,418	1,755,231	1,932,528	1,935,458	1,908,814	1,918,607	1,954,177
53 Wastewater Impact Fee Fund	78,715	265,100	689,385	5,973	5,973	5,973	5,973
54 Storm Drain Utility Fund	67,588	327,660	346,443	331,042	342,231	353,950	366,228
55 Garbage Utility Fund	632,648	807,500	850,900	756,269	771,966	788,034	804,482
56 Culinary Water Impact Fee Fund	166,241	1,830,381	1,474,845	401,346	401,962	401,264	401,282
57 Secondary Water Impact Fee Fund	36,812	159,193	741,353	36,807	34,727	32,563	30,317
Total Revenues by Fund	\$ 17,298,852	\$ 25,210,652	\$ 27,770,345	\$ 16,415,441	\$ 16,846,775	\$ 17,395,765	\$ 17,918,606

Table 16 Government-Wide Requirements by Fund

Government-Wide: Requirements by Major Object							
Major Object	2011 Actual	2012 Adj Budget	2013 Plan	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	6,159,115	6,913,874	7,468,446	7,938,929	8,297,855	8,700,862	9,066,295
% Change from Prior Year	27%	12%	8%	6%	5%	5%	4%
Materials, Supplies, and Services	5,875,847	10,663,833	10,828,417	8,795,288	8,894,417	9,104,467	9,307,606
% Change from Prior Year	7%	81%	2%	-19%	1%	2%	2%
Debt Service	1,452,342	706,083	824,843	823,438	823,938	824,288	824,488
% Change from Prior Year	301%	-51%	17%	0%	0%	0%	0%
Capital	4,700,015	13,502,005	11,842,298	835,294	833,830	830,969	828,740
% Change from Prior Year	-48%	187%	-12%	-93%	0%	0%	0%
Transfers	750,130	1,504,611	78,027	78,201	78,335	78,428	78,482
% Change from Prior Year	555%	101%	-95%	0%	0%	0%	0%
Ending Balance	10,783,627	12,406,630	11,487,067	10,714,761	11,242,044	11,883,739	12,453,709
% Change from Prior Year	31%	15%	-7%	-7%	5%	6%	5%
Total	\$ 29,721,075	\$ 45,697,036	\$ 42,529,098	\$ 29,185,911	\$ 30,170,418	\$ 31,422,753	\$ 32,559,320
% Change from Previous Year	6%	54%	-7%	-31%	3%	4%	4%

Table 17 Government-Wide Requirements by Major Object

EXECUTIVE SUMMARY - REQUIREMENTS

Government-Wide: Requirements by Major Object as a Percentage							
Major Object	2011 Actual	2012 Adj Budget	2013 Plan	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	21%	15%	18%	27%	28%	28%	28%
Materials, Supplies, and Services	20%	23%	25%	30%	29%	29%	29%
Debt Service	5%	2%	2%	3%	3%	3%	3%
Capital	16%	30%	28%	3%	3%	3%	3%
Transfers	3%	3%	0%	0%	0%	0%	0%
Ending Balance	36%	27%	27%	37%	37%	38%	38%
Total	100%	100%	100%	100%	100%	100%	100%

Table 18 Government-Wide Requirements by Major Object as a Percentage of Total

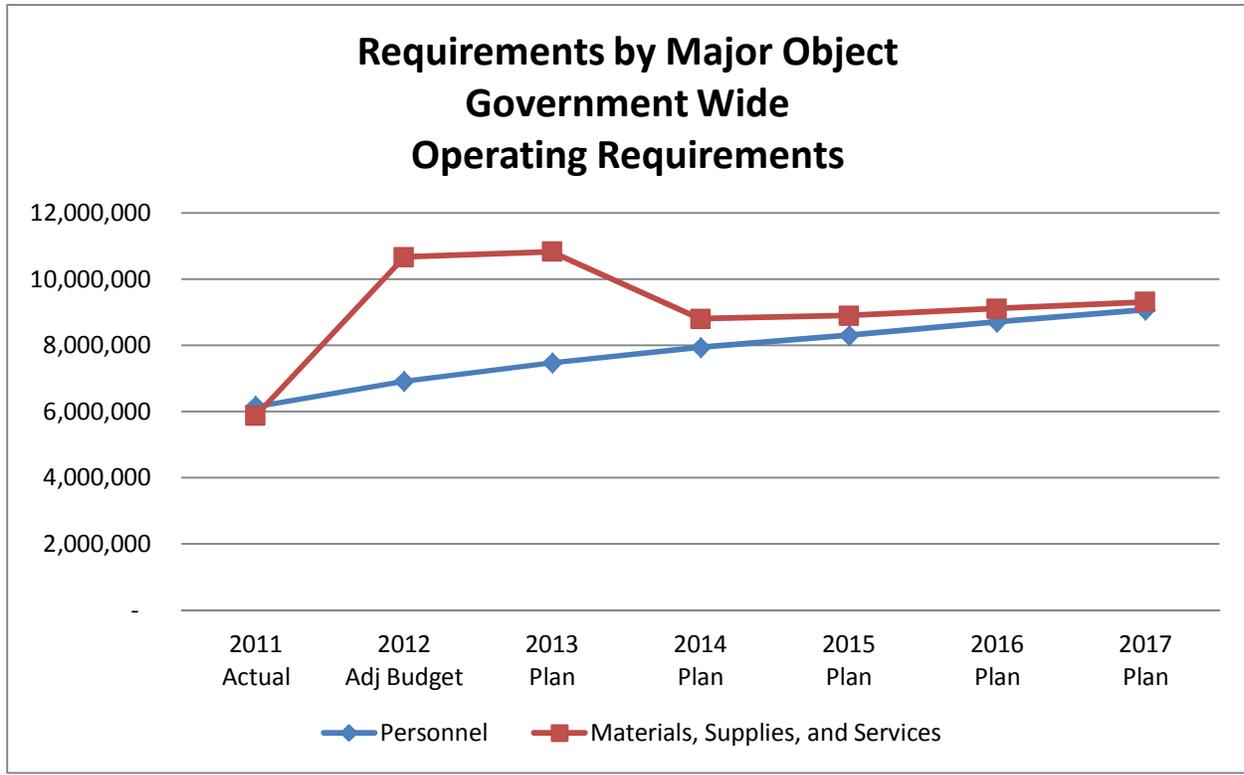


Figure 11 Government-Wide Operating Requirements by Major Object

Government-wide operating requirements include Personnel and Materials, Supplies, and Services. Operating requirements are expected to increase by 4 percent in 2013 and average 3 percent annual increases between 2014 and 2017. Excluding interfund transfers, operating requirements represent 43 percent of total requirements in the 2012 budget.

EXECUTIVE SUMMARY - REQUIREMENTS

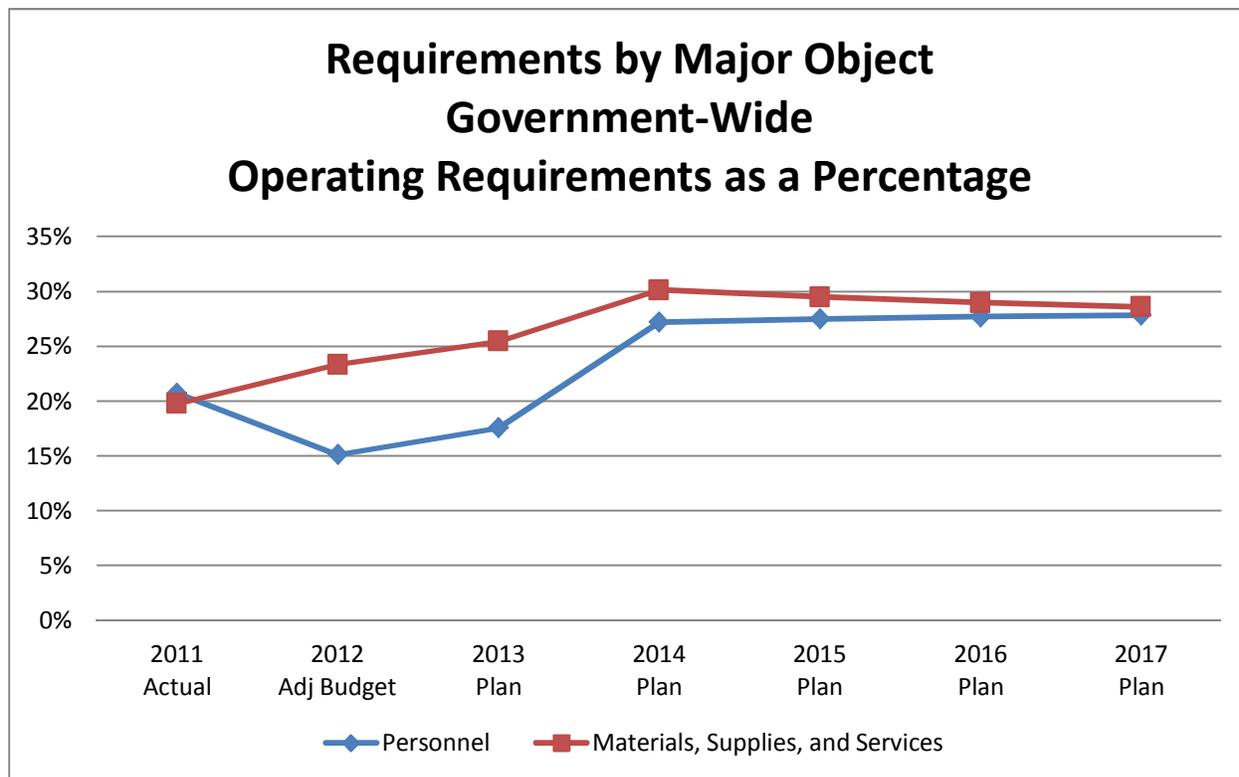


Figure 12 represents Personnel and Materials, Services, and Supplies as a percentage of Operating requirements for all funds combined.

Personnel requirements are projected to increase by 8 percent in 2013 and average 5 percent between 2014 and 2017. Personnel costs are expected to show the greatest increase in 2013 of approximately \$554,572 or a 8 percent increase from the prior year. Personnel costs increases are attributed to market adjustments, staffing levels, and employee benefits (i.e. retirement, health care, FICA, training). Salaries and wages are expected to remain flat until economic conditions improve. The significant increase in personnel expense for 2013 is attributed to increases in health insurance costs and increases in required retirement contributions. Total employee benefit costs are estimated to increase by 8 percent per years for the next four years as retirement and health insurance costs continue to rise.

Materials, Supplies, and Service (MSS) are projected to increase by 2 percent in 2013 then even off between 2014 and 2017. MSS are expected to experience the greatest change in 2013 decreasing by \$2,033,129 from 2012. Additional detailed information on MSS and personnel operating requirements can be found in the operating budgets.

EXECUTIVE SUMMARY - REQUIREMENTS

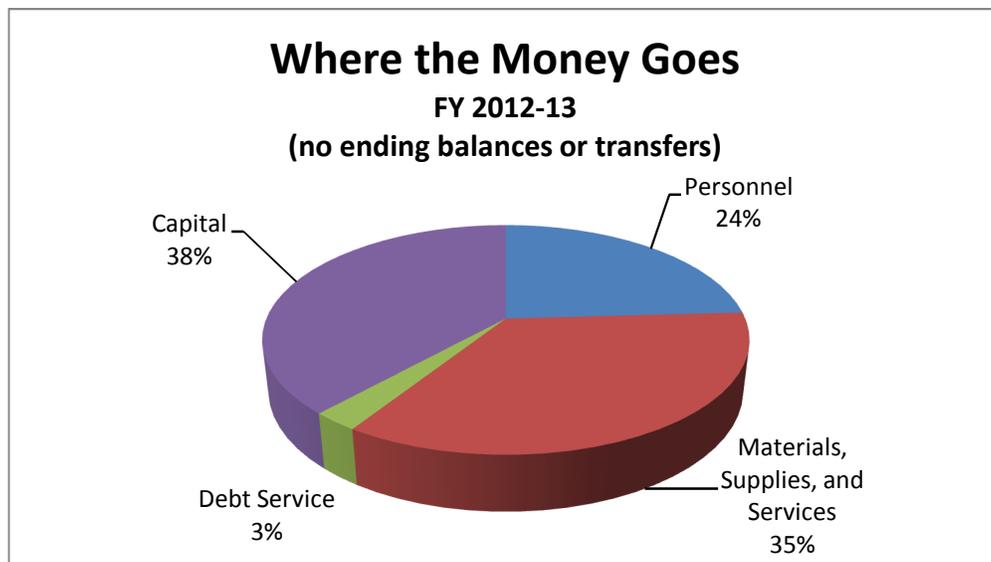


Figure 13 “Where The Money Goes FY 2012,” represents the four major city-wide requirements.

The largest major requirement for 2013 is department operations (personnel and materials, services, and supplies) representing 59 percent of total requirements. Capital requirements represent the second largest share at 38 percent of total requirements followed by debt service at 3 percent. It is a normal characteristic for departmental operations to be the largest requirement representing more than half of total requirements in municipalities.

PERSONNEL

Recruiting and retaining high quality employees is a primary goal of Human Resources as the City progresses and fills vacancies. There continues to be an increasingly competitive market for municipal employees. Unemployment rates in Utah have decreased from 7.5 percent (July 2010) to 6.0 percent (June 2012). Utah is still below the national average of 8.2 percent (June 2012).

Pay and Benefits: The quality of life in and surrounding the City assists in attracting qualified candidates. The City must maintain a competitive total compensation package in order to attract and retain a competent workforce. As part of the adopted budget, a two percent pay for performance program was approved.

Compensation: During the 2012 fiscal year the city performed a compensation plan analysis. Establishing a compensation plan that will attract and retain high quality employees while maintaining a fiscally responsible budget is challenging. Variables that may be considered in developing the City’s pay plan include the following: (1) salary and total compensation plans for similar positions among selected benchmark communities, (2) supply and demand of qualified candidates, (3) internal equity, (4) cost of living, and (5) available City resources.

The compensation plan benchmarked the City’s salaries against 20 other cities. These cities were chosen as benchmarks based upon the following factors: proximity to Saratoga Springs, high growth cities, and similar populations. The City Council set a goal for employees to be paid at the 65th percentile of their benchmarked position based upon performance.

EXECUTIVE SUMMARY - REQUIREMENTS

Benefits: The City provides a comprehensive and competitive benefits package which includes: health, dental, life, and disability insurance, pension, 401k, 457, Roth IRA, and Traditional IRA savings plans, and a variety of leave benefits including personal time off (PTO) and short-term medical leave.

Health, Dental, Vision, and Life Insurance: The City implements a cost sharing strategy with employees for health and dental premiums. Employees are responsible to pay for 10% of health and dental insurance premiums. The city has contracted with First West Benefits to broker the City's insurance policies. Health insurance is provided by PEHP. Dental insurance is provided by Humana. Vision insurance is provided by Eye Med and is fully funded through employee payroll deductions. Life insurance is provided by Guardian. Long Term Disability insurance is provided by Lincoln Insurance Company.

PEHP offers two different plans for employees to choose from. One plan is a traditional health insurance plan. It has a \$500 deductible and pays for 80 percent of the costs after the deductible is met. The second plan is a high deductible plan accompanied by a health savings account (HSA). The HSA has a deductible of \$1,500 for single coverage and \$3,000 for double and family coverage. The premiums are lower for the high deductible plan. The City contributes the savings into the employee's HSA. The two plans are cost neutral for the City.

As a way to save on unnecessary insurance costs, if an employee has comparable health insurance benefits through a spouse, they may opt out of health insurance coverage from the City. When an employee opts out of health insurance the City contributes \$250 per month into a 401(k) retirement account on their behalf. The contribution is significantly lower than the cost of health insurance.

Plan	Single	Double	Family	Total
Traditional	1%	7%	33%	42%
High Deductible/Health Savings	7%	6%	33%	46%
Opted Out	0%	0%	0%	12%

Table 19 Breakdown of City Employee Health Plan Participation

The City received a renewal with a 22% increase for health insurance. That increase was negotiated down to 15%; however, staff believed this was still too high. Health insurance was taken out to bid in 2012 and resulted in a 10% increase in premiums.

Retirement: The City offers pension retirement benefits through Utah Retirement Systems (URS). Three retirement programs are offered including the Public Employees' Noncontributory Plan, Public Safety Retirement Plan (sworn police personnel), and the Firefighter Retirement Plan. Employer paid retirement contributions are governed by Utah State law and are subject to change annually. Current rates can be found in the table below. In 2008 the City opted out of Social Security. In lieu of Social Security payroll taxes, the City contributes the 6.2 percent into a 401(k) plan for the employee.

EXECUTIVE SUMMARY - REQUIREMENTS

Plan	Rate (%)
Public Employees Noncontributory	16.04
Public Safety	32.2
Firefighters	18.79

Table 20 City Retirement Contribution Rates

Senate Bills 43 and 63 relating to retirement benefits were passed in the 2010 Legislative Session. Senate Bill 43 amends provisions related to a retiree who returns to work for a participating employer and restrictions on the maximum retirement allowance certain employees can accrue. Senate Bill 63 modifies the retirement benefits for new public employees and new public safety and firefighters employees.

Market Pay Analysis

Beginning in fiscal year 2012 and each year as part of the budget process, the City will complete a pay benchmarking study with the Wasatch Comp Group and a number of governmental entities to determine how the City's salary, wage, and benefit packages compare with other benchmark communities. A predetermined group of cities has been identified by the City Council as a "benchmark" group whereby each position is compared for market analysis to ensure that the City's compensation packages are comparable to that of other local communities. The City Manager will evaluate the compensation and benefits data with other benchmark communities and determine if any position changes or adjustments are necessary for the recommended pay plan for the next two years.

The personnel variance analysis chart shows that the total personnel cost growth rate has fluctuated greatly in the last five years. The largest variance occurred in 2008 when the Police Department was created and in 2009 when the City first experienced the economic slowdown and reduced its staffing levels in affected departments. Personnel costs are attributed to pay-for-performance, market position adjustments (if necessary), staffing levels, and employee benefits (i.e. retirement, health care, FICA, training). Salaries and wages are estimated to increase between 2014 and 2017 at an average rate of 3 percent annually. Benefits between 2013 and 2016 have been estimated to increase at an average rate of 8 percent annually.

Since 2007, full-time equivalents have increased by 79 percent. The greatest increase in FTEs occurred in 2008 when the city created the Police Department.

EXECUTIVE SUMMARY - REQUIREMENTS

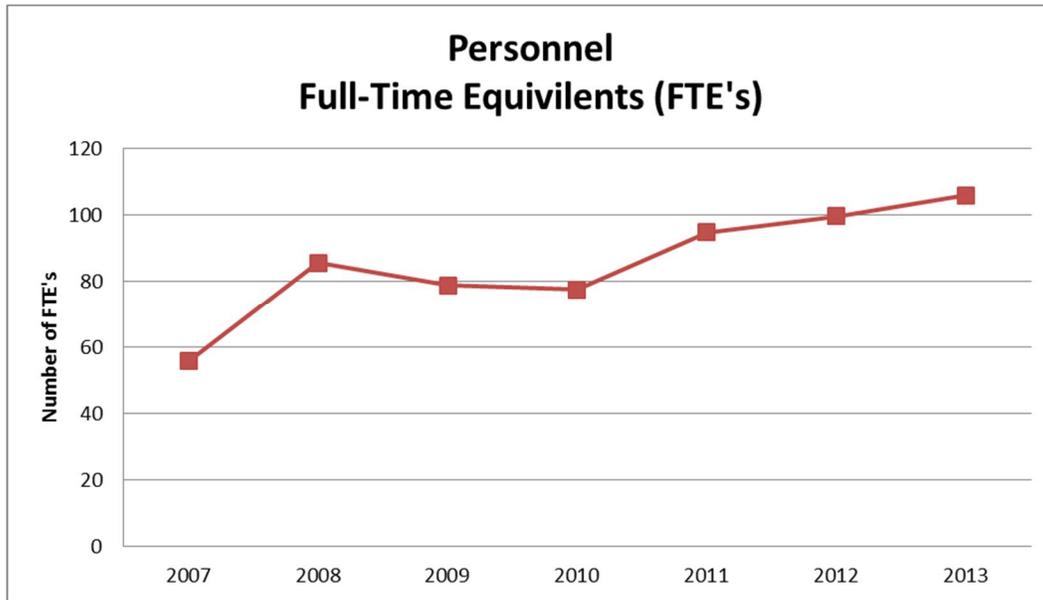


Figure 14 Personnel – Change in Full-Time Equivalents

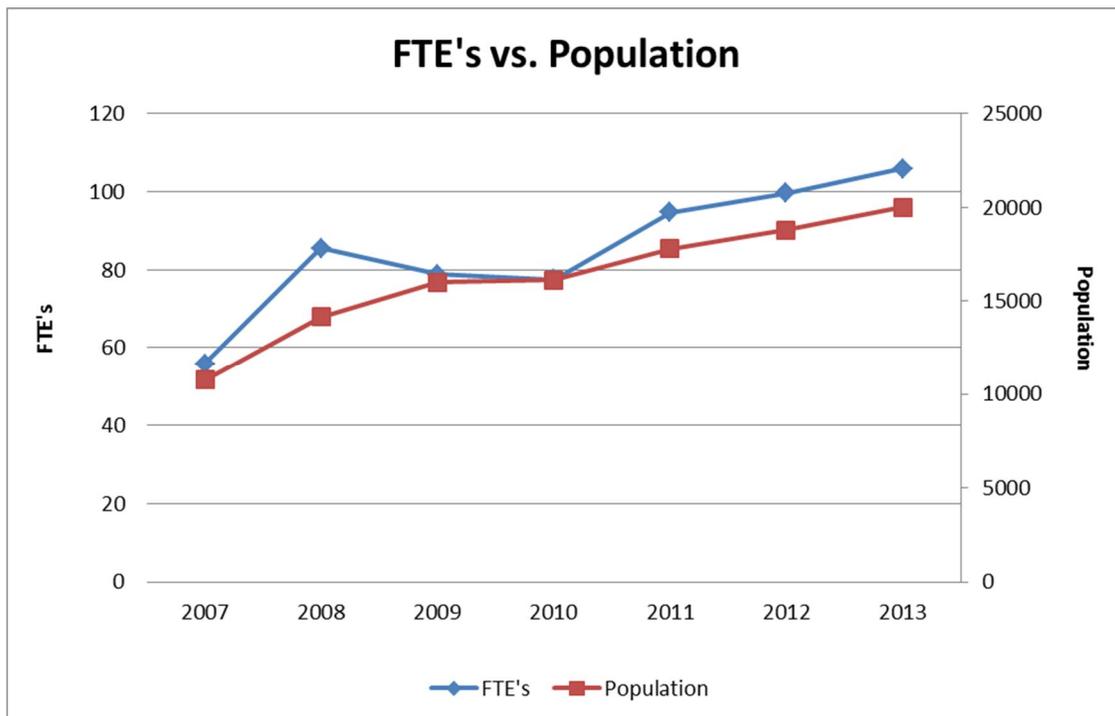


Figure 15 compares the number of employees to population.

EXECUTIVE SUMMARY - REQUIREMENTS

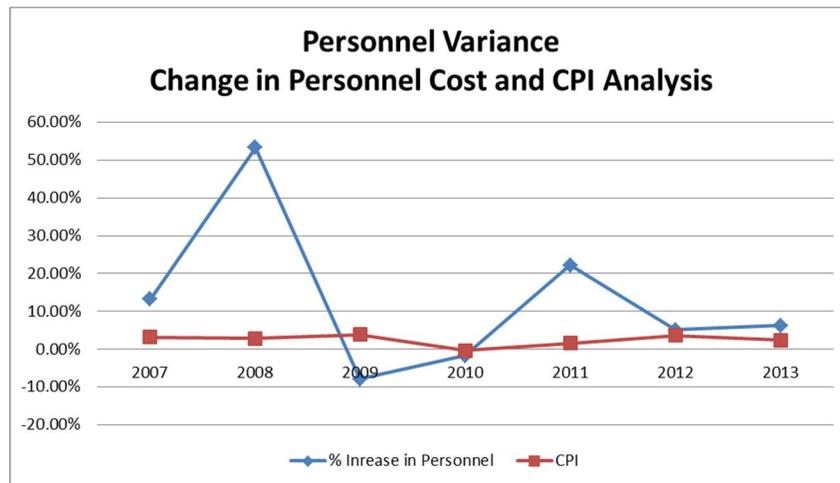


Figure 16 (compares Changes in Personnel Costs to the Change in the Consumer Price Index relative to growth patterns between 2006 and 2013).

Figure 16 indicates that historical average personnel growth rates are higher than the CPI in all years except 2009. This type of growth relative to the CPI is not inconsistent given that the City has been the fastest growing city in Utah over the past decade. The City has experienced rapid growth in population. This increase in population drives the increased need for services and their associated personnel costs.

Department	2007	2008	2009	2010	2011	2012	2013
Administration	7.75	10.75	7.5	8	7.5	8	8.5
Recreation Services	1	1	0.5	0.66	0.66	2.05	2.8
Building	8	8	5	4	4	4	4.5
Planning	4	5.5	3	2	2.5	2.5	2.5
Public Works	18	20.75	17.5	18	21	22	25.5
Engineering	5	7	5.5	3.5	6.5	6.5	6.5
Fire	11	11	14	13	16	16	16
Police		21.5	23.3	25.8	33.05	34.05	34.05
Court			2	2	3	3	3
Attorney	1		0.5	0.5	0.5	1.5	2.5
Total	55.75	85.5	78.8	77.46	94.71	99.6	105.85

Table 21 Full-Time Equivalents by Function

The staffing strategies presented in the Introduction and Policies and Objectives sections of this document describe how alternatives to additional staffing requests are explored and approved before new positions are recommended.

EXECUTIVE SUMMARY - REQUIREMENTS

CAPITAL AND DEBT SERVICE REQUIREMENTS

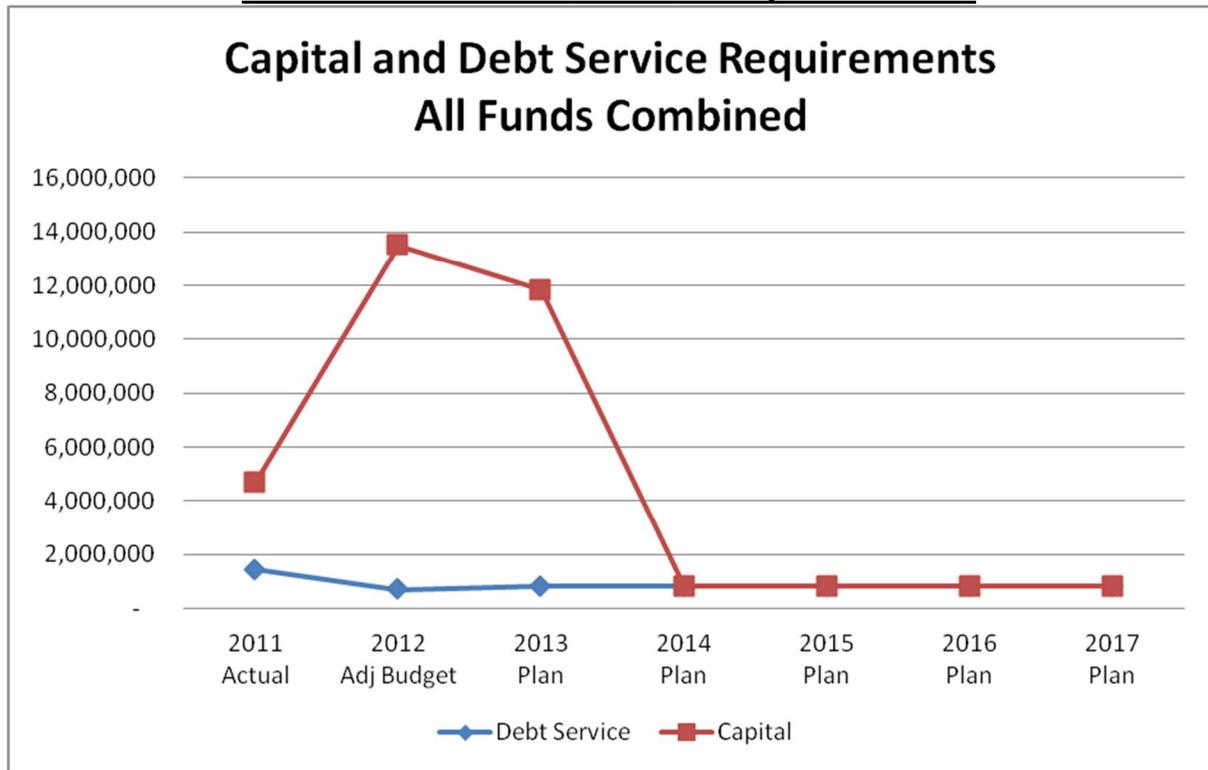


Figure 17 (left) represents capital and debt service requirements for all funds combined for fiscal years 2011 actual, 2012 adjusted budget, 2013 - 2017 budget plan.

Capital requirements are proposed to decrease from \$13,502,005 in 2012 to \$11,842,298 in 2013, a decrease of 12 percent. The City is currently undertaking a revision of its master plans, capital facilities plans, and impact fee studies. For this reason, capital improvements are only partially budgeted beyond the 2013 year. As soon as the updated capital facilities plans are approved they will be included in the budget document.

EXECUTIVE SUMMARY - REQUIREMENTS

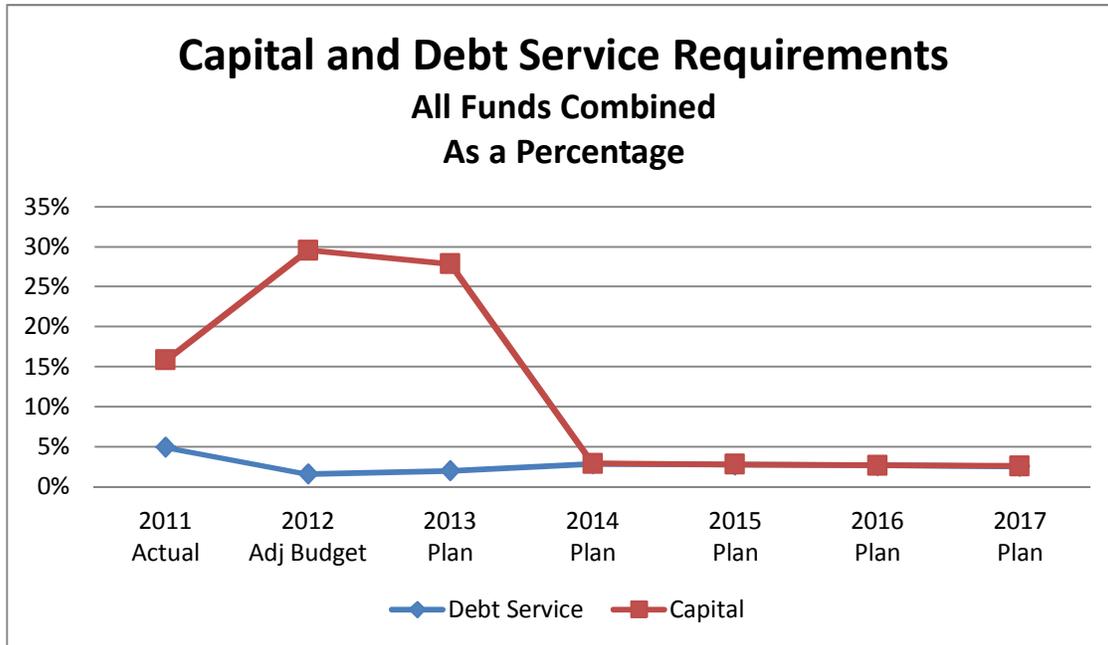


Figure 18 Capital and Debt Service Requirements for All Funds as a Percentage of Total Requirements

In 2013, the funds with the greatest capital requirements are the capital projects fund (\$2,544,776), road capital projects fund (\$4,087,234), and utility funds (\$4,172,757). The major capital projects budgeted for 2013 include the construction of a new well, pond and water lines for the irrigation system and road maintenance capital projects.

EXECUTIVE SUMMARY - REQUIREMENTS

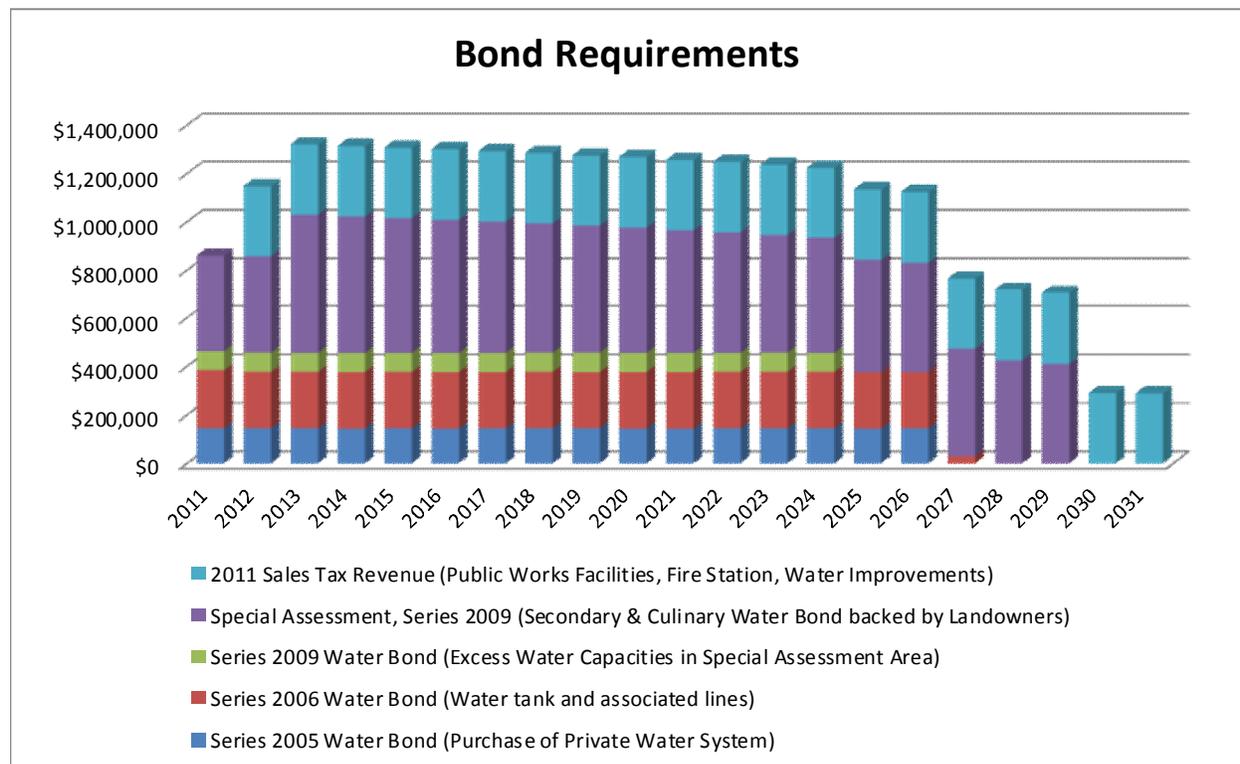


Figure 19 - represents total annual bond requirements from FYs 2011 – 2031

The City was established in 2007 with no water infrastructure. Construction of water improvements has been and will continue to be a major requirement and impediment to growth.

The share of capital as a percentage of total requirements tends to fluctuate as funding availability drives Capital requirements. The City’s Capital Facilities Plan will address capital needs in the following areas: Road maintenance and replacement; fleet replacement; building maintenance and replacement; park improvements; and culinary water, sanitary sewer, and storm drainage infrastructure. The Plan further anticipates potential funding sources to include: Class C road funds, enterprise funds, impact fees, grants, and general fund contributions. Debt Service requirements continue to follow relative amortization schedules. No new debt issuances are anticipated at this time.

Debt Service requirements continue to follow their relative amortization schedules. The newest issuance occurred in June 2011. The City competitively placed Series 2011 Sales Tax Revenue Bonds for \$4 million to finance the purchase and construction of a Public Works facility, fire station renovations, and water system improvements.

Table 22 below reflects total outstanding debt and debt due within one year for all funds. For detailed information regarding debt components, refer to the Debt Service section of the Operating Budgets.

EXECUTIVE SUMMARY - REQUIREMENTS

Total Outstanding Debt and Debt Due Within One Year

	Rate (%)	Amount of Original Issue (Bonds Only)	Balance June 30, 2011	Additions	Retirements	Balance June 30, 2012	Due Within One Year
Governmental activities:							
2011 Sales Tax Revenue Bonds	3.000 to 4.125	4,000,000	4,000,000		140,000	3,860,000	145,000
Obligations Under Capital Leases			549,948	119,100	286,616	382,432	141,922
Total Governmental Activity Debt		4,000,000	4,549,948	119,100	426,616	4,242,432	286,922
Business-type activities:							
2005 Water Revenue Bonds	3.840	2,031,000	1,656,000		84,000	1,572,000	87,000
2006 Water Revenue Bonds	3.200	3,500,000	2,762,000		145,000	2,617,000	149,000
2009 Water Revenue Bonds	4.160	866,000	775,000		46,000	729,000	48,000
2009 Special Assessment Bonds	5.160 to 9.000	4,669,539	4,601,000		4,601,000	-	
2012 Special Assessment Bonds	0.750 to 4.450	3,114,374		3,114,374		3,114,374	157,374
Culinary Water System Settlement			15,971,500		968,040	15,003,460	968,000
Obligations Under Capital Leases			68,123		29,975	38,148	20,833
Total Business-type Activity Debt		14,180,913	25,833,623	3,114,374	5,874,015	23,073,982	1,430,207

Table 22 Total Outstanding Debt and Debt Due Within One Year

On May 5, 2011, the City of Saratoga Springs received its first bond rating. The City received an AA rating and a stable outlook from Standard and Poor's ratings agency. This rating is higher than expected based upon the population of the City. An AA rating from Standard and Poor's indicates that the City has a very strong capacity to meet its financial commitments. Standard and Poor's identified several factors that lead to this high rating including:

- Positive population trends, which will likely lead to continued revenue growth;
- Very strong income levels and access to employment opportunities throughout the broad Salt Lake metro area economy;
- Very strong coverage (5.5 times coverage);
- The City's median household effective buying income in 2010 was very strong at 136 percent of the national level.

The stable outlook reflects Standard and Poor's expectation of continued very strong debt service coverage. By receiving the AA rating it is estimated that the City saved 0.10 percent to 0.15 percent, which equates to \$50,000 over the life of the bonds compared with an AA- rating.

The State of Utah limits a city's direct GO debt to 4 percent of assessed valuation; currently the City has no general obligation debt. For more information on the City's debt management policies, see the Policies and Objectives section of this budget document.

Interfund Transfer requirements are anticipated to decrease by 95 percent to \$78,027 from the 2012 to 2013 budgets. The City appropriated a transfer of \$78,027 to the debt service fund to cover the portion of the 2011 Sales Tax Revenue Bond relating to the City Hall refinance.

Summary of Capital Issues: The following is a summary of the major capital projects included in this year's budget process. As previously mentioned, the City is currently completing a revision to its capital facilities plan. This document will prioritize the project for the next five years.

Significant Non-Recurring Capital Projects

As part of the budget process and presentations to Council, staff has identified the following

EXECUTIVE SUMMARY - REQUIREMENTS

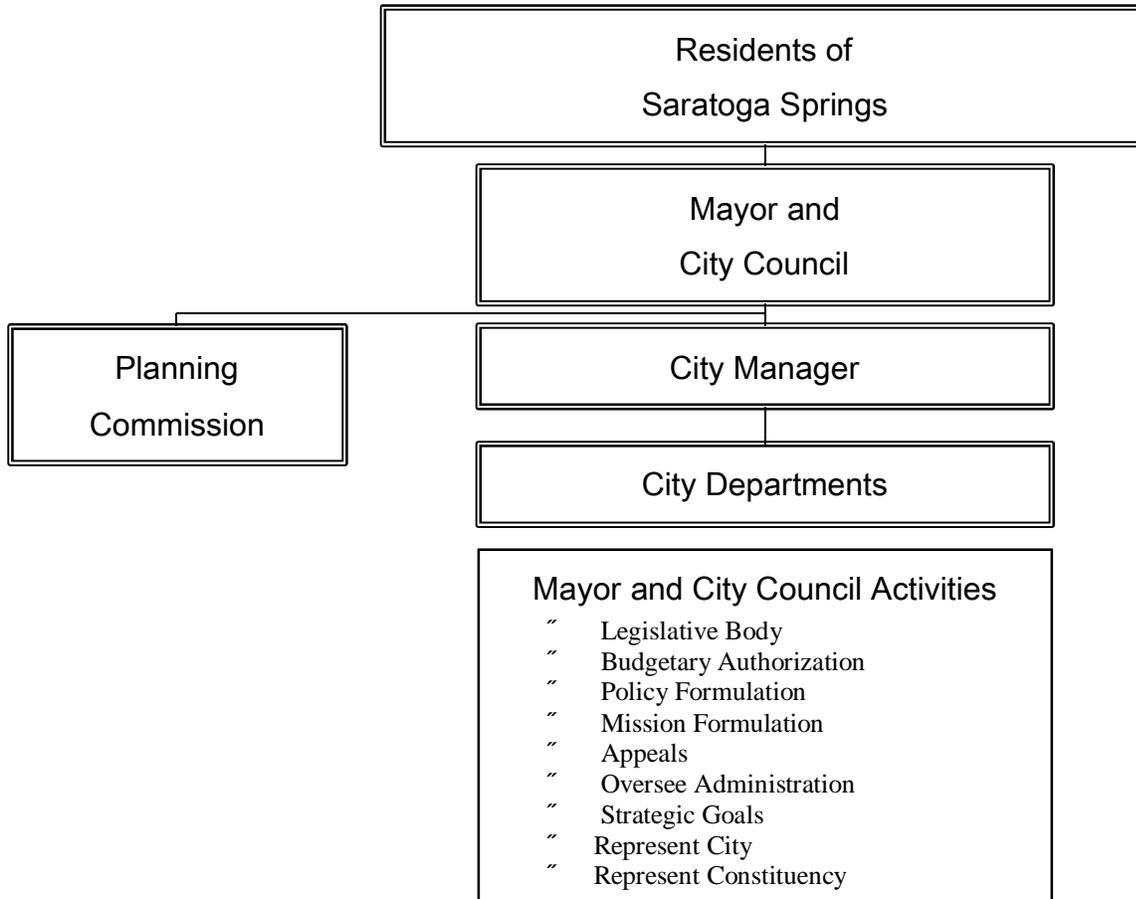
major (projects > \$100,000) capital projects as priorities for fiscal year 2013:

- 1. 400 North Widening (\$300,000).** The City will construct an new lane on the eastbound portion of 400 North between 200 West and Redwood Road. This new lane will act as a turning lane onto Redwood Road. An overlay over existing asphalt will also be done along that same segment.
- 2. Road Maintenance (\$715,000).** Complete recommended projects road projects and any other roadway maintenance needs identified by staff or council.
- 3. Lift Stations 1 & 2 (\$150,000).** Install grinders in the upstream manholes at each lift station to reduce damage to the pumps from large debris.
- 4. Lift Stations 4 & 5 (\$200,000).** Install system to bypass sewer flows around lift station for maintenance or pump failure.
- 5. North Secondary Water System (\$3,401,000).** Expand zone 2 secondary pond in Harvest Hills (pond 6), equip the sunrise well to pump to zone 2, and install pressures and pipeline connecting well to pond.
- 6. 400 North Outfall (\$914,300).** Complete storm drain in 400 North from Sierra Estates to east side of Redwood Road.
- 7. Well 1 (\$462,600).** Improvements to Well 1 including rehabilitation, pump, and well and house reconstruction.

OPERATING BUDGETS

GENERAL GOVERNMENT: MAYOR & CITY COUNCIL

City of Saratoga Springs Organizational Structure



City Of Saratoga Springs Mission Statement

The City of Saratoga Springs promotes and serves the community's general well being, health, and safety by preserving our natural beauty and enhancing the quality of life through long-term planning, providing a quality community experience, and sound fiscal responsibility.

Life's just better here!

GENERAL GOVERNMENT: MAYOR & CITY COUNCIL

CITY COUNCIL LONG TERM GOALS (2 years to 20 years)

- Create a community that has diverse and sustainable resources. This should include a strong workforce, infrastructure planning and coordination, water system rights and delivery, consumer and sales tax base, be economically and environmentally sustainable.
- Create and support arts in the community including civic events, performing, and visual arts.
- Create a diverse community including cultural, housing opportunities, and age distribution.
- Provide a full range of quality of life facilities for citizens of all ages and backgrounds that include: full service library, diverse recreation programs and outdoor recreation opportunities.
 - Parks
 - Trails
 - Shoreline and/or a boardwalk trail
 - Trail heads for off-road vehicles
- Create a diverse educational base including all phases of childhood education and post high school educational opportunities.
- Facilitate mass transit facilities and opportunities within the community.
- Develop long term plans for a sewer recycling and reuse center.
- Develop long term plans and opportunities to utilize geothermal, solar, wind, and renewable power sources.
- Apply for funding grants.
- Create a long term lakeshore business development plan.
- Facilitate a private or public cemetery within the City.

CITY COUNCIL SHORT TERM GOALS AND PRIORITIES (12 – 18 Months)

First Priority

- City Center Annexation and Master Planning
- Fire Services Delivery: Discussion on UFA/Metro/ or no change.
- Establish Volunteer Library and study long term service delivery models.
- Present a Balanced Budget
- Complete Long Term: Capital, Fleet, and Operations Planning
- Formalize City Brand: logo and marketing materials
- Develop Pioneer Crossing Phase 2 plan.
- Facilitate Satellite University Campus Discussions
- Establish an All-Terrain Vehicle Ordinance
- Develop a Financial Crisis Plan for City
- Provide additional City Council Training. (ULCT)
- Begin Construction on Shay and Neptune Parks in FY 2012. Park completion in future phases.

Second Priority

- Develop and help facilitate a survey and/or conduct a vote for Library Services discussion.
- Begin the development of an Annexation Boundary Agreement with neighboring cities.

GENERAL GOVERNMENT: MAYOR & CITY COUNCIL

Third Priority

- Apply for additional Grants including energy efficiency and alternative energy technologies.
- Review and amend the City Animal Ordinance.

General Fund 10: Mayor and City Council							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	59,054	63,915	63,365	63,667	63,979	64,299	64,630
Materials, Supplies, & Services	29,363	40,751	41,986	43,063	44,185	45,356	46,576
Library	65,924	-	-	-	-	-	-
Total Requirement	154,341	104,666	105,351	106,730	108,164	109,655	111,206
% Change from Prior Period	139%	-32%	1%	1%	1%	1%	1%

Table 23 (above) represents the Mayor and City Council's fiscal year 2011 actual expenditures, 2012 final budget, 2013 approved budget, and 2014 through 2017 budget plan.

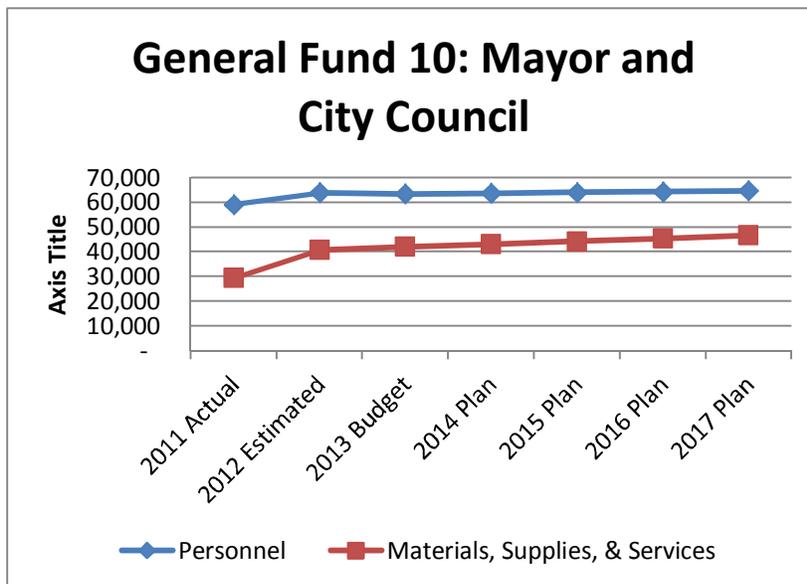


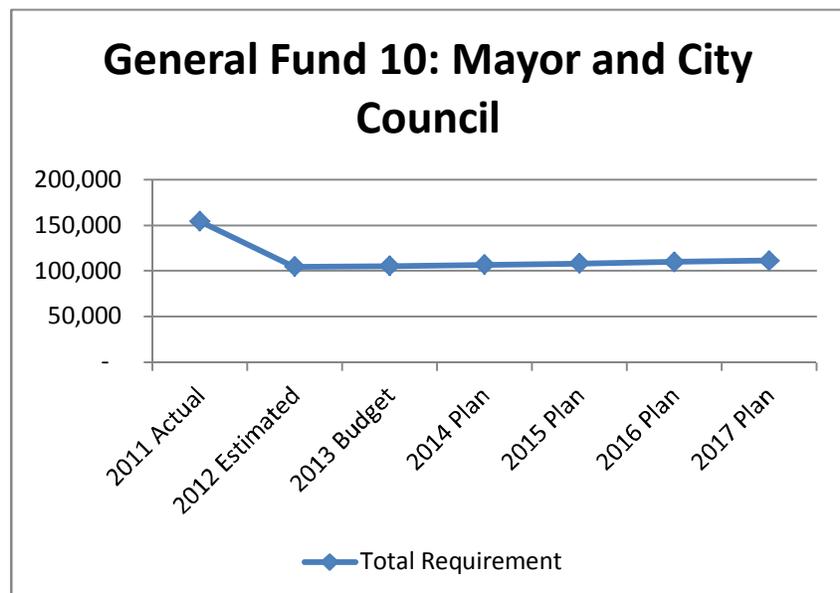
Figure 20 (left) represents Personnel and Materials, Services, and Supplies (MSS) between 2011 and 2017.

Personnel requirements are expected to remain fairly constant between 2013 and 2017.

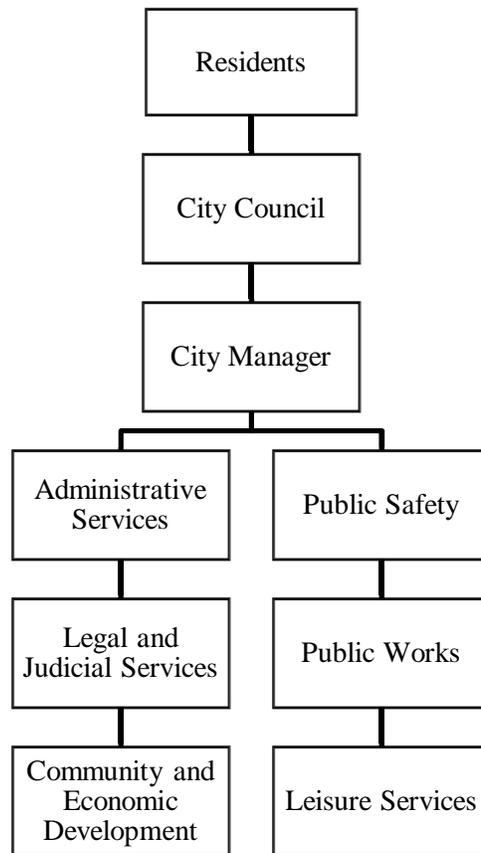
Materials, Supplies, and Services are expected to remain relatively constant between 2013 and 2017. A moderate 1 percent increase is anticipated for Materials, Supplies, and Services

between 2012 and 2015. The decrease in fiscal year 2011 is attributable to library expenses, which were moved to a separate department in fiscal year 2012.

Figure 21 (right) represents total Mayor & City Council requirements between 2011 – 2017.



GENERAL GOVERNMENT: CITY MANAGER



Mission

The mission of the City Manager is to ensure that the City and all of its functions are operated in an efficient and effective manner with a high level of customer service and professionalism.

Vision

The vision of the City Manager is to ensure the organization carries out the will of the Mayor and Council in the governance of our community.

Department Overview

The City Manager is the chief executive officer of the City appointed by the Mayor and City Council to direct the delivery of municipal services. As the CEO, the City Manager is responsible for all supervision of staff, providing the Mayor and City Council with information, and is responsible to ensure that the mission and policies enacted by the Mayor and City Council are implemented throughout the organization. The City Manager provides all City departments with basic administrative support, including coordination and guidance of City operations, programs, and projects. The City Manager's Office is the focal point for the day-to-day management of City Government. The City Manager serves at the will of the Council.

The major objective for the City Manager is to facilitate the Mayor and City Council in achieving its objectives. While this concept is often implied, the City Manager will be involved in all the goals and action items identified by the Mayor and City Council.

GENERAL GOVERNMENT: CITY MANAGER

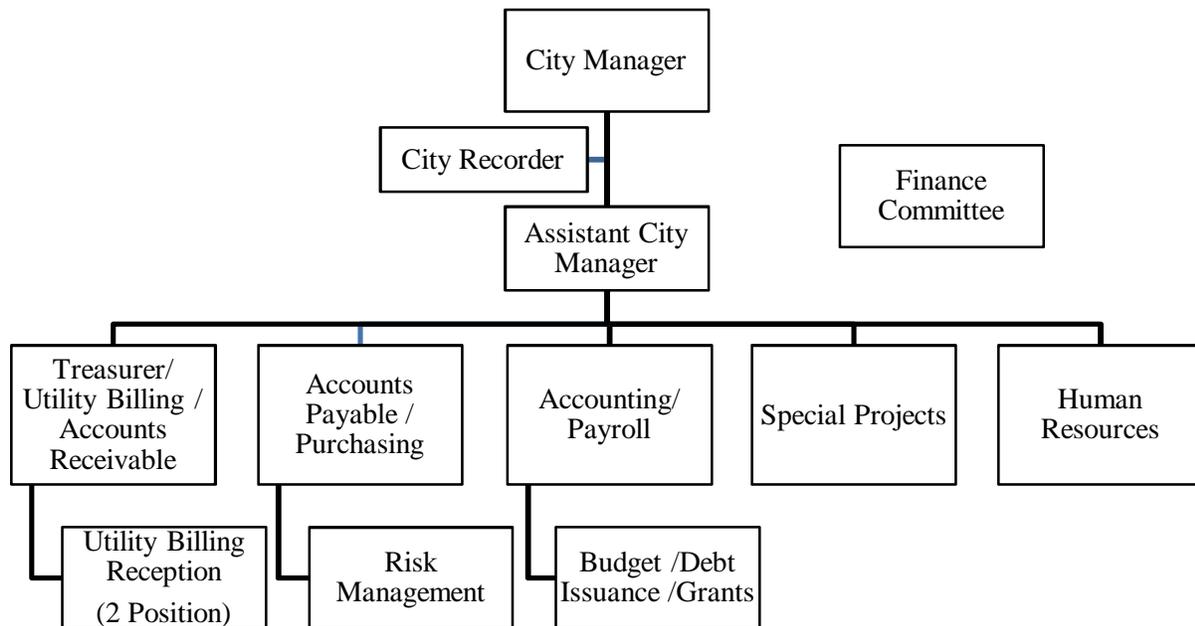
Fiscal Year 2012 Accomplishments and Highlights	
Council Goal	Status
City Center Annexation and Master Planning	The property has been annexed and planning is in progress
Fire Services Delivery: Discussion on UFA/Metro/ or no change	Completed
Establish Volunteer Library and study long term service delivery models	Library established, working towards long term service delivery
Present a Balanced Budget	Completed
Complete Long Term: Capital, Fleet, and Operations Planning	In Progress
Formalize City Brand: logo and marketing materials	Completed
Develop Pioneer Crossing Phase 2 plan.	In Progress
Facilitate Satellite University Campus Discussions	In Progress
Establish an All-Terrain Vehicle Ordinance	Completed
Develop a Financial Crisis Plan for City	Completed
Provide additional City Council Training. (ULCT)	In Progress
Begin Construction on Shay and Neptune Parks in FY 2012. Park completion in future phases.	Neptune Park is completed, Shay Park is in progress.
Develop and help facilitate a survey and/or conduct a vote for Library Services discussion.	In Progress
Begin the development of an Annexation Boundary Agreement with neighboring cities.	Completed
Apply for additional Grants including energy efficiency and alternative energy technologies.	Not started
Review and amend the City Animal Ordinance.	Completed

Table 24 Fiscal Year 2012 Accomplishments and Highlights

Performance Measure	Target 2013
% of departmental goals met on an annual basis	90
% of Council goals accomplished	95
% of staff attending individual training	100
% of staff receive opportunity for quarterly in house training	100
% of staff and boards receive annual sexual harassment training	100
City Manager to complete 40+ hours of continuing education per year	40

Table 25 Fiscal Year 2013 Performance Measures

GENERAL GOVERNMENT: CITY MANAGER



The administrative services department comprises administration, finance, and human resources budgets. While the functions operate independently they are connected through a common operating budget. The City Recorder has a separate operating budget but is supervised by the City Manager. The City Treasurer also has a separate operating budget along with Utility Billing.

Administrative Services

General Fund 10: Administrative Department							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	220,415	413,986	443,287	463,710	484,205	505,844	528,704
Materials, Supplies, & Services	43,965	37,250	36,650	37,604	38,560	39,517	40,476
Capital	-	-	-	-	-	-	-
Total Requirement	264,380	451,236	479,937	501,314	522,765	545,361	569,180
% Change from Prior Period	15%	71%	6%	4%	4%	4%	4%

Table 26 (above) represents the Administration Department's actual expenditures for 2011, adjusted budget for 2012, approved budget for 2013, and budget plan for 2014 - 2017.

Personnel costs account for market position adjustments (if necessary), staffing levels, and employee benefits (i.e. retirement, health care, FICA). Personnel costs are expected to increase 7 percent in fiscal year 2013 due to increasing health insurance and retirement costs. Due to budget constraints, salaries and wages are expected to remain flat in 2013 and are expected to remain flat until economic conditions improve.

GENERAL GOVERNMENT: CITY MANAGER

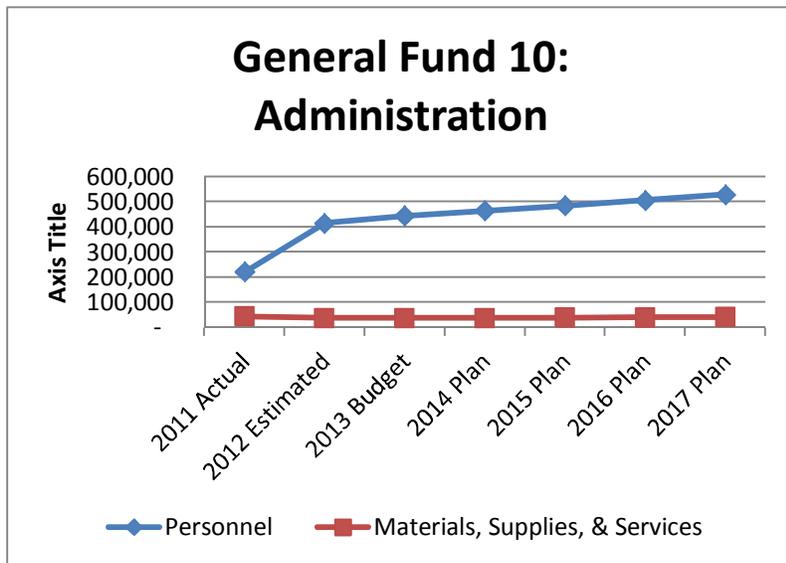


Figure 22 (left) represents Material, Services, and Supplies and Personnel major requirements between 2011 and 2017.

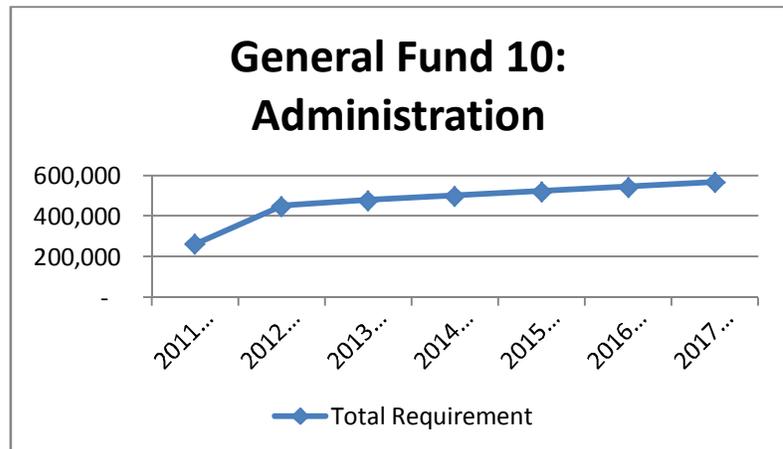
Personnel costs are expected to increase at an average of 4 percent annually between 2012 and 2016. Positions funded in the administration department include the City Manager, Assistant City Manager, Finance Manager, Accounts Payable Clerk, and HR/Payroll Clerk (part-time). Full-time

equivalents are expected to remain at 4.5.

Materials, Supplies, and Services (MSS) are expected to decrease slightly in 2013. This is due to a slight decrease in auditing costs after the City went out to bid for auditing services. MSS is expected to increase slightly from \$36,650 in fiscal year 2013 to \$40,476 in fiscal year 2017.

Figure 23 (right) represents total Administration requirements for 2011 – 2017.

Total Administration requirements are expected to increase on an average of 4 percent annually between 2012 and 2017.



Performance Measure	Target 2012
# of months month end completed by 15th	12
Audit completed by October 15 th	Yes
# of months that financial reports presented to council by 10 th of month	12
Earn GFOA Distinguished Budget Award	Yes
Earn GFOA Excellence in Financial Reporting Award	Yes

Table 27 - Administration Performance Measures

GENERAL GOVERNMENT: CITY RECORDER

General Fund 10: Recorder Department							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	68,515	67,239	77,968	81,541	85,319	89,318	93,552
Materials, Supplies, & Services	4,732	12,100	16,775	11,275	11,275	11,275	11,275
Total Requirement	73,247	79,339	94,743	92,816	96,594	100,593	104,827
% Change from Prior Period	-9%	8%	19%	-2%	4%	4%	4%

Table 28 (above) represents City Recorder’s actual expenditures for 2011, adjusted budget for 2012, approved budget for 2012, and budget plan for 2014 - 2017.

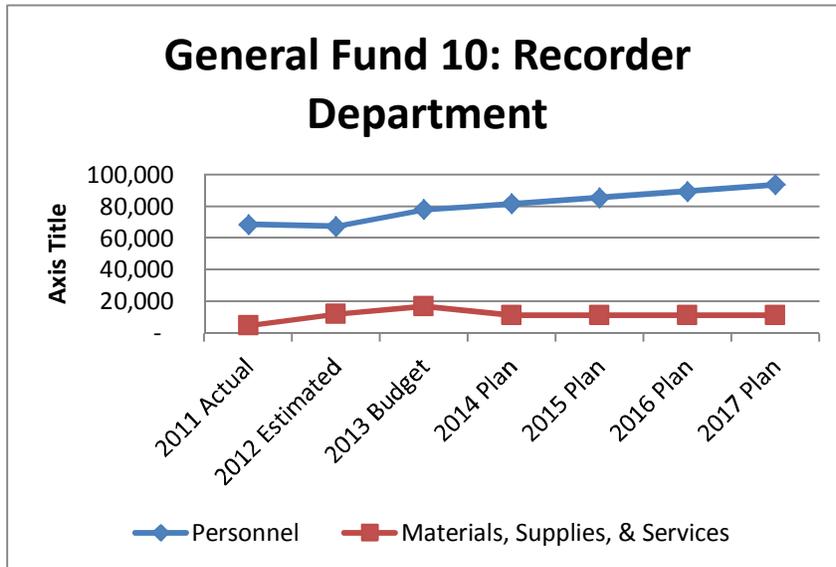


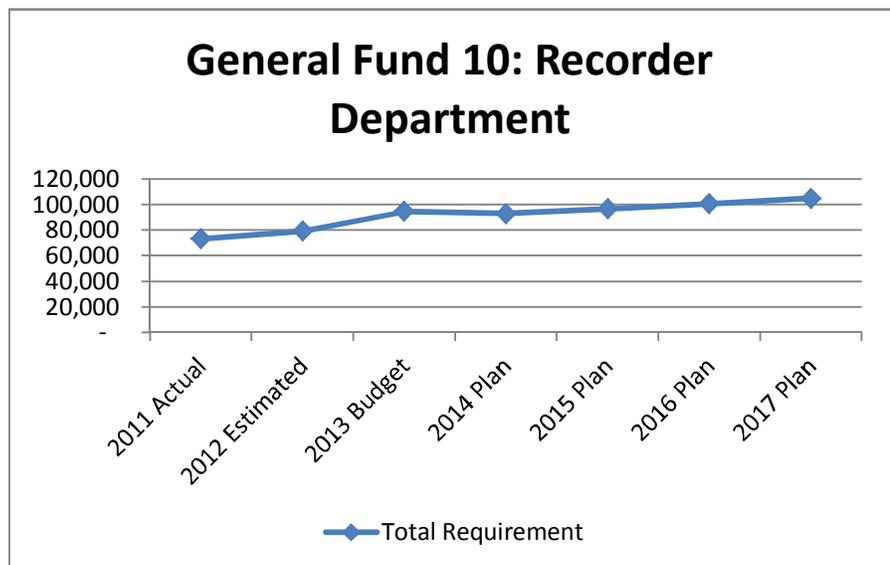
Figure 24 (left) represents Personnel and Material, Services, and Supplies major requirements between 2011 and 2017.

Personnel costs account for market position adjustments (if necessary), staffing levels, and employee benefits (i.e. retirement, health care, FICA). Personnel requirements are anticipated to remain steady at 1 FTE. Due to budget constraints, salaries and wages are expected to

remain flat in 2012, and are expected to remain flat until economic conditions improve. Personnel costs are expected to increase at an average of 5 percent annually between 2013 and 2017.

Figure 25 (right) represents total City Recorder requirements for 2011 – 2017.

Materials, Supplies, and Services (MSS) are expected to increase by 66 percent in 2012.



GENERAL GOVERNMENT: CITY RECORDER

Overall City Recorder requirements are expected to fluctuate between 2012 to 2016. These fluctuations are due to elections on even-numbered years (as previously discussed). MSS is expected to remain relatively flat while personnel expense is anticipated to increase 5 percent annually due to anticipated increases in mandatory defined benefit contribution rates.

Performance Measure	Target 2012
Council agendas are posted 5 days prior to meeting	90%
% of times council minutes are ready for approval by next regular meeting	100
Scheduled records are destroyed	annually

Table 29 City Recorder Performance Measures

GENERAL GOVERNMENT: TREASURER/UTILITY BILLING

General Fund 10: Treasurer Department							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	-	73,948	73,948	77,381	81,015	84,863	88,940
Materials, Supplies, & Services	5,466	54,730	54,730	57,439	60,283	63,270	66,406
Total Requirement	5,466	128,678	128,678	134,820	141,299	148,133	155,346
% Change from Prior Period	-78%	2254%	0%	5%	5%	5%	5%

General Fund 10: Utility Billing Department							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	-	31,314	36,697	37,797	38,931	40,099	41,302
Materials, Supplies, & Services	-	31,981	37,781	39,581	41,461	43,425	45,477
Total Requirement	-	63,295	74,478	77,378	80,392	83,524	86,780
% Change from Prior Period		100%	18%	4%	4%	4%	4%

Table 30 (above) represents the City Treasurer and Utility Billing’s actual expenditures for 2011, adjusted budget for 2012, approved budget for 2013, and budget plan for 2014 - 2017.

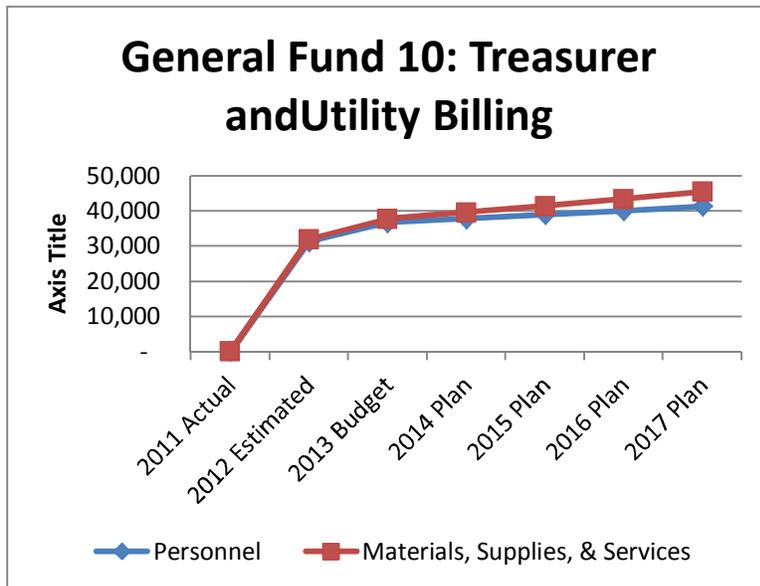


Figure 26 (left) represents the City Treasurer and Utility Billing’s Personnel and Material, Services, and Supplies major requirements between 2011 and 2017.

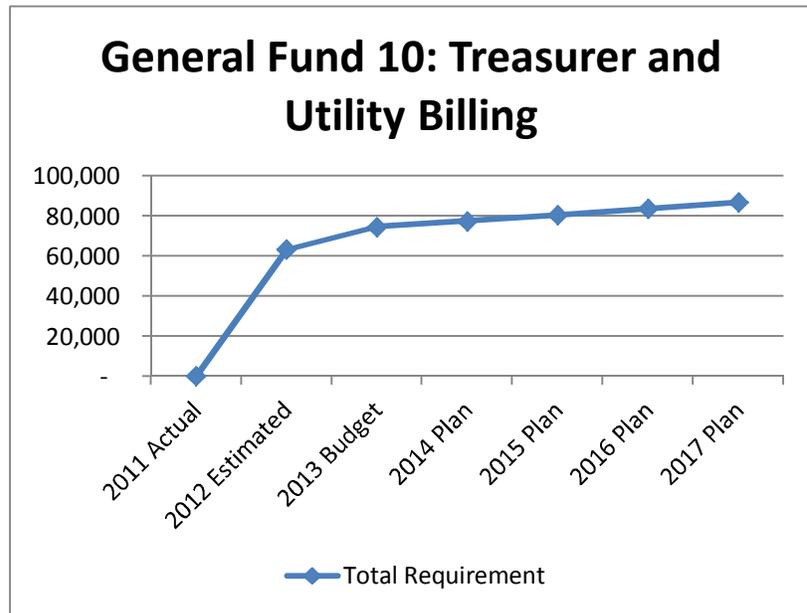
Personnel costs account for market position adjustments (if necessary), staffing levels, and employee benefits (i.e. retirement, health care, FICA). During fiscal year 2012, the utility billing department was created to capture costs previously being split to multiple enterprise funds. The general fund is reimbursed for these costs through an

administrative charge. The Treasurer’s department also began to capture the full personnel costs of the City Treasurer in 2012. Personnel requirements are anticipated to remain steady at 2.5 FTE (1 FTE Treasurer, 1.5 FTE Utility Billing). Due to budget constraints, salaries and wages are expected to remain flat in 2012, and are expected to remain flat until economic conditions improve. Personnel increases are estimated to be between 3-5 percent between 2014-2017.

GENERAL GOVERNMENT: TREASURER/UTILITY BILLING

Figure 27 (right) represents total Treasurer and Utility Billing requirements for 2011 – 2017.

Materials, Supplies, and Services (MSS) are expected to increase by 20 percent in 2013 due to increasing costs in utility billing. MSS paid for out of these funds include: supplies needed for utility billing (billing & mailing supplies and the meter reading software maintenance contract), education/training expense for the City Treasurer, and citywide bank charges. Most of these expenses will be reimbursed through an administrative charge to the enterprise funds.

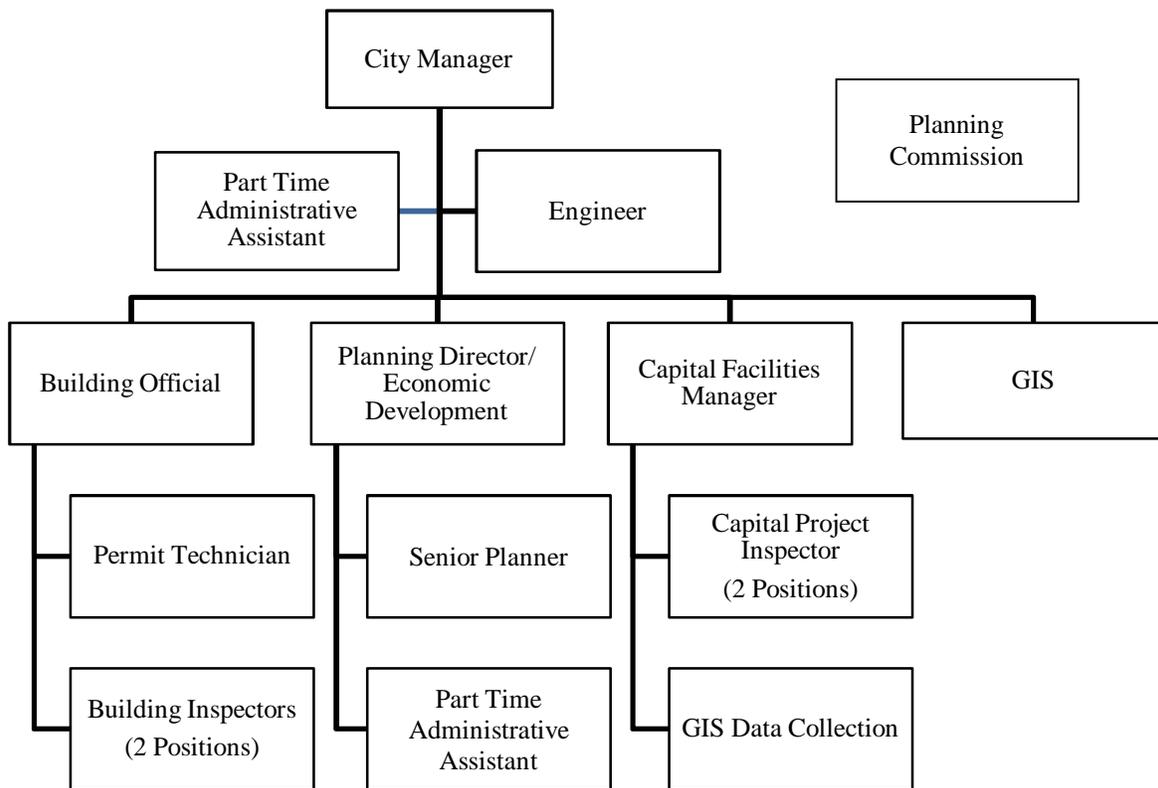


Total department requirements are expected to increase 4-5 percent from 2013-2017.

Performance Measure	Target 2012
% of billing concerns resolved within 24 hours	90
% of terminated customers not delinquent	>80
% of internet payments	70

Table 31 (above) represents the Utility Billing Department’s performance measures.

BUILDING, PLANNING, AND CAPITAL FACILITIES



Mission

We are committed to providing excellent service as a professional Planning, Building, and Capital Facilities department to establish, implement, identify and develop plans and provide Inspections and capital facilities for maintaining the Quality of Life, Health and Safety for the citizens of The City of Saratoga Springs.

Department Overview

The Planning, Building, and Capital Facilities Department oversees the completion of buildings and construction projects being constructed in the City and ensure compliance with applicable zoning and building. Coordinate with the Planning Commission on zoning and planning issues.

PUBLIC SAFETY: BUILDING DEPARTMENT

General Fund 10: Building Department							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	293,283	308,411	359,515	395,037	443,679	460,750	478,815
Materials, Supplies, & Services	29,966	48,195	51,445	51,820	52,214	52,627	53,061
Total Requirement	323,249	356,606	410,960	446,857	495,893	513,377	531,876
% Change from Prior Period	5%	10%	15%	9%	11%	4%	4%

Table 32 (above) represents the Building Department’s actual expenditures for 2011, 2012 adjusted budget, 2013 approved budget, and budget plan for 2014– 2017.

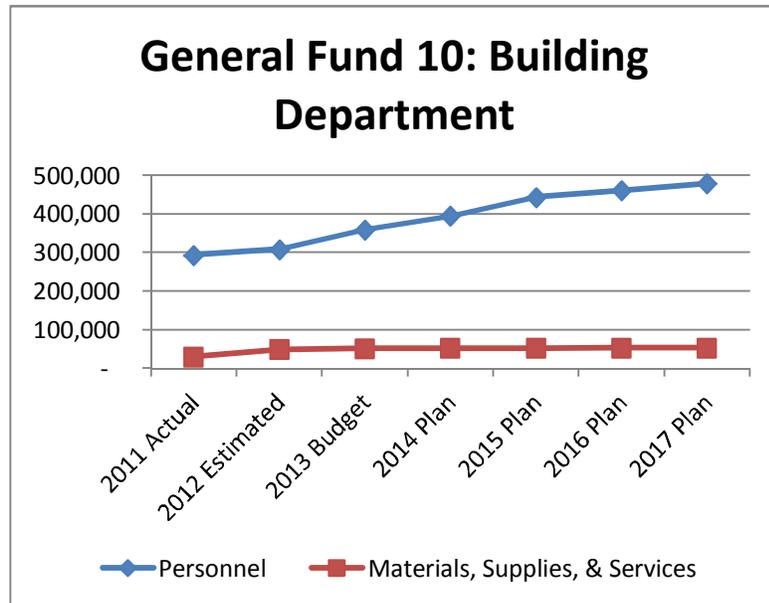


Figure 28 (left) represents Personnel, and Materials, Supplies, and Services (MSS) major requirements for fiscal years 2011 - 2017.

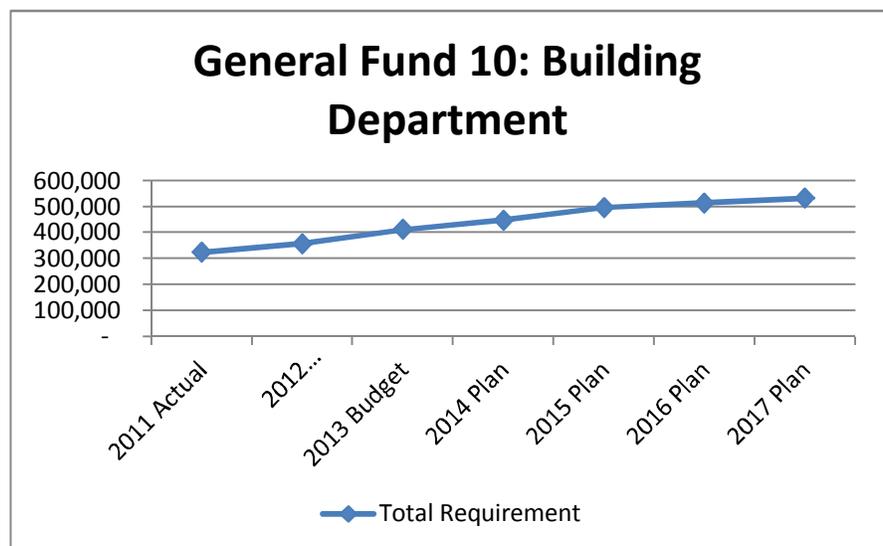
Personnel costs account for market position adjustments (if necessary), staffing levels, and employee benefits (i.e. retirement, health care, FICA, training). Due to budget constraints, salaries and wages are expected to remain flat in 2013 until economic conditions improve. Personnel costs are expected to increase at an average of 5 percent annually between 2013 and 2017. Staffing levels

have remained consistent at 4 FTEs. Depending on future residential and commercial building within the City, it may be necessary to add additional staff to keep up with demand.

Materials, Supplies, and Services requirements increased 6 percent in 2013 to provide additional training for the building inspectors. MSS is expected to level out between 2014-2017.

Figure 29 (right) represents total departmental requirements for fiscal years 2011 – 2017.

Total departmental requirements are expected to increase between 3-4 percent from 2013-2016 mainly due to anticipated payroll increases.



PUBLIC SAFETY: BUILDING DEPARTMENT

Building Department	Target 2012
Inspections are completed by next business day	100%
Residential plan reviews within 10 business days	100%
Commercial plan reviews within 15 business days	100%

Table 33 (above) represents the Building Department's performance measures

PUBLIC SAFETY: PLANNING AND ZONING DEPARTMENT

2012-2013 Achievements

1. Adoption of Marina Park Master Plan
2. Appointment of two new Planning Commissioners
3. Completion of Resident Survey for Parks and Open Space Master Plan ó Over 1300 participants
4. Land Development Code Revisions that included:
 - Sign Code Amendments
 - Chicken Keeping Ordinance Draft
 - Addressing and Street Naming Ordinance Draft
 - Creation of RA-5 Zone
 - Planned Community Zone
5. 2040 Regional Transportation Plan with MAG
6. Parks, Trails, Recreation and Open Space Master Plan Draft Completed
7. Annexation of 1807 acres and entitlement of 2833 acres for future City Center development
8. Adoption of the Saratoga Springs City Center District Area Plan
9. Annexation and entitlement of 752 acres for the future Teguayo project
10. Developing Design Guidelines for the City with the Urban Design Committee
11. Participation on MAG, Utah Lake Commission, Jordan River Commission and JLUS Committee
12. Amendments to the Transportation Plan and Land-Use Map of the General Plan for PRI
13. Major Projects include: Public Works Site Improvements, Thunder Ridge Elementary, Special Needs School and Seminary, Riverview Elementary, Hillcrest Condos, 3 LDS Churches, The Cove at Jordan River, The Gables PUD, Landrock Estates, Stillwater, North Saratoga Storage, etc.

2012-2013 Goals (General)

1. Adoption of the City Center Master Plan
2. Adoption of the Parks, Trails, Recreation and Open Space Master Plan
3. PRI/DPZ Smart Code review and recommendations completed
4. Code Amendments implemented (Chicken Keeping, Addressing and Street Naming, Hillside and Sensitive Lands, Establishment of Land Use Zones, Sign Ordinance Revisions, Temporary Uses Ordinance, etc)
5. Land Development Code restructured and adopted
6. Review of Current/Future Projects (Green Springs Manor, IMAA- Tae Kwan Do facility, Cascade Collision, Summerhill Chapel, Western Hills Chapel, Utah Lake Pump Station, Collins Brothers Master Plan, Interpace Annexation etc.
7. Completion of Design Guidelines for the City ó work done with Urban Design Committee

Table 34 – Planning Department Achievements and Goals

PUBLIC SAFETY: PLANNING AND ZONING DEPARTMENT

General Fund 10: Planning and Zoning Department							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	205,636	203,406	208,582	326,621	334,124	400,941	411,792
Materials, Supplies, & Services	6,993	13,650	12,350	12,350	12,350	15,500	15,500
Total Requirement	212,629	217,056	220,932	338,971	346,474	416,441	427,292
% Change from Prior Period	8%	2%	2%	53%	2%	20%	3%

Table 35 (above) represents the Planning and Zoning Department’s actual expenditures for 2011, 2012 adjusted budget, 2013 approved budget, and budget plan for 2014– 2017.

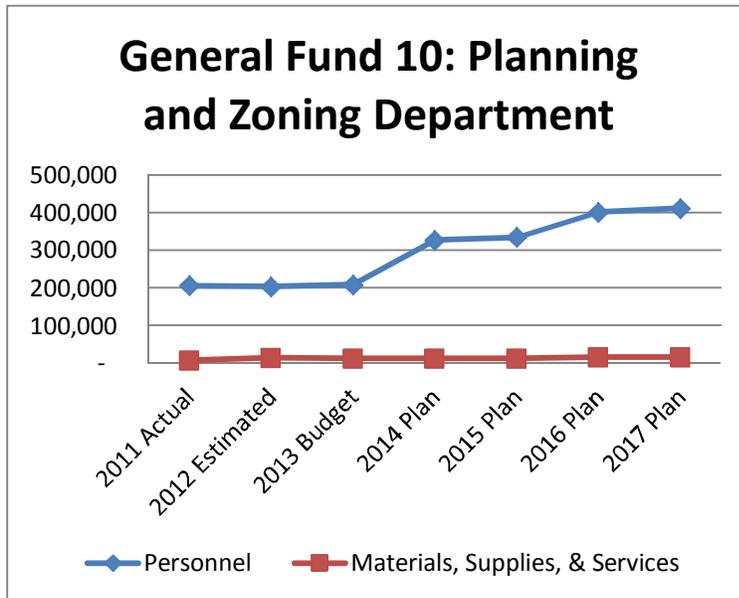


Figure 30(left) represents Personnel, and Materials, Supplies, and Services (MSS) major requirements for fiscal years 2011 -2017.

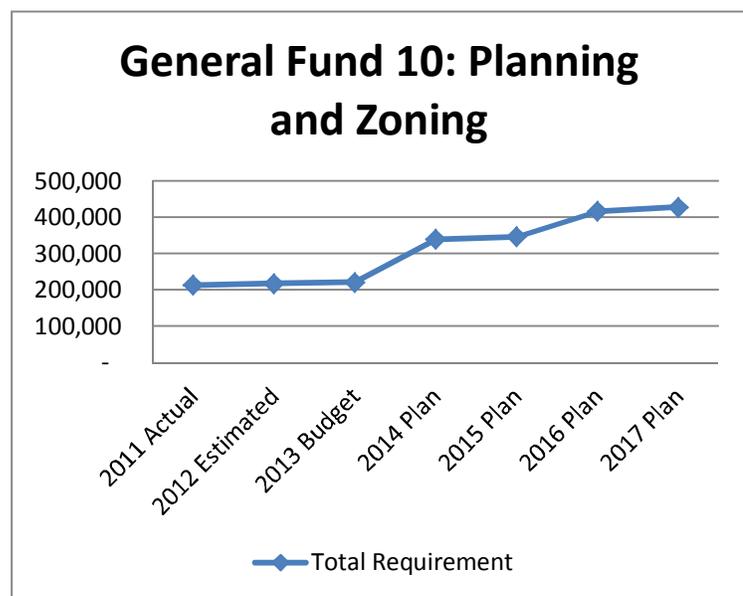
Personnel costs account for market position adjustments (if necessary), staffing levels, and employee benefits (i.e. retirement, health care, FICA, training). Due to budget constraints, salaries and wages are expected to remain flat in 2013 or until economic conditions improve. 2014 increase due to the addition of one additional Planner position. Personnel costs are expected to increase at an average of 4 percent

annually between 2015 and 2017. Staffing levels have remained consistent at 2.5 FTEs.

Figure 31(right) represents total departmental requirements for fiscal years 2011 – 2017.

Materials, Supplies, and Services requirements are expected to remain relatively stable at approximately \$13,600 through fiscal year 2017.

Total department expense is expected to increase from 2014-2017 largely due to anticipated personnel expense increases.



PUBLIC SAFETY: BUILDING DEPARTMENT

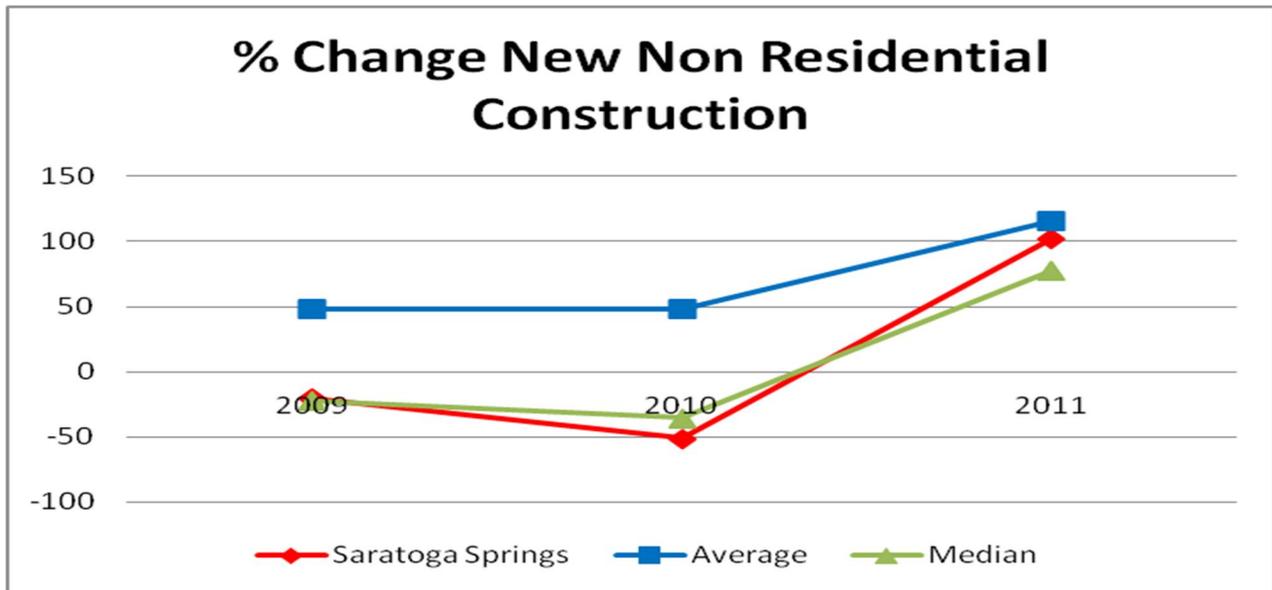
2012-2013 Goals (Alignment with City Efforts)		
Goal	Category	Measurement
<ul style="list-style-type: none"> Maintain existing turnaround times for all Planning related applications 	Customer Service	<ul style="list-style-type: none"> 10 days for internal review for Site Plans, Subdivision Plats, Code Amendments, Annexations, Rezones, Gen. Plan Amendment, Conditional Use. Includes redlines and memos prepared for applicants. 5 days for Sign Permits Above Tracked in Access
<ul style="list-style-type: none"> Same day return on all phone calls and email messages. 	Customer Service	<ul style="list-style-type: none"> Personal review and tracking of customer feedback.
<ul style="list-style-type: none"> Public Noticing, Cross training department members on the Public Noticing procedures and requirements 	Communication	<ul style="list-style-type: none"> City Recorder to provide training related to City, State and Newspaper processes Matrix created to identify Public Noticing timeframes for each requirement Access will be used to track progress.
<ul style="list-style-type: none"> Implementation of new DRC meeting to review all projects and timelines, to address concerns and tighten up interdepartmental communication 	Communication	<ul style="list-style-type: none"> Committee to meet every 2 weeks (or more frequently as needed) DRC notes and action items recorded, distributed and followed up on after each meeting. Access will be used to track progress.
<ul style="list-style-type: none"> Additional fields will be added to our Access database to insure that all items we are tracking will be found in one location. 	Organization	<ul style="list-style-type: none"> New process now required for all information to be entered into Access and then reviewed during the DRC discussions.
<ul style="list-style-type: none"> Archiving of all old Planning Files 	Organization	<ul style="list-style-type: none"> All files will be archived, stored or destroyed based on State requirements and coordinated with City Recorder
<ul style="list-style-type: none"> Ongoing training for Planners to maintain skills and stay up on industry changes 	Training	<ul style="list-style-type: none"> Staff attending American Planning Association Conference, October 6-7 Maintain APA Membership Prepare for AICP exam

Table 36 - Planning Performance Measures

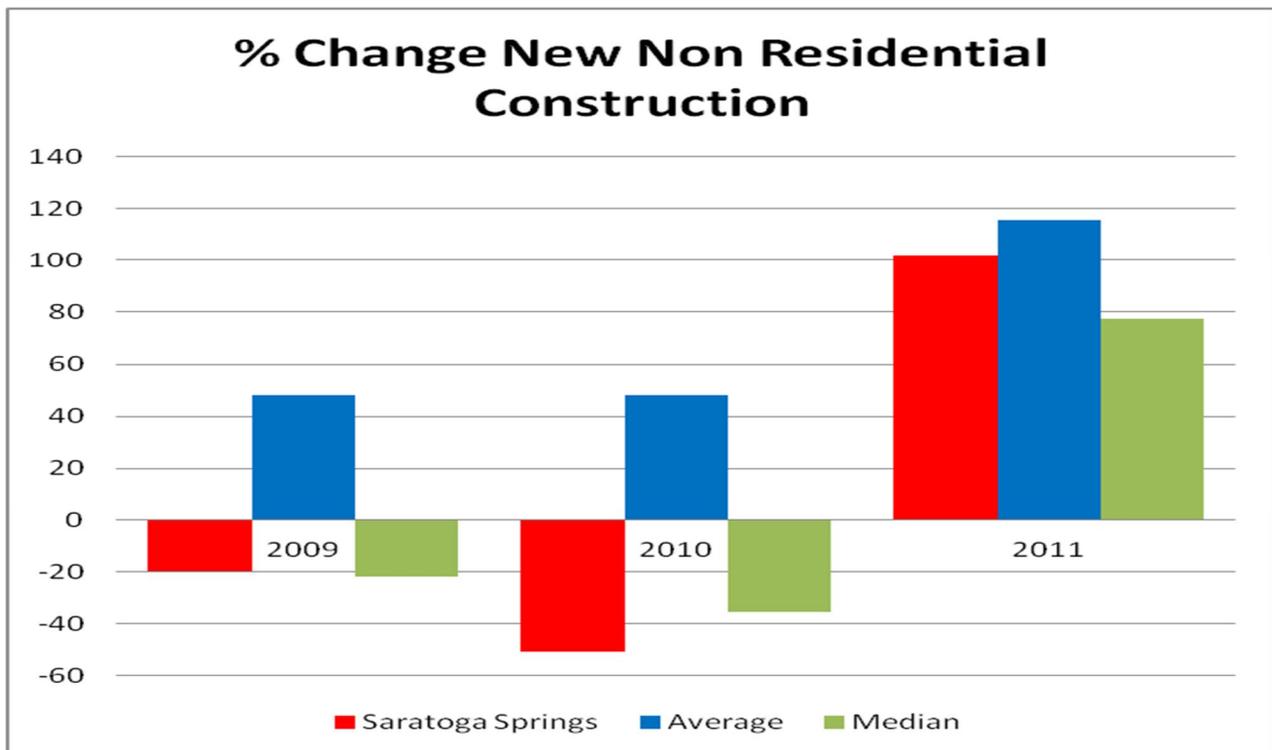
PUBLIC SAFETY: BUILDING DEPARTMENT

BENCHMARKING

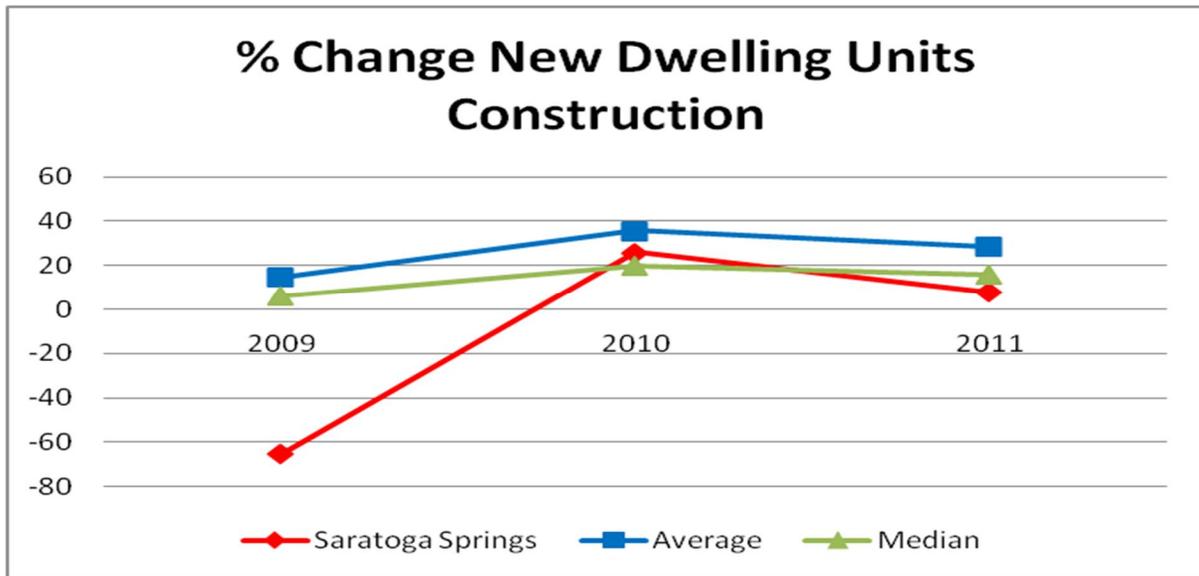
The charts on the following pages give an overview of the performance of the Planning and Building Departments compared with the cities identified in the City's benchmarking study.



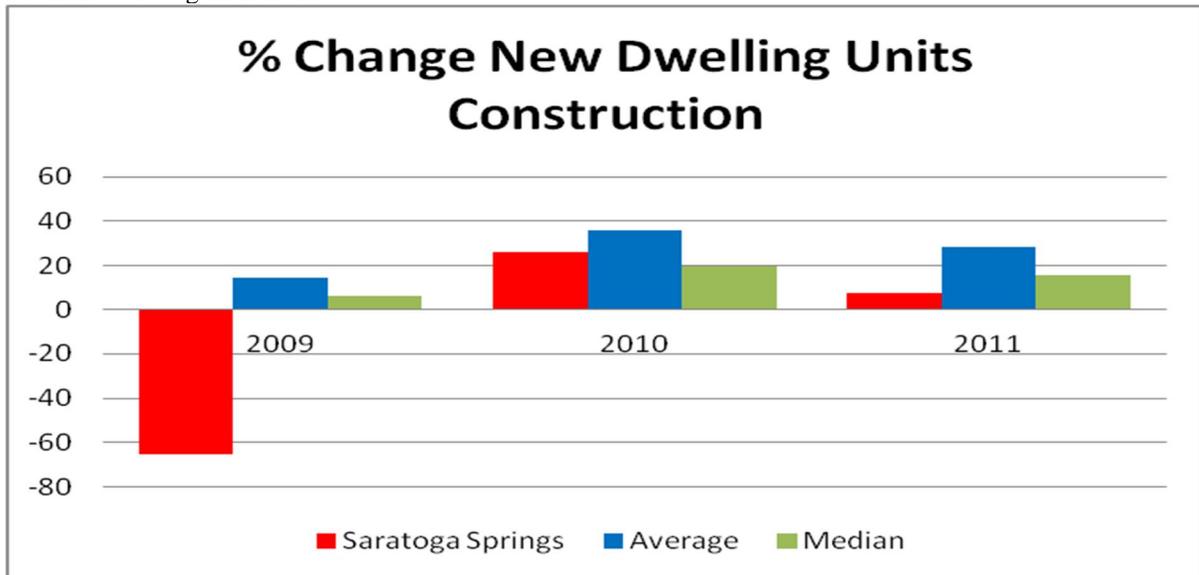
Although under the average, the city experienced a large increase in New Non residential construction in 2011.



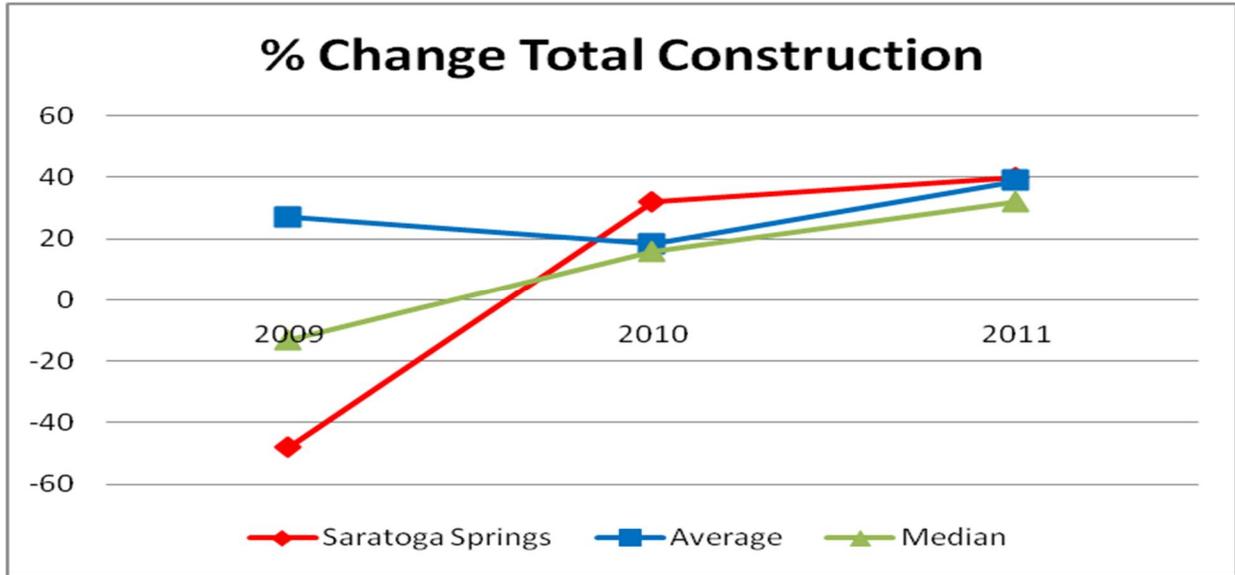
PUBLIC SAFETY: BUILDING DEPARTMENT



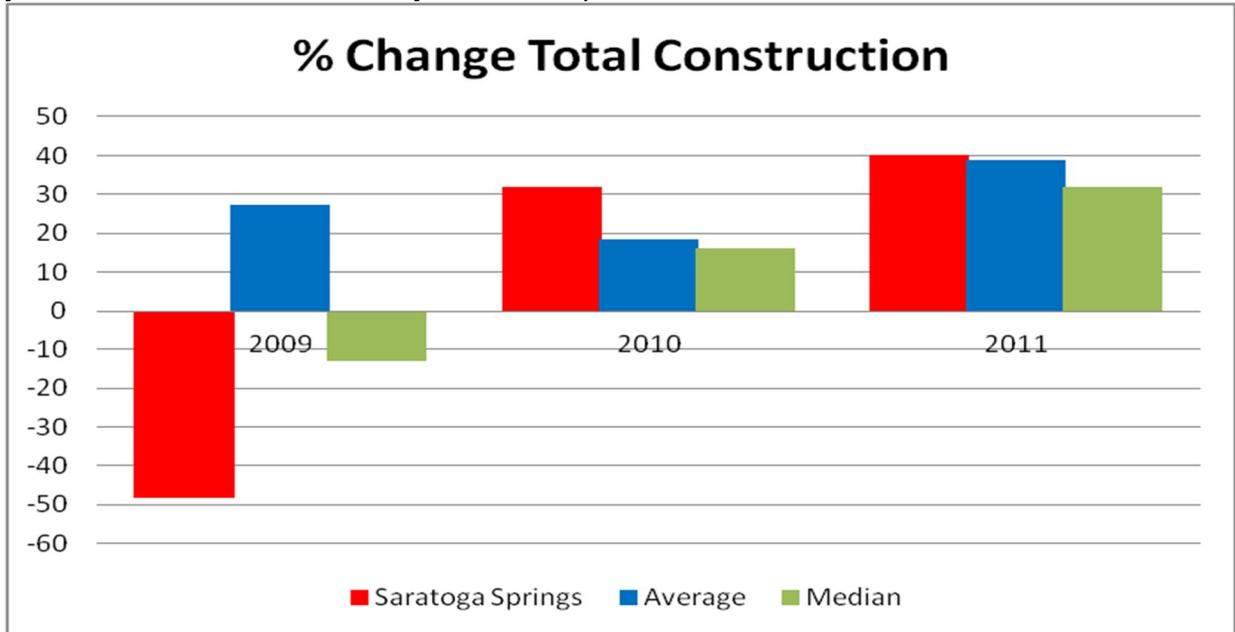
In 2009 the city saw a large reduction in the percentage of New dwelling units construction. This increased in 2010 but then settled again in 2011.



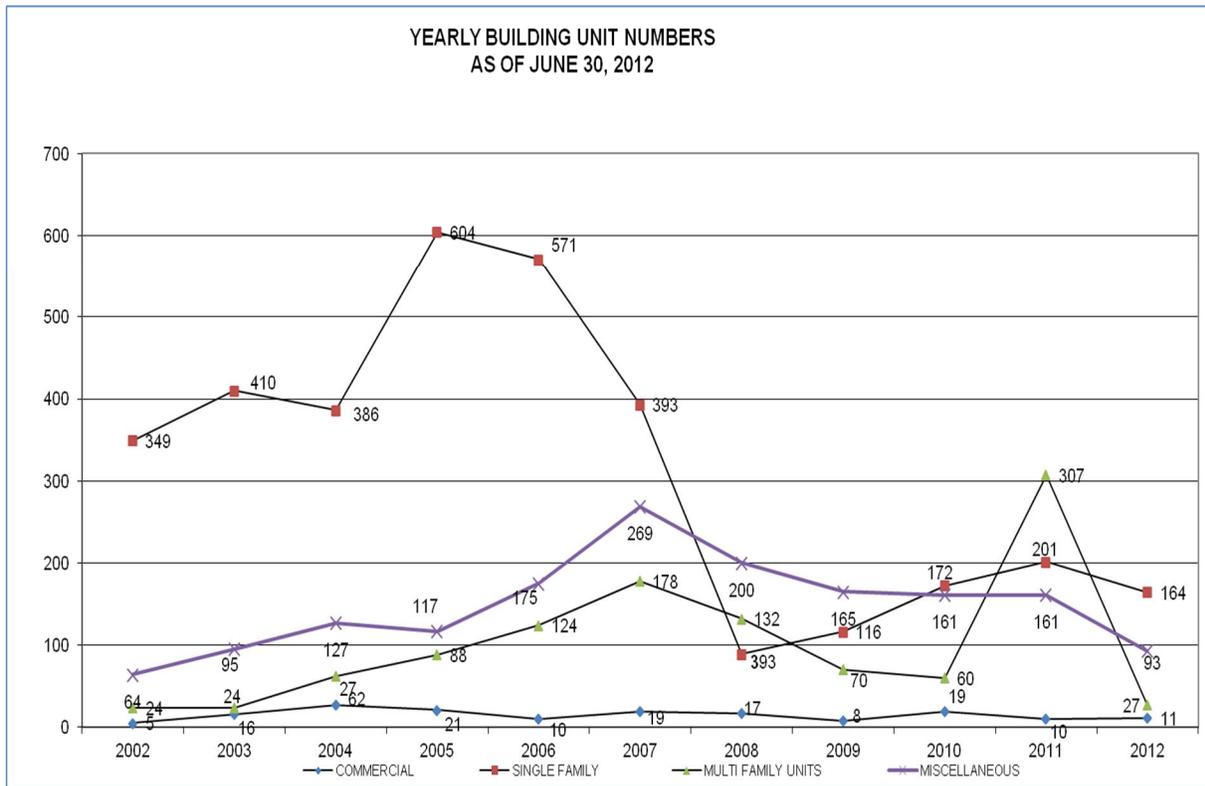
PUBLIC SAFETY: BUILDING DEPARTMENT



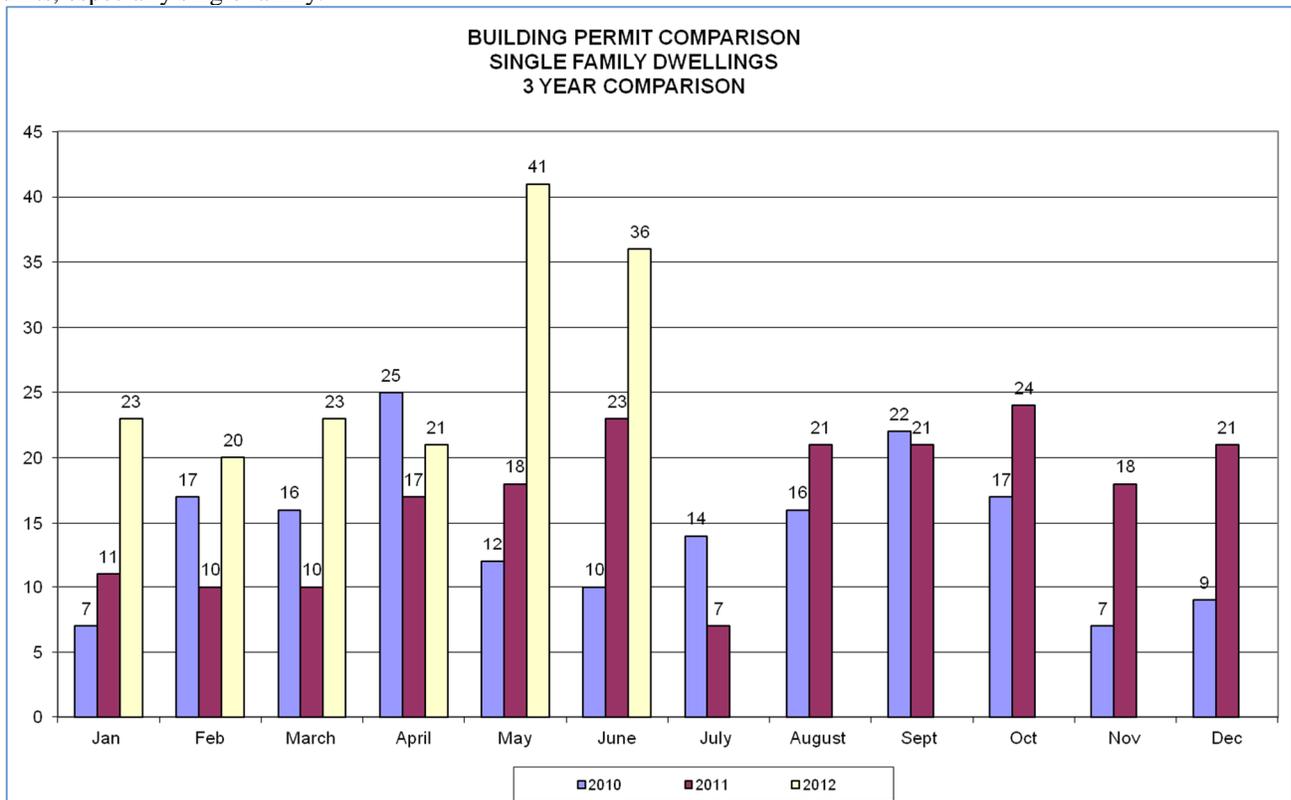
The city saw a large drop in its % change of total construction. This is primarily a result of the market during that year. Since then there has been a steady incline back up.



PUBLIC SAFETY: BUILDING DEPARTMENT

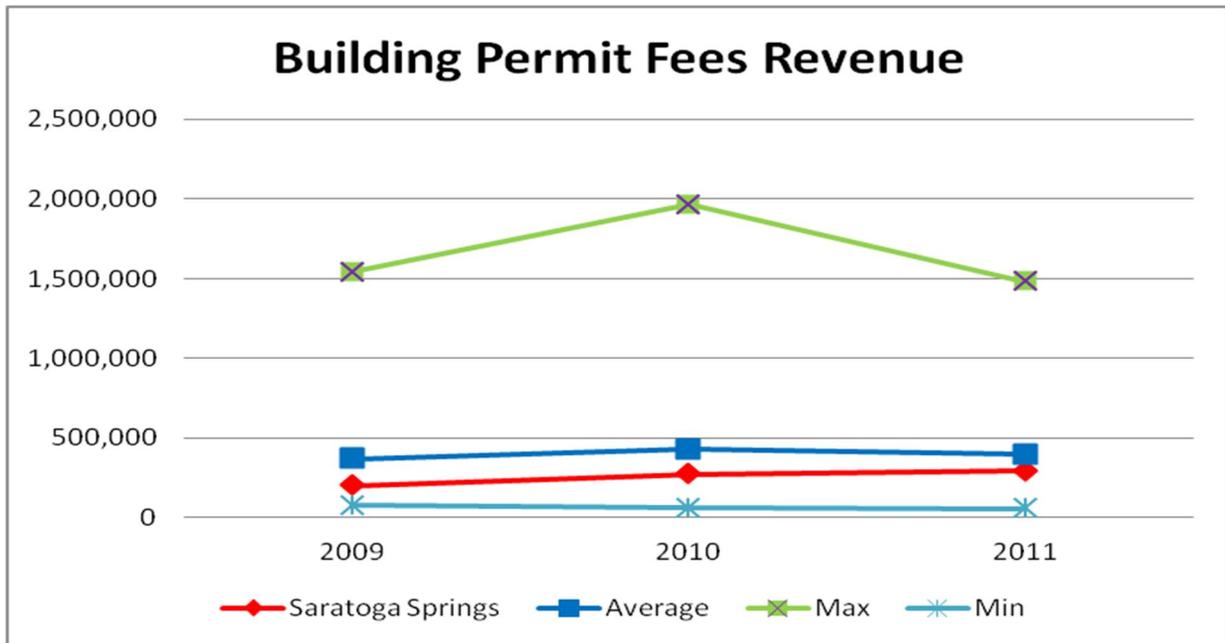


Taken from this cities Building Permit Breakdown report, this shows the trend of all the building unit numbers from 2002 to the present. In 2008 when the housing market crashed, there is an obvious decline in the number of housing units, especially single family.

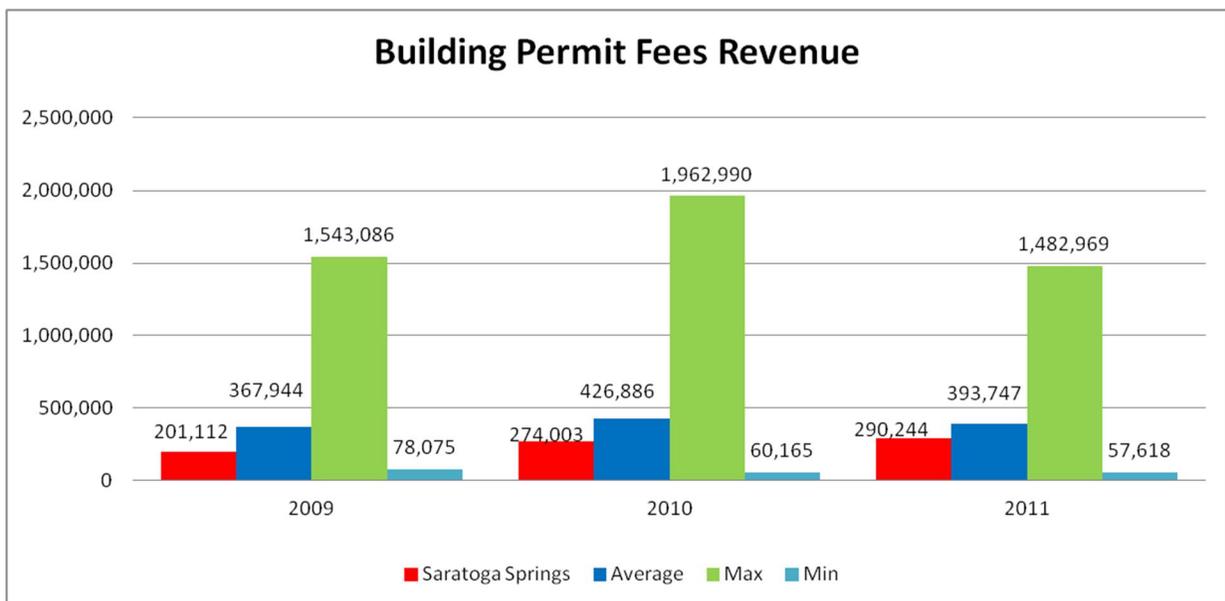


This report from the cities Building Permit breakdown, shows the permit comparisons from 2010 to the present.

PUBLIC SAFETY: BUILDING DEPARTMENT

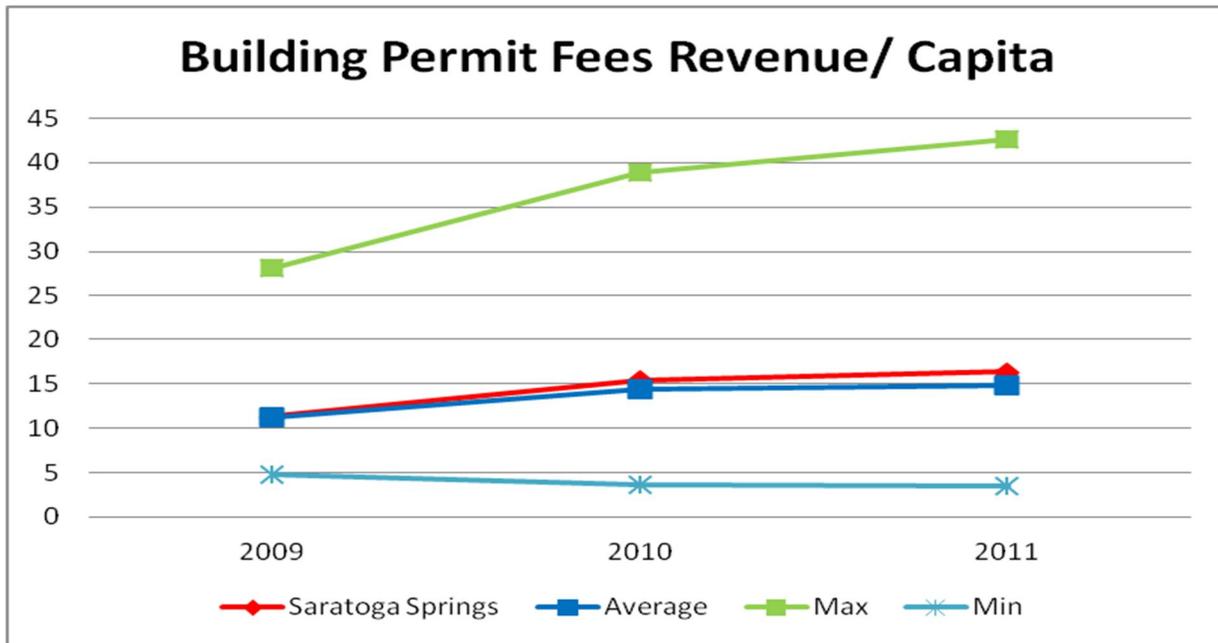


From 2009-2011 Saratoga Springs building permit revenues have been less than the average of the benchmark group, however it can be seen that the city is climbing closer toward the average each year since -09

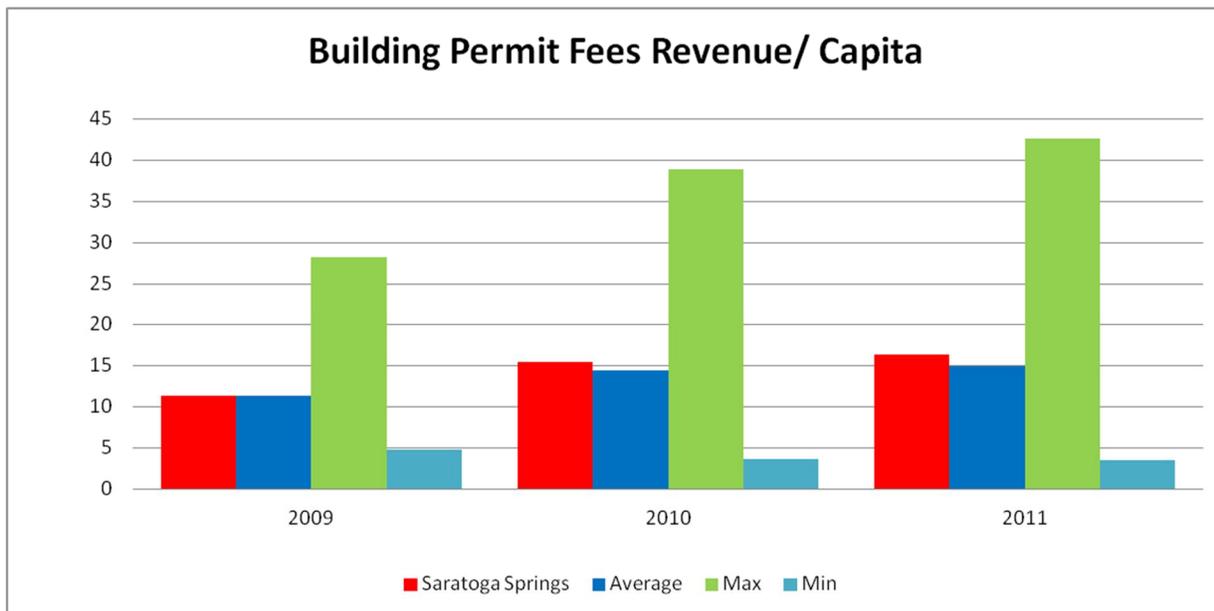


Looking at the numerical value, the building permit revenue has been climbing each year. On average, the benchmark group has been declining in this respect.

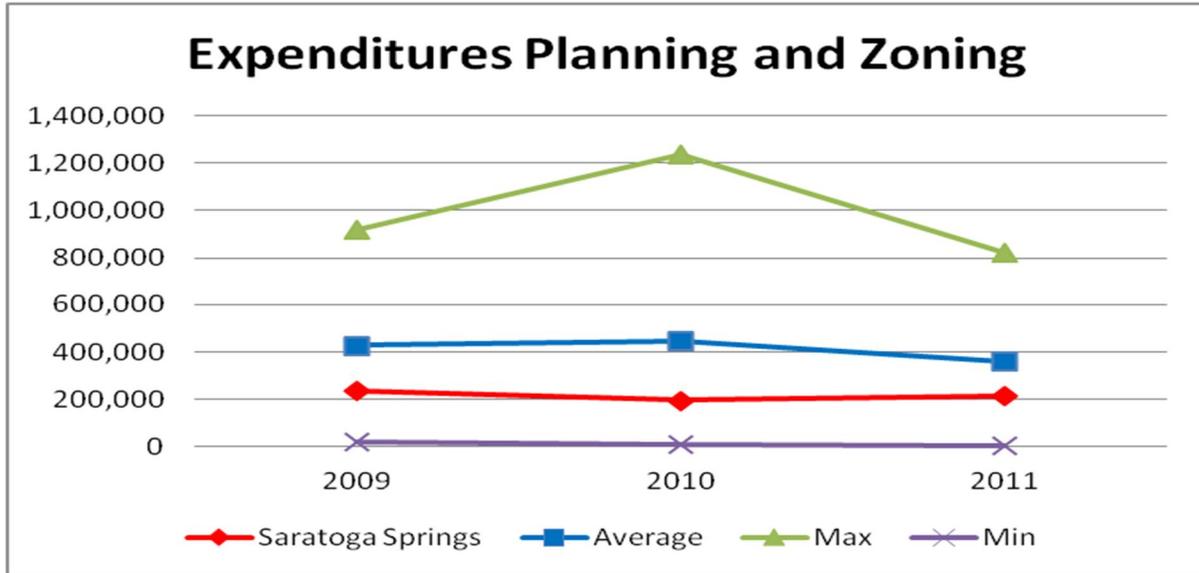
PUBLIC SAFETY: BUILDING DEPARTMENT



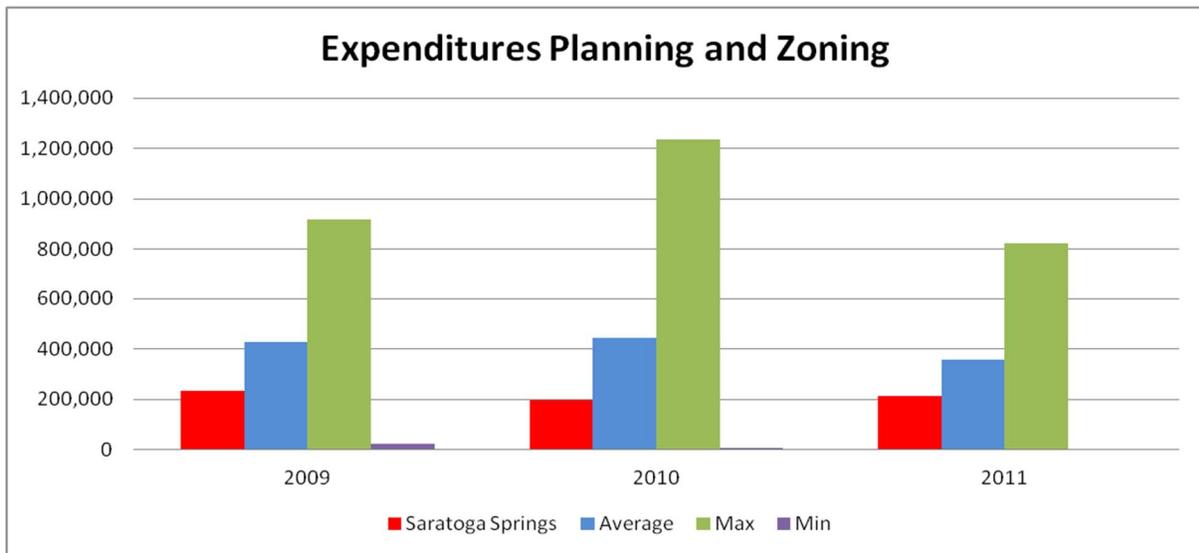
Looking at Building Permit Fees per capita, the city has been even greater than the average.



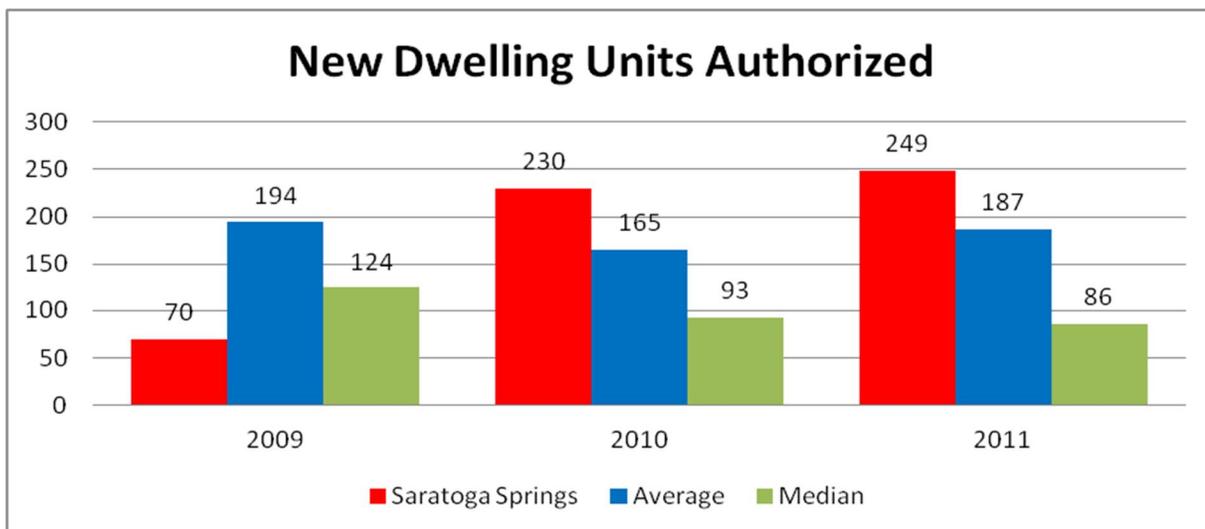
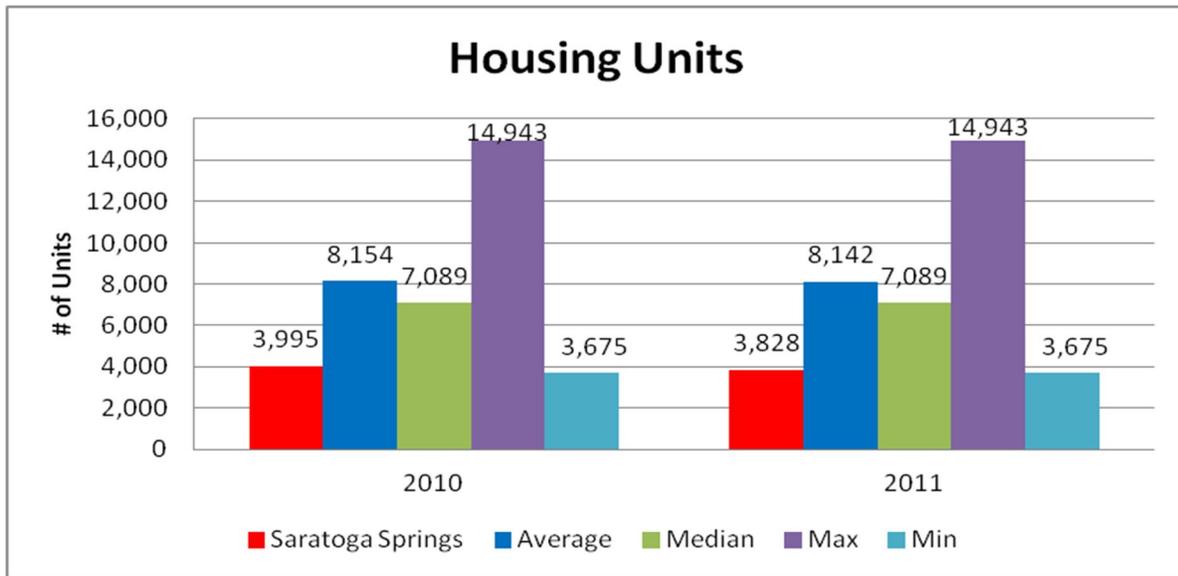
PUBLIC SAFETY: BUILDING DEPARTMENT



Saratoga springs has remained steady in its expenditures for Planning and Zoning. The average has declined somewhat in 2011

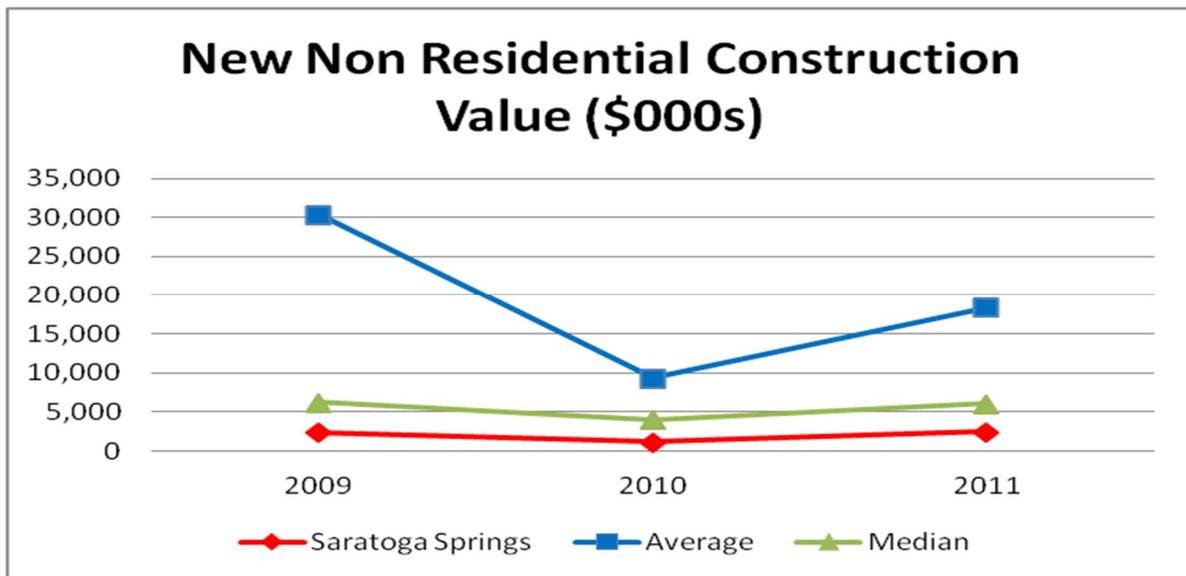
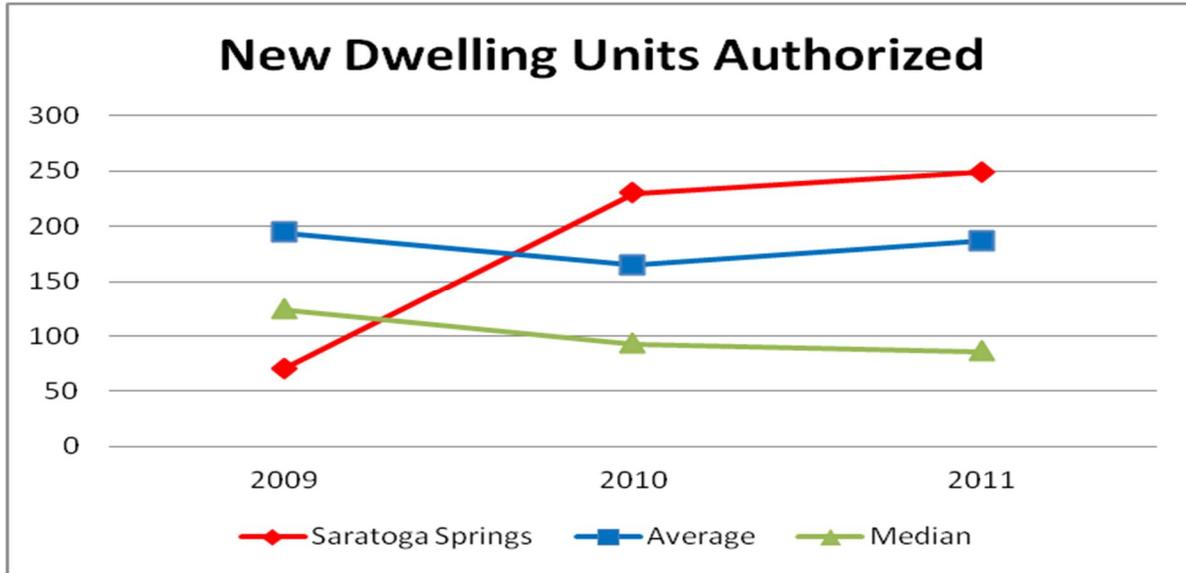


PUBLIC SAFETY: BUILDING DEPARTMENT

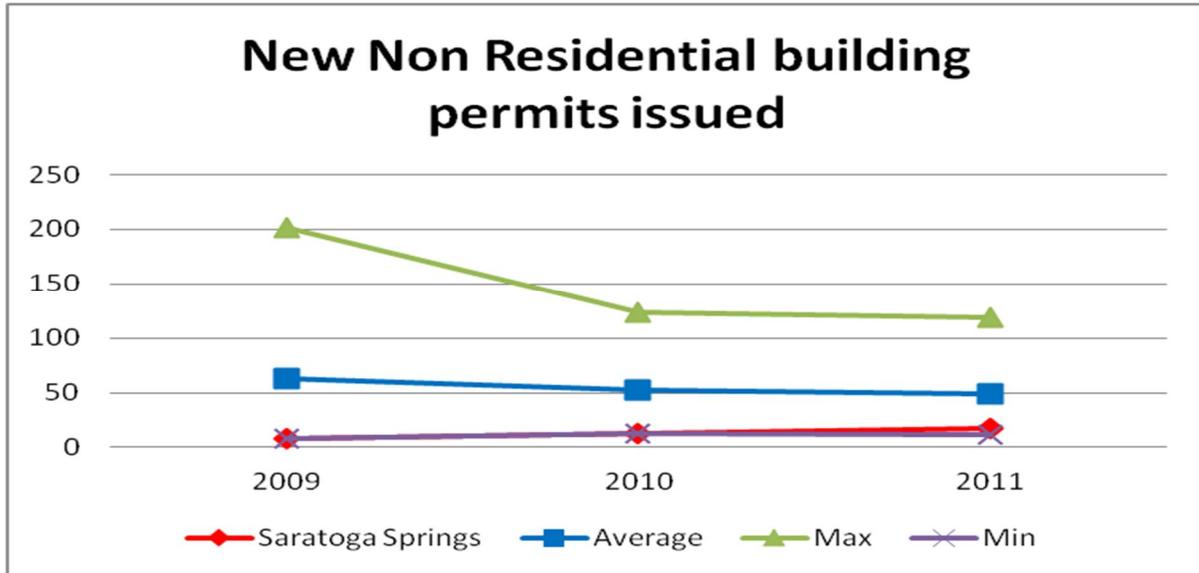
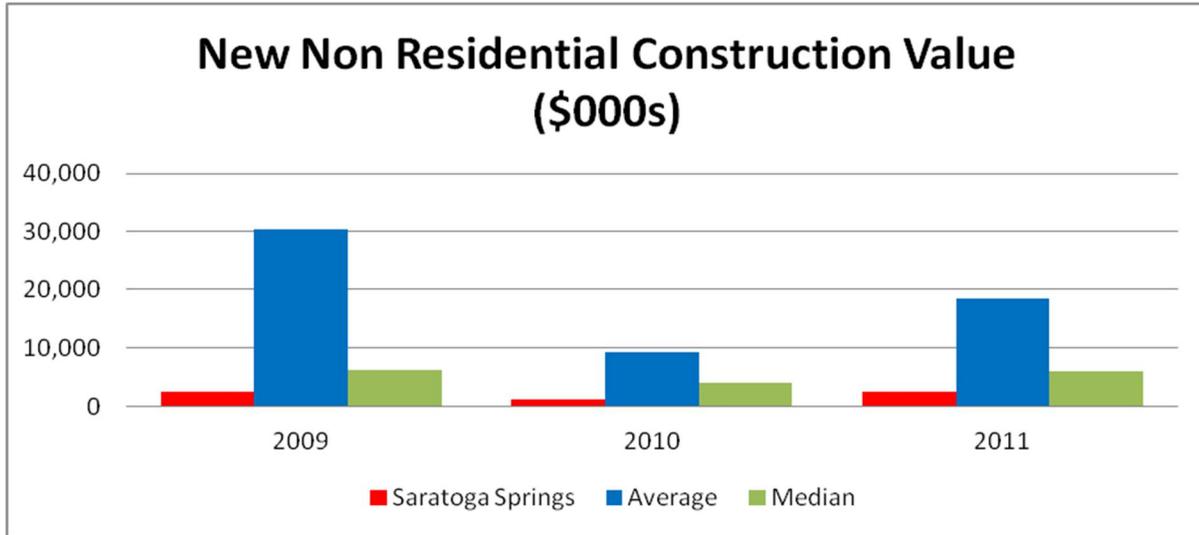


After 2009, Saratoga saw a large increase with its number of New Dwelling Units Authorized. In contrast to the benchmark group, the average for the other cities has fluctuated over the recorded period.

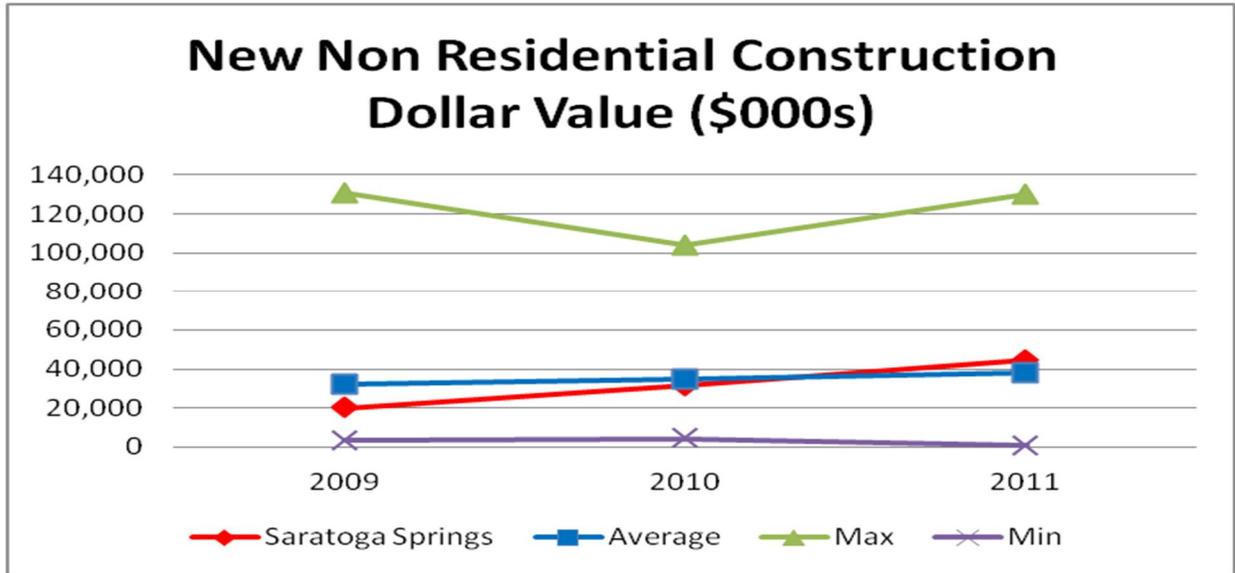
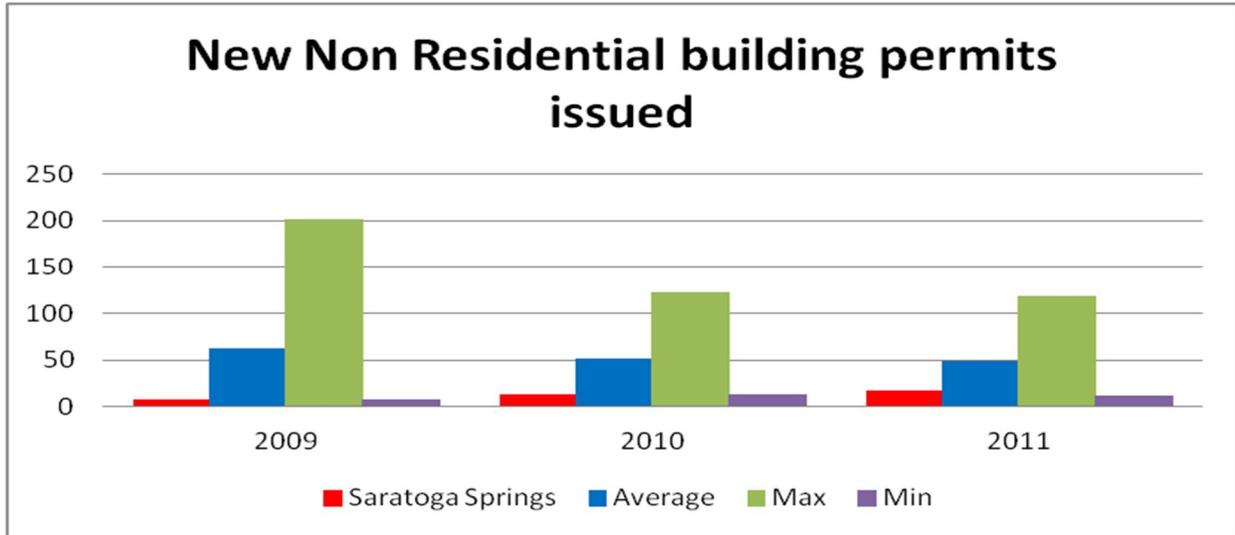
PUBLIC SAFETY: BUILDING DEPARTMENT



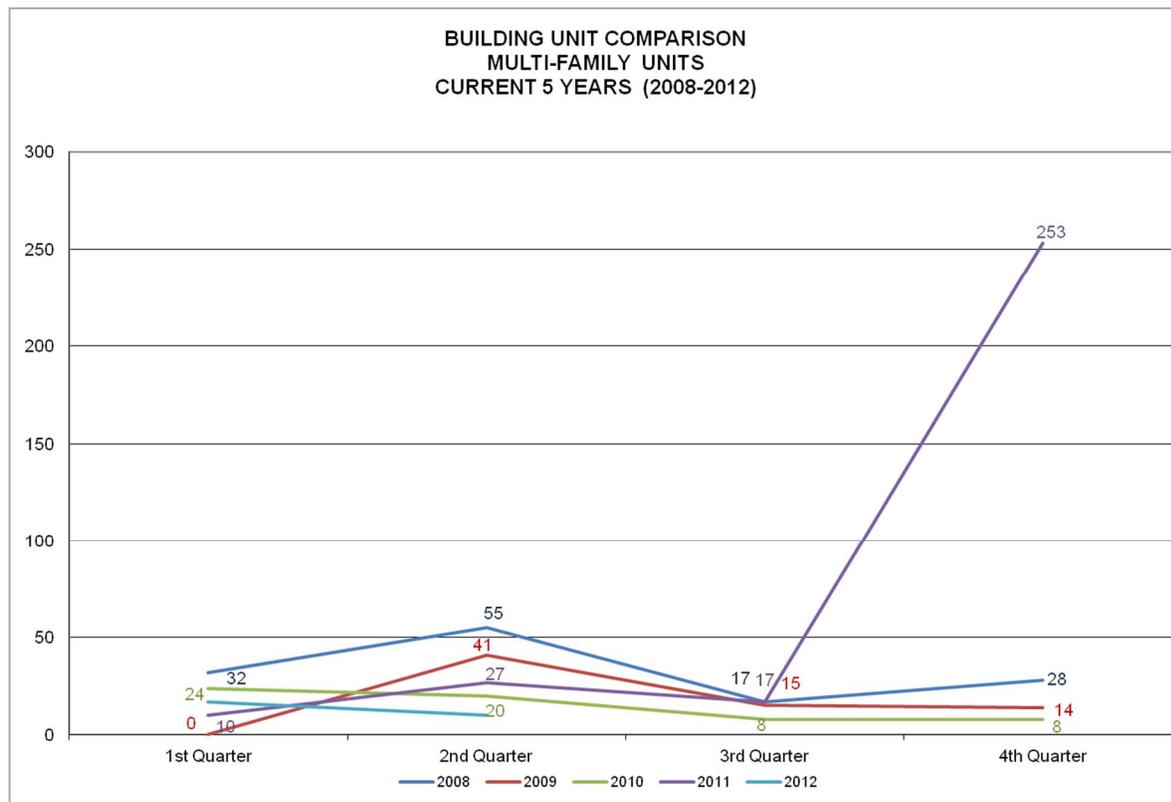
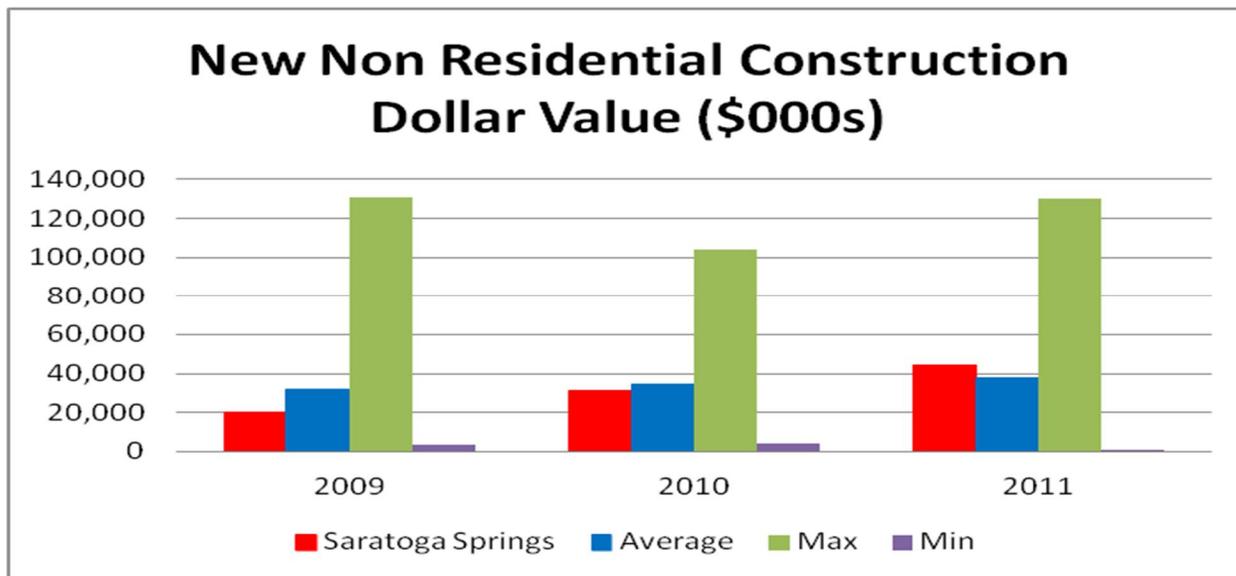
PUBLIC SAFETY: BUILDING DEPARTMENT



PUBLIC SAFETY: BUILDING DEPARTMENT

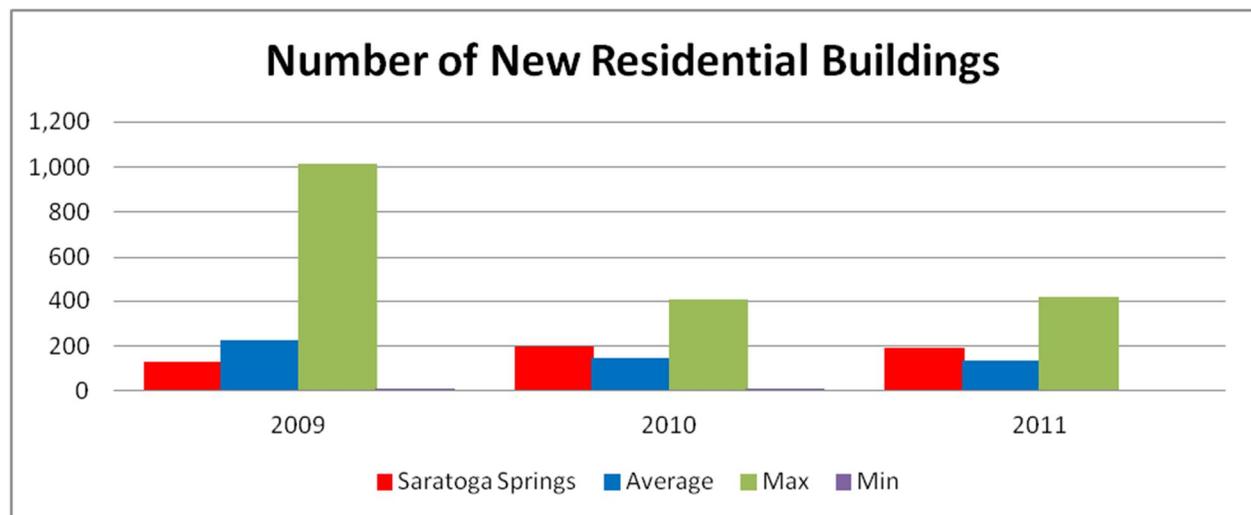
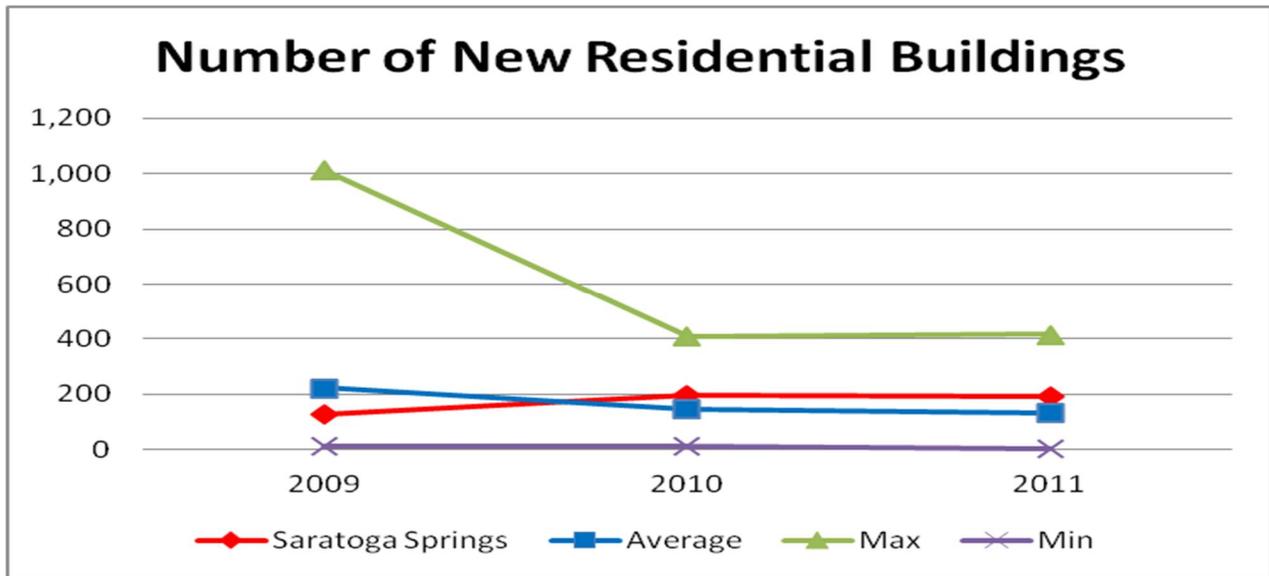


PUBLIC SAFETY: BUILDING DEPARTMENT

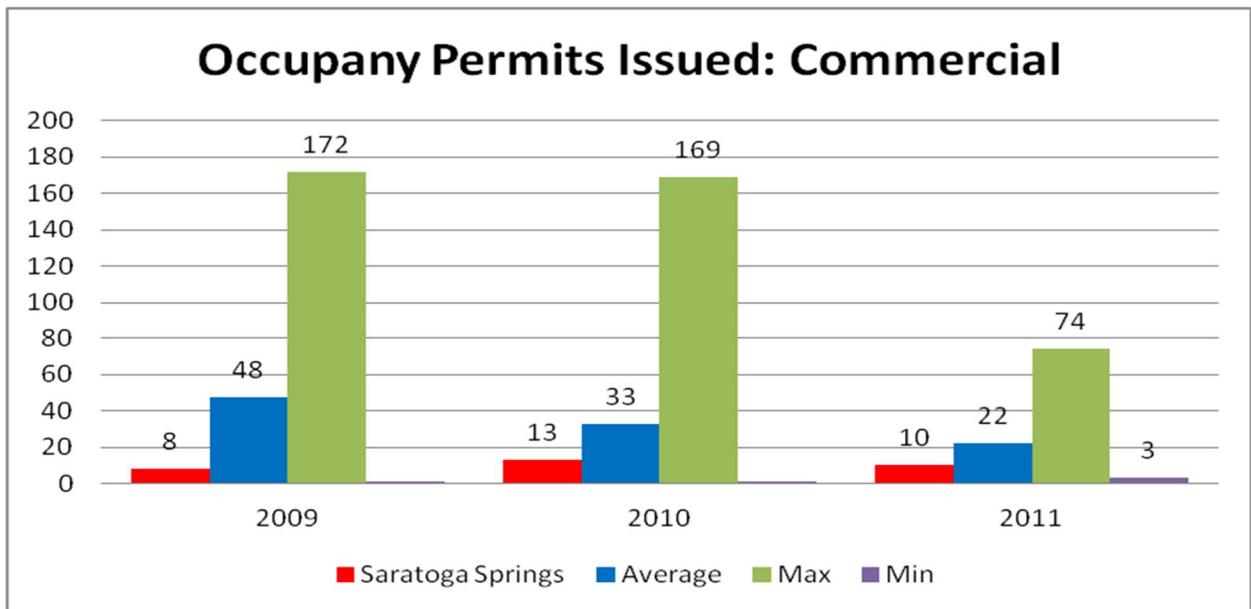
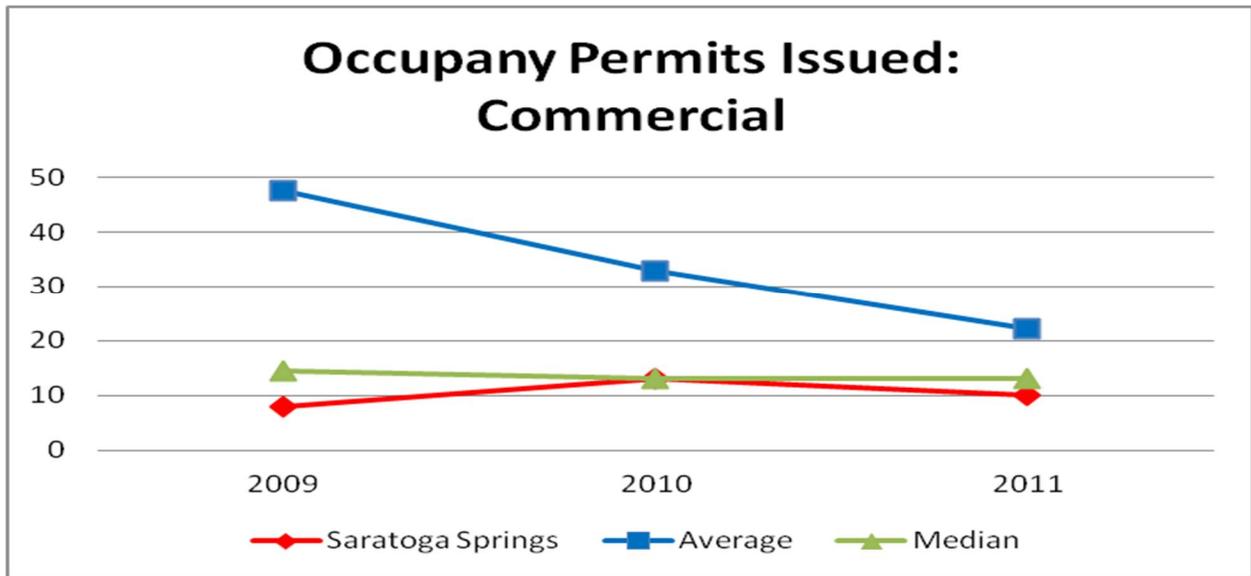


Taken from the Building Permit Breakdown report, this chart illustrates the trend of Multi-family units. Typically there is a reduction in the third quarter of every year. In 2011, there was a large influx in the number of multi-family units. This comparison shows how drastic an increase.

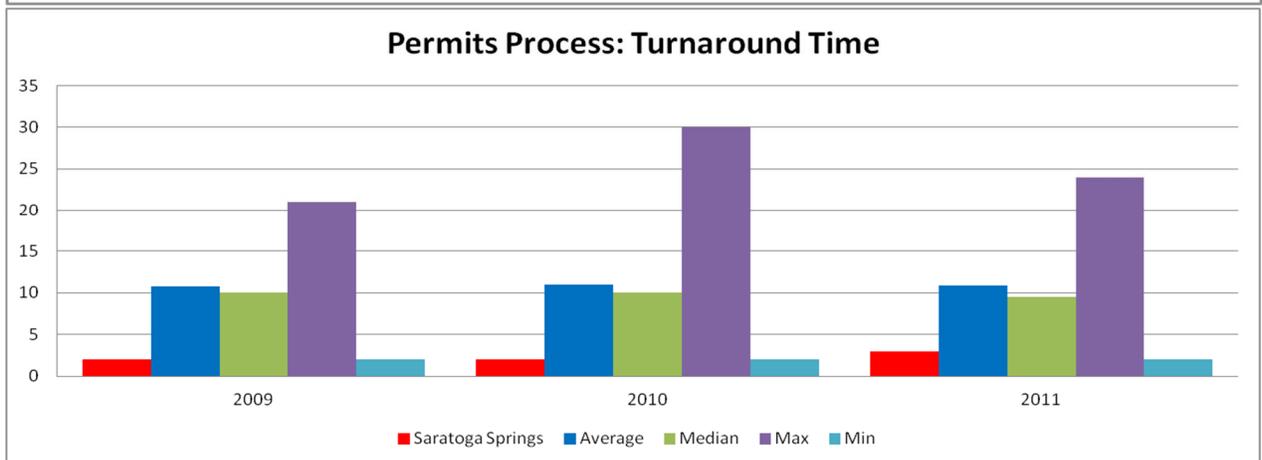
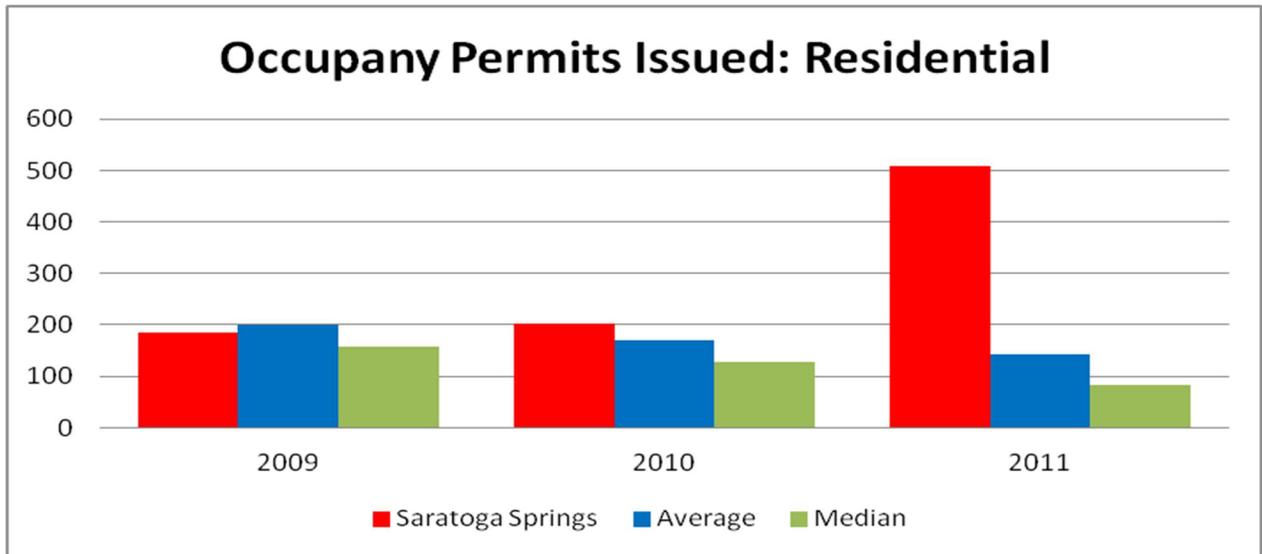
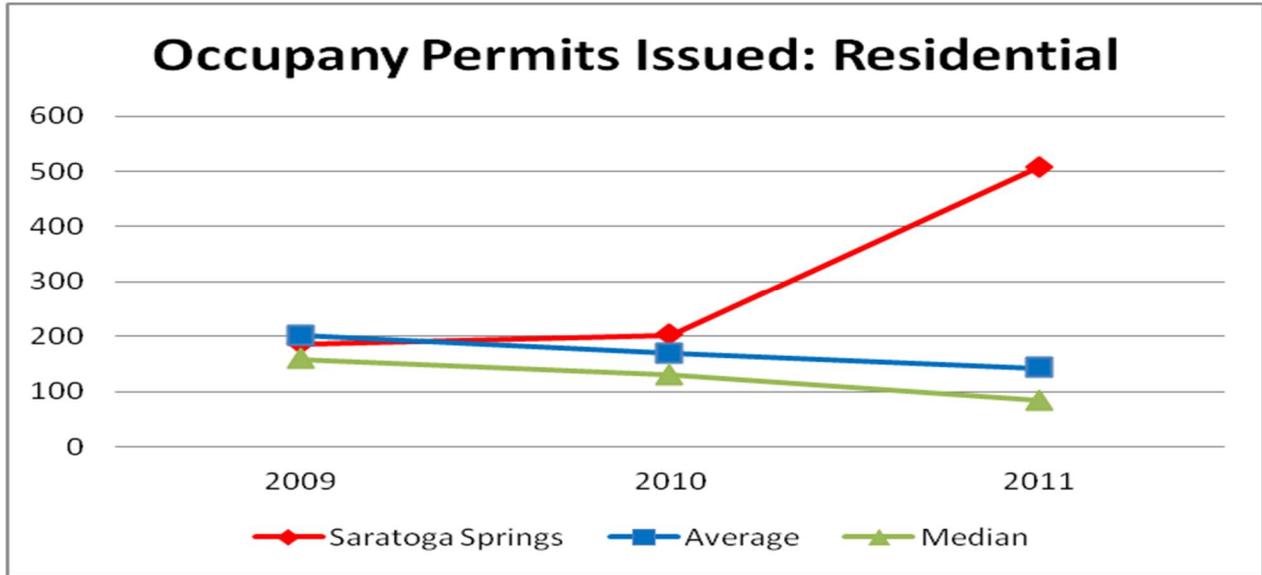
PUBLIC SAFETY: BUILDING DEPARTMENT



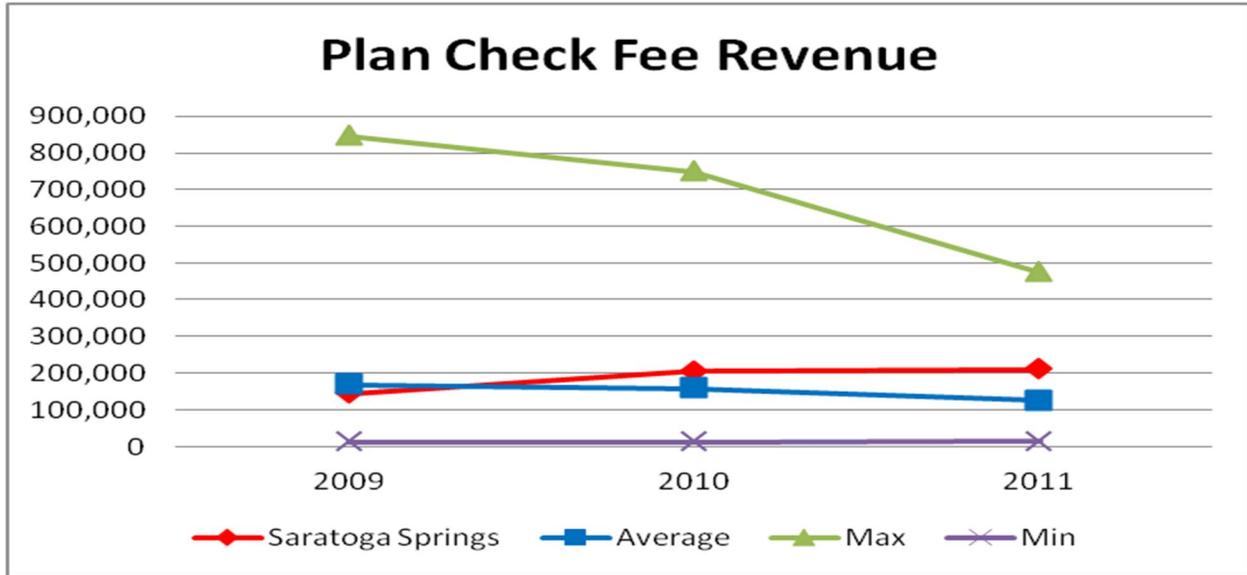
PUBLIC SAFETY: BUILDING DEPARTMENT



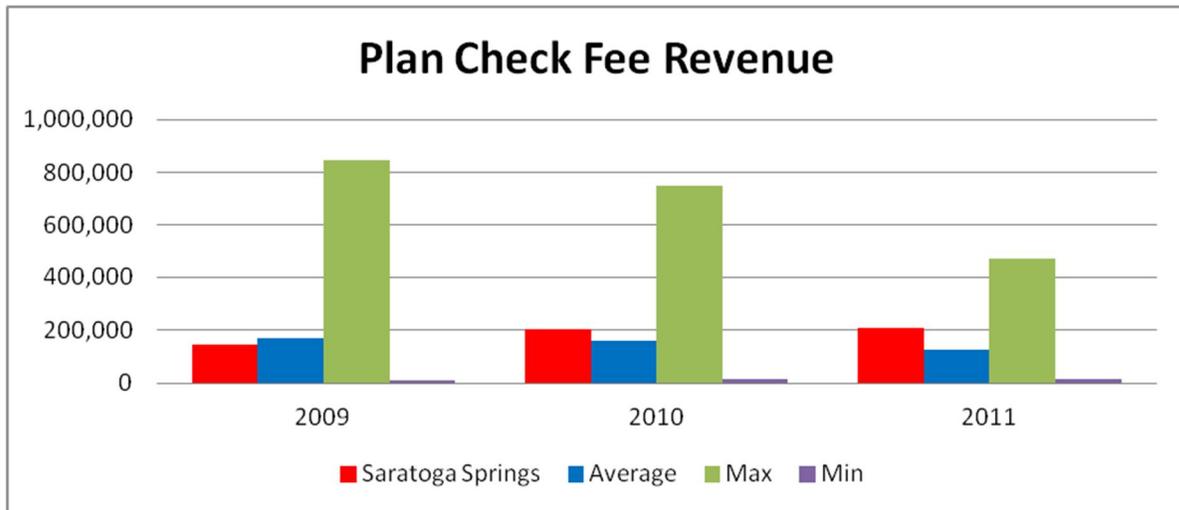
PUBLIC SAFETY: BUILDING DEPARTMENT



PUBLIC SAFETY: BUILDING DEPARTMENT



While the benchmark group's Plan check fee revenues have been steadily declining, the City of Saratoga Springs has seen a gradual increase each year.

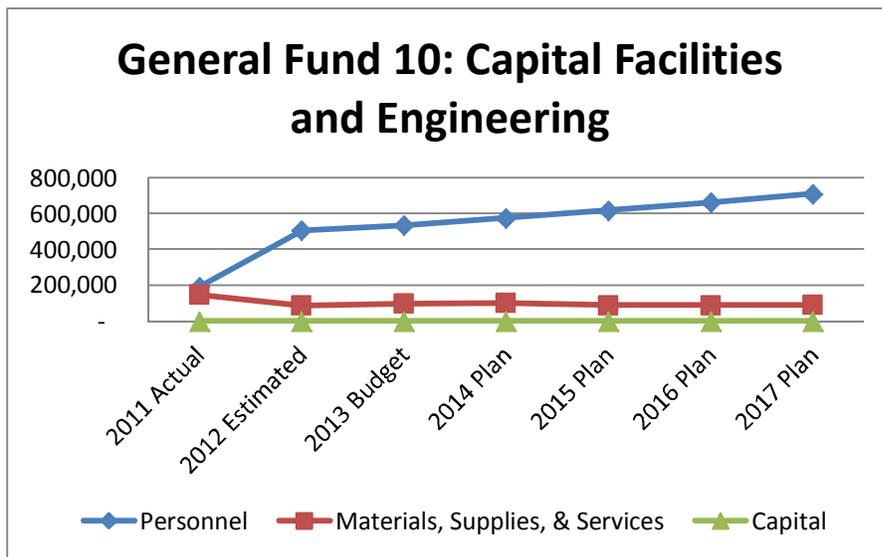


PUBLIC SAFETY: CAPITAL FACILITIES & ENGINEERING

General Fund 10: Capital Facilities and Engineering Department							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	190,474	506,253	533,703	574,637	617,436	662,208	709,067
Materials, Supplies, & Services	147,596	86,286	96,368	101,239	88,261	88,822	89,412
Capital	-	-	-	-	-	-	-
Total Requirement	338,070	592,539	630,071	675,876	705,697	751,030	798,479
% Change from Prior Period	16%	75%	6%	7%	4%	6%	6%

Table 37 (above) represents the Planning and Zoning Department’s actual expenditures for 2011, 2012 adjusted budget, 2013 approved budget, and budget plan for 2014– 2017.

Figure 32 (below) represents Personnel, and Materials, Supplies, and Services (MSS) major requirements for fiscal years 2011 -2017.



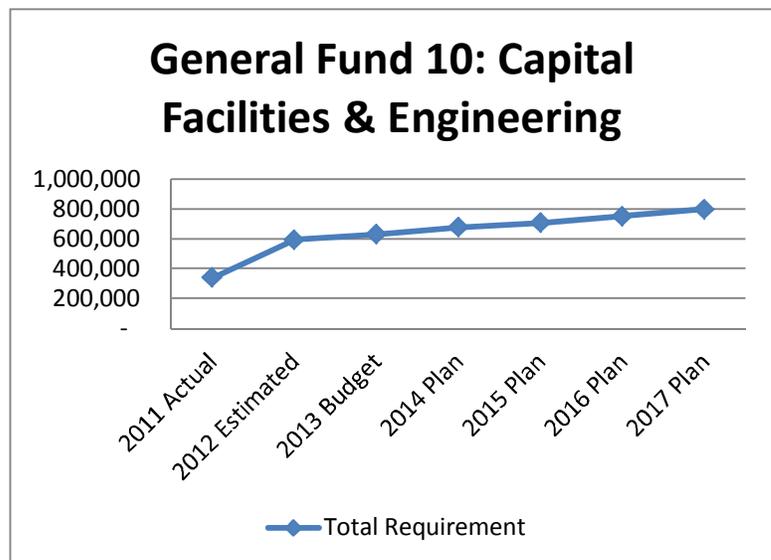
Personnel costs account for market position adjustments (if necessary), staffing levels, and employee benefits (i.e. retirement, health care, FICA, training). Due to budget constraints, salaries and wages are expected to remain flat in 2012 and 2013 or until economic conditions improve. Personnel costs are expected to increase (on average) 4 percent

annually between 2014 and 2017. The majority of this increase is attributable to anticipated increases in the defined benefit retirement contribution rates. Staffing levels are anticipated to remain stable at 6.5 FTE. It is important to note, however, that significant increases in residential and commercial activity within the City may require additional resources in the future.

Figure 33 (right) represents total departmental requirements for fiscal years 2011 – 2017.

Materials, Supplies, and Services requirements are expected to remain stable through 2017.

Total department expense is expected to increase 2-4 percent due to expected personnel increases.



GENERAL GOVERNMENT - NON-DEPARTMENTAL

Non-Departmental

General Fund 10: Non-Departmental and Transfers							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	1,902	127,152	1,500	1,500	1,500	1,500	1,500
Materials, Supplies, & Services	149,506	269,077	277,441	279,235	287,194	294,934	303,674
Interfund Transfers	750,130	2,348,311	78,027	78,201	78,335	78,428	78,482
Total Requirement	151,408	396,229	278,941	280,735	288,694	296,434	305,174
% Change from Prior Period	-28%	162%	-30%	1%	3%	3%	3%

Table 38 (above) represents Non-Departmental's actual expenditures for 2011, 2012 adjusted budget, 2013 approved budget, and budget plan for 2014 - 2017.

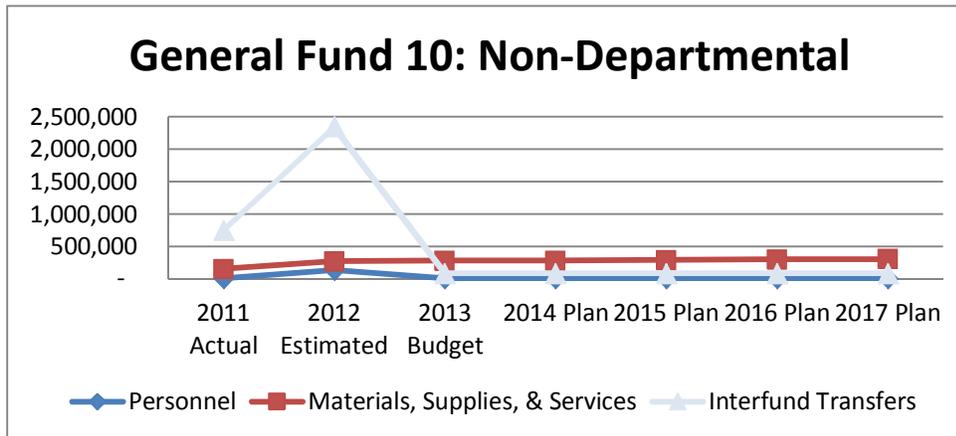


Figure 34 (left) represents Interfund Transfers, Materials, Supplies, and Services (MSS), and Personnel costs for fiscal years 2011 – 2017.

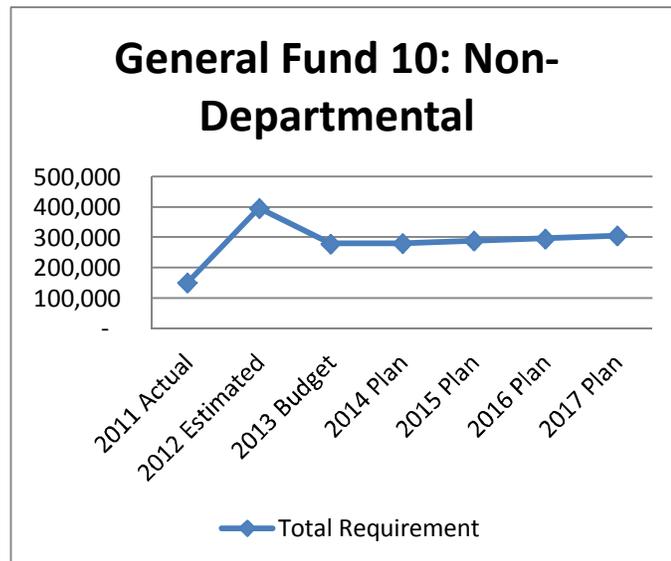
Personnel expense in non-departmental

includes employee recognition and appreciation initiatives (\$1,500) and pay for performance compensation in 2012 (\$125,652).

Materials, Services, and Supplies requirements are expected to grow 3 percent in 2013. MSS are expected to increase 1-3 percent annually between 2013 through 2016.

Figure 35 (right) represents total non-departmental requirements for fiscal years 2011 – 2017.

Total Non-Departmental requirements increase between 2011 and 2012 then remain relatively constant in years 2013 to 2016.



GENERAL GOVERNMENT – BUILDINGS

Buildings and Grounds

General Fund 10: Buildings and Grounds							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Materials, Supplies, & Services	1,301,336	147,956	95,956	99,325	102,305	106,479	110,277
% Change from Prior Period	468%	-89%	-35%	4%	3%	4%	4%

Table 39 (above) represents the Building Department’s actual expenditures for 2011, adjusted budget for 2012, tentative budget for 2013, and budget plan for 2014 – 2017.

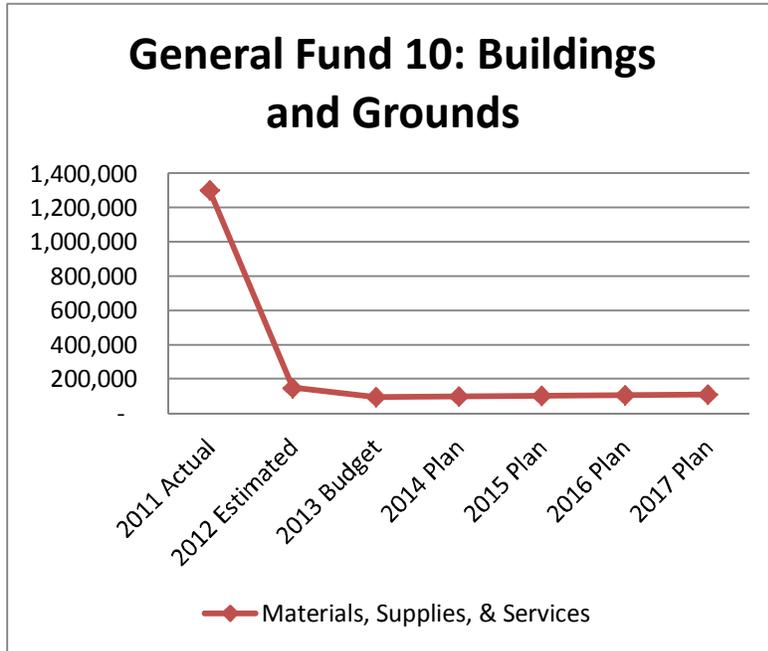
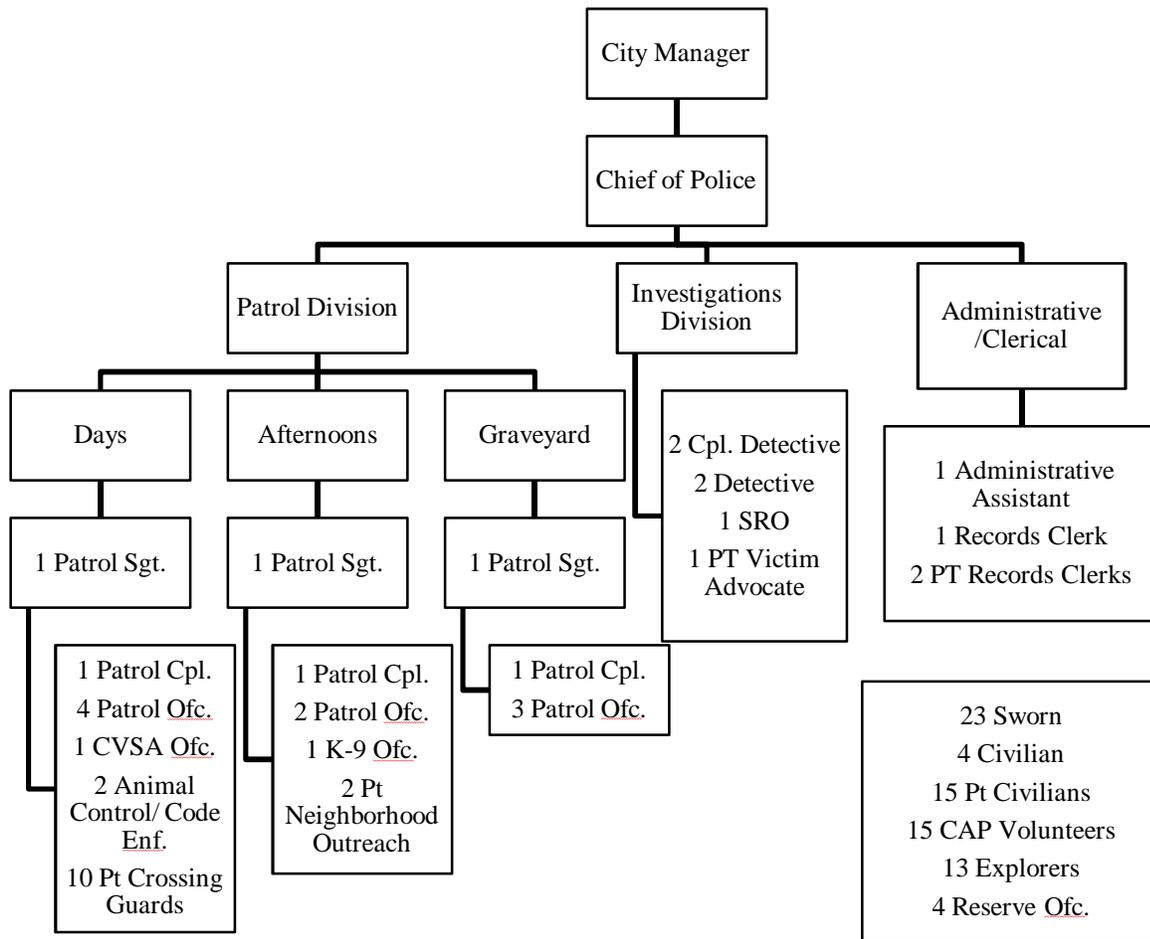


Figure 36 (left) represents Materials, Supplies, and Services (MSS) requirements for fiscal years 2011 – 2017.

In 2012 MSS is expected to decrease 60 percent. This is due to refinancing the City Hall building. Debt service payments are now being paid out of the debt service fund instead of the general fund. In addition, there are decreases in common area maintenance and condominium assessments due to the City taking over maintenance of the City Hall building.

PUBLIC SAFETY - POLICE



The Saratoga Springs Police Department went into effect July 1, 2007. The Department currently employs twenty-three sworn officers including Command Personnel, two full-time Animal Control / Code Enforcement officers; one Administrative Assistant, one full-time and 2 part-time Records Clerk, a Victims Advocate, two Neighborhood Outreach officers and four Reserve Officers.

Mission

The Saratoga Springs Police Department is a team, committed to protecting our City's quality of life. Team members will serve our community with pride and integrity. The team will maintain the highest levels of appearance, training, and skills. Our team members are our greatest asset in accomplishing these goals.

Fiscal Year 2011-12 Accomplishments and Highlights

1. Bought, trained and deployed a K-9 program
2. Started a new Police Depart for the City of Bluffdale. Served them the entire fiscal year.

PUBLIC SAFETY - POLICE

3. Built and published a new and contemporary Policy manual through the Lexipol contract for the PD.
4. Taught a Police Science course to high school students at Westlake HS for the entire school year.
5. Conducted 40 tours of the PD, handled 15-20 walk-ins a day, answered approx. 60 phone calls per day and filled approx. 85 GRAMA requests.

General Fund 10: Police Department - Saratoga Springs							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	1,945,267	1,998,960	2,106,829	2,239,891	2,341,055	2,448,237	2,561,857
Materials, Supplies, & Services	444,267	411,565	434,069	447,488	457,718	468,353	479,766
Capital	49,993	-	-	-	-	-	-
Total Requirement	2,439,527	2,410,525	2,540,898	2,687,379	2,798,773	2,916,590	3,041,623
% Change from Prior Period	9%	-1%	5%	6%	4%	4%	4%

Table 40 (above) represents the police department's (Saratoga Springs) actual expenditures for 2011, adjusted budget for 2012, tentative budget for 2013, and budget plan for 2014 – 2017.

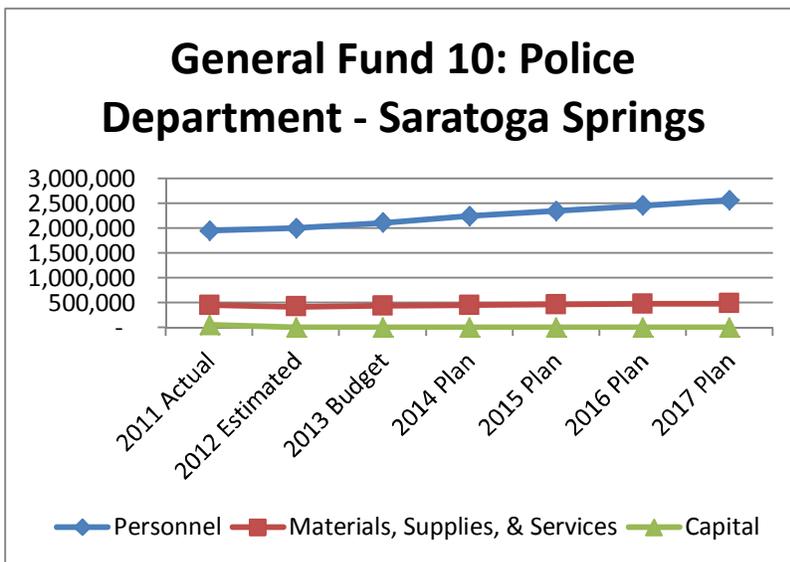


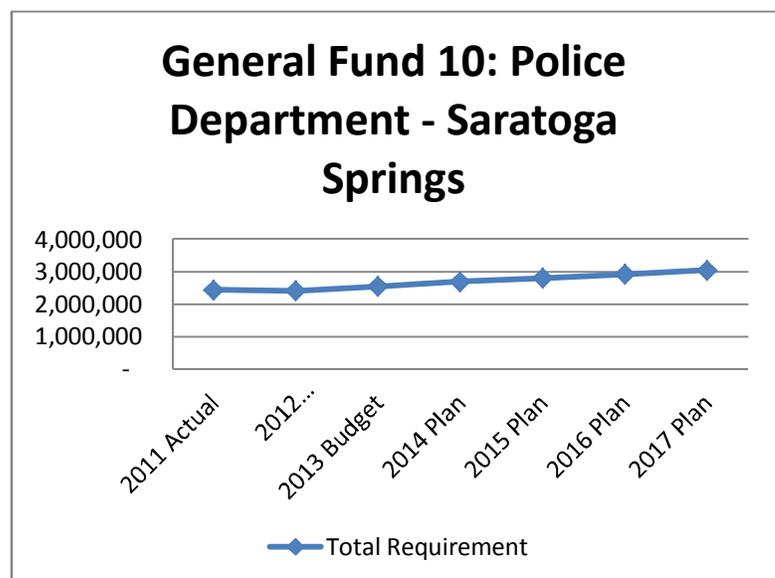
Figure 37 (left) represents Personnel, Materials, Services, and Supplies (MSS), and Capital expenses between 2011 and 2017.

Personnel costs account for market position adjustments (if necessary), staffing levels, and employee benefits (i.e. retirement, health care, FICA, training). Due to budget constraints, salaries and wages are expected to remain flat in 2012 and 2013 or until economic conditions improve. Personnel expense is expected to decrease slightly in 2012 due to improved personnel budgeting methods. An increase of 5 percent is projected for 2013 through 2016.

Figure 38 (right) represents total departmental requirements from fiscal years 2011-2017.

Materials, Supplies, and Services are expected to increase slightly (0.9 percent) in 2012. The budget for 2013-2016 includes minor inflationary adjustments of 3-5 percent.

Capital expenses are currently not budgeted for the fiscal years 2013-2017. The City is currently preparing a capital replacement schedule, and the police department is transitioning from capital leases to operating leases for their police vehicles.



PUBLIC SAFETY - POLICE

Total departmental requirements are expected to remain relatively stable from 2012-2016. Increases between 3-4 percent are projected.

Bluffdale Police Services

General Fund 10: Police Department - Bluffdale							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	440,091	492,685	483,273	465,266	487,092	510,264	534,879
Materials, Supplies, & Services	98,079	193,462	155,897	162,862	169,078	175,605	182,457
Capital	-	-	-	-	-	-	-
Total Requirement	538,170	686,147	639,170	628,128	656,170	685,869	717,336
% Change from Prior Period	272%	27%	-7%	-2%	4%	5%	5%

Table 41 (above) represents the police department's (Saratoga Springs) actual expenditures for 2011, adjusted budget for 2012, tentative budget for 2013, and budget plan for 2014 – 2017.

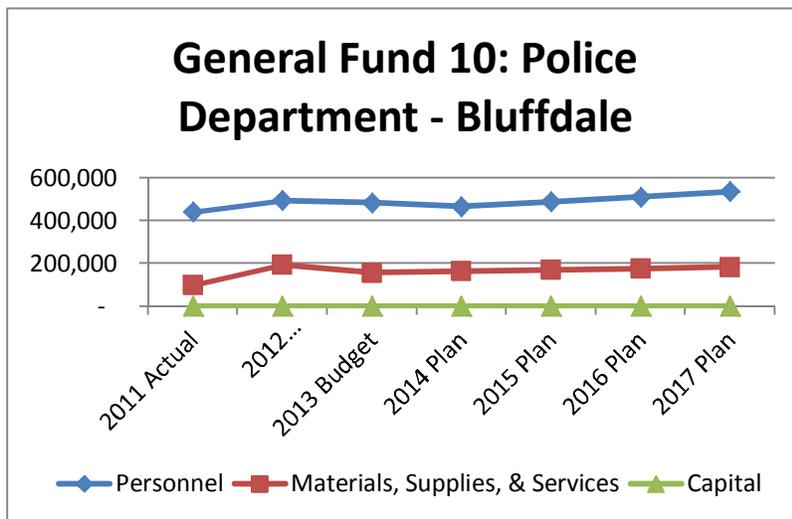


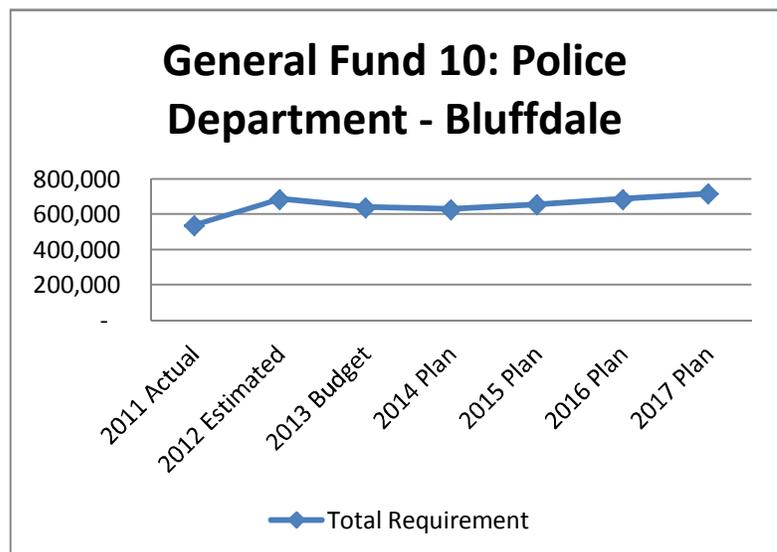
Figure 39 (left) represents Personnel, Materials, Services, and Supplies (MSS), and Capital expenses between 2011 and 2017.

Personnel costs account for market position adjustments (if necessary), staffing levels, and employee benefits (i.e. retirement, health care, FICA, training). Due to budget constraints, salaries and wages are expected to remain flat in 2012 and 2013 or until economic conditions improve. Personnel expenses are projected to increase 6 percent in 2012 due to the addition of a corporal investigator (half to be paid by Bluffdale City). FTEs increased from 33.05 to 34.05 due to this added position. FTEs are expected to remain stable at 34.05.

Materials, Supplies, and Services increased 71 percent between 2011 and 2012 due to increases in contract dispatch fees and vehicle lease payments. Both increases are being offset by increased revenue from Bluffdale City.

Figure 40 (right) represents total departmental requirements.

Capital expenditures are not currently budgeted from 2012-2016. Capital purchases were made in 2010 to start



PUBLIC SAFETY - POLICE

police services in fiscal year 2011. The City is currently formulating a capital replacement plan. Future budgets will include a capital component once this study is complete.

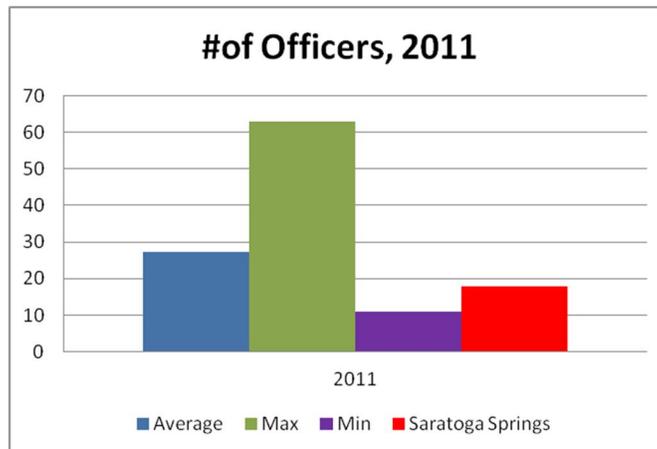
Total departmental requirements are expected to remain relatively stable from 2013-2016 with an average increase of 5 percent estimated.

Police Department	Target 2012
Total Officer generated incidents	2750
Response time for priority 1 calls	< 7 min
Clear all assigned cases within 6 months	100%
Teach NOVA classes to 6th grade students	402 students
Serve all victims who request help from Victim Services	100%
# of Citizen Academies per year	1
# of new CAPS volunteers	6
CAPS Volunteer Hours	2400
# Scheduled neighborhood outreach meetings	208
# of Explorers	12
# of Explorer advisors	2
# of Explorer hours of service	300
# of hours of training per officer per year	80
Supervision 24/7 and min 2 officers at all times	100%
# hours of bike patrols per week during summer	20
% of vacation checks completed daily	100%
Provide 5.5 hours of crossing guard service per elem. school per day	100%

Table 42 – Police Performance Measures

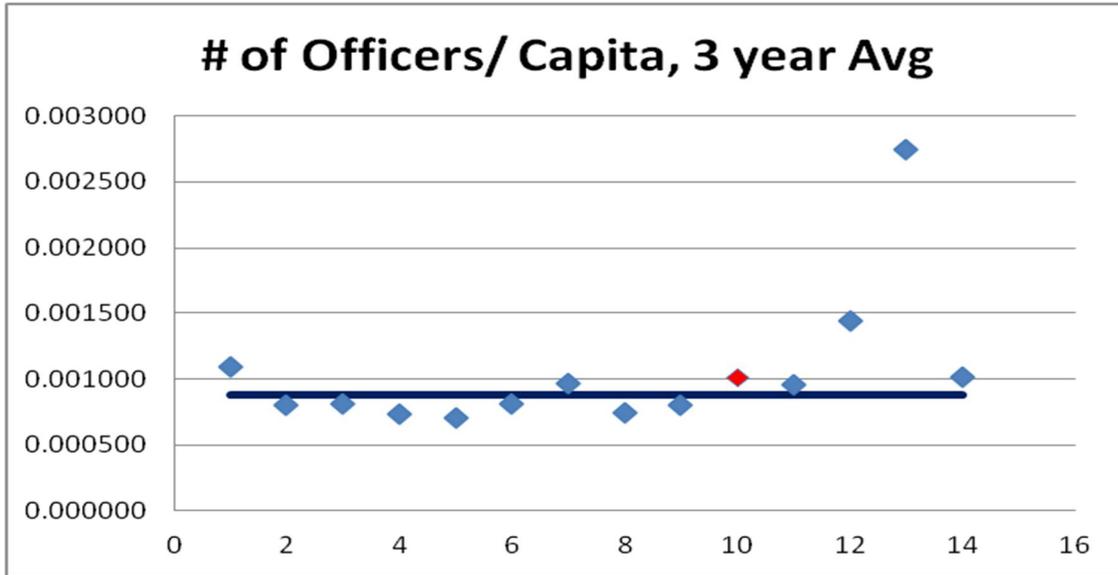
Table 34 (above) represents the Police Department’s performance measures.

BENCHMARKING

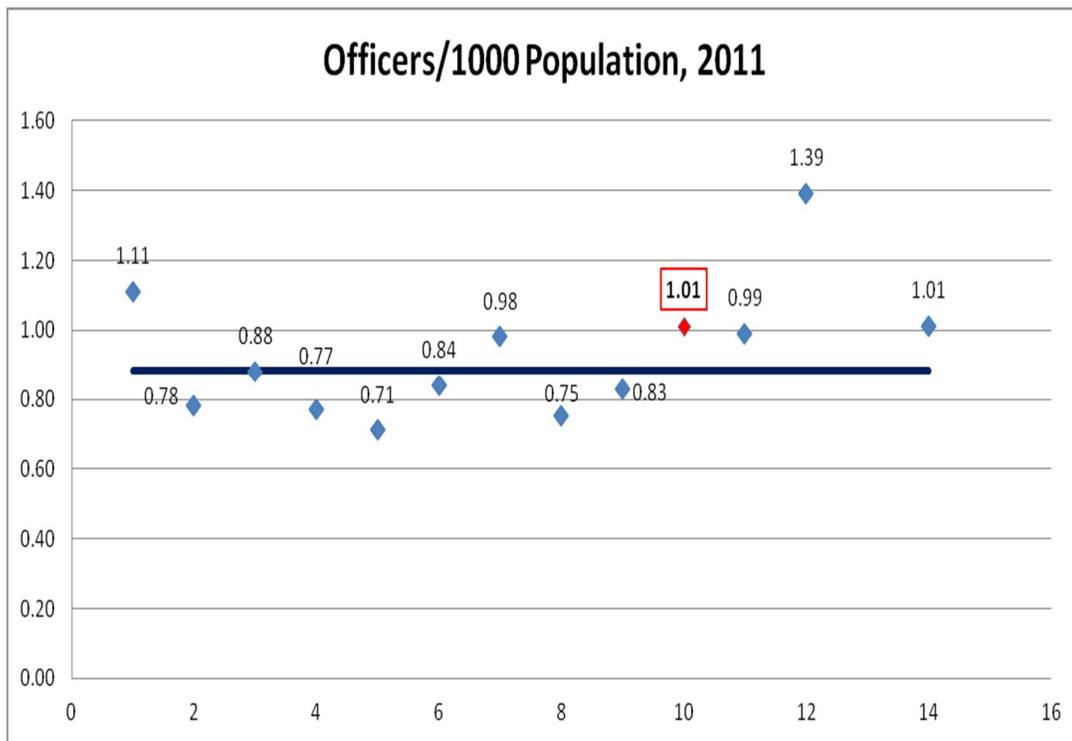


Compared to our benchmark group, the city is not far behind the average number of officers. Some of the larger cities in our group clearly raise the max and average for everyone.

PUBLIC SAFETY - POLICE

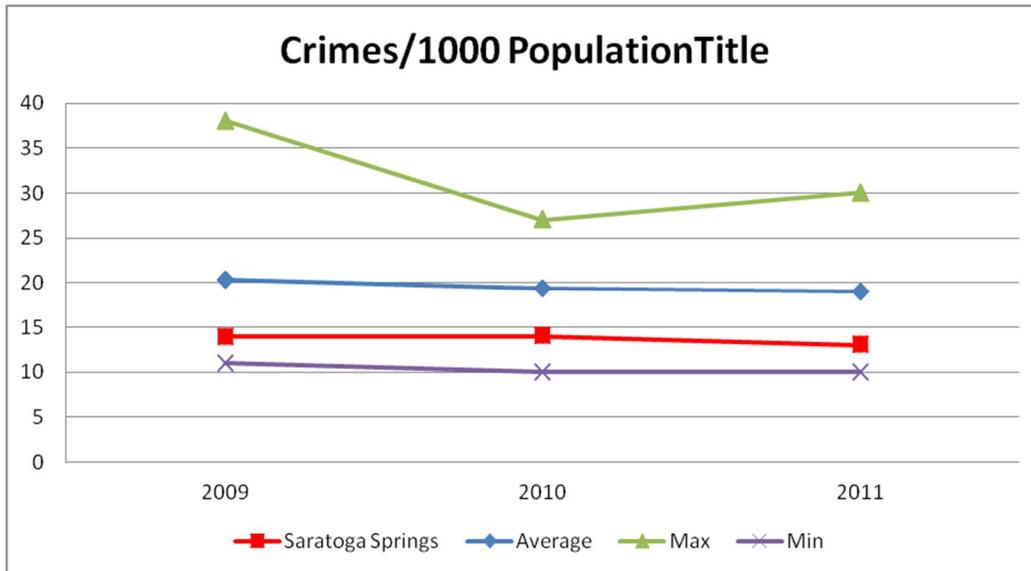


When the number of officers is looked at per capita, it is clear that Saratoga Springs is almost right on line with the median.

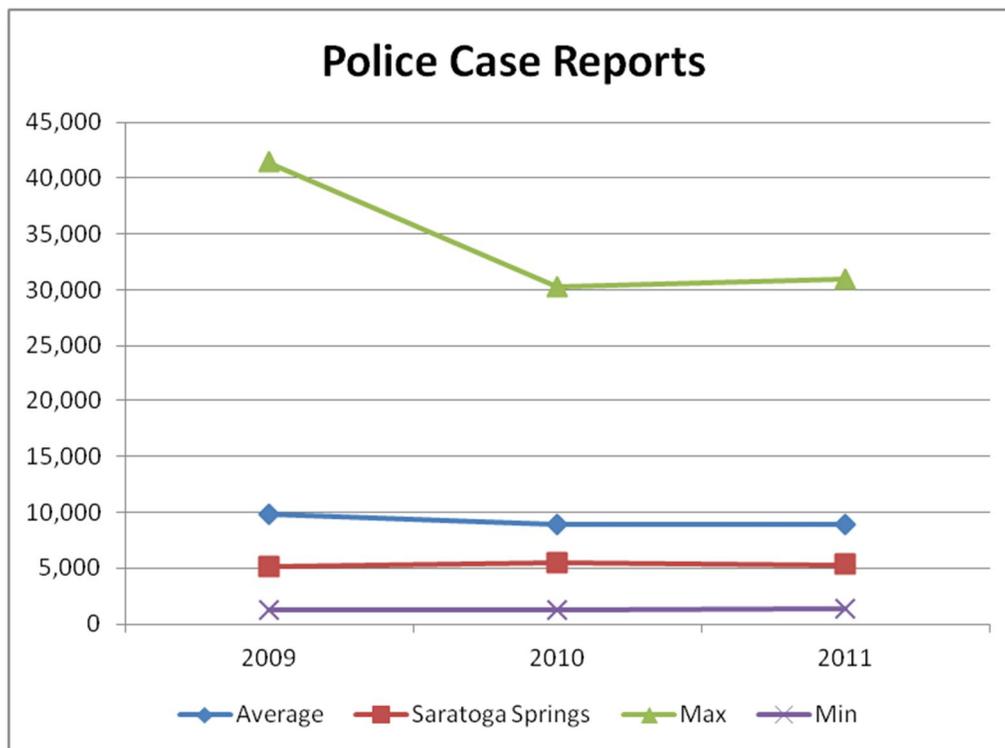


When looking per 1000 population, we see that we are above the median with regards to how many officers are employed.

PUBLIC SAFETY - POLICE

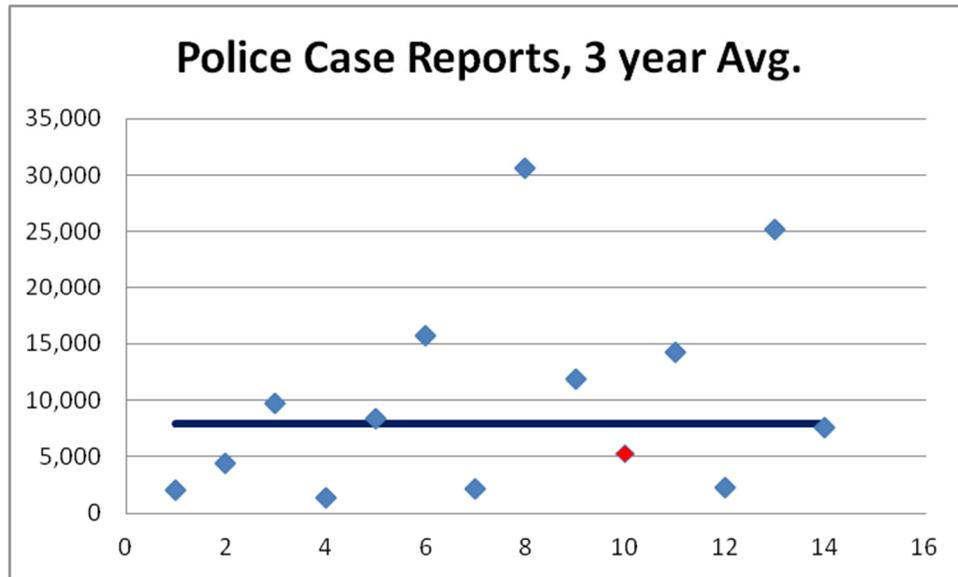


As the graph shows, the city is below average with the number of crimes per 1000 population, and are only just above the minimum. This shows that compared to the rest of our benchmark group, Saratoga Springs has low crime for its population

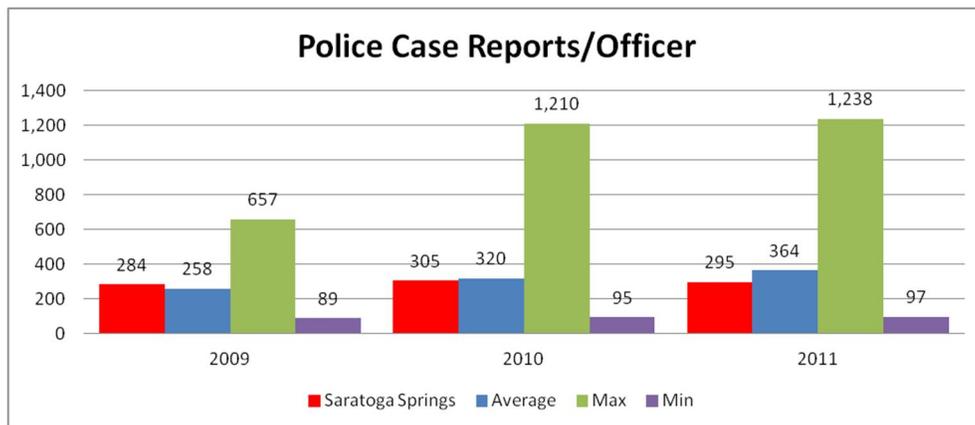


This graph illustrates that the police show a steady number in police case reports, however, they are below the average for the benchmark group.

PUBLIC SAFETY - POLICE

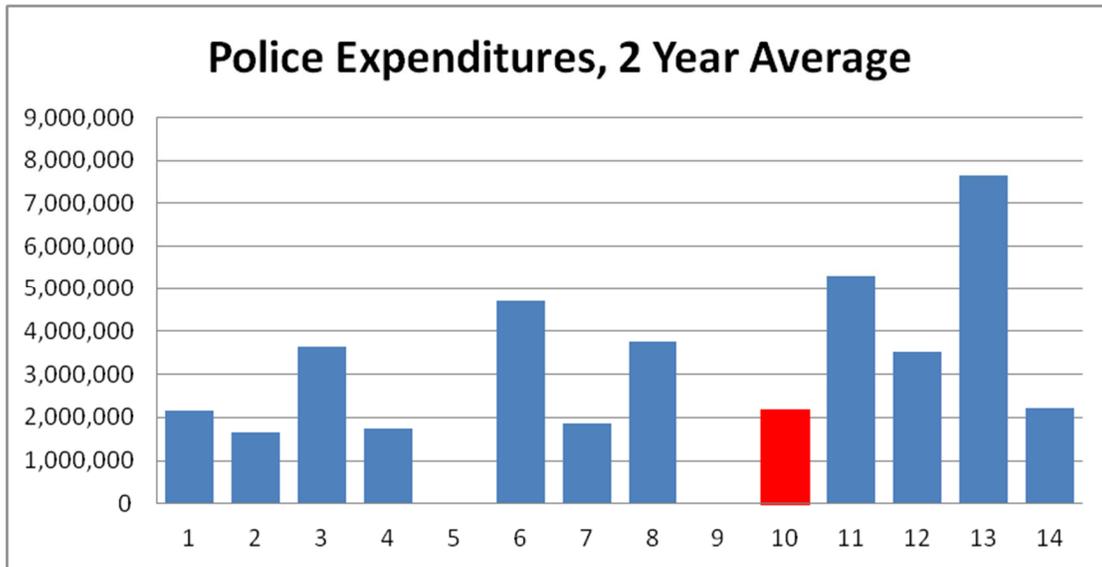


Despite having less officers on average, the officers in Saratoga Springs have had less reports per officer than the median.

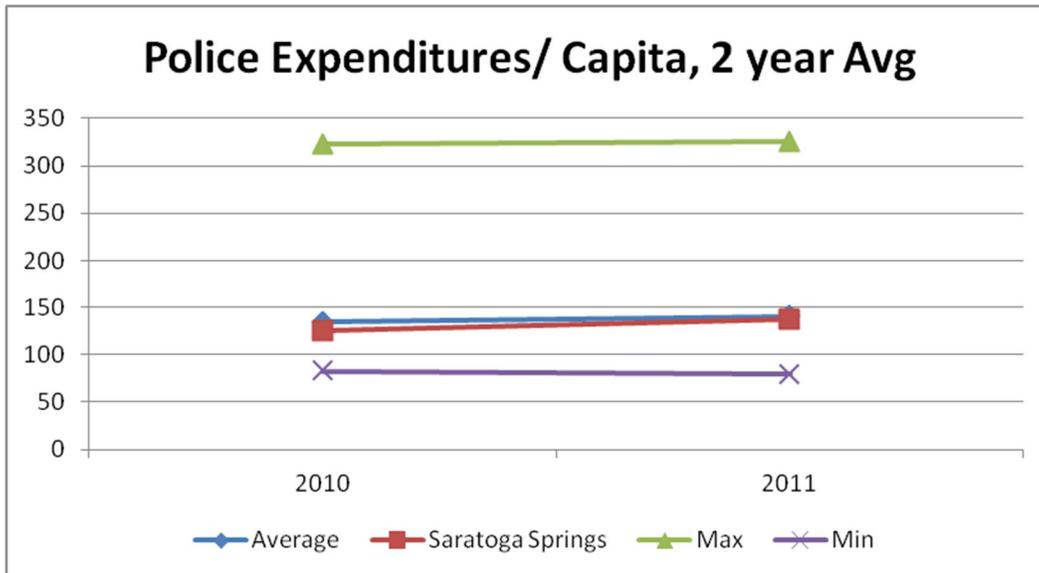


Although it has fluctuated slightly over the past few years, the amount of case reports per officer has typically been near average. One trend that can be seen is that while the Saratoga Springs numbers have gone down since 2010, the average of our benchmark group has been rising since 2009.

PUBLIC SAFETY - POLICE

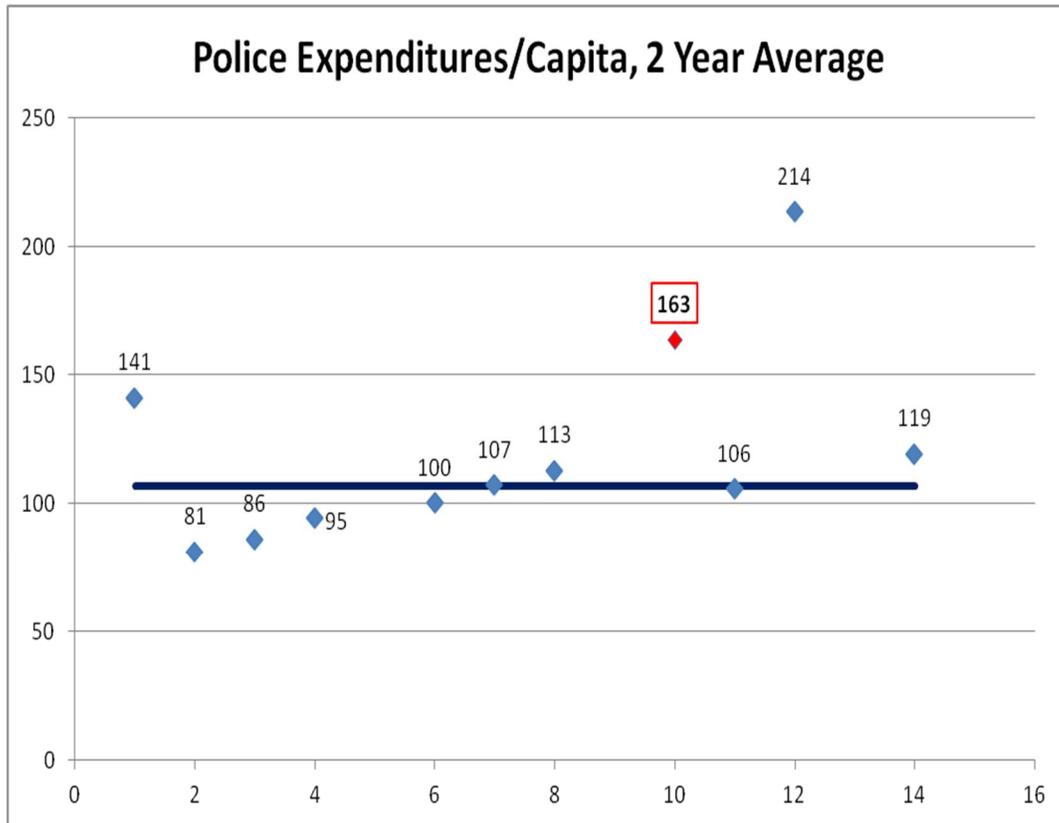


Despite having less officers, on average our police expenditures are slightly around the average. These expenditures do not include Bluffdale.

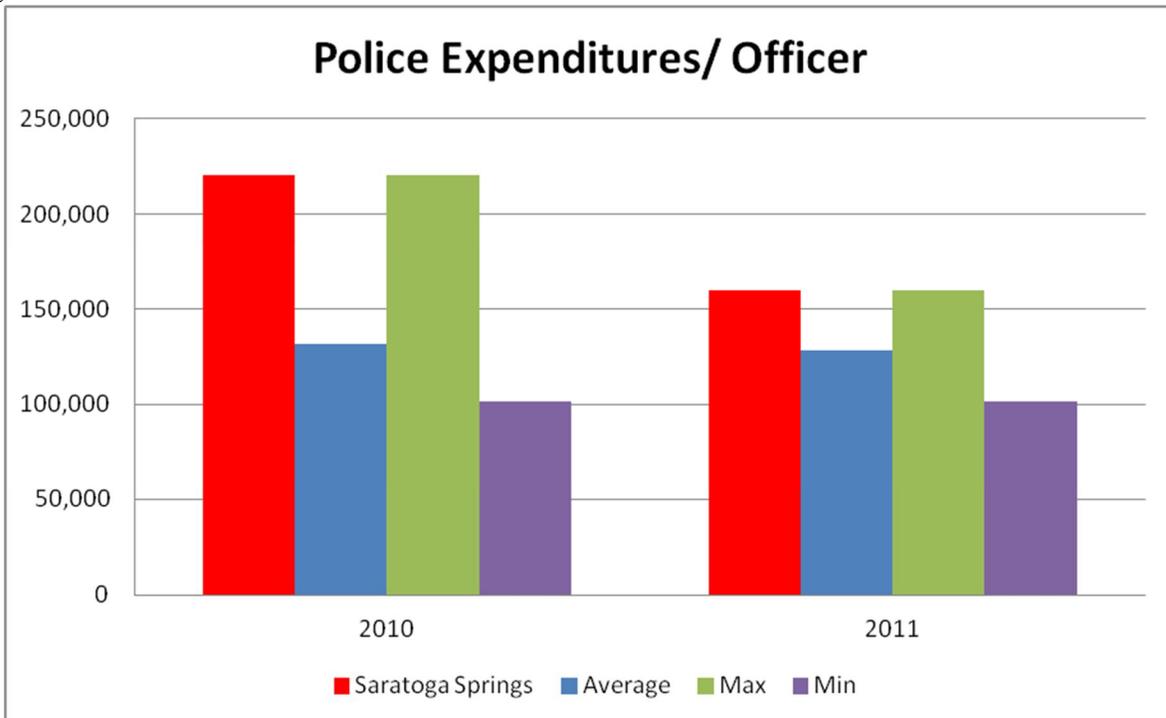


Over the 2010-2011 periods, it can be seen that both the benchmark average expenses and Saratoga Springs' police expenditures have gone up. We have continued to remain just below the average in per capita police expenditures.

PUBLIC SAFETY - POLICE

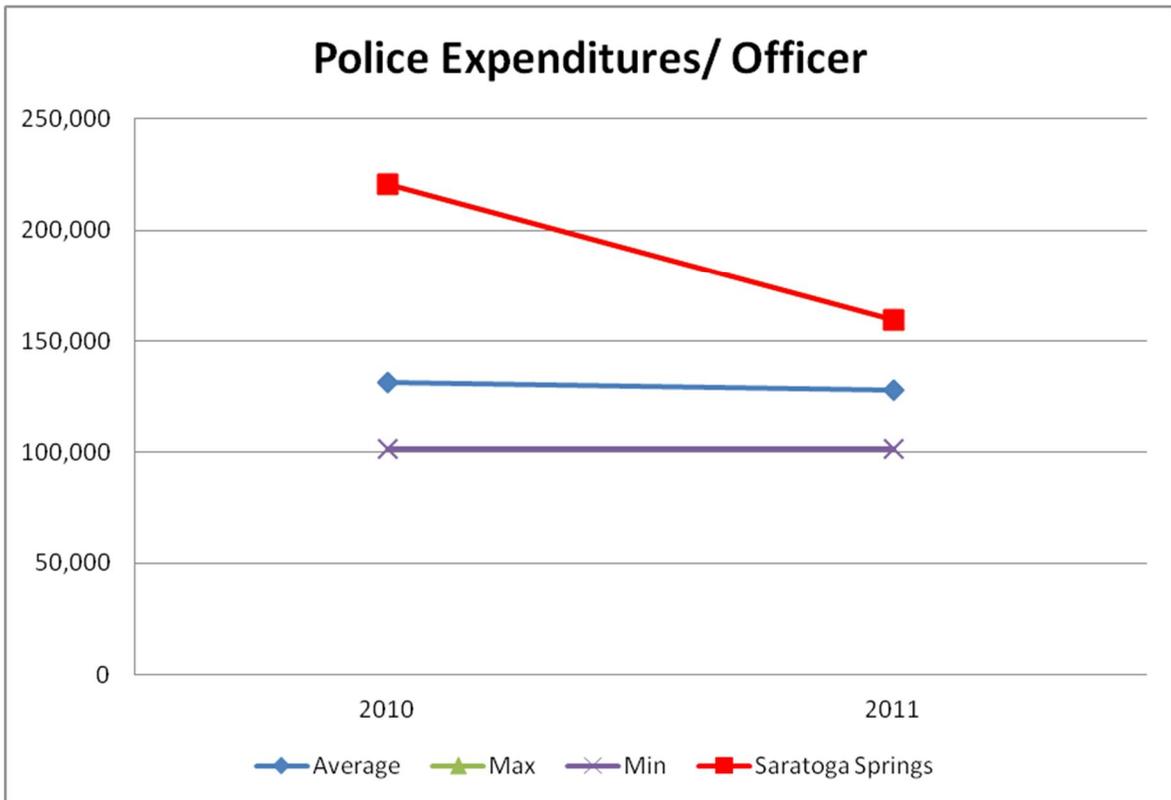


This graph shows that when looking at the median for per capita police expenditures, our city ranks rather high. This does not include Bluffdale.

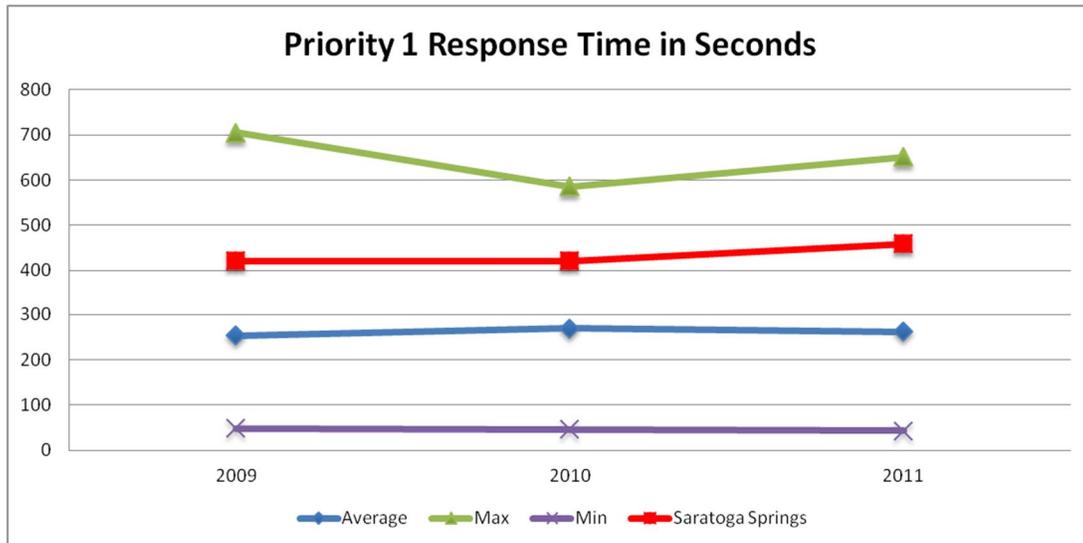


The city is the highest when looking at police expenditures/officer for both years measured, and not including Bluffdale.

PUBLIC SAFETY - POLICE

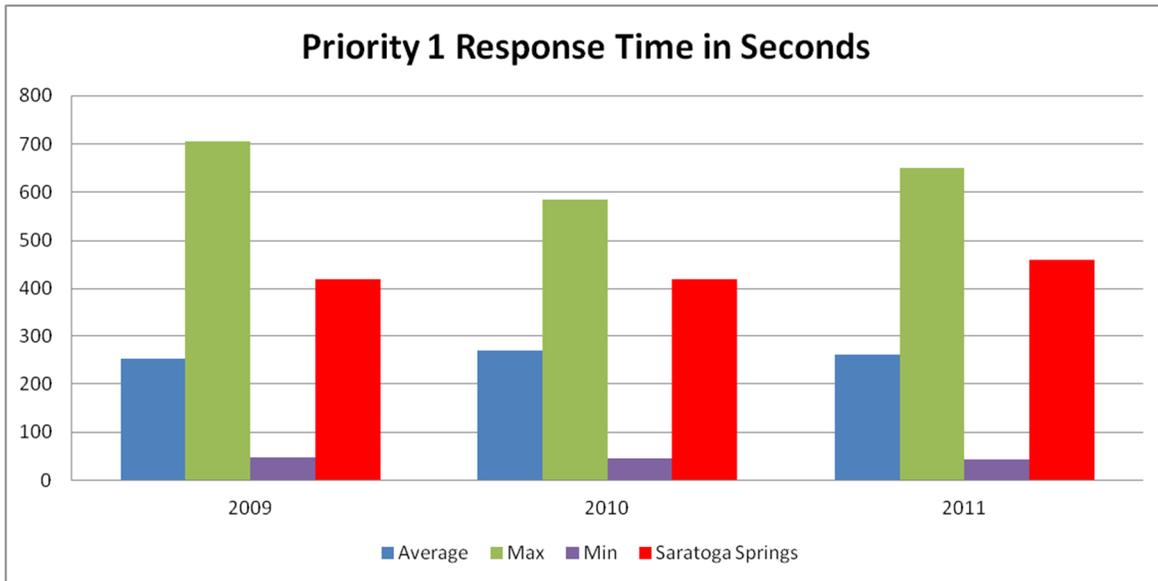


This graph shows that while we are at the max for police expenditures/officer, the trend for both has declined

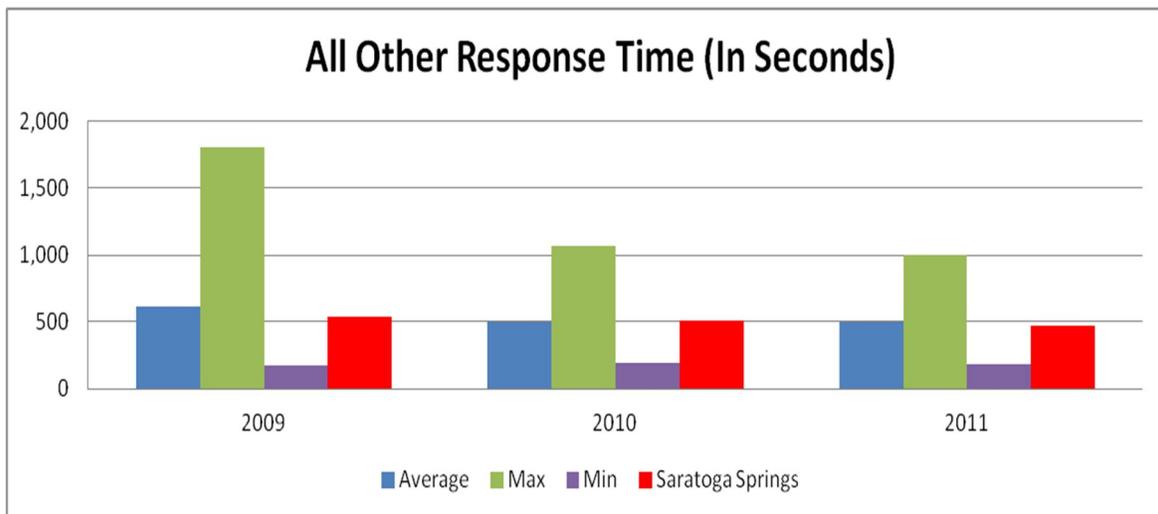


Looking at Priority 1 response times in seconds, Saratoga Springs is above the average times. This graph does not account for the square mileage of the city which would explain the higher than average times.

PUBLIC SAFETY - POLICE

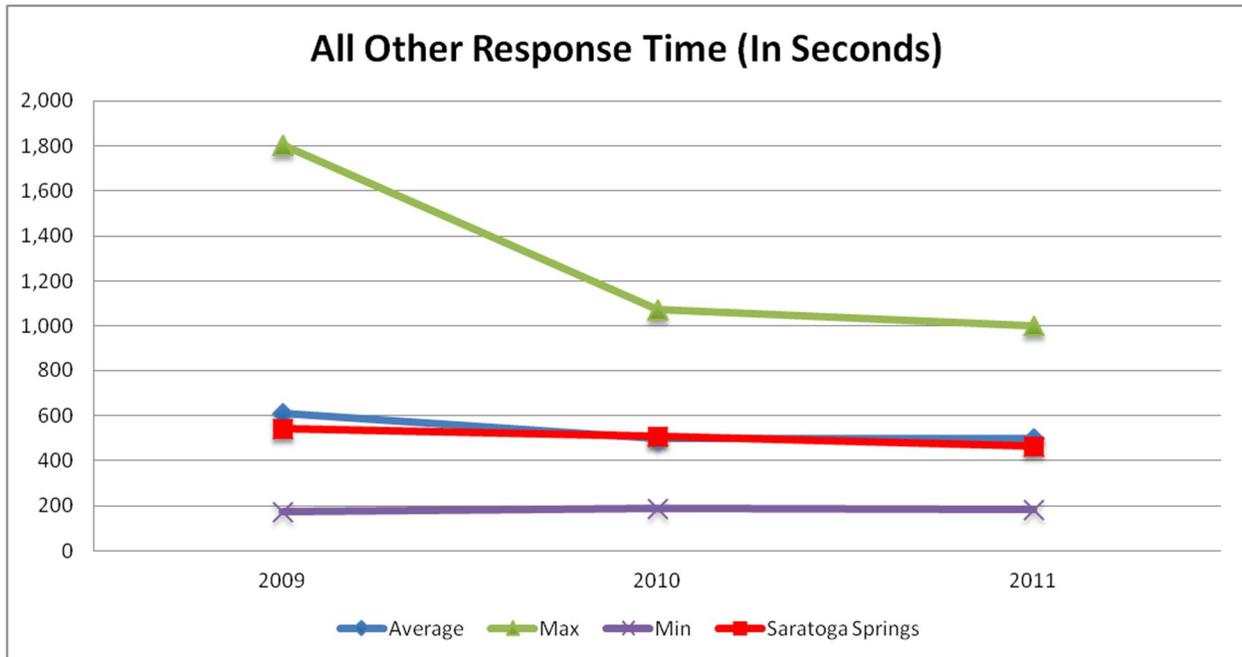


This graph, similar to the last one, shows just how far above the minimum our response times really are. Again, this does not account for city square mileage.

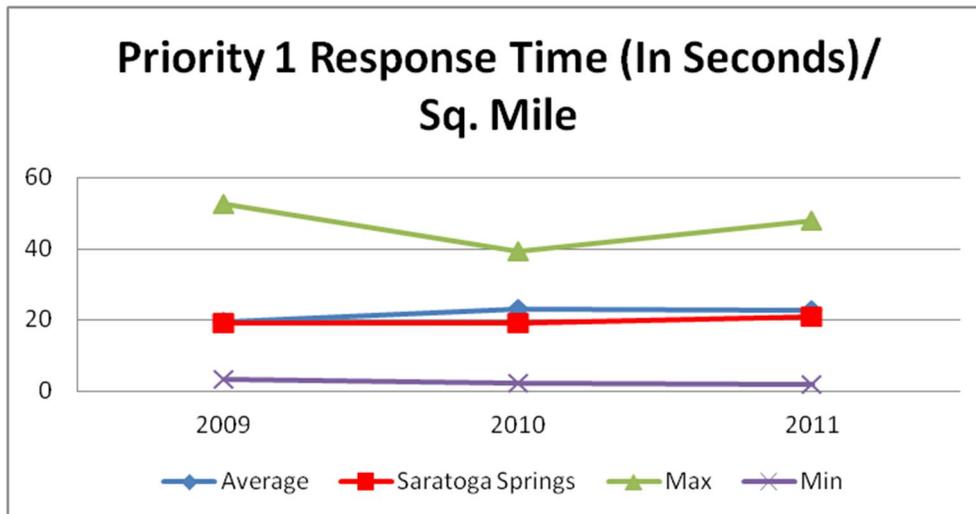


This graph illustrates the cities response time with non-emergency calls. While the times themselves are higher than priority 1 response times, they are just about the same as the average for the benchmarking group. These times do not account for square mileage of the city.

PUBLIC SAFETY - POLICE

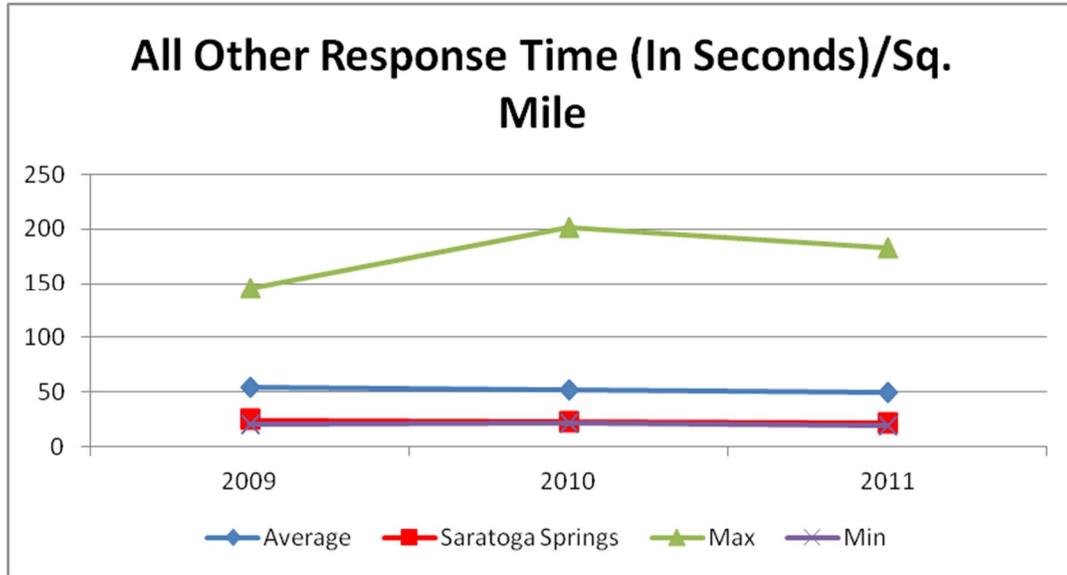


In this line graph, it is visible that Saratoga springs non emergency response times stick with the average almost all 3 years.



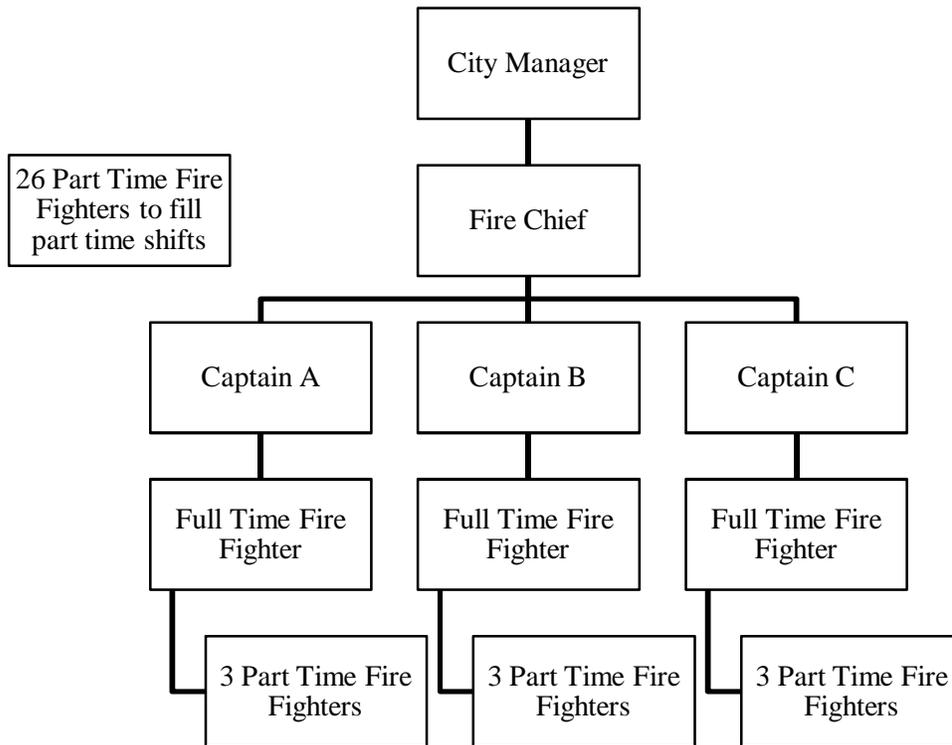
When looking at priority 1 response times after having factored in square mileage, the city is slightly quicker than the average of our benchmark group.

PUBLIC SAFETY - POLICE



When looking at all other response times after having accounted for square mileage, it is visible that we have some of the quickest responses for all other response times.

PUBLIC SAFETY – FIRE/EMERGENCY MEDICAL SERVICES



Mission

The mission of the Saratoga Springs Fire Department is to provide a wide range of services to the community designed to protect and preserve life, property, and the environment, through planning, prevention, education and response. We are committed to excellence in the delivery of these services:

“Proudly We Serve.”

Department Overview

The Saratoga Springs Fire provides paramedic and fire protection/prevention services. Fire services include fire protection, fire suppression, training, inspections, code enforcement, and HAZMAT. Additionally, the City is covered by a series of Mutual Aid Agreements with the County and other neighboring agencies. The Mutual Aid Agreement requires that in the event of an emergency other jurisdictions will respond to the emergency in our community.

The Department is staffed with 26 firefighters/EMTs. Five firefighter/EMTs are on duty 24/7. The firefighter/EMTs are trained to a minimum of EMT-I (Emergency Medical Technician - Intermediate) and firefighter II levels of certification.

PUBLIC SAFETY – FIRE/EMERGENCY MEDICAL SERVICES

Fiscal Year 2012 Accomplishments and Highlights

- Hiring of new Fire Chief.
- Creation of comprehensive physical standards tests.
- Continued training of all full-time personnel to the level of EMT/Paramedic. 4 of 6 completed.
- Successful in maintaining grant management compliance.
- Full-time members maintain FEMA course work, NIMS-ICS compliance

Calls for Service				<u>% chg from prior year</u>
<u>Year</u>	<u>Fire</u>	<u>Medical</u>	<u>Total</u>	
2010	647	339	986	-3%
2009	657	362	1019	14%
2008	652	242	894	

Table 43 (Above) Number of Calls for Service by Year

Fiscal Year 2013 Goals

- Develop and implement accurate, safe, HIPAA compliant records and reporting and retention system by 12/31/2011
- Develop and implement ePCR system for greater accuracy and timeliness for completion of medical reports by 2/28/2012
- Implement expense recovery for fire and EMS calls for service allowed under Utah Statute by 2/28/2012.
- Develop five year capital replacement schedule with CMO by 12/31/2011
- Develop and deliver new AHA hands-only CPR to 1,000 constituents and Saratoga Springs city staff, by 7/31/2012.
- Develop and deliver position specific training to begin to develop NIMS-ICS compliant NUC Metro Type III Incident Management Team by 7/31/2012.
- Develop and deliver ICS training to City Staff and Personnel.

General Fund 10: Fire Department							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	946,545	1,053,276	1,099,237	1,136,426	1,174,960	1,214,888	1,256,266
Materials, Supplies, & Services	290,473	289,992	287,769	265,932	269,247	272,723	276,368
Capital	229,832	-	-	-	-	-	-
Total Requirement	1,466,850	1,343,268	1,387,006	1,402,358	1,444,207	1,487,611	1,532,634
% Change from Prior Period	79%	-8%	3%	1%	3%	3%	3%

Table 44 (above) represents the Fire Department’s actual expenditures for 2011, 2012 adjusted budget, 2013 approved budget, and 2014– 2017 budget plan.

PUBLIC SAFETY – FIRE/EMERGENCY MEDICAL SERVICES

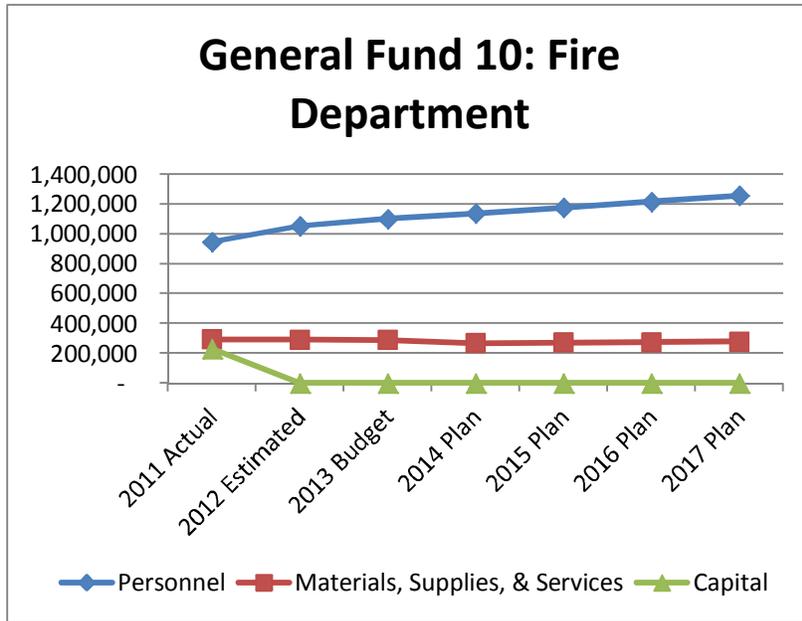


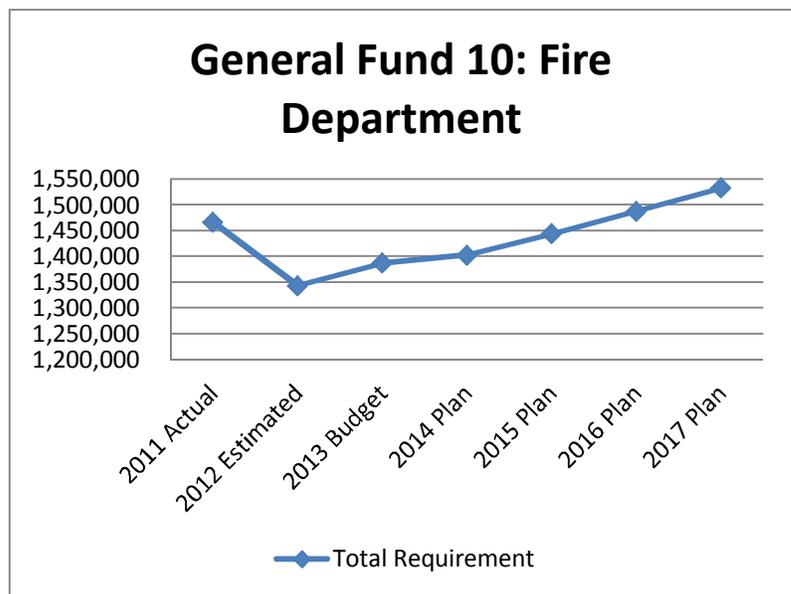
Figure 41 (left) represents Personnel, Materials, Supplies, and Services, and Capital Outlay major requirements from fiscal years 2011 - 2017.

In 2012 Personnel requirements that include wages/salaries, benefits, and training increased by 4 percent increases in benefit costs. Fiscal years 2014-2017 are budgeted using 2-3 percent annual personnel increases. FTEs are expected to remain stable at 16.

Materials, Supplies, and Services (MSS) show a slight (3 percent) decrease from fiscal years 2014 to 2017. This decrease is primarily due to decreased lease payments.

Figure 42 (right) represents total departmental requirements.

Total departmental requirements are expected to increase by 1 percent in 2014 then increase at an average annual rate of 1-3 percent for each year thereafter.

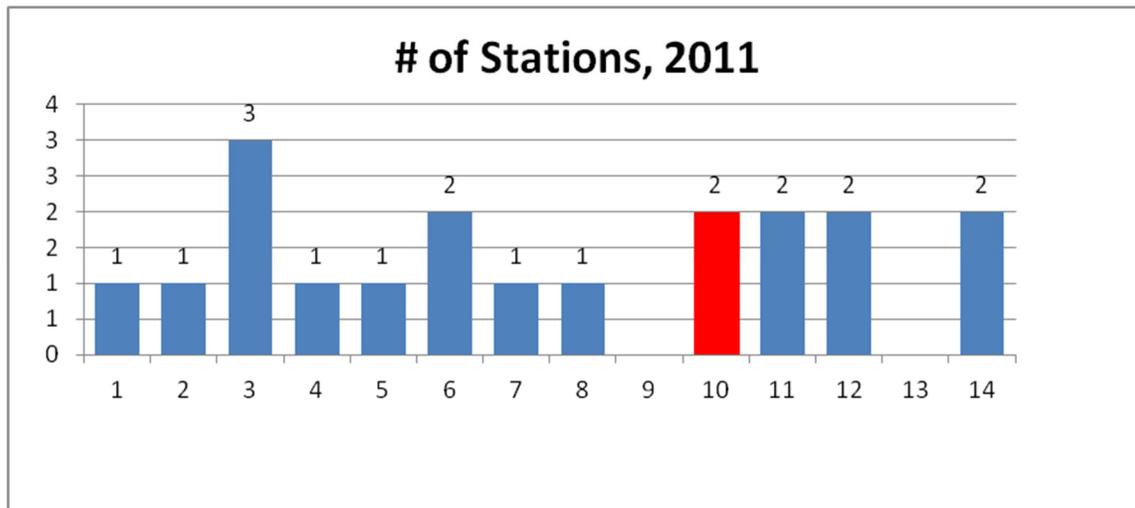


PUBLIC SAFETY – FIRE/EMERGENCY MEDICAL SERVICES

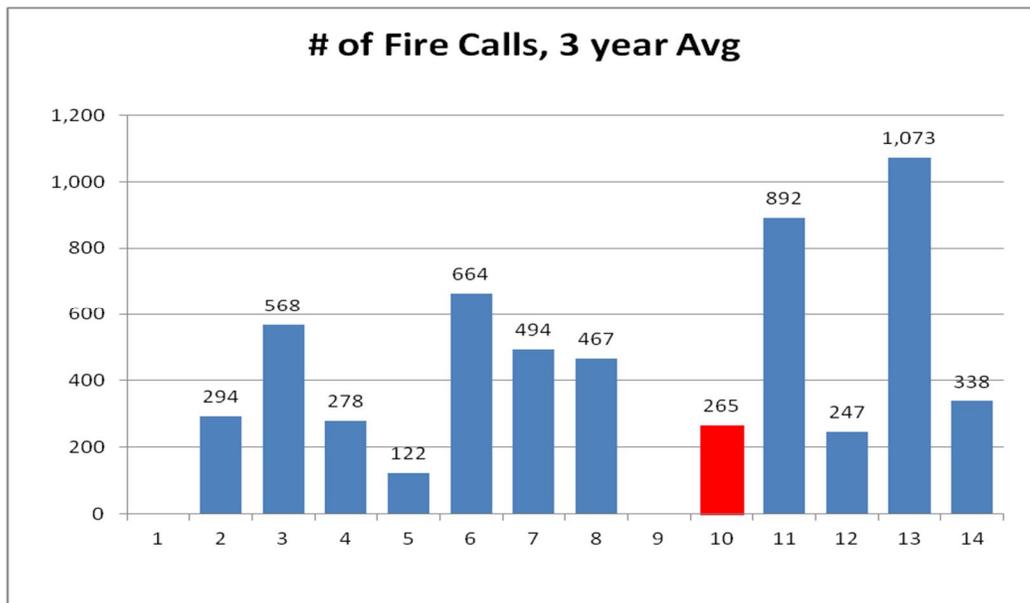
Performance Measures	Target 2012
% of required annual business inspections completed	80
% of annual performance evaluations completed	90
# of times per year capital assets are inventoried	1
% of times daily weekly vehicle checks completed	100

Table 45 (above) represents the Fire Department’s performance measures.

BENCHMARKING

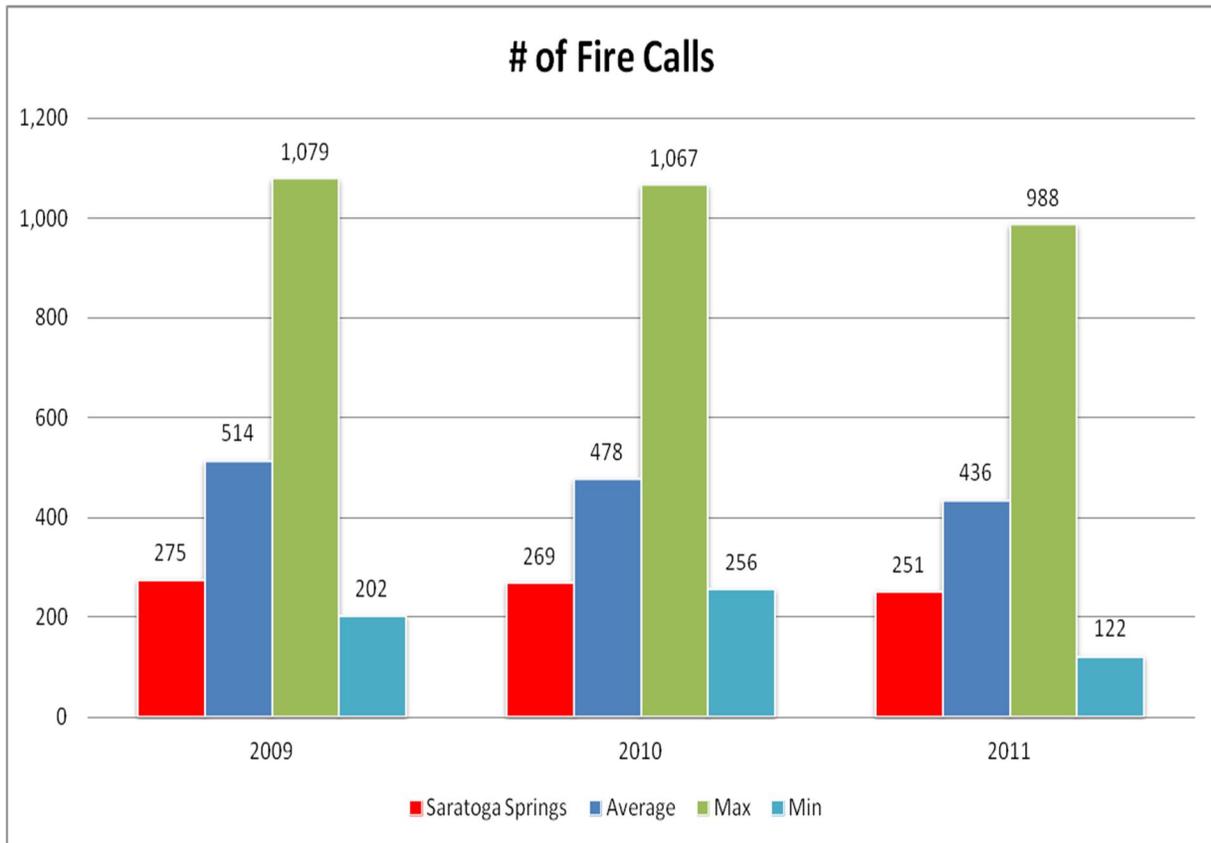


This chart shows that Saratoga Springs has just as many fire stations as many of the cities in our benchmark group. This illustrates that there is an average of 1-2 stations/city that reported.

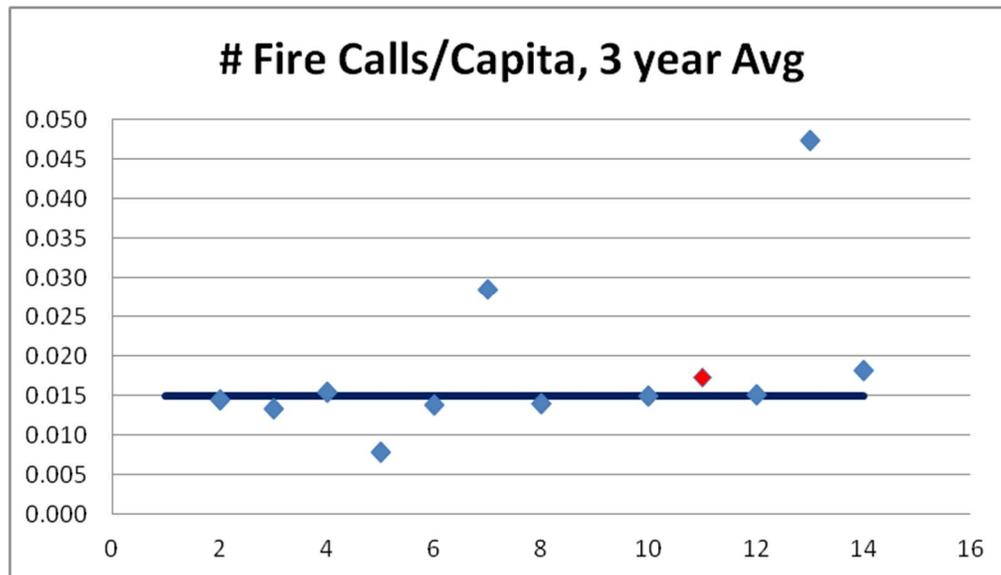


As can be seen in this chart, the city has a fewer number of fire calls than our benchmark group.

PUBLIC SAFETY – FIRE/EMERGENCY MEDICAL SERVICES

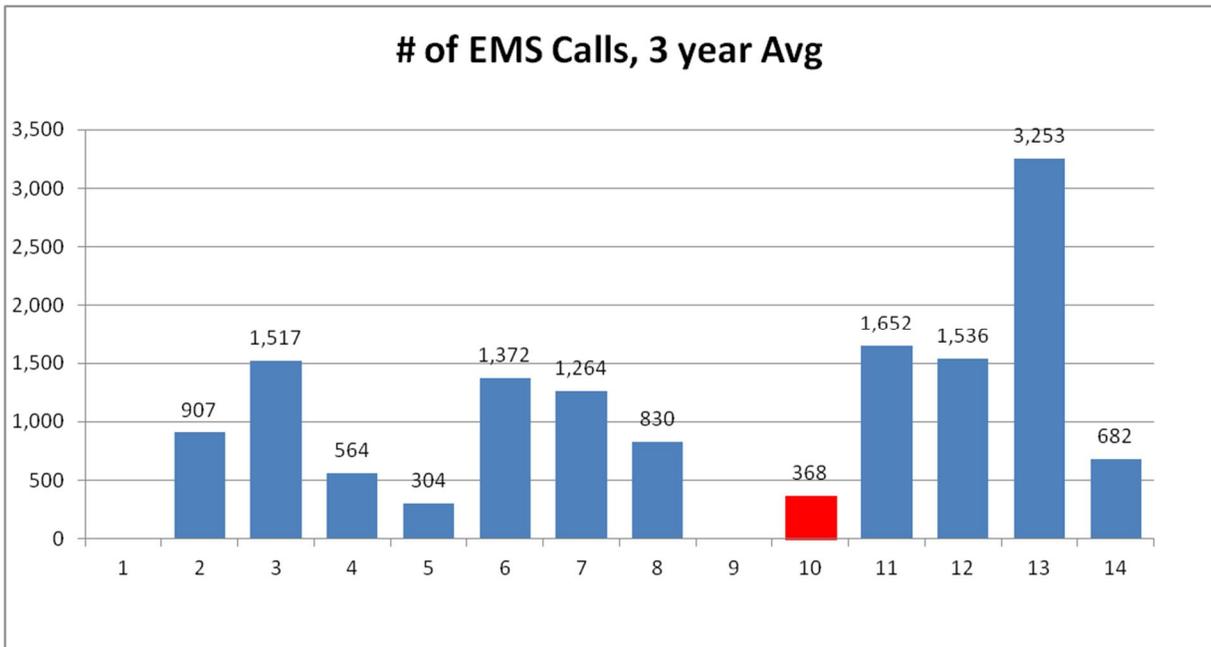


This chart shows the # of fire calls is well below the average, and for 2009 and 2010, it was just above the minimum. Over the three years tracked, the city and the benchmark group saw an overall reduction in the number of fire calls.

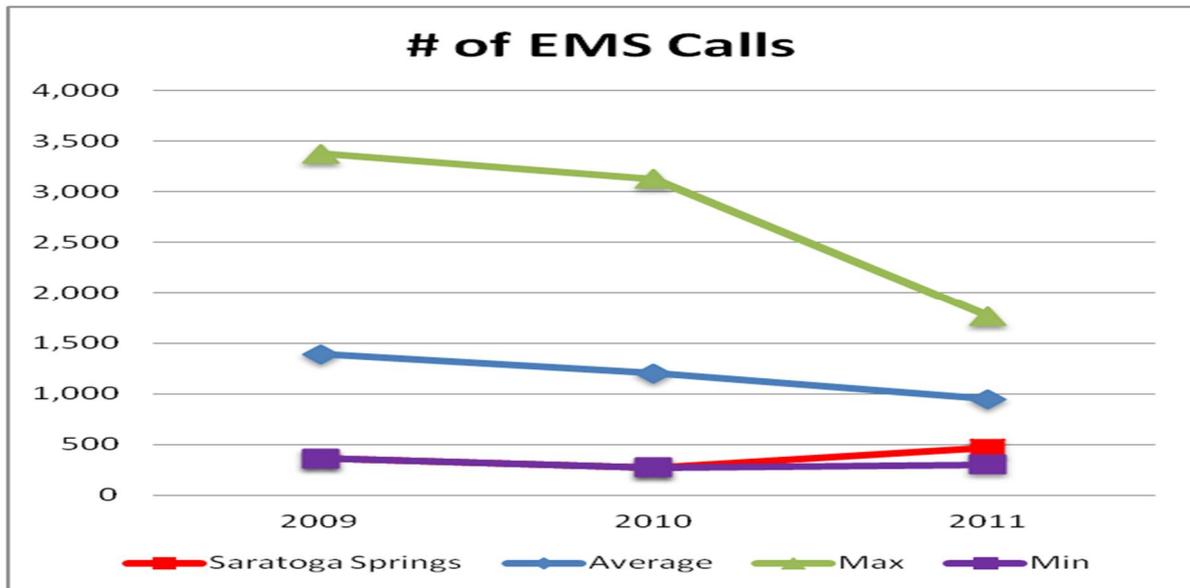


After factoring in the number of calls per capita, it can be seen that the city is just slightly above the median of our group.

PUBLIC SAFETY – FIRE/EMERGENCY MEDICAL SERVICES

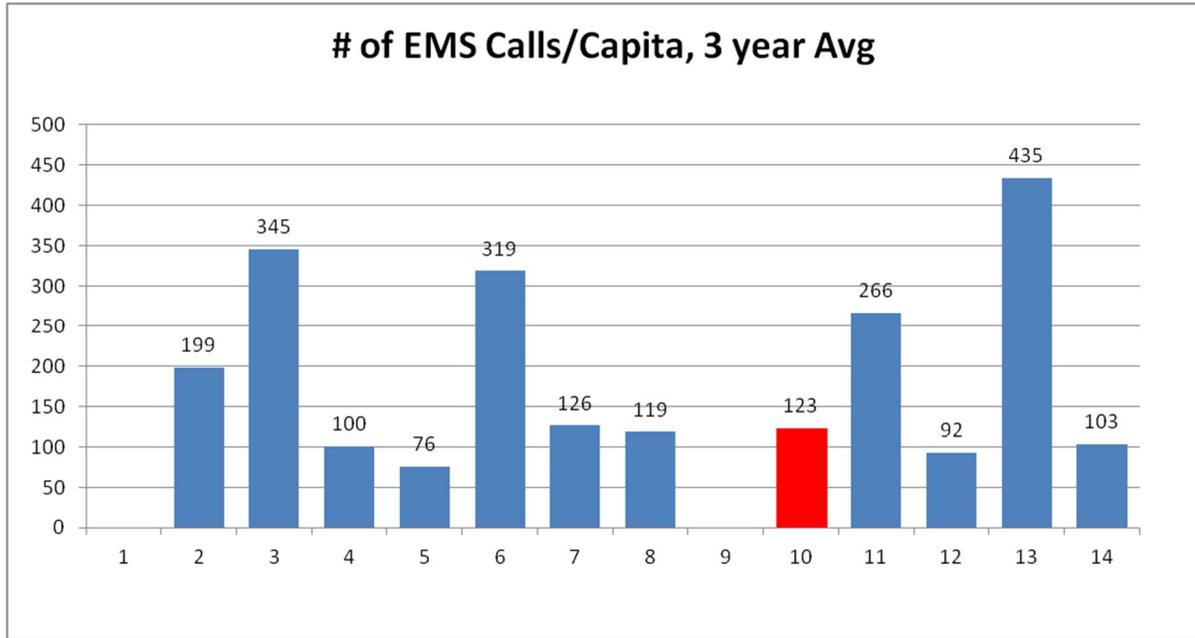


Looking at the average number of EMS calls from 2009-2011, the city shows to have some nearly the fewest.

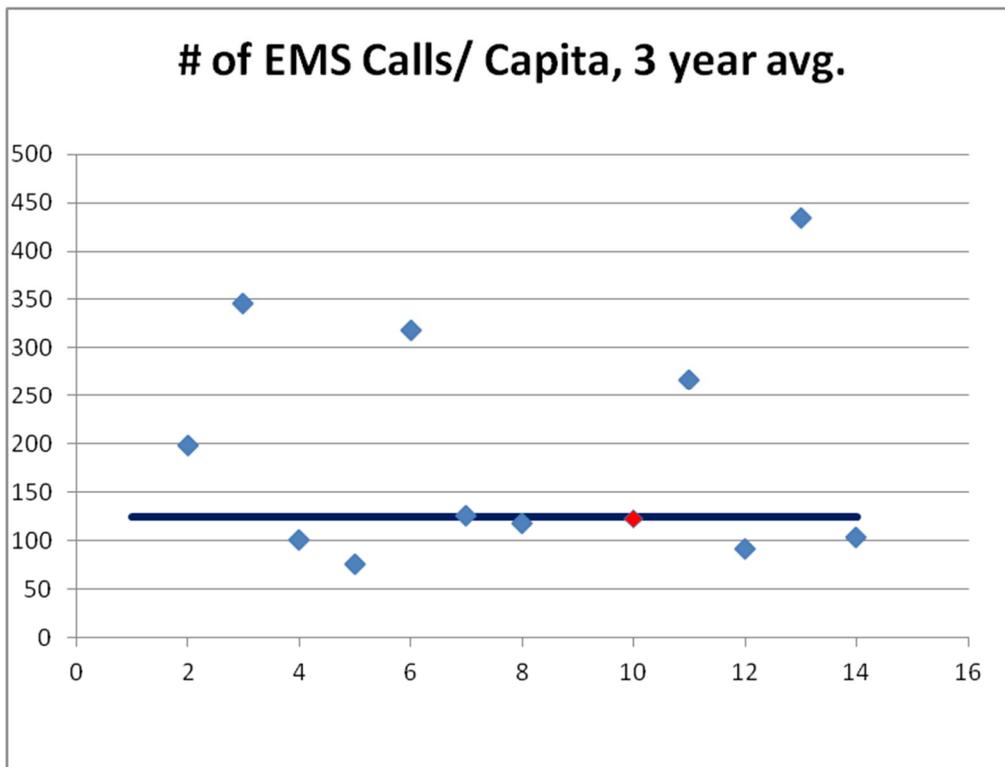


In both 2009 and 2010, Saratoga springs had the fewest number of EMS calls as compared to our benchmark group. The number of calls rose slightly in 2011 though, but still remained low.

PUBLIC SAFETY – FIRE/EMERGENCY MEDICAL SERVICES

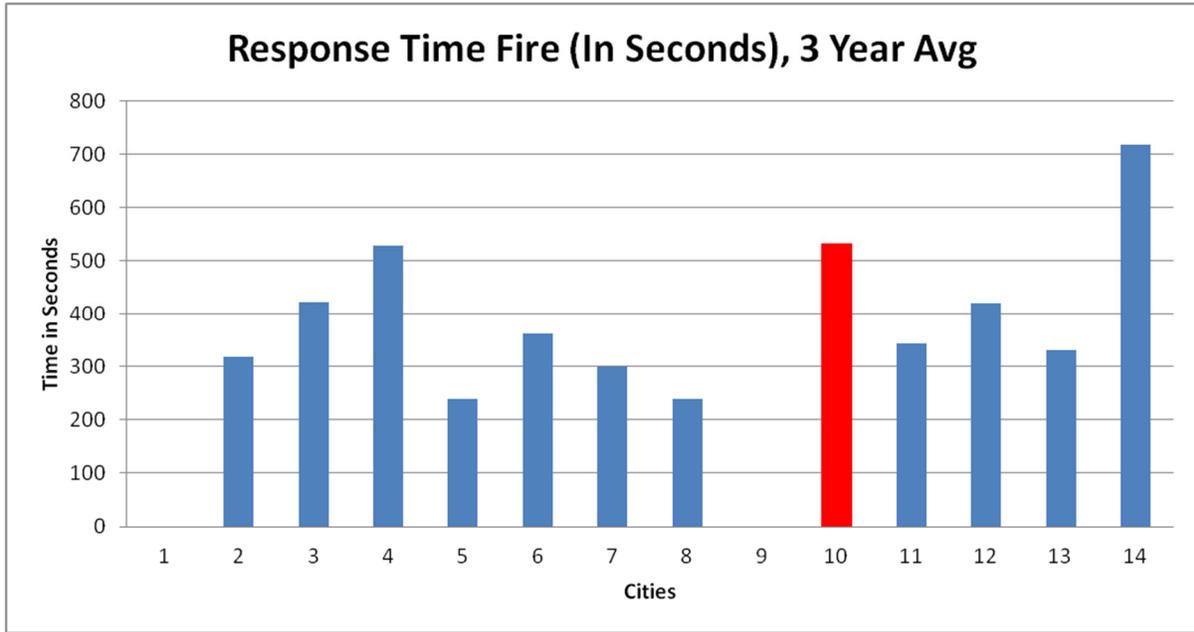


After factoring in per capita, the city of Saratoga Springs still remains low in its number of EMS calls, however there are cities that clearly have less per capita.

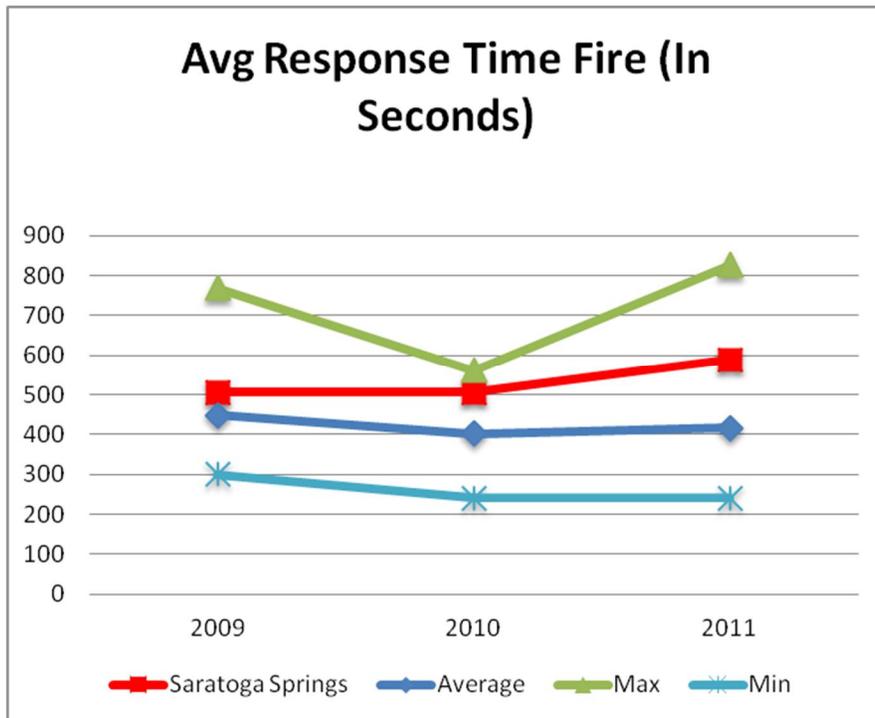


This chart illustrates that the city is right on the median when looking at the number of EMS calls/capita for the benchmark group.

PUBLIC SAFETY – FIRE/EMERGENCY MEDICAL SERVICES

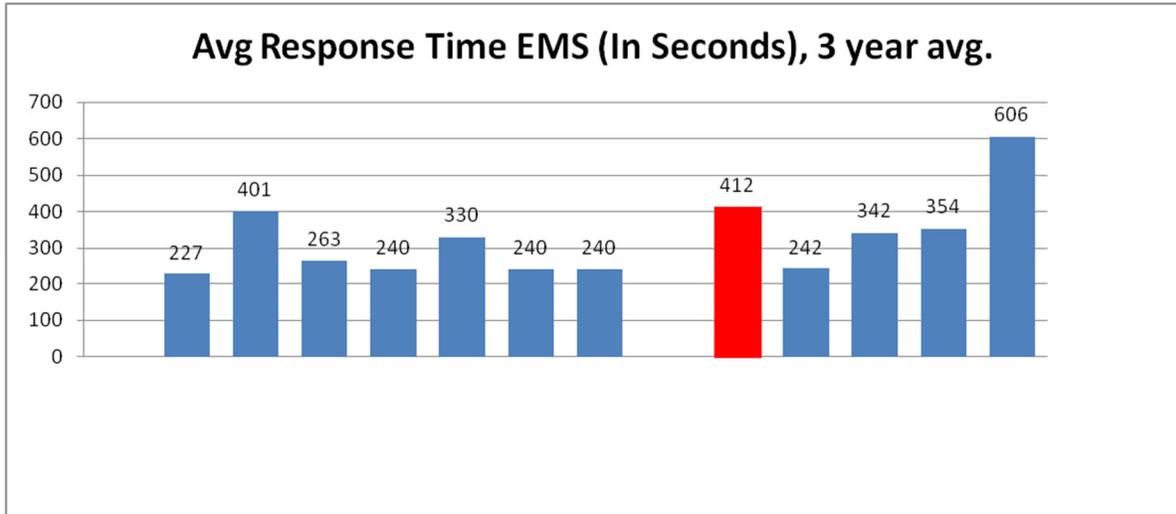


Looking at the response times for fire, without taking square mileage into account, Saratoga Springs appears to have some of the slowest response times

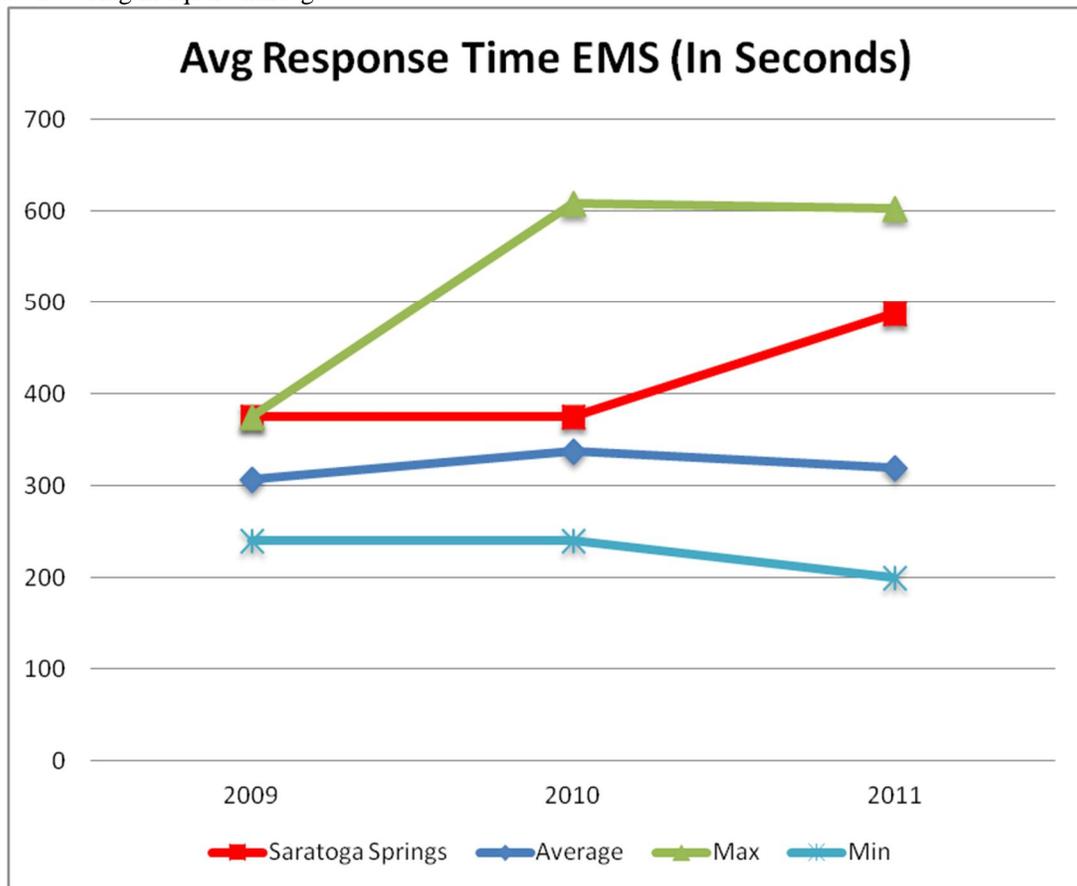


This shows that from 2009 to 2011, Saratoga Springs has remained above the average for fire response times. In 2010, it was almost the slowest response times without factoring in square mileage.

PUBLIC SAFETY – FIRE/EMERGENCY MEDICAL SERVICES

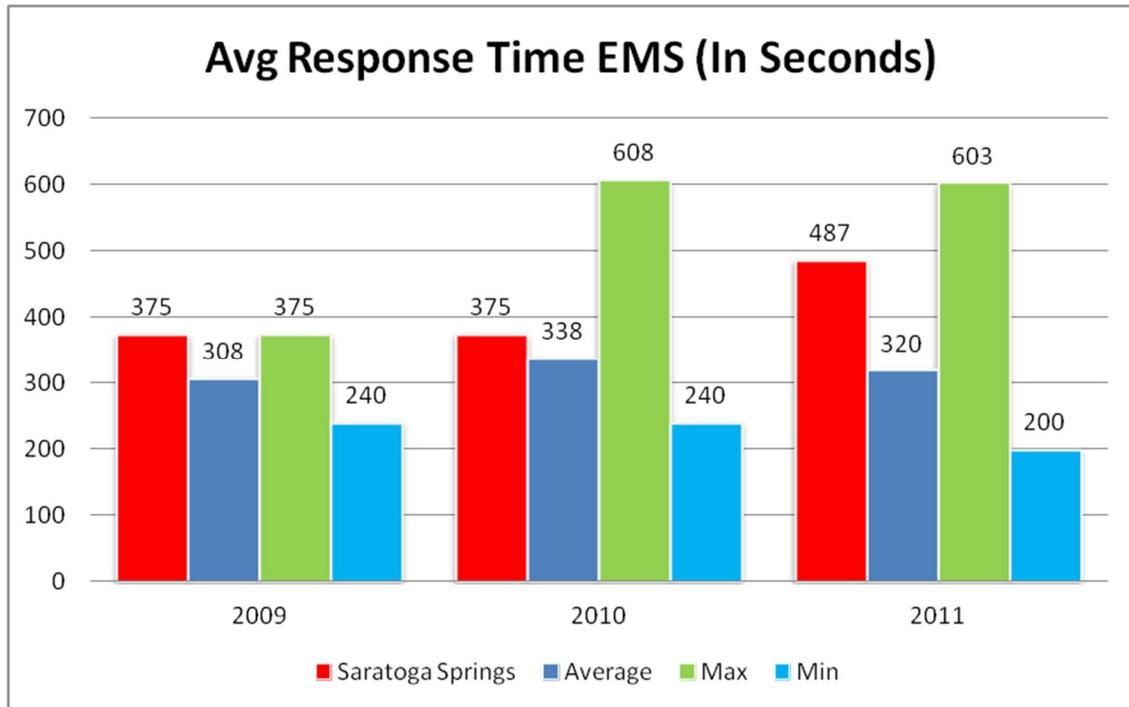


Looking at response times for EMS calls, the city on average has had some of the longer response times. This again is without factoring in square mileage.

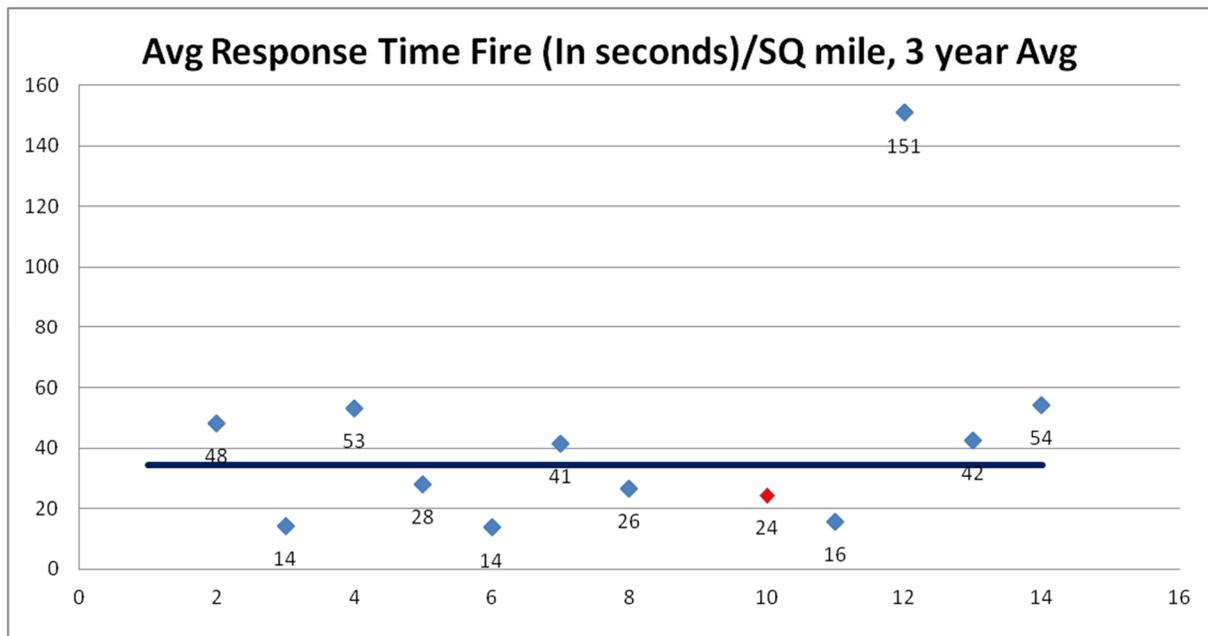


Looking at each year individually, a trend shows that while on average the response times are going down, The city of Saratoga has seen an increase in response times.

PUBLIC SAFETY – FIRE/EMERGENCY MEDICAL SERVICES

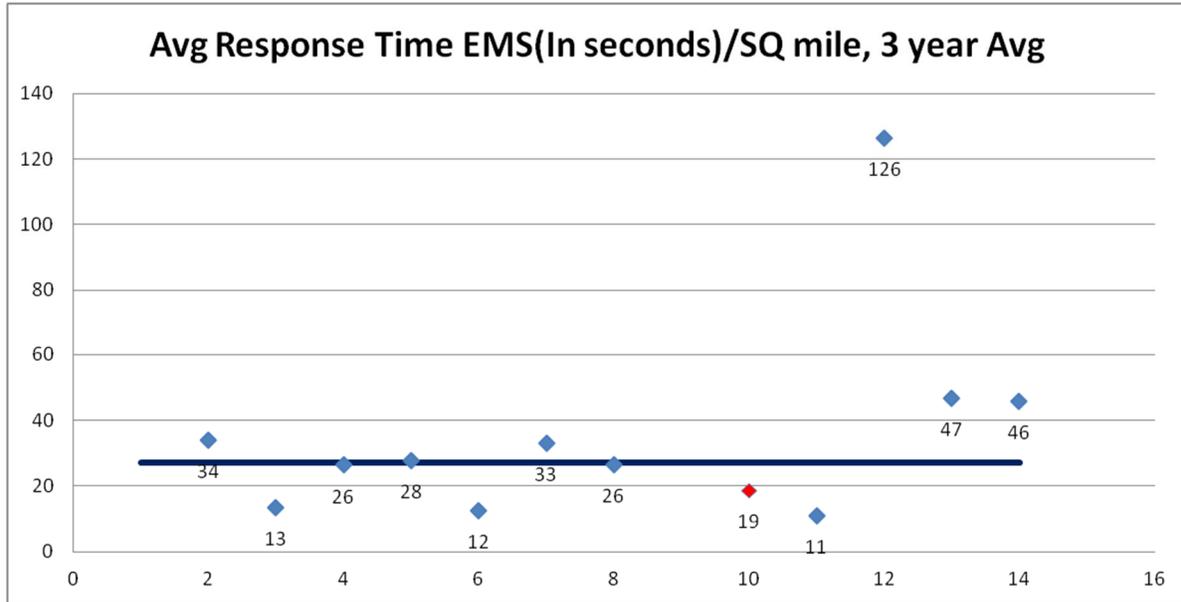


This chart shows just by how much the response times in EMS have gone up for Saratoga Springs

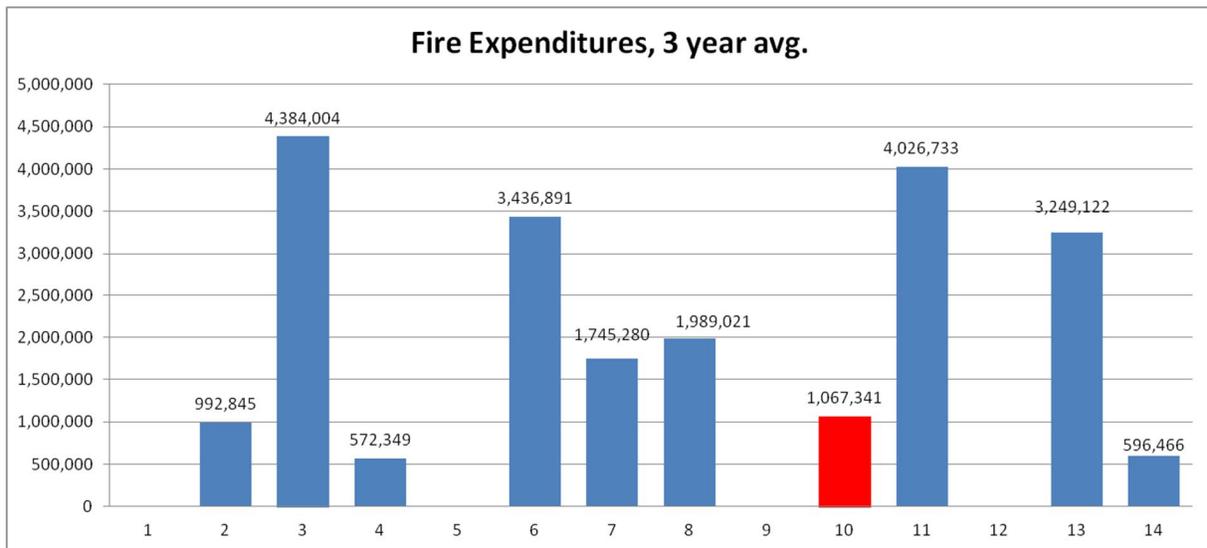


After factoring in square mileage, Saratoga Springs actually has a lesser response time than the median for the benchmarking group.

PUBLIC SAFETY – FIRE/EMERGENCY MEDICAL SERVICES

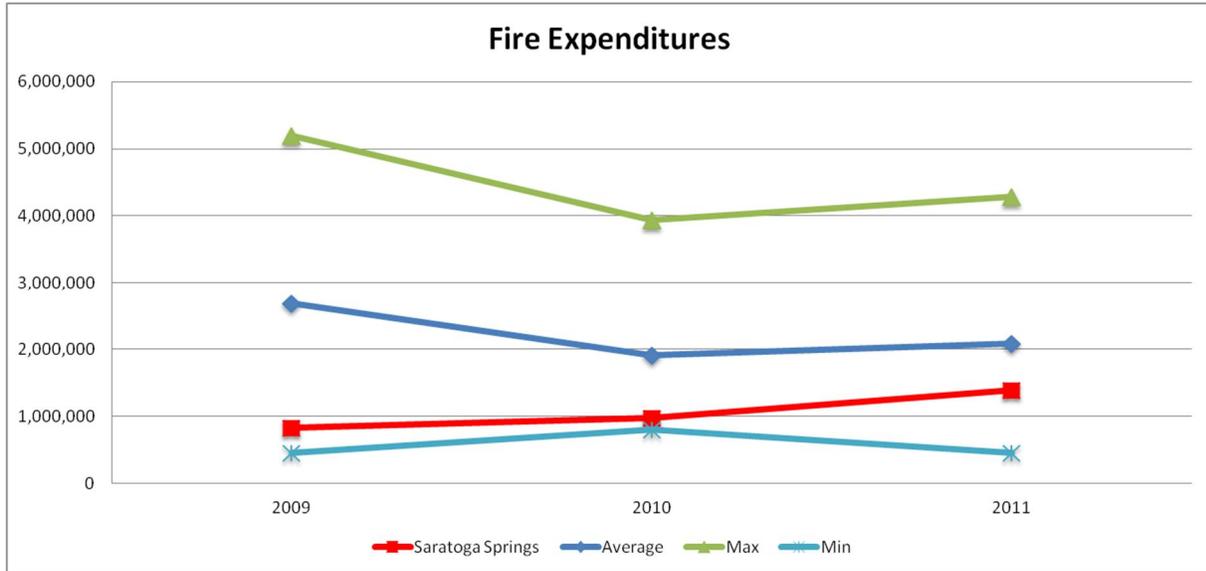


After factoring in square mileage of the city, Saratoga Springs' EMS response times are also below the median

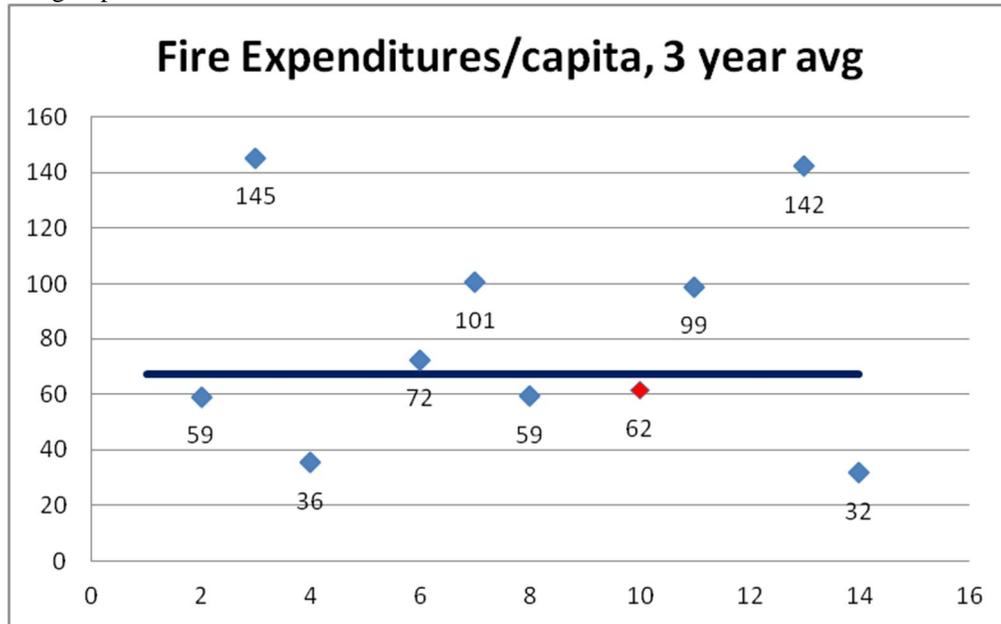


Looking at the benchmark group, Saratoga Springs spends far less than many of the other cities in the area.

PUBLIC SAFETY – FIRE/EMERGENCY MEDICAL SERVICES

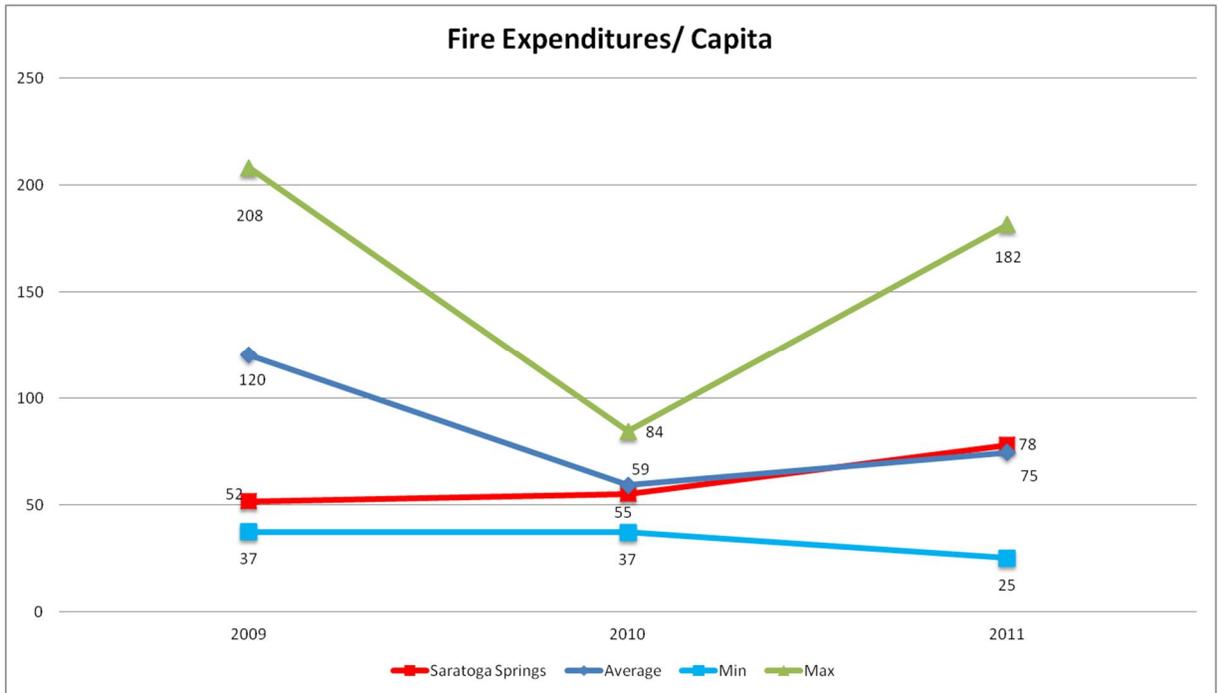


Over the span of 2009-2011, The budget for Fire has been rising. However, it has remained below the average for the benchmark group.



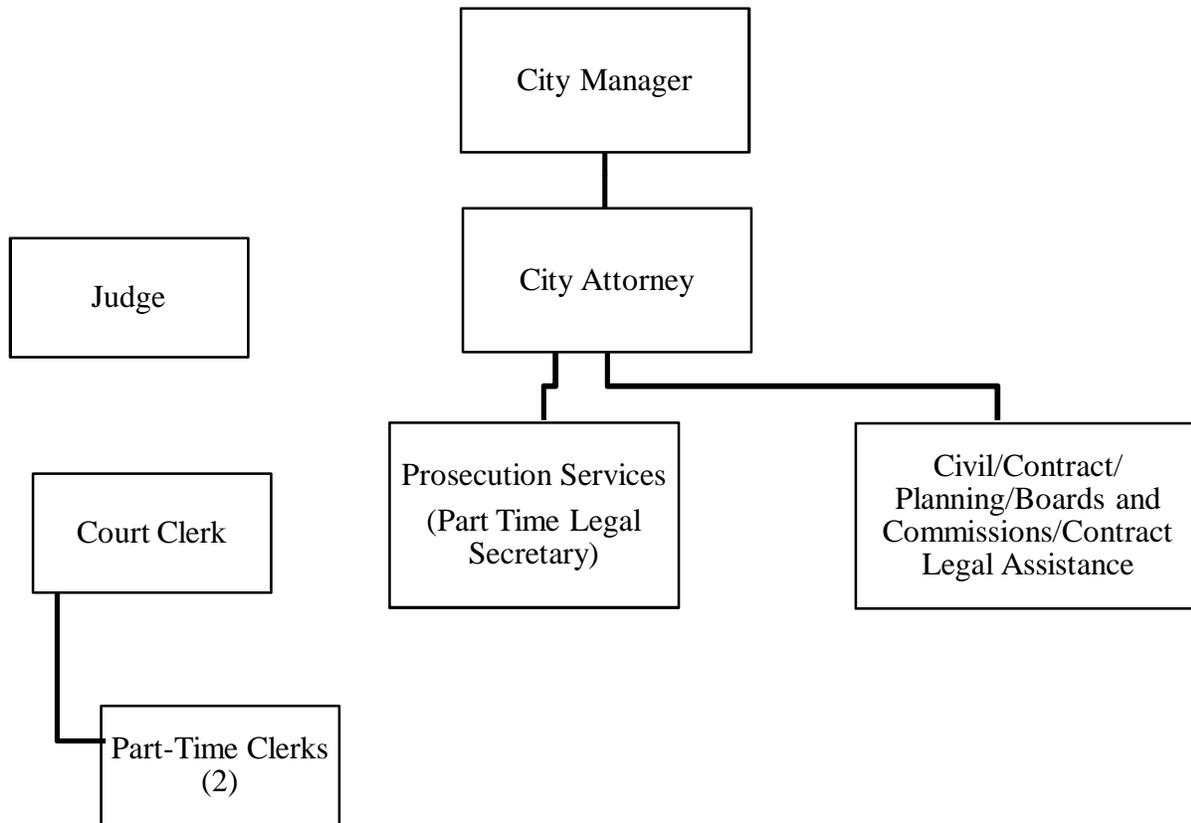
After looking at fire expenditures per capita, it can be seen that the city remains below the median. It is clear that there are a number of cities that are operating well below the median though.

PUBLIC SAFETY – FIRE/EMERGENCY MEDICAL SERVICES



In 2010 the city was only just below the average for fire expenditures per capita, and rose slightly above the average in 2011.

PUBLIC SAFETY – JUSTICE COURT



Mission

Consistent with the Utah Courts, the mission of the Saratoga Springs Court is to provide the people an open, fair, efficient and independent system for the advancement of justice under the law.

Vision

- The position of the Court is to educate people regarding their rights and duties under the law; to teach respect for the law and the importance of safety to persons and property as a result of compliance with the law.
- To render fair and speedy justice at a local level.
- Provide the proper atmosphere for the efficient administration of justice.
- To represent the administration of the City as well as the people of Saratoga Springs, in a professional manner through effective punishment and wise admonition.
- Every individual has worth and the right to be treated with dignity.

The Justice Court, a Class III Court, has jurisdiction over class B and C misdemeanors, local ordinance violations, and infractions committed within their territorial jurisdictions.

PUBLIC SAFETY – JUSTICE COURT

General Fund 10: Justice Court							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	115,712	119,855	120,285	126,983	134,079	141,596	149,563
Materials, Supplies, & Services	5,582	15,330	85,330	81,530	81,530	81,530	81,530
Total Requirement	121,294	135,185	205,615	208,513	215,609	223,126	231,093
% Change from Prior Period	59%	11%	52%	1%	3%	3%	4%

Table 46 (above) represents the Court’s actual expenditures for 2011, 2012 adjusted budget, 2013 approved budget, and 2014 – 2017 budget plan.

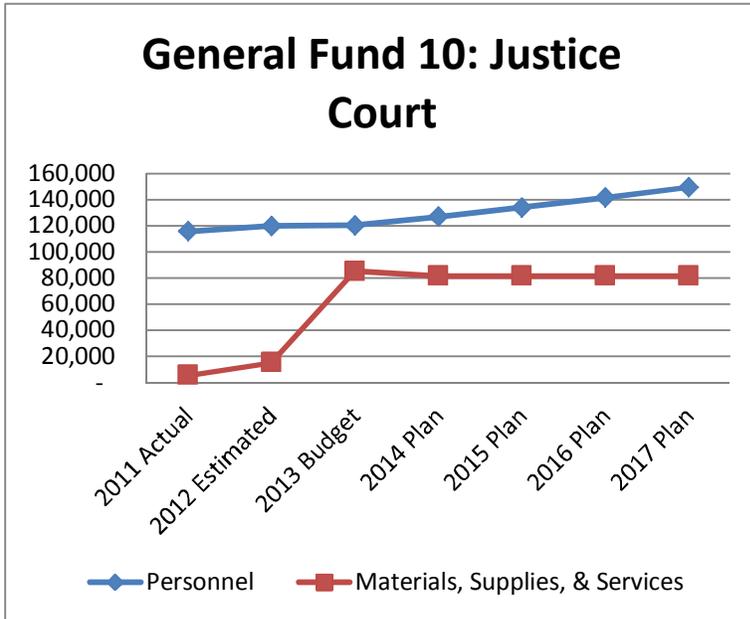


Figure 43 (left) represents Personnel, Materials, Services, and Supplies (MSS) major requirements from fiscal years 2011 – 2017.

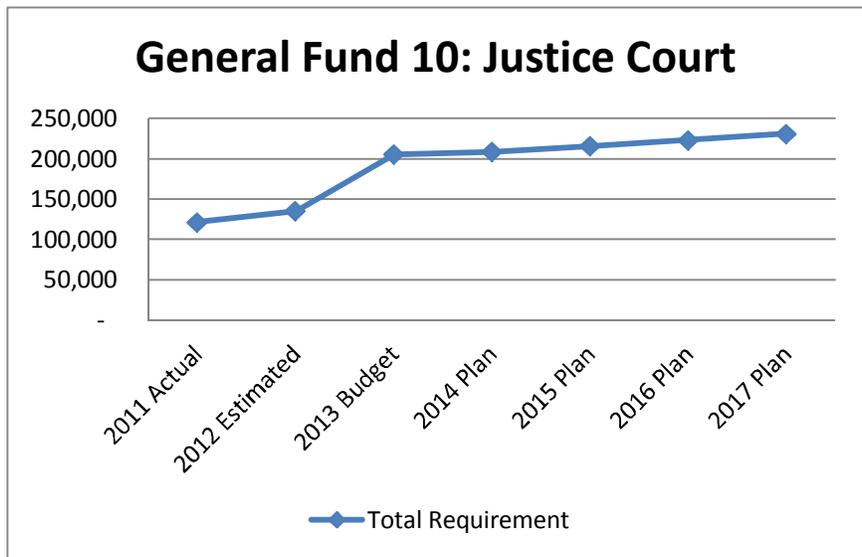
Personnel costs account for market position adjustments (if necessary), staffing levels, and employee benefits (i.e. retirement, health care, FICA, training). Due to budget constraints, salaries and wages are expected to remain flat in 2012 and 2013 or until economic conditions improve. 2012 personnel costs increased. Personnel costs are expected to increase at an average of 6 percent annually between 2012 and 2015.

Positions funded in the Justice Court Department include the Judge and court clerk positions (1 full-time, 2 part-time). Full-time equivalents are expected to remain the same at 3.

Figure 44 (right) represents total departmental requirements from fiscal years 2011 – 2017.

Materials, Supplies, and Services are expected to increase 450% in 2013 due to the state justice court fees being moved to this budget.

There is not overall change to the General Fund budget with this change. Total departmental requirements are expected to remain constant and then increase 2 to 5 percent between 2014-2017, largely due to anticipated personnel costs.



PUBLIC SAFETY – JUSTICE COURT

Performance Measure	Target 2012
# of weeks bail notices mailed out	52
#of of weeks delinquent notices mailed	52
# of months warrants on citations issued	12
% of time bench warrants on criminal FTA issued within one week of court date	100%
Submit case summary report to State by 10th each month	12
Complete annual warrant audit	1

Table 47 (above) represents the Municipal Court Department's performance measures.

PUBLIC SAFETY – ATTORNEY

2012 Attorney Goals

ACE Court

- Establish policies and procedures for ACE court to determine:
 - Reduction of fines
 - Dismissal of cases
 - Extension of time
 - Setting matters for default hearings
 - Abatement
 - Small claims
 - Collection of fines
- Amend City Code to establish more equitable procedures for new move-ins
- Provide training to code enforcement officers

Justice and District Court

- Research feasibility of going paperless; if feasible, go paperless
- Provide notification to all non-DV victims of court hearings, trials, etc.
- Contact all witnesses a week before hearings and trials to ensure attendance
- Draft and implement additional standing orders to reduce number of court hearings
- Provide training to law enforcement officers

Civil

- Get up-to-speed on water rights and issues
- Same or next day response on assignments
- Training to Planning Commission and City Council

General Fund 10: Attorney							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	74,049	136,581	203,670	209,932	216,526	223,473	230,797
Materials, Supplies, & Services	60,021	40,380	44,210	44,455	44,704	44,959	45,219
Total Requirement	134,070	176,961	247,880	254,387	261,231	268,433	276,016
% Change from Prior Period	-7%	32%	40%	3%	3%	3%	3%

Table 48 (above) represents the Attorney Department’s actual expenditures for 2011, 2012 adjusted budget, approved 2013 budget, and 2014-2017 budget plan.

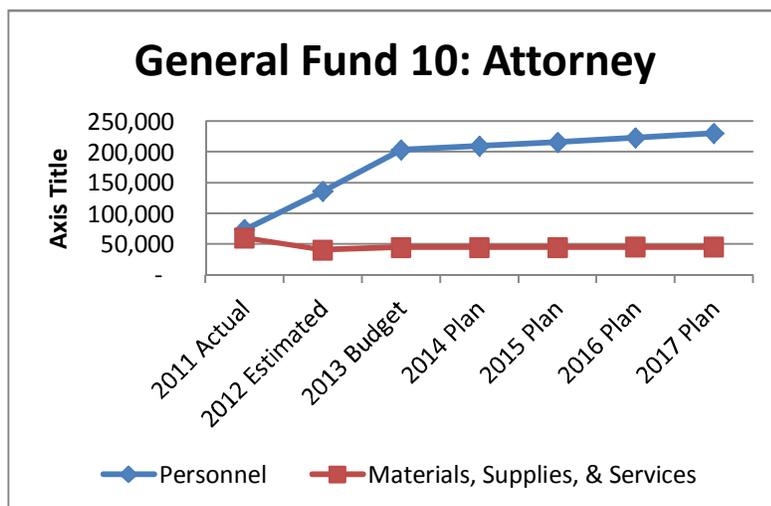


Figure 45 (left) represents Personnel, Materials, Services, and Supplies (MSS) major requirements from fiscal years 2011 – 2017.

Personnel costs account for market position adjustments (if necessary), staffing levels, and employee benefits (i.e. retirement, health care, FICA, training). Due to budget constraints, salaries and

PUBLIC SAFETY – ATTORNEY

wages are expected to remain flat in 2012 and 2013 or until economic conditions improve. Positions funded in the attorney department include the City Attorney, part-time legal assistant, a part-time Prosecutor, and a part-time Clerk. Full-time equivalents are expected to remain steady at 2.5. FTEs increased in fiscal year 2012 due to the additional of the Clerk and Prosecutor. Personnel expense is expected to increase 4 percent annually from 2014-2017.

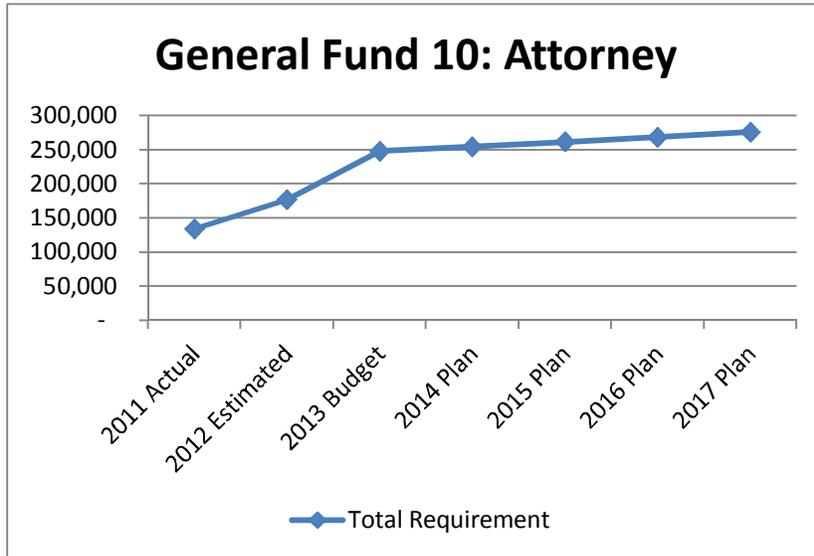
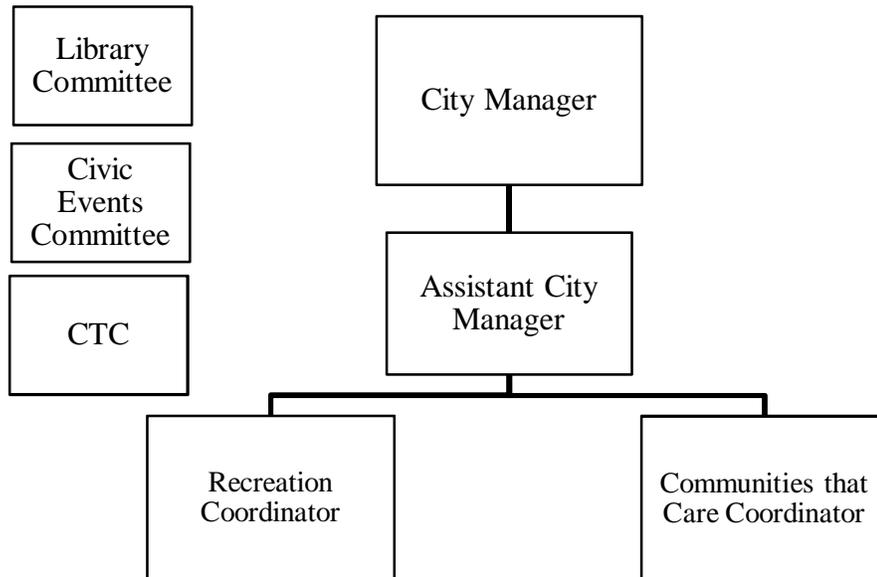


Figure 46 (right) represents total departmental requirements from fiscal years 2010 – 2016.

Materials, Supplies, and Services are expected to remain fairly stable from 2013-2017. MSS is expected to increase less than 1 percent between 2013-2016.

LEISURE SERVICES: RECREATION



Mission

To provide the citizens of the City of Saratoga Springs with meaningful recreation activities and facilities geared toward improving the physical, mental, and social well-being of the participants; and to help them foster a greater sense of community.

Vision

To provide recreational opportunities that are professional, safe, fulfilling and unique in fulfilling its mission.

Goals

- To strengthen public perceptions of the recreation department activities and programs as a whole.
- To develop partnerships within the community in delivering recreation services
- To continue to increase revenue sources and seek other means of funding for the recreation programs and facilities.
- To improve existing recreation programming
- To continue to introduce new recreational programs where there is a demonstrated demand
- Promote community pride and relations through special events and programs

LEISURE SERVICES: RECREATION

Department Overview

The Leisure Services Department develops and organizes the recreation, leisure, community programs/events.

Recreation, Civic Events, and Communities That Care

General Fund 10: Recreation, Civic Events, and Communities That Care							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	41,337	67,720	107,741	109,887	112,097	114,371	116,711
Materials, Supplies, & Services	87,069	108,458	96,308	94,112	97,056	100,148	103,394
Total Requirement	128,406	176,178	204,048	203,999	209,153	214,519	220,105
% Change from Prior Period	18%	37%	16%	0%	3%	3%	3%

Table 49 (above) represents Recreation, Civic Events, and Communities that Care actual expenditures for 2011, adjusted budget for 2012, 2013 tentative budget, and budget plan for 2014 – 2017.

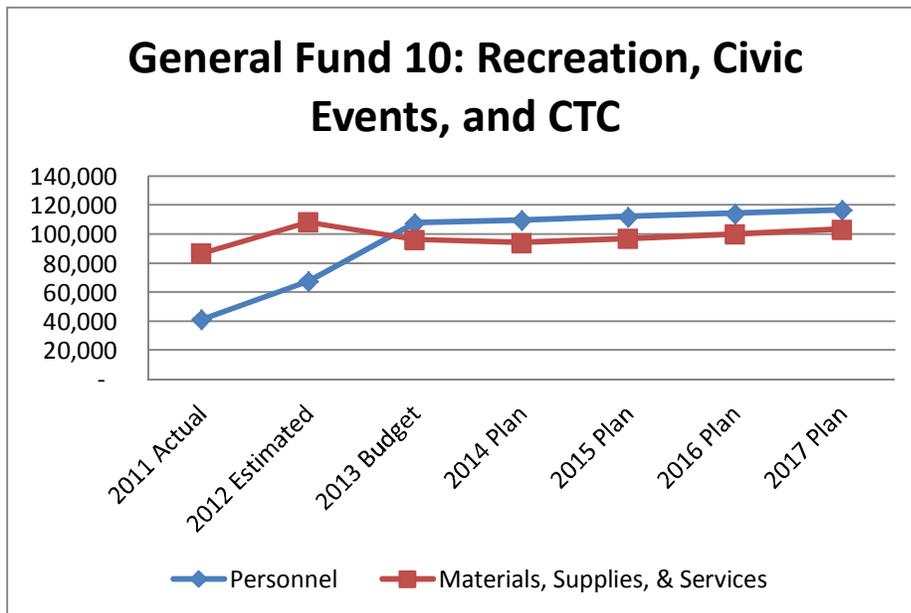


Figure 47 (left) represents Personnel and Materials, Services, and Supplies (MSS) major requirements.

Personnel costs account for market position adjustments (if necessary), staffing levels, and employee benefits (i.e. retirement, health care, FICA). Due to budget constraints, salaries and wages are expected to remain flat

in 2012 and 2013 or until economic conditions improve. Fiscal year 2013 experienced an increase of 59% due to the addition of an Assistant Recreation Coordinator and a Civic Events Coordinator position. Personnel costs are expected to increase at an average of 3 percent annually between 2013 and 2017. Positions funded in the Recreation, Civic Events, and CTC department include the Recreation Coordinator, recreation referees, and CTC Coordinator. The CTC coordinator is partially funded through county/local grant where Utah County pays 50 percent and Eagle Mountain pays 25 percent of eligible expenses. Staffing levels are expected to remain constant at 2.8 FTEs with program levels remaining constant. Personnel increases of 3 percent are estimated between 2013 to 2017.

Materials, Supplies, and Services requirements are expected to remain relatively flat in 2013 and average annual increases of 3 percent between 2013 and 2017.

LEISURE SERVICES: RECREATION

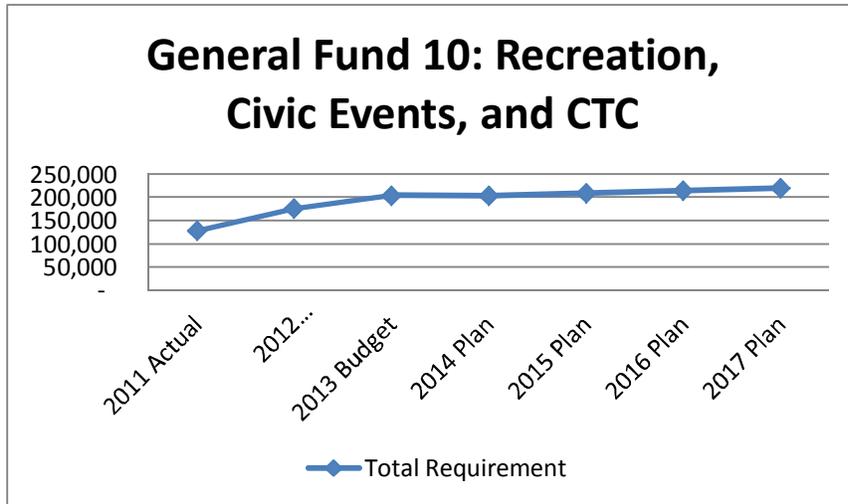


Figure 48 (right) represents total departmental requirements.

Total operating requirements are expected to increase by 41 percent in 2012 due to the addition of a CTC coordinator and increased hours for recreation referees then increase on average by 3 percent thereafter.

Performance Measure	Target 2012
# of months articles or announcements are in newsletter	12
% of times department webpage updated once a month	90
# of new programs/activities	1
% of programs that break even	100%
% increase in recreation participation	10

Table 50 (above) represents the Leisure Services performance measures for fiscal years 2007 – 2010.

LEISURE SERVICES: LIBRARY

General Fund 10: Library Services							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel			17,500	35,000	35,000	35,000	35,000
Materials, Supplies, & Services	-	65,311	32,160	30,010	30,010	30,010	30,010
Capital	-	-	-	-	-	-	-
Total Requirement	-	65,311	49,660	65,010	65,010	65,010	65,010
% Change from Prior Period	100%		-24%	31%	0%	0%	0%

Table 51 (above) represents Library Services adjusted budget for 2012, 2013 tentative budget, and budget plan for 2014 – 2017.

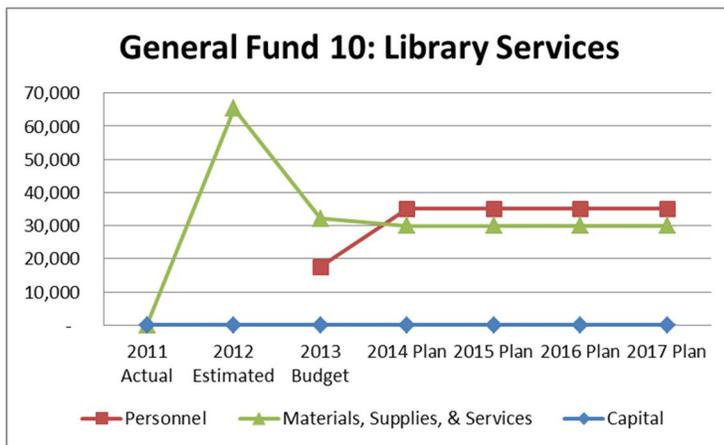


Figure 49 (left) represents Personnel, Materials, Services, and Supplies (MSS) and Capital major requirements

Personnel include two part-time librarians beginning in January 2013 and continuing for the full years in FY 2014 and beyond.

Materials, Supplies, and Services requirements are expected to remain

relatively flat in beginning in fiscal year 2013. A spike was seen in 2012 as the library purchased a large amount of books from donated funds.

Capital requirements are expected to remain at 0 in fiscal year 2013 after renovations of the library were completed in 2010.

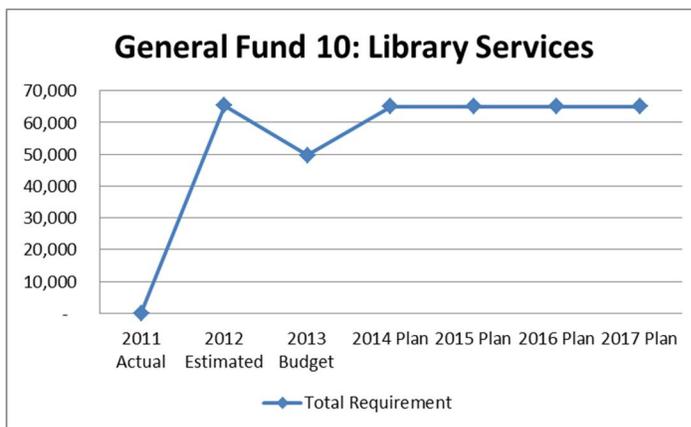
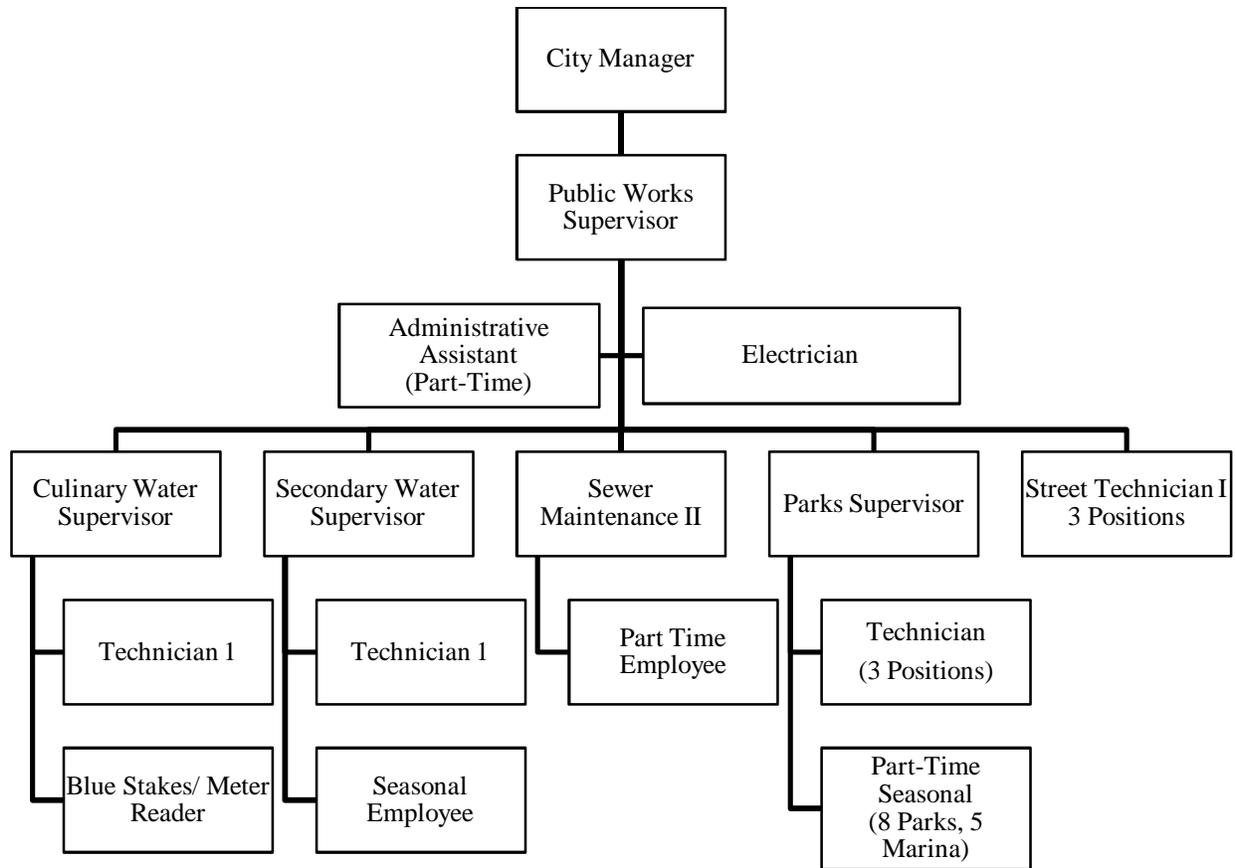


Figure 50 (right) represents total department requirements.

Total operating requirements are expected to remain flat in 2014 to 2017. Since the library is operated primarily through donations, actual future operating and capital expenses will be contingent on donation and miscellaneous income.

PUBLIC WORKS



Mission

To provide the citizens of Saratoga Springs with the best possible service in regards to water, sewer, storm drain, streets, and parks. Be responsive and courteous to all calls, questions and complaints. Be honest and upfront with answers concerning our services and realistic when offering a solution to any problem brought to us. Present a clean and professional appearance when dealing with the public in an official capacity.

Services and Program Overview

The Saratoga Springs Public Works Department is responsible for the maintenance and compliance of the culinary water, sanitary sewer, storm drain, parks, and road systems.

Fiscal Year 2012 Accomplishments

- Came in at or under budget in all departments
- Responded to 765 calls for service
- Responded to 3375 blue stake locates

PUBLIC WORKS

General Fund 10: Highways and Public Works Departments							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	65,012	407,862	457,244	509,453	529,385	550,454	572,737
Materials, Supplies, & Services	110,174	306,352	260,753	403,033	408,551	414,344	420,428
Total Requirement	175,186	782,905	717,997	912,486	937,936	964,798	993,165
% Change from Prior Period	-25%	347%	-8%	27%	3%	3%	3%

Table 52 (above) represents the Public Works Department’s actual expenditures for 2011, adjusted budget for 2012, 2013 tentative budget, and budget plan for 2014 – 2017.

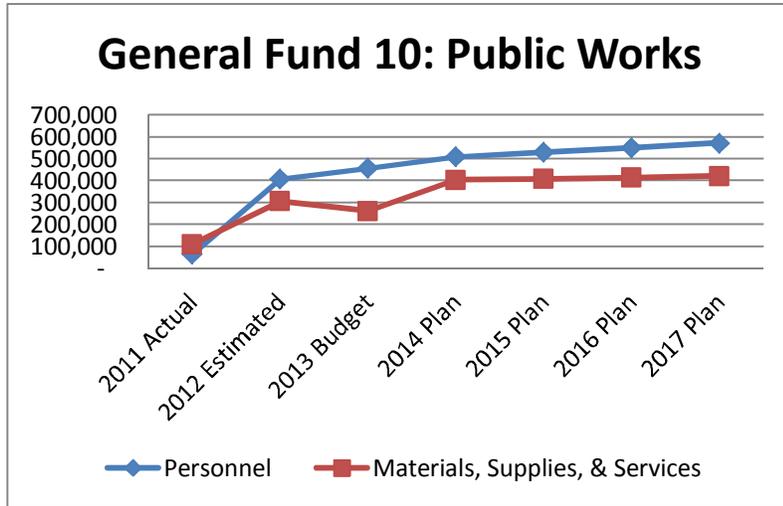


Figure 51 (left) represents Personnel and Materials, Supplies, and Services, (MSS) major requirements for fiscal year 2011 - 2017.

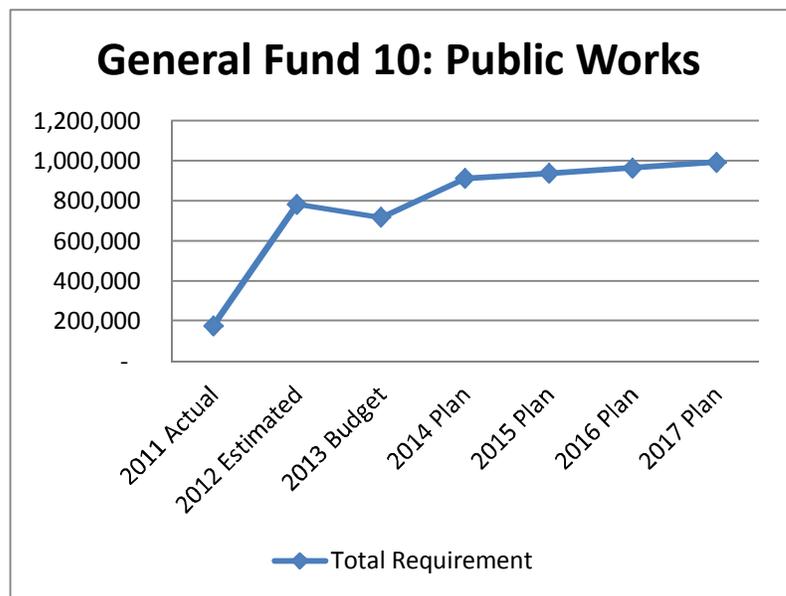
Personnel costs account for market position adjustments (if necessary), staffing levels, and employee benefits (i.e. retirement, health care, FICA, training). Due to budget constraints, salaries and wages are expected to remain flat in 2012 and 2013 or until economic conditions improve.

Personnel costs are expected to increase in fiscal year 2013 due the addition of seasonal employees and rising retirement and health insurance costs. Personnel costs are expected to increase at an average of 4 percent annually between 2011 and 2015. Staffing levels increased from 22 to 25 FTEs (including the Parks & Open Space department) to fund new seasonal employees in public works and parks. FTEs are expected to remain consistent at 25.

Figure 52 (right) represents total departmental requirements for fiscal years 2011 - 2017.

Materials, Supplies, and Services are expected to decrease in 2013 due to planned road projects and road maintenance being moved from the General Fund to the respective Capital Project Funds.

Total departmental requirements are expected to decrease slightly in 2013 and increase between 1-2 percent from fiscal years 2014-2017.



PUBLIC WORKS

Public Works Department	Target 2012
Maintain water system certification from DDW	100
% of employees successfully pass water certification exams	90
# of fire hydrants not in service	0
% of fire hydrants operational	100
# of water line breaks	0
Maintain sewer system per DWQ and local requirements	100
# of sewer backups	0
# of sewer backups due to blocked mains	0
% of known potholes repaired within 2 weeks	80
% of streets plowed after major storm in 6 hours	100
% of streets plowed after minor storm in 4 hours	100
# of times in the year city streets are swept	1
#of secondary water breaks	0
% of park equipment safe and operational	100

Table 53 Fiscal year 2012 Public Works performance measures

Parks and Open Space

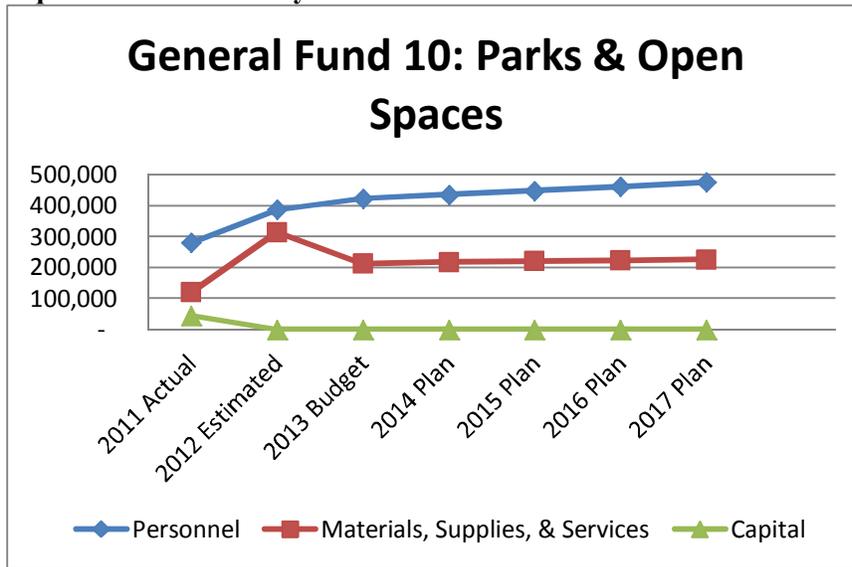
General Fund 10: Parks & Open Space Department							
Requirements by Major Object	2011 Actual	2012 Estimated	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan
Personnel	280,068	387,067	422,979	435,112	447,949	461,538	475,931
Materials, Supplies, & Services	119,739	313,697	211,848	217,803	220,380	223,085	225,926
Total Requirement	444,733	700,764	634,827	652,915	668,329	684,623	701,857
% Change from Prior Period	42%	58%	-9%	3%	2%	2%	3%

Table 54 (above) represents the Parks and Open Space's actual expenditures for 2011, adjusted budget for 2012, 2013 tentative budget, and budget plan for 2014 – 2017.

Personnel costs account for market position adjustments (if necessary), staffing levels, and employee benefits (i.e. retirement, health care, FICA, training). Due to budget constraints, salaries and wages are expected to remain flat in 2012 and 2013 or until economic conditions improve. Fiscal year 2013 personnel costs are expected to increase due to the addition of two seasonal employees. Employee costs are expected to increase 3 percent between 2014-2017.

PUBLIC WORKS

Figure 53 (left) represents Personnel, Materials, Supplies, and Services, (MSS), and Capital major requirements for fiscal year 2011 - 2017.



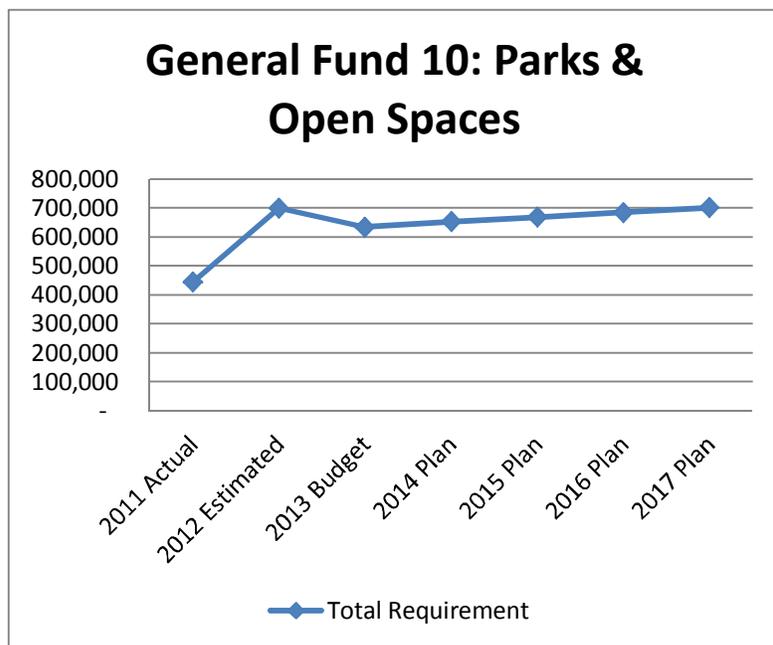
Materials, Supplies, and Services are expected to decrease in 2013. This is mainly due some capital expenses that were previously budgeted here being moved to the proper capital fund. Other expenses are expected to increase an average of 3 percent.

Capital expenses are not budgeted for fiscal years 2013-2017. The City is

currently preparing a capital replacement plan, which will be shown in future budget documents. Capital expenses are currently not being shown because this document is not complete.

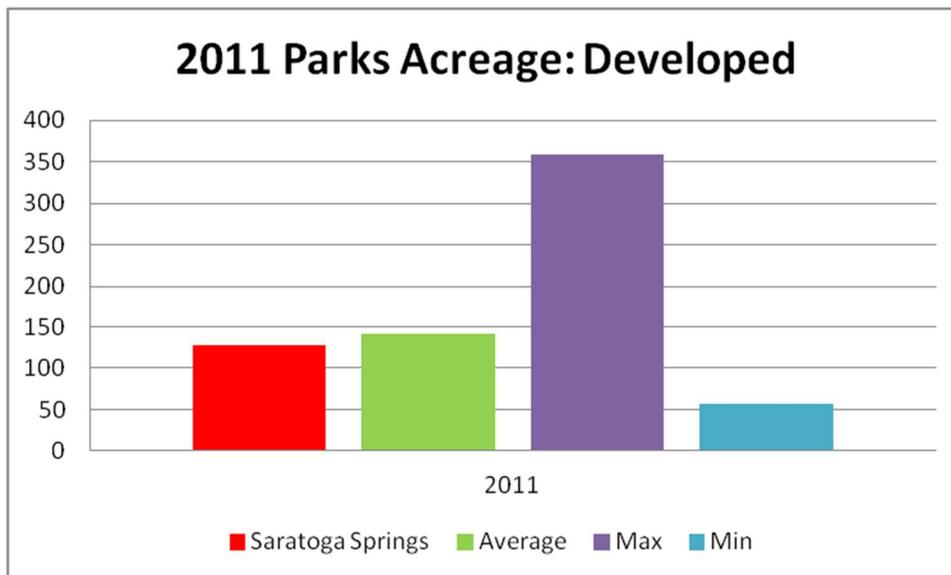
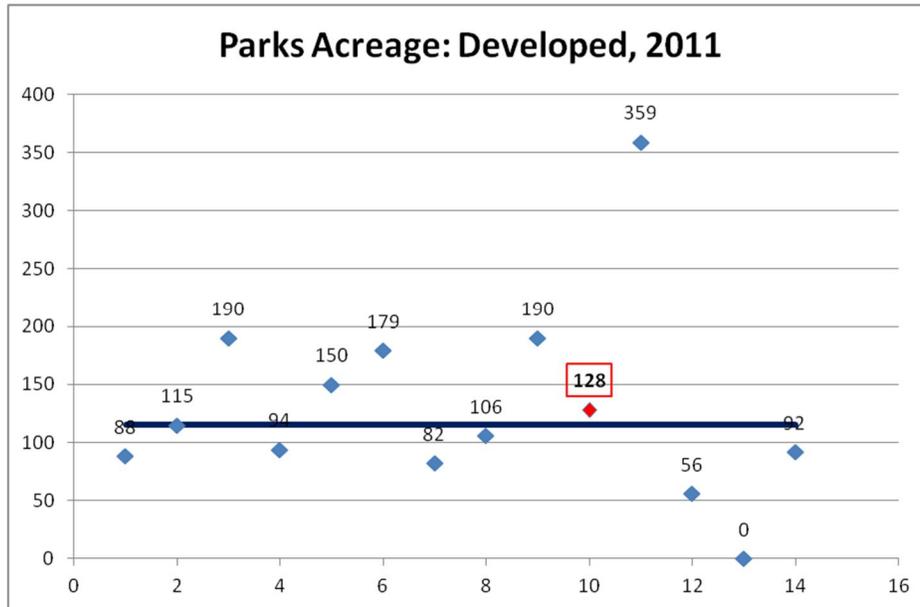
Total departmental requirements are expected to decrease 2013. Total department expense is expected to increase 3 percent for 2014 and 2017.

Figure 54 (right) represents total departmental requirements for fiscal years 2011 - 2017.

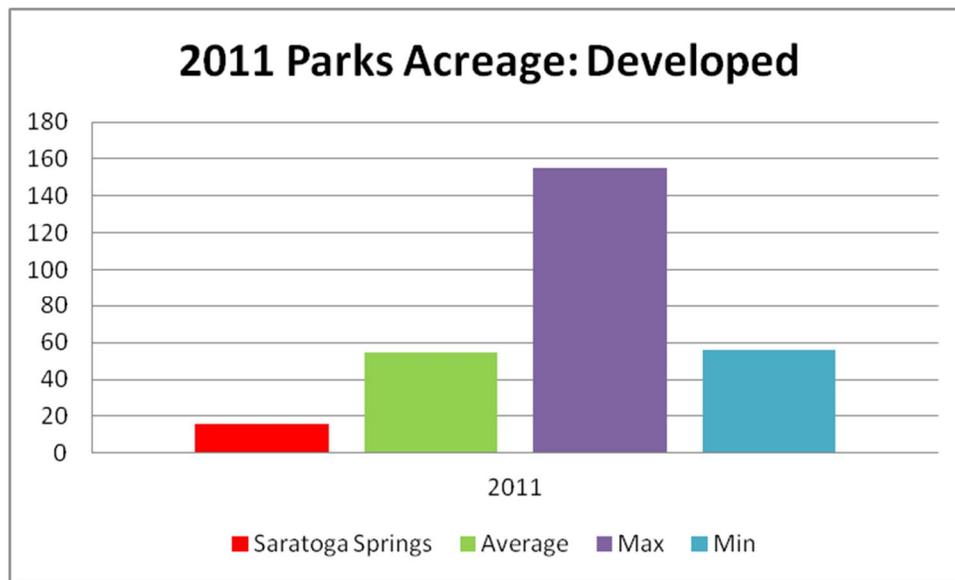
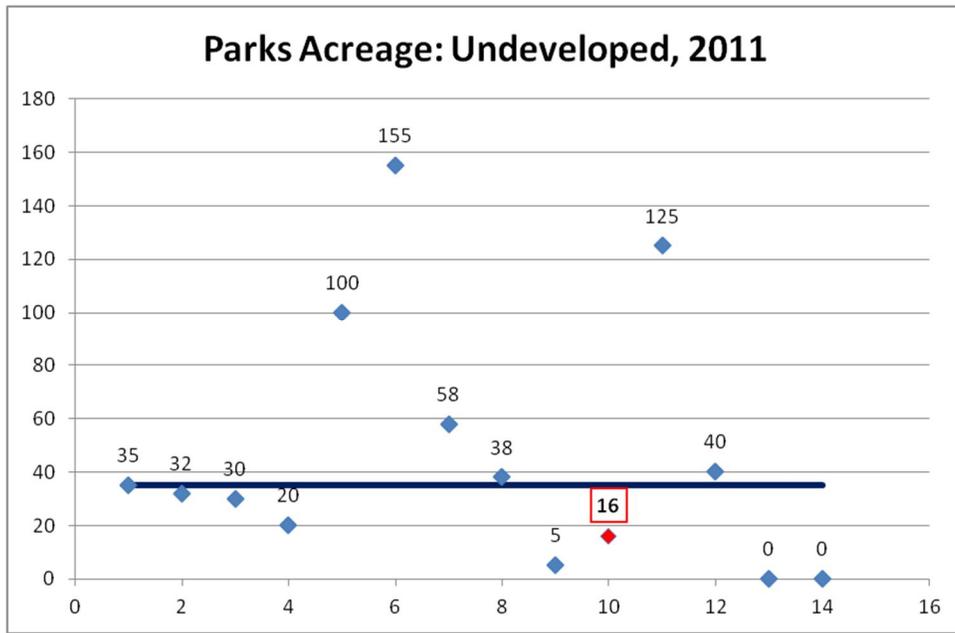


PUBLIC WORKS

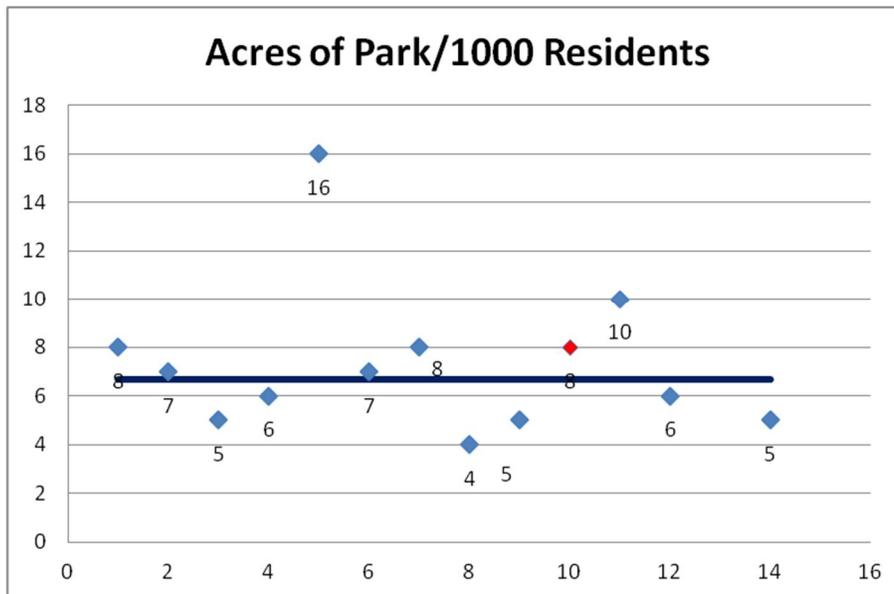
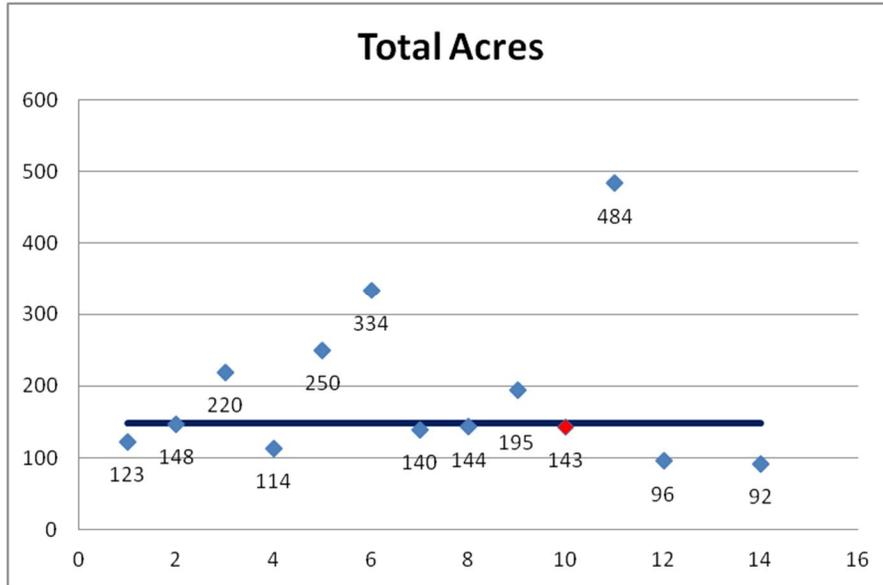
BENCHMARKING



PUBLIC WORKS

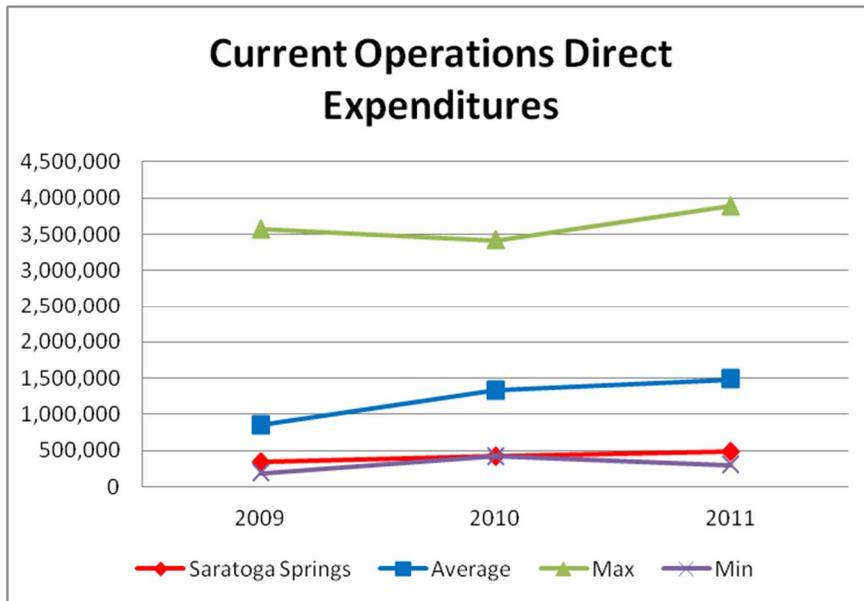


PUBLIC WORKS

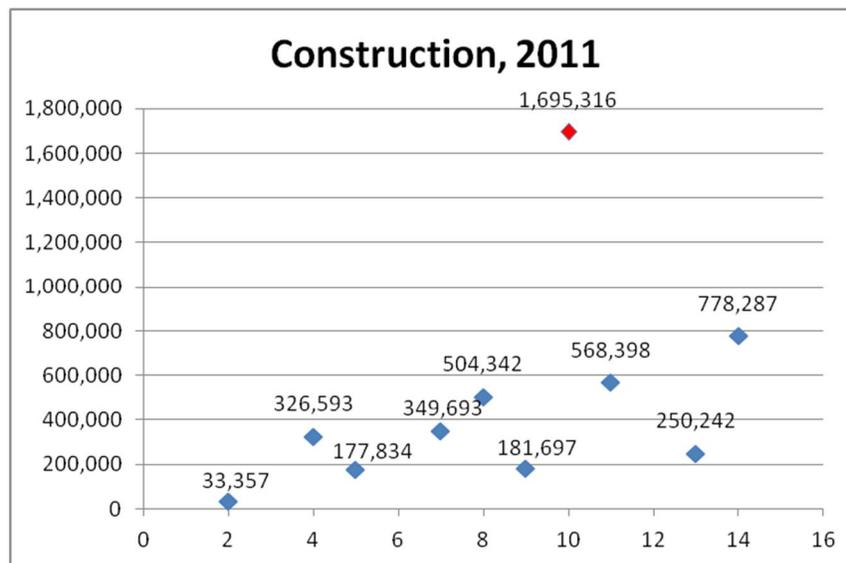


The fact that there are more acres of park per thousand residents is an indicator that there is still plenty of room for growth in the city.

PUBLIC WORKS

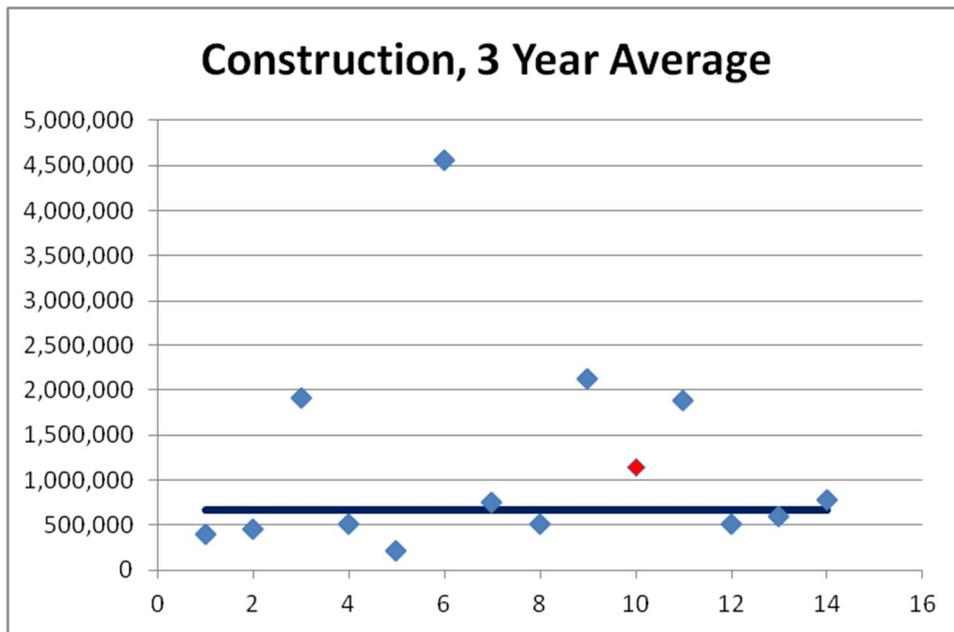
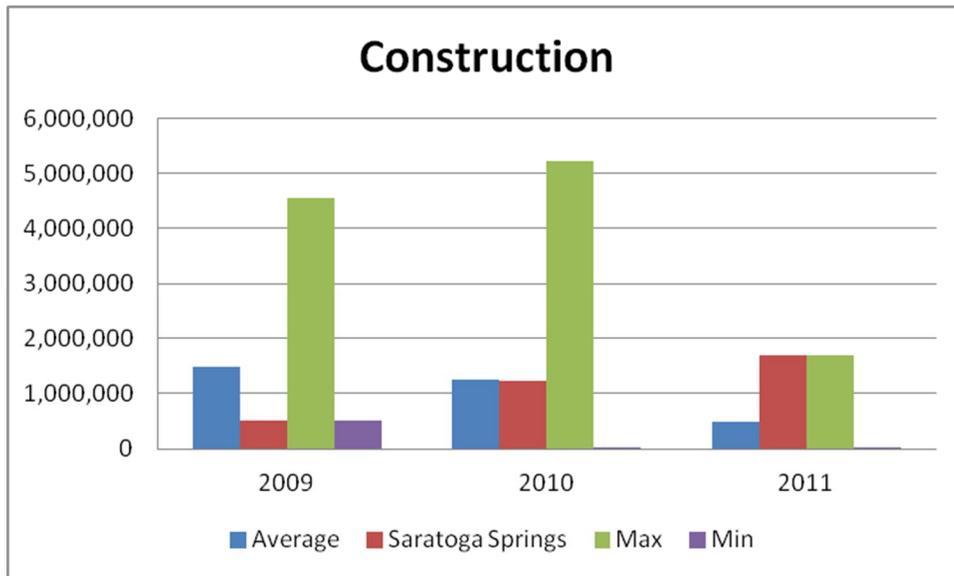


The city has managed to be one of the lowest, and in 2010 the lowest, in current operations direct expenditures. While the average has continued to climb from 2009-2011, Saratoga Springs has only gone up slightly.



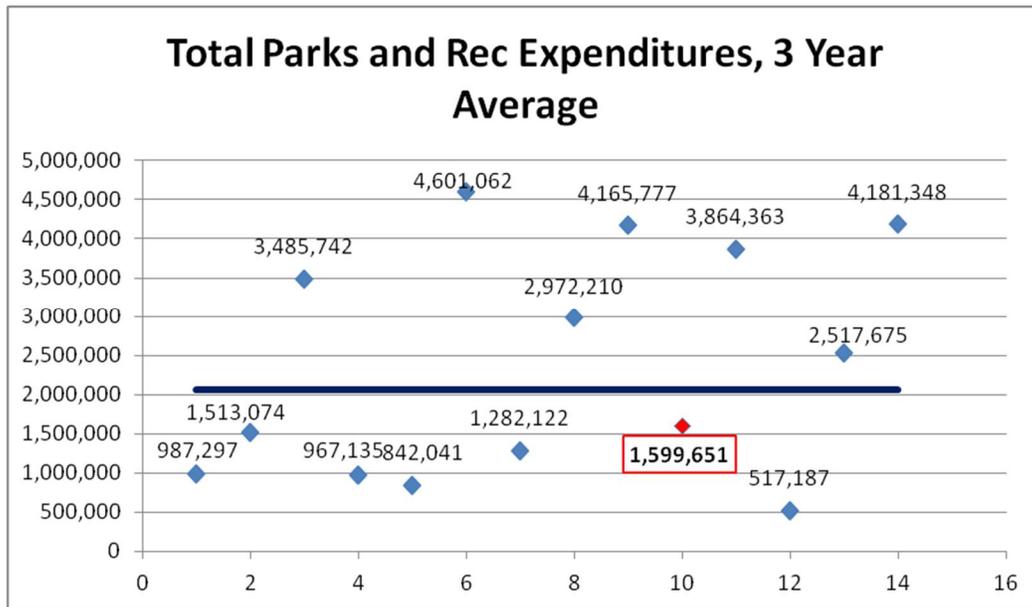
In 2011, Saratoga Springs had more construction expenses than all of the other cities in the benchmark group by a considerable margin.

PUBLIC WORKS

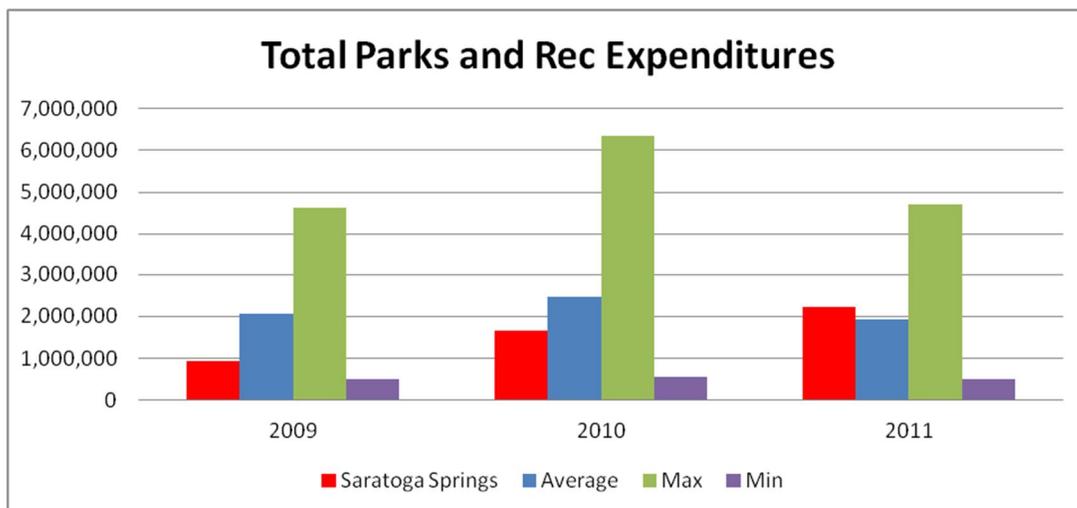


Looking at the average of 2009-2011, The city's construction has been above the median with only a few other cities.

PUBLIC WORKS

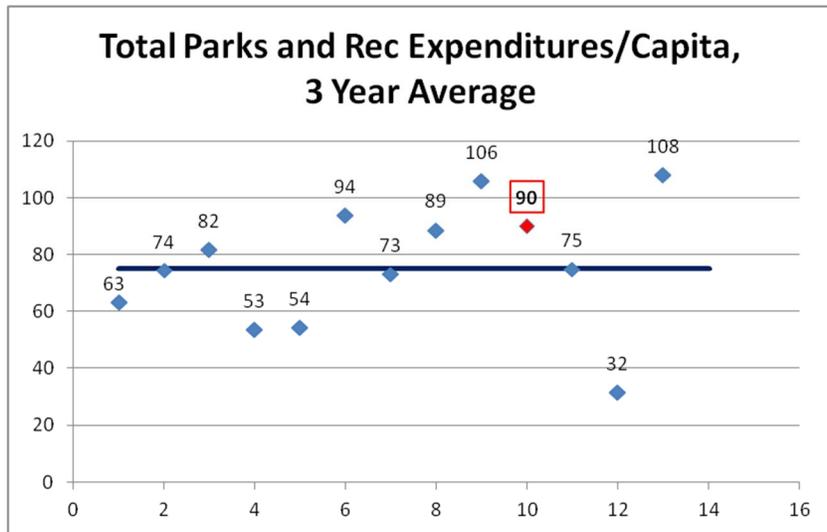


Saratoga Springs typically separates its parks and recreation departments. For the benchmark group they were combined. From 2009-2011, Saratoga Springs has been operating with one of the lower budgets. This graph shows that we are in the lower cluster.

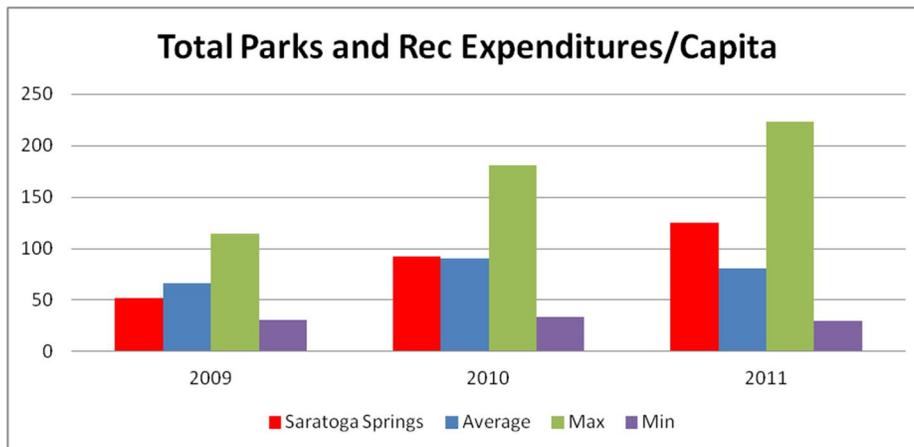


Despite being under the median for the past three years, it can be seen that the expenditures for Parks and Rec have been increasing, while the average has gone down in 2011.

PUBLIC WORKS



When looking at the Parks and Rec expenditures per capita, it is shown that we spend more higher than the median in our group. There are many cities that are managing to operate with far fewer expenses.



This graph shows the increasing trend in expenditures as compared to the max, min, and averages of the benchmark group.

BUDGET SUMMARIES

BUDGET SUMMARIES – GENERAL FUND

General Fund 10: Resources & Requirements							
Resources	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Tax	5,240,233	5,327,000	5,813,030	6,075,222	6,351,266	6,641,980	6,948,233
Licenses & Permits	321,572	290,900	441,000	462,087	484,210	507,420	531,772
Intergovernmental	816,404	807,278	832,809	780,940	790,966	821,957	854,485
Charges for Services	759,386	638,400	944,400	978,250	1,011,050	1,045,371	1,081,287
Other Revenue	2,489,692	1,366,083	1,248,238	1,278,847	1,322,592	1,368,023	1,415,211
Contributions and Transfers	-	3,151,394	1,307,695	1,284,449	1,310,138	1,336,341	1,363,066
Fund Operating Revenues	9,627,287	11,581,055	10,587,172	10,859,795	11,270,222	11,721,093	12,194,056
% Change From Prior Period	3%	20%	-9%	3%	4%	4%	4%
Requirements							
Legislative	154,341	104,666	105,351	106,730	108,164	109,655	111,206
Administrative	264,380	451,236	479,937	501,314	522,765	545,361	569,180
Utility Billing	-	63,295	74,478	77,378	80,392	83,524	86,780
Treasurer	5,466	124,356	128,678	134,820	141,299	148,133	155,346
Recorder	73,247	87,339	86,243	101,316	96,594	109,593	104,827
Attorney	134,070	177,961	248,880	255,387	262,231	269,433	277,016
Justice Court	121,294	138,435	205,615	208,513	215,609	223,126	231,093
Non-Departmental	151,408	396,229	416,033	417,827	425,786	433,526	442,266
General Gov't Buildings & Grounds	1,305,686	159,036	107,036	110,627	114,359	118,238	122,270
Planning and Zoning	212,629	217,056	220,932	338,971	346,474	416,441	427,292
Police	3,002,590	3,140,915	3,198,381	3,320,820	3,460,256	3,607,771	3,764,272
Fire	1,478,011	1,447,418	1,491,156	1,506,508	1,548,357	1,591,761	1,636,784
Building	323,249	356,606	410,960	446,857	495,893	513,377	531,876
Highways	175,186	568,919	492,014	676,721	691,849	707,814	724,669
Engineering	338,070	592,539	630,071	675,876	705,697	751,030	798,479
Public Works	-	213,986	225,983	235,765	246,087	256,984	268,496
Parks & Open Space	449,456	700,764	634,827	652,915	668,329	684,623	701,857
Recreation	134,617	188,178	210,048	209,999	215,153	220,519	226,105
Economic Development	13,639	38,500	33,000	15,000	15,000	15,000	15,000
Library Services	-	65,311	49,660	65,010	65,010	65,010	65,010
Miscellaneous Expenses	22,459	-	-	-	-	-	-
Transfers and Other Uses	750,130	2,348,311	1,137,889	78,201	78,335	78,428	78,482
Total Fund Requirements	9,109,928	11,581,055	10,587,172	10,136,555	10,503,635	10,949,349	11,338,306
% Change From Prior Period	6%	27%	-9%	-4%	4%	4%	4%

Table 55 – General Fund Resources and Requirements

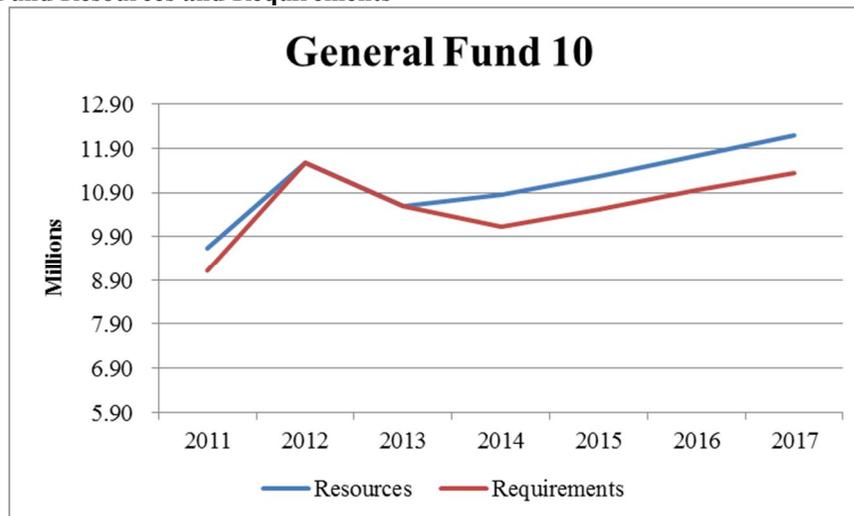
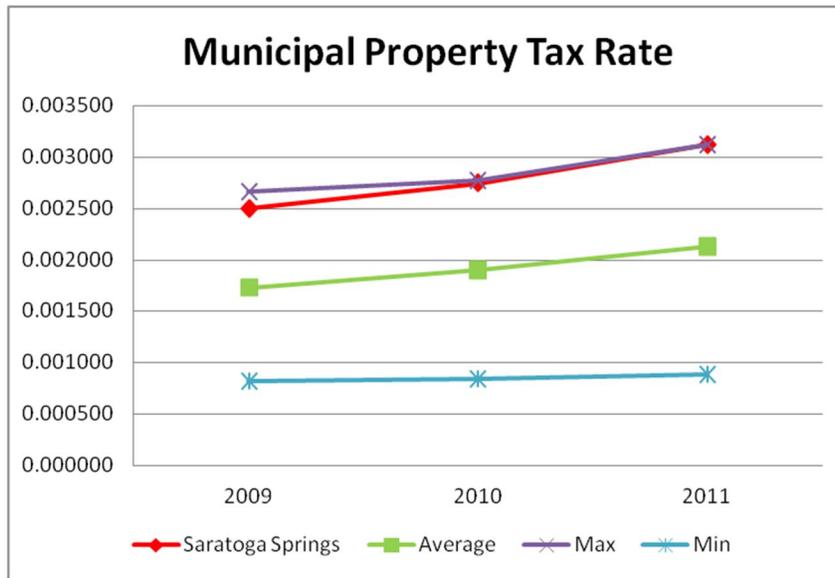


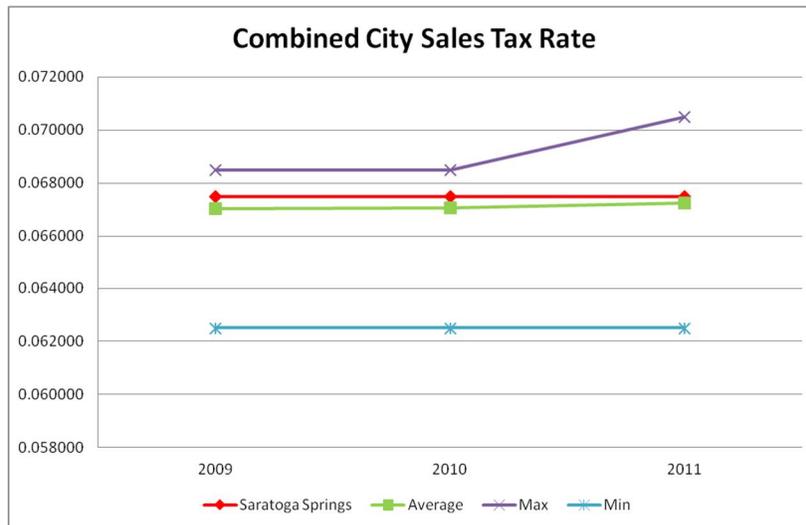
Figure 55 – General Fund Resources and Requirements by Year

BUDGET SUMMARIES – GENERAL FUND

BENCHMARKING

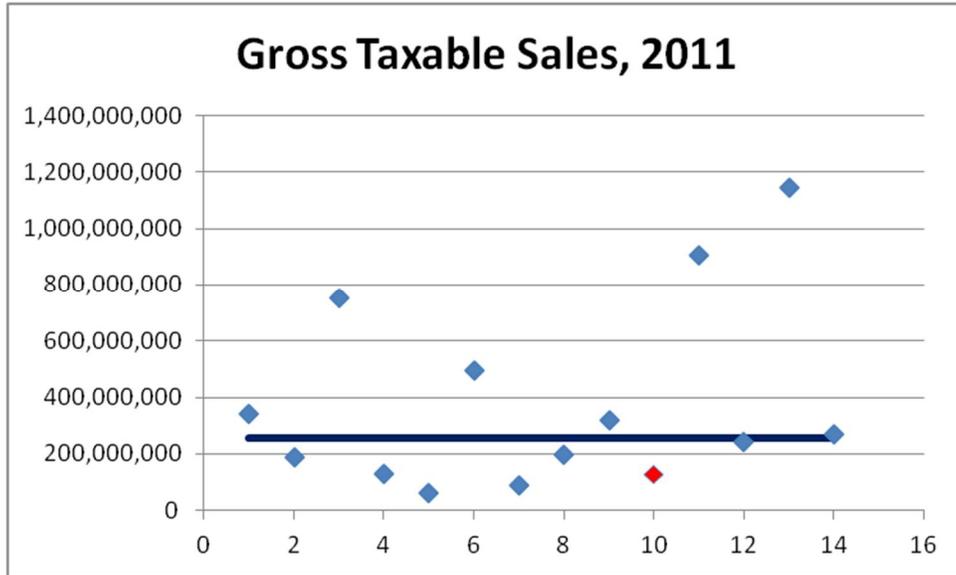


The city has had the highest property tax rate for both 2010 and 2011. However, through every year, on average all cities property tax rates have been going up.

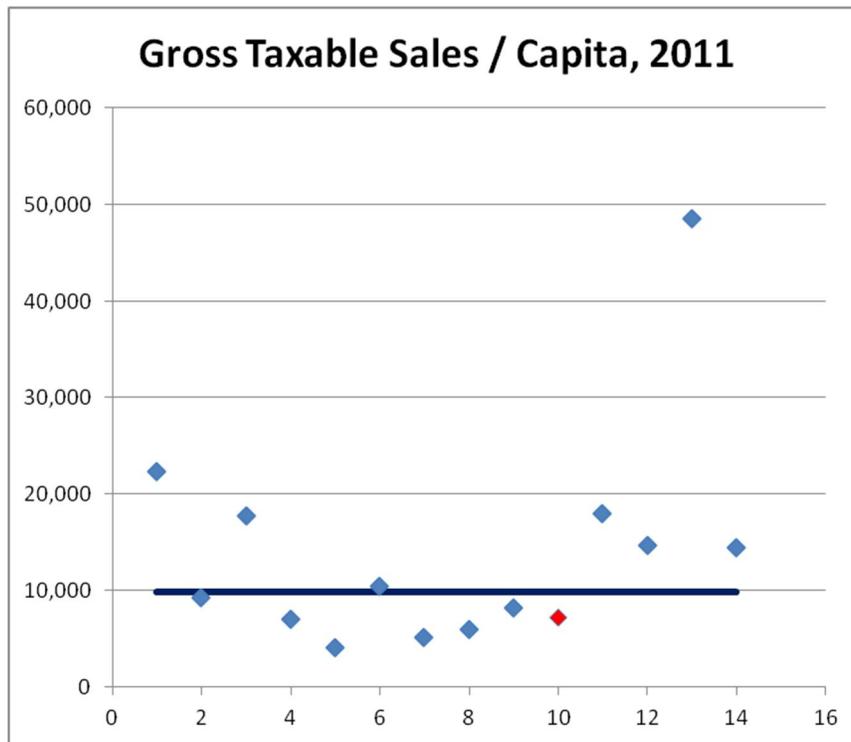


Sales tax has remained flat for the city, and the average has only slightly gone up in 2011.

BUDGET SUMMARIES – GENERAL FUND

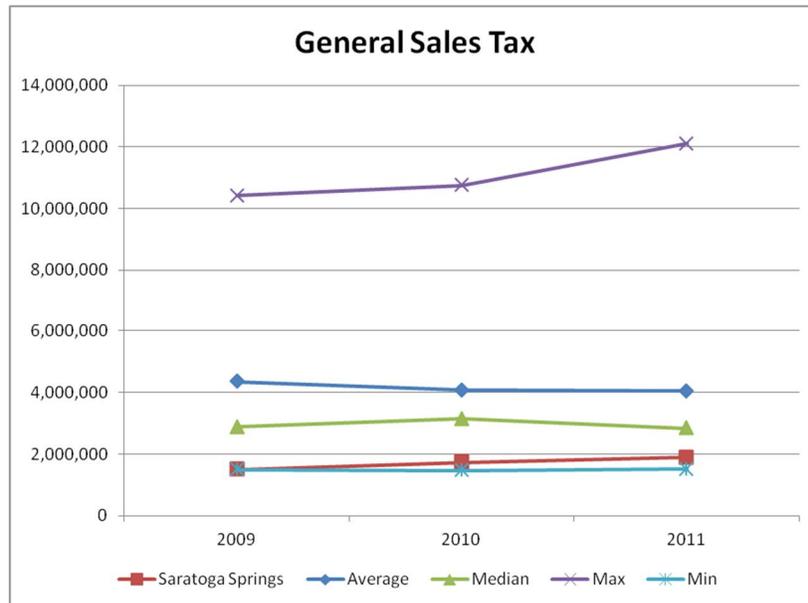


When looking at the gross taxable sales for just 2011, the city is one a cluster who were below the median mark around 200,000,000.

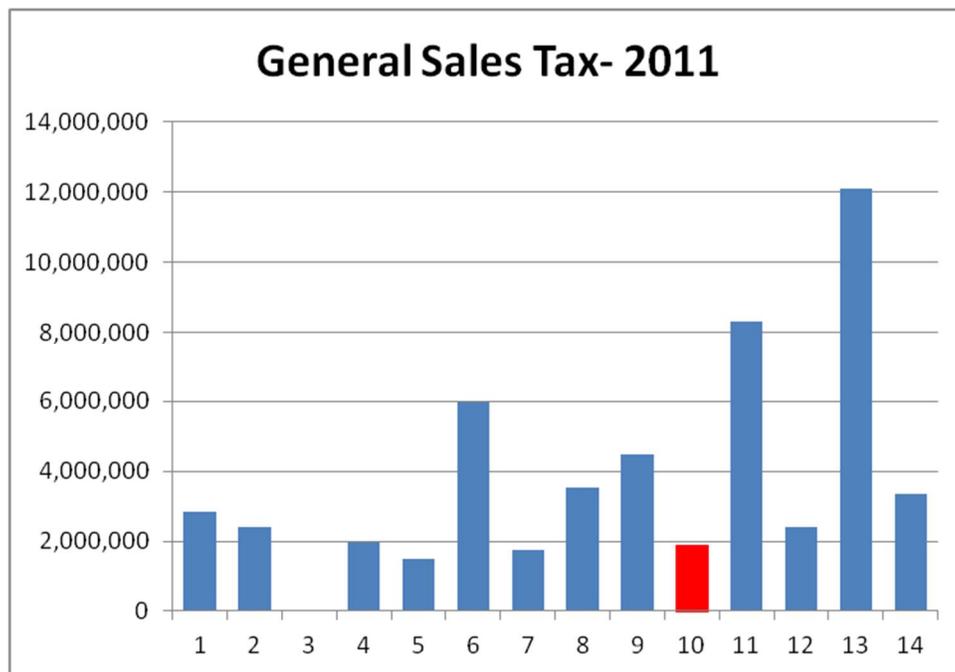


When looking at it per capita, the same results are prevalent from the amount of gross taxable sales. Saratoga Springs has a small sales tax base which does not bring in a lot of revenue.

BUDGET SUMMARIES – GENERAL FUND

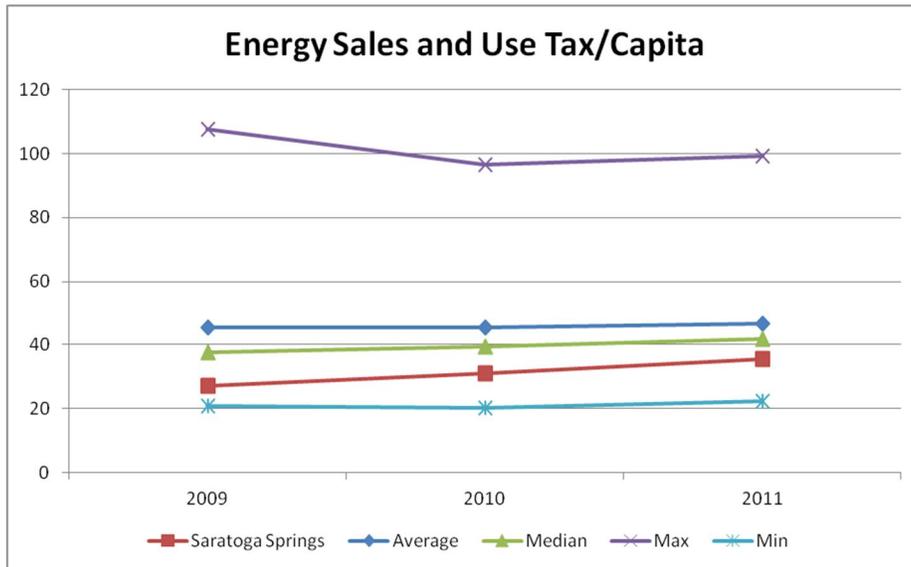
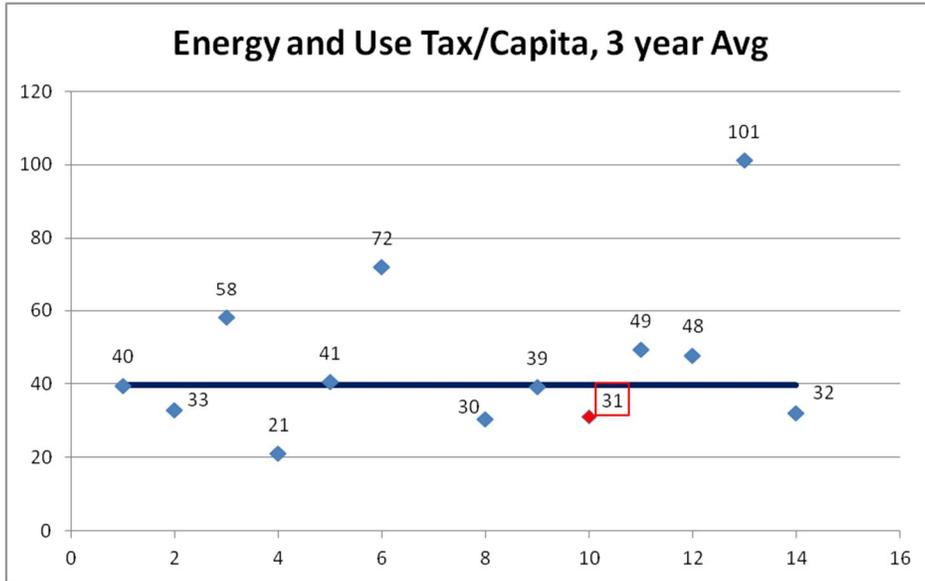


While the general sales tax has gone up slightly over the marked three year period, Saratoga Springs continues to be one of the lowest in the benchmark group.

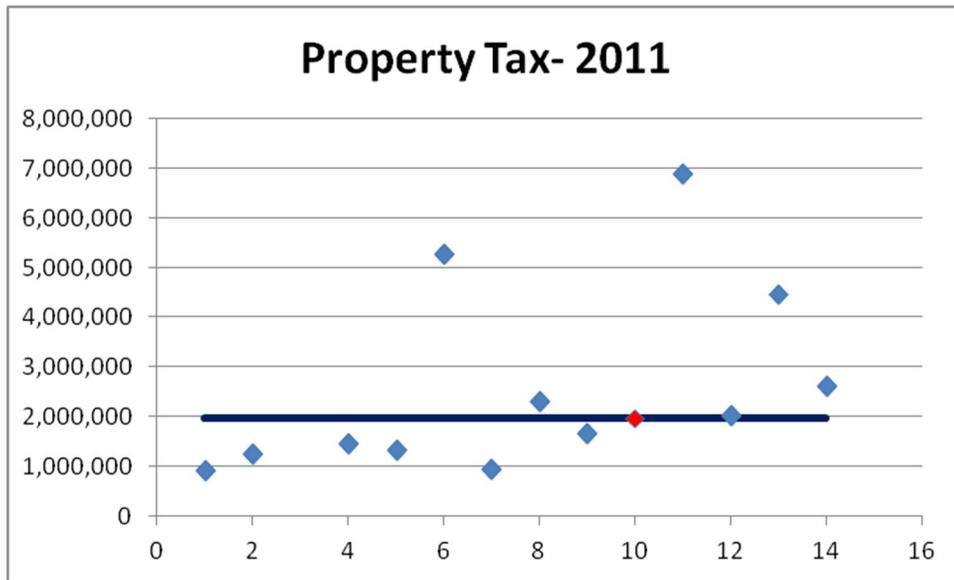


This shows that in 2011, just how far below the rest of the benchmark group the city is.

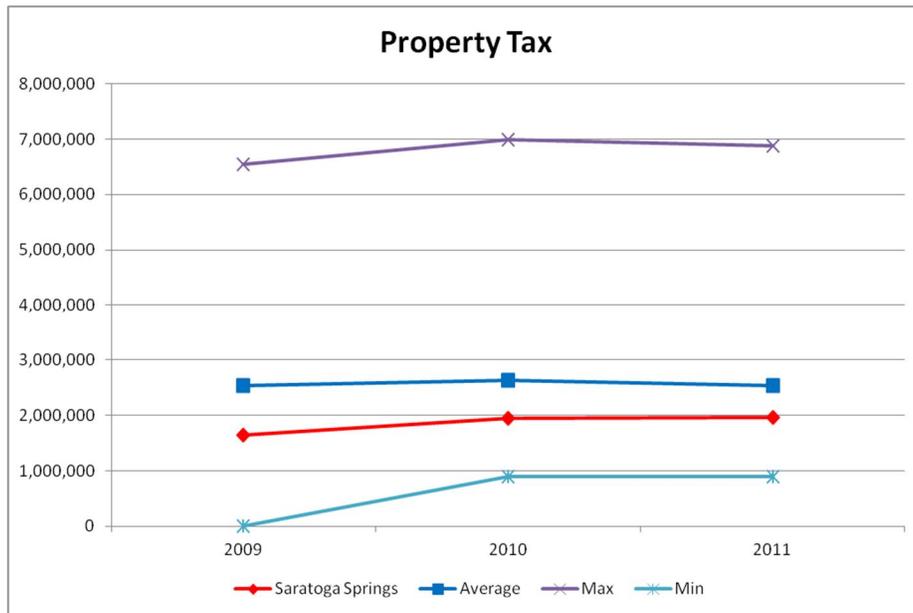
BUDGET SUMMARIES – GENERAL FUND



BUDGET SUMMARIES – GENERAL FUND

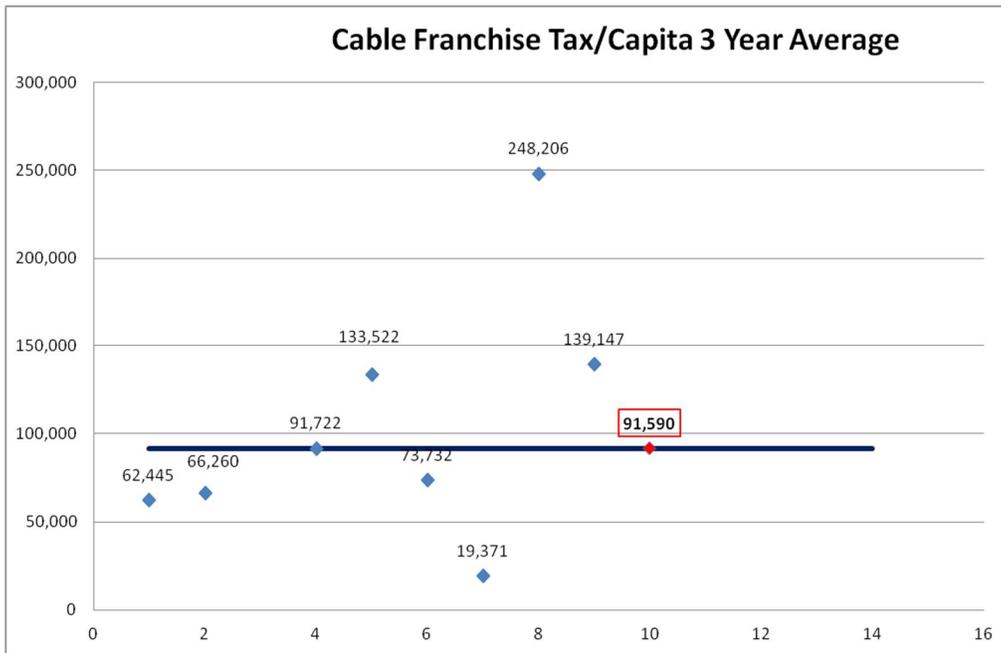
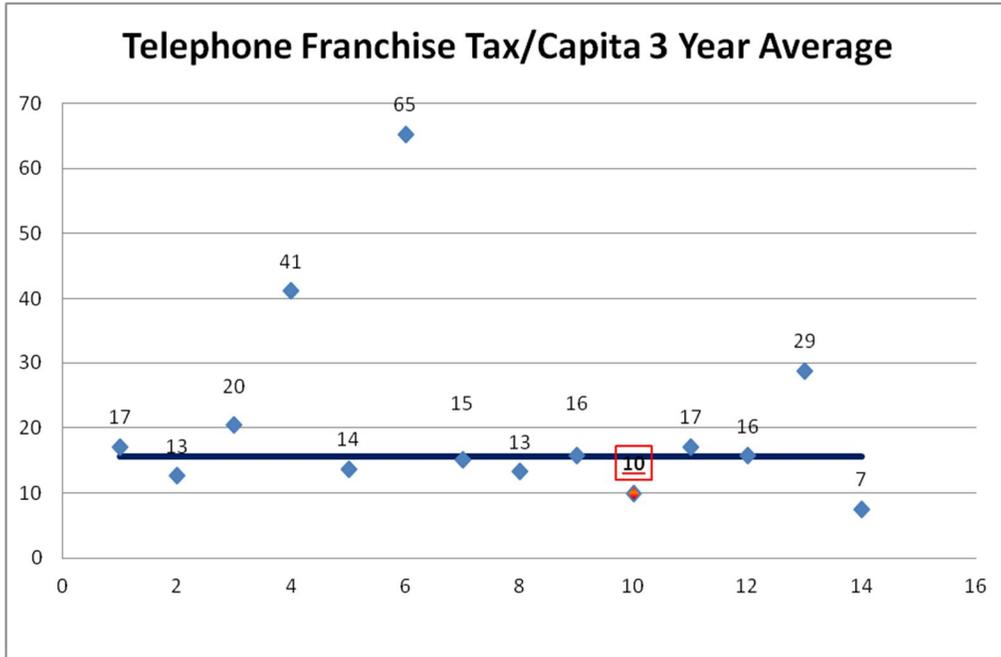


For property tax, the city is spot on with the median.

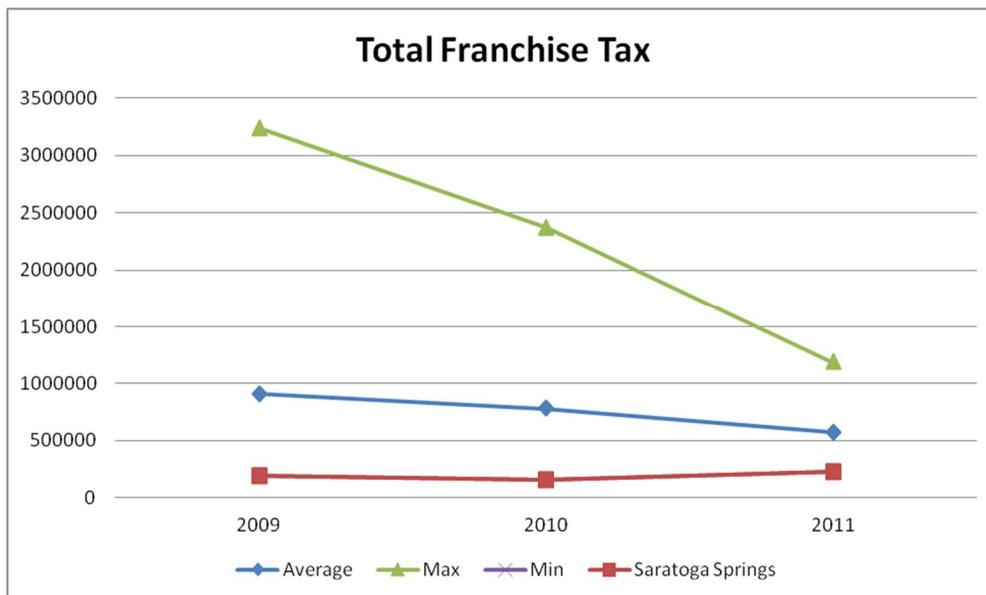
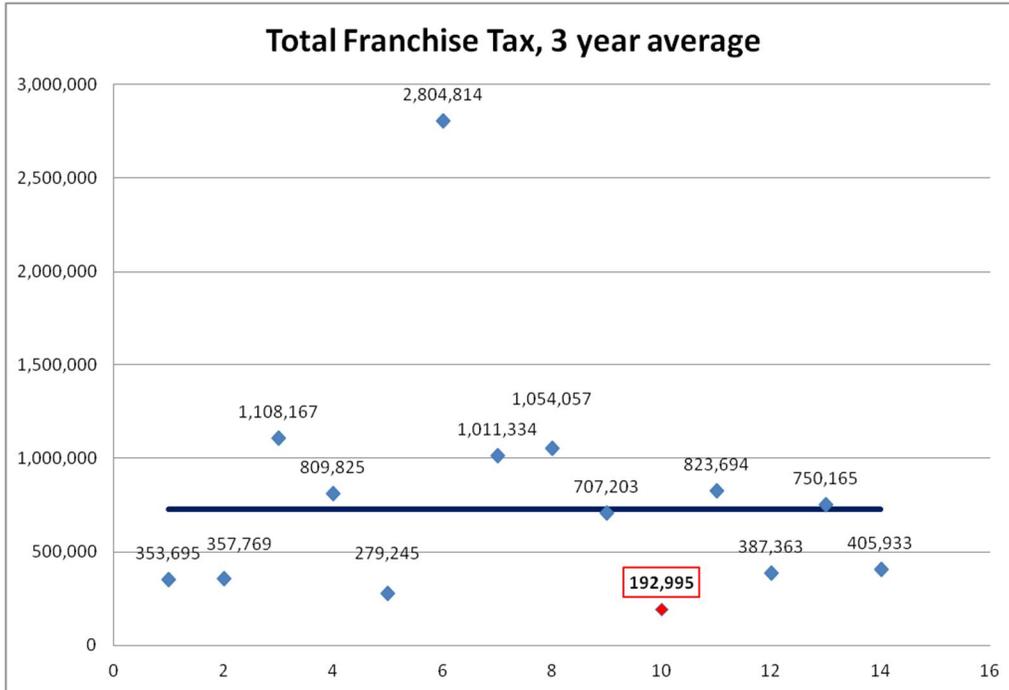


Over the 2009-2011 measured period, the city increased the amount of property taxes it was receiving only slightly. However, they city remains below the average each year despite those increases and a decreasing average.

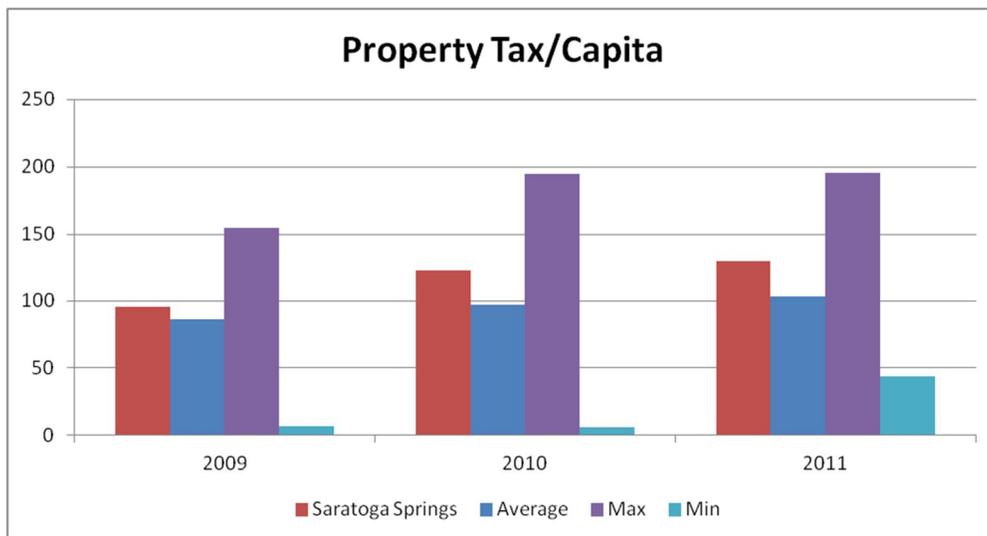
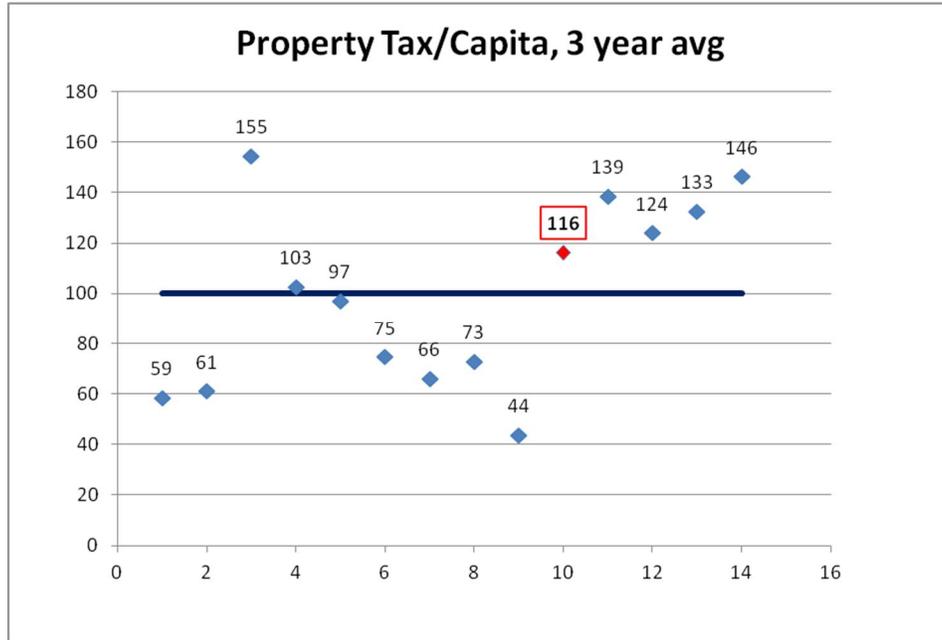
BUDGET SUMMARIES – GENERAL FUND



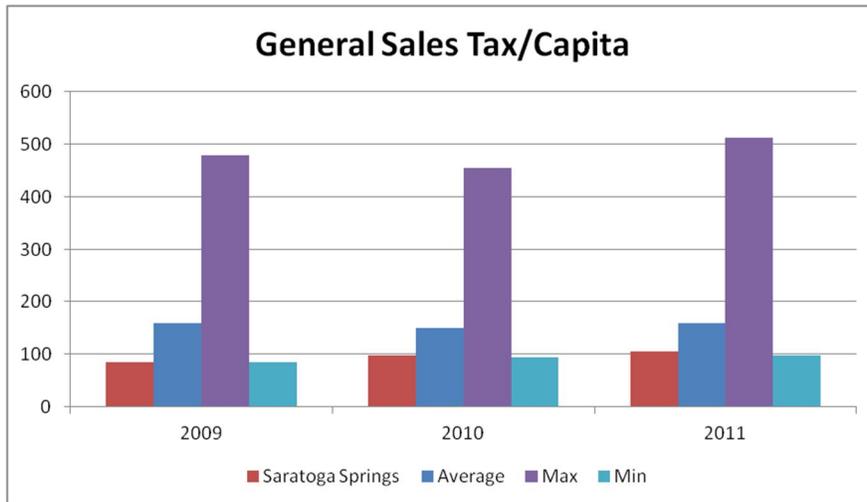
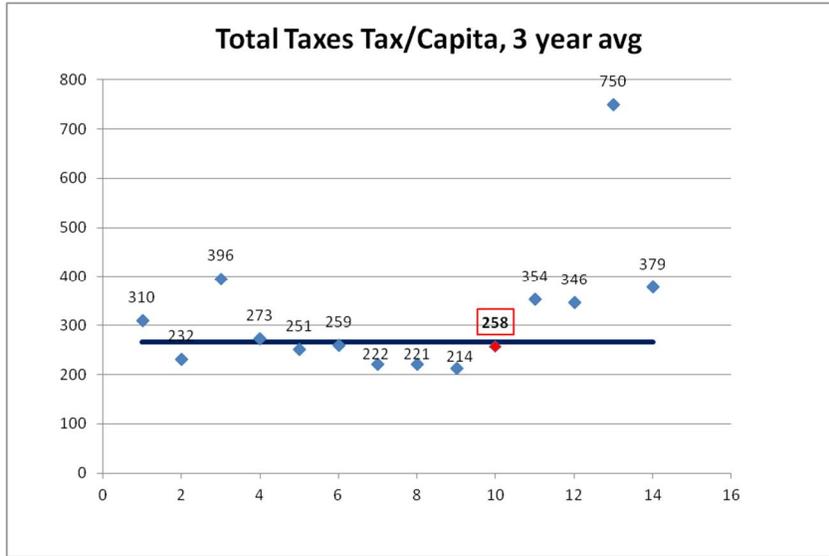
BUDGET SUMMARIES – GENERAL FUND



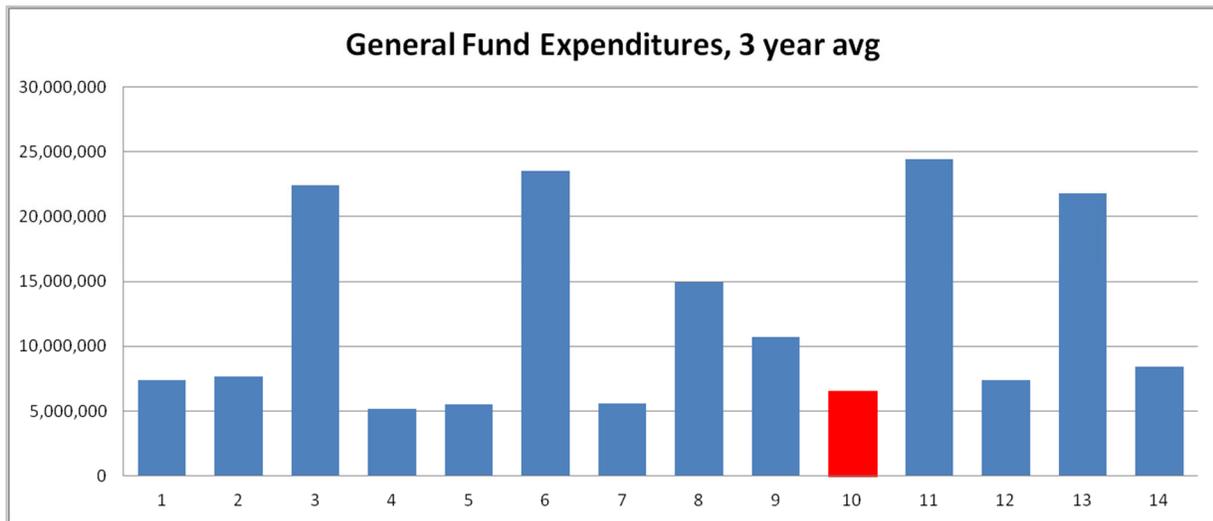
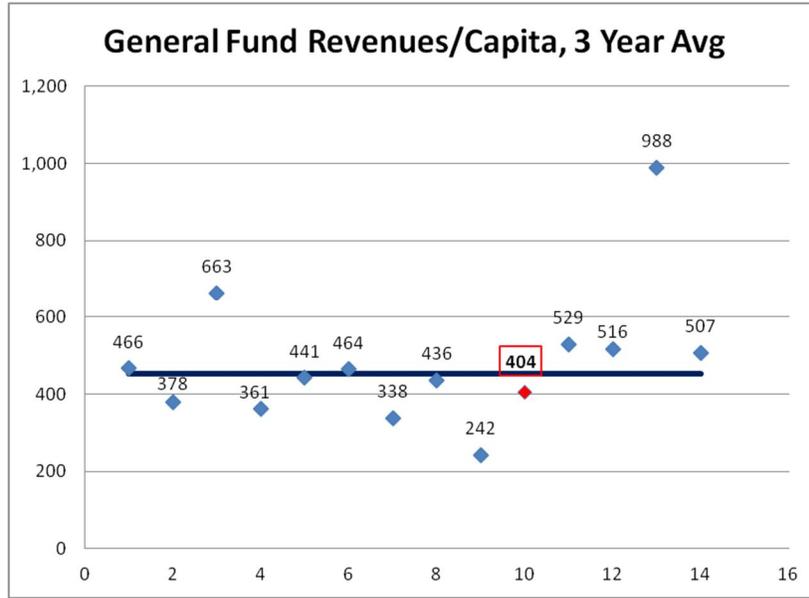
BUDGET SUMMARIES – GENERAL FUND



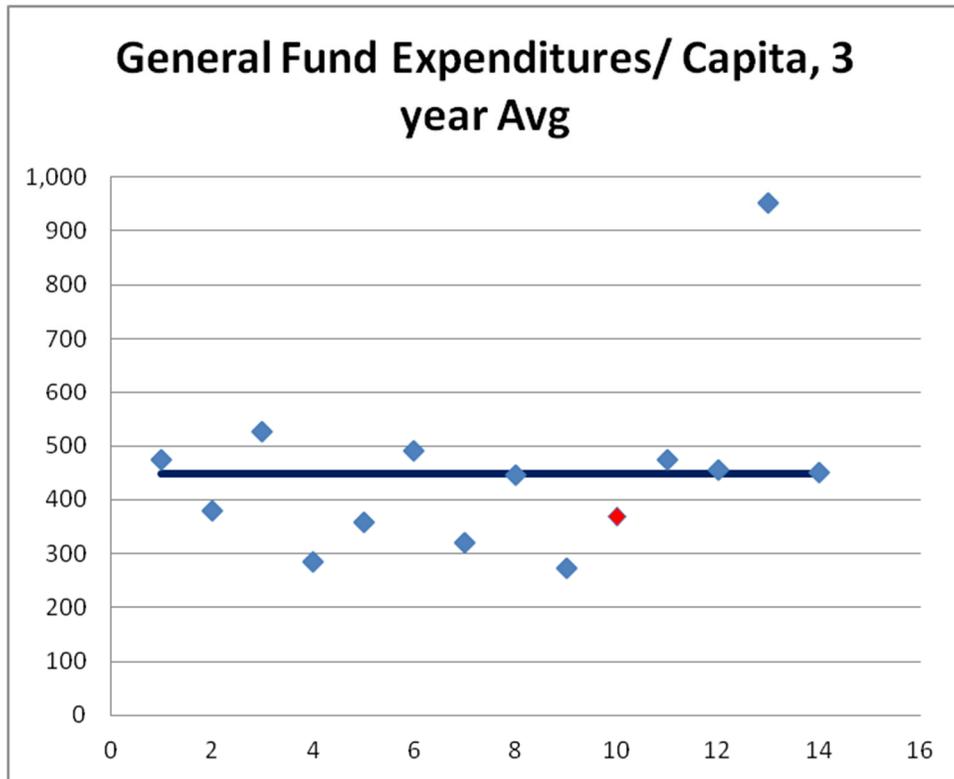
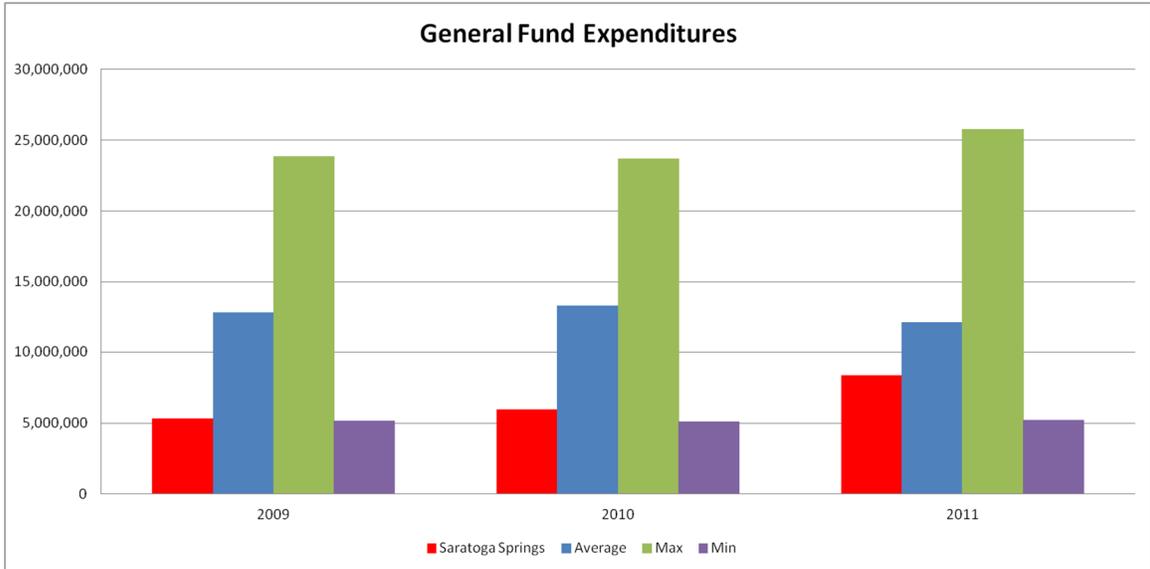
BUDGET SUMMARIES – GENERAL FUND



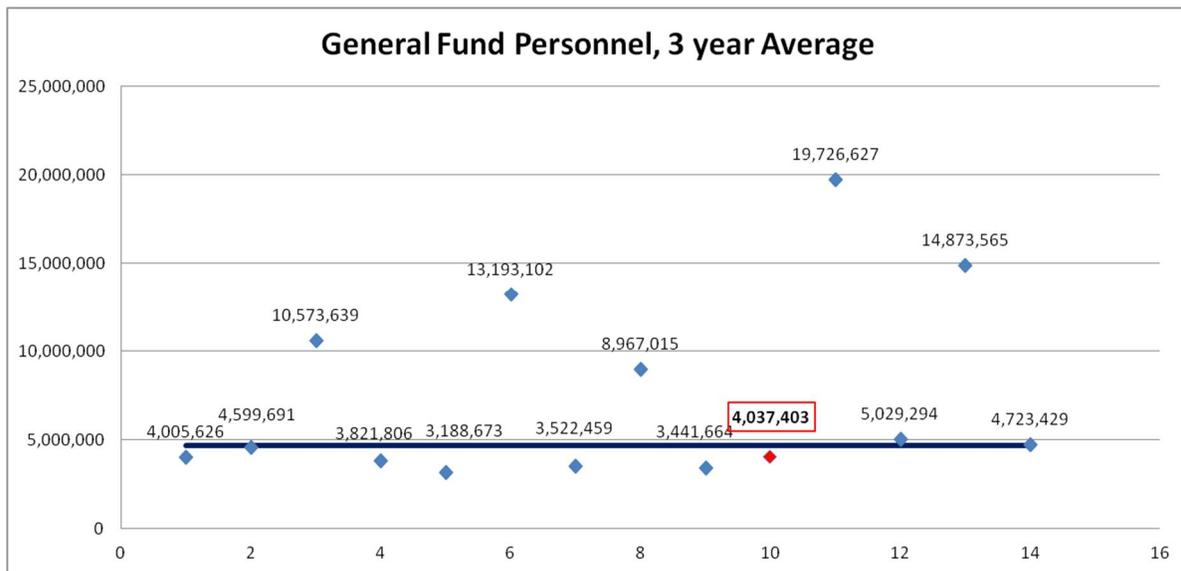
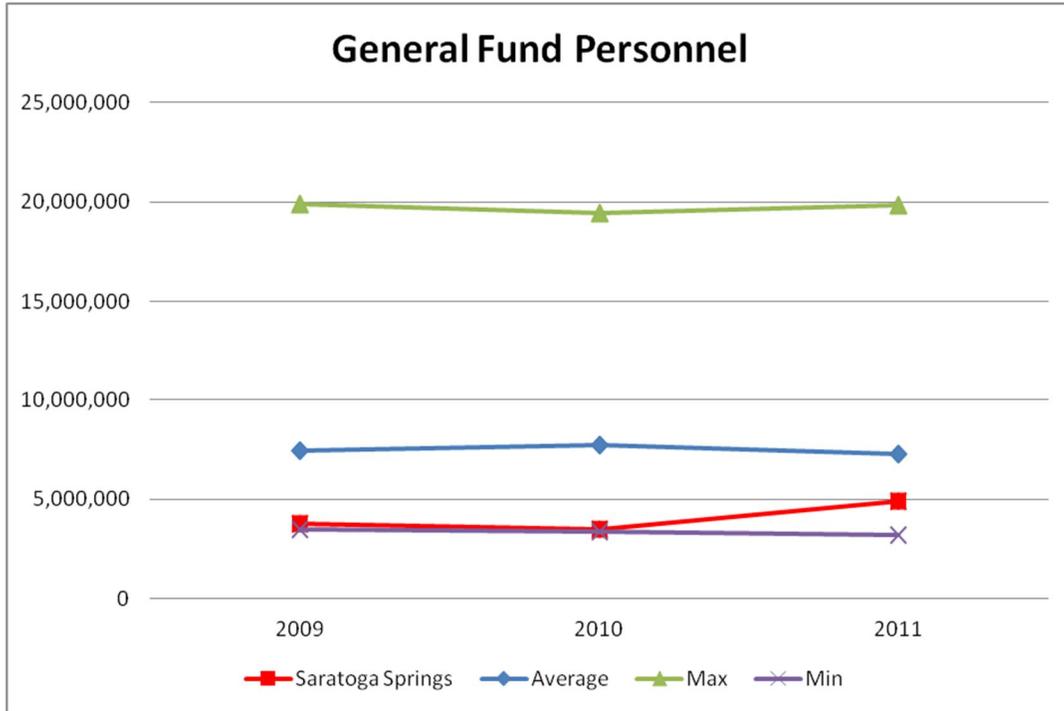
BUDGET SUMMARIES – GENERAL FUND



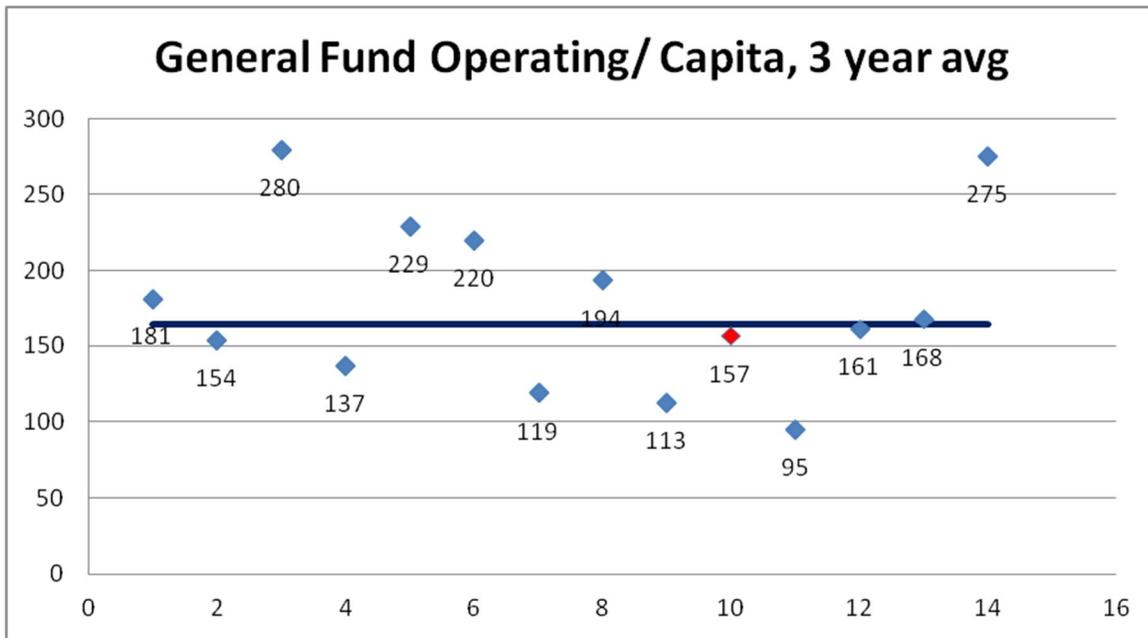
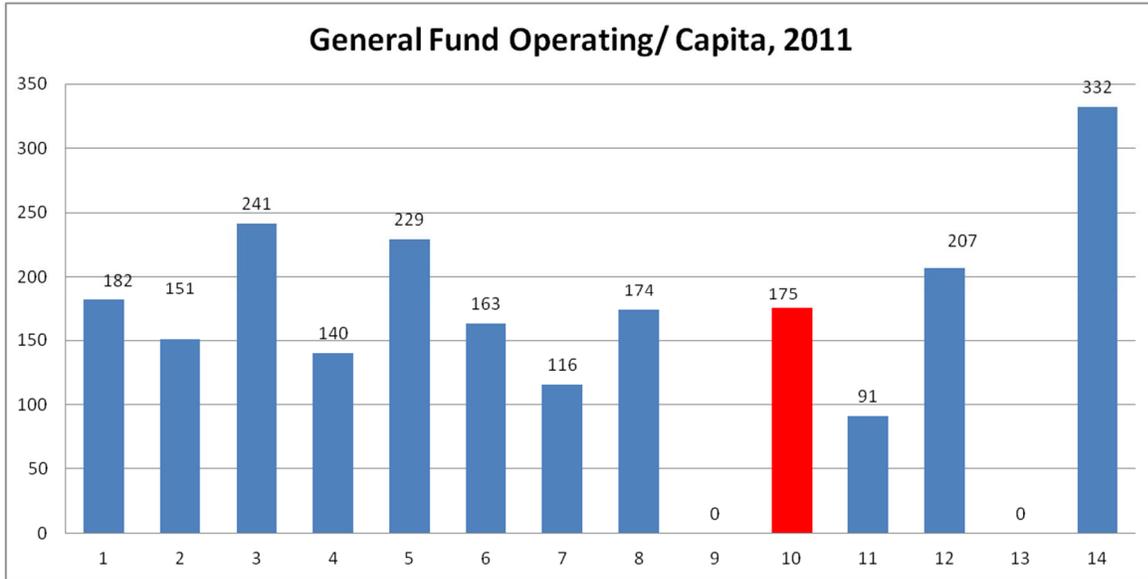
BUDGET SUMMARIES – GENERAL FUND



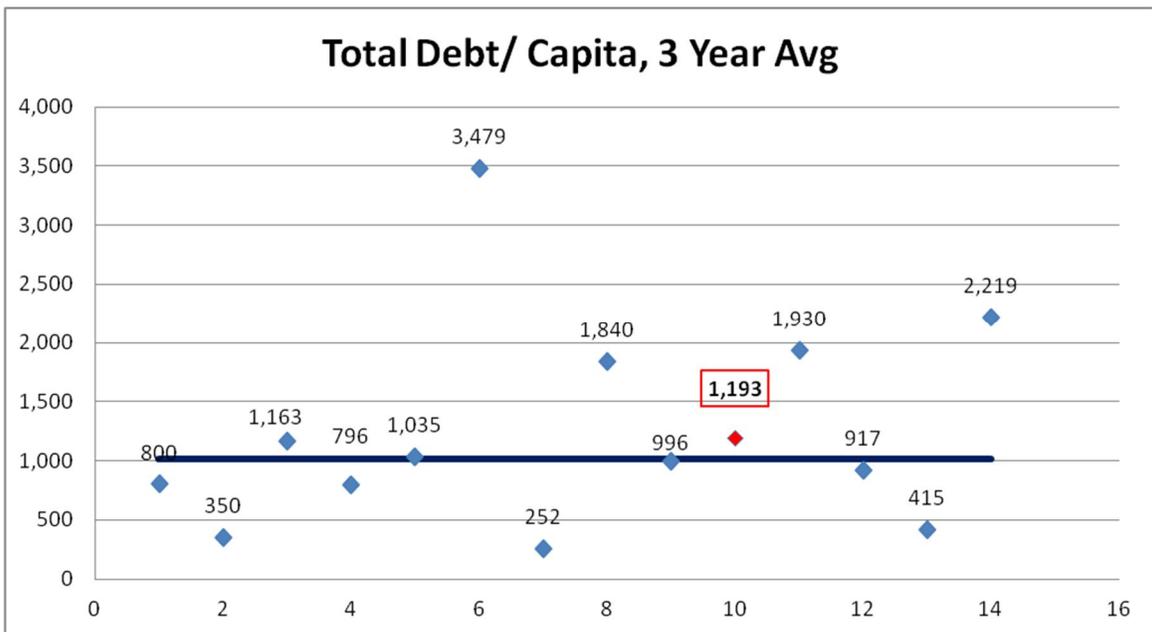
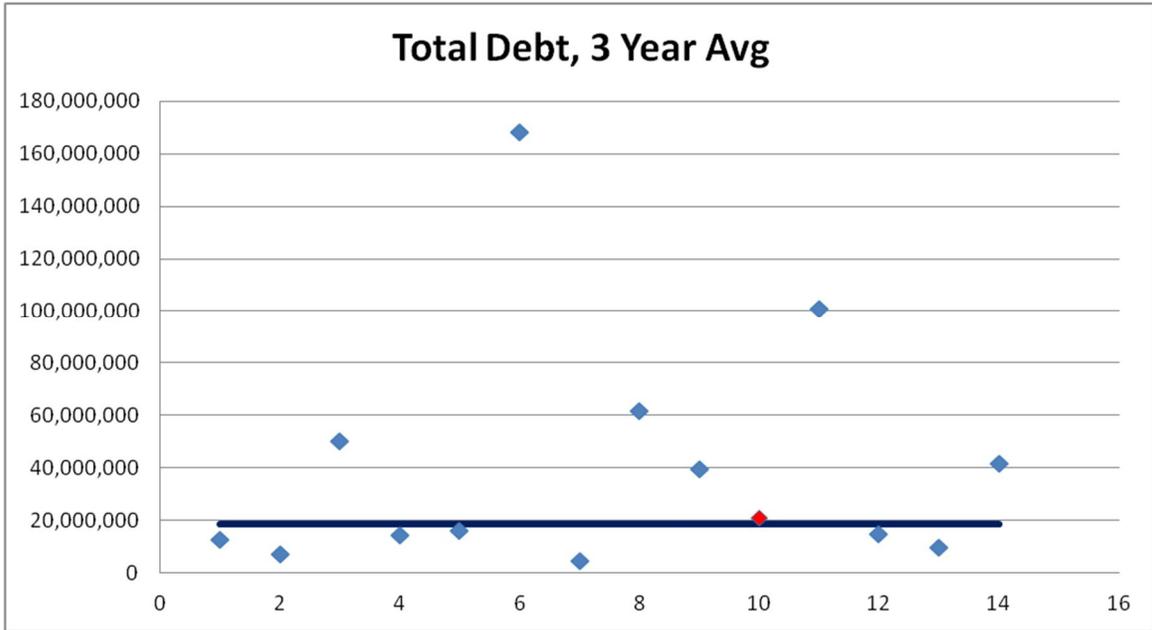
BUDGET SUMMARIES – GENERAL FUND



BUDGET SUMMARIES – GENERAL FUND



BUDGET SUMMARIES – GENERAL FUND



BUDGET SUMMARIES – STREET LIGHTING SID

Street Lighting SID Funds 22 and 23: Resources							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Charges for Services	142,334	127,443	147,500	147,499	153,749	160,311	167,202
Other Revenue	21,645	205,568	66,695	61,912	-	-	-
Fund Operating Revenues	163,979	333,011	214,195	209,411	153,749	160,311	167,202
% Change From Prior Period	17%	103%	-36%	-2%	-27%	4%	4%

Street Lighting SID Funds 22 and 23: Requirements							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Personnel	29,071	-	-	-	-	-	-
Materials, Supplies, and Services	49,381	84,210	123,781	120,789	122,897	125,111	127,434
Administrative Charge	-	27,830	28,414	28,413	28,792	29,178	29,571
Total Fund Requirements	78,452	112,040	152,195	149,202	151,689	154,288	157,006
% Change From Prior Period	2%	43%	36%	-2%	2%	2%	2%

Table 56 – Street Lighting Resources and Requirements

The Street Lighting activities are managed by the Public Works and Utility Billing departments. Total fund resources are expected to increase 11 percent between fiscal years 2012 and 2013. Requirements are expected to increase 4 percent in fiscal years 2015 to 2017. While no new major initiatives are currently being planned, maintaining existing streetlight infrastructure is the main focus.

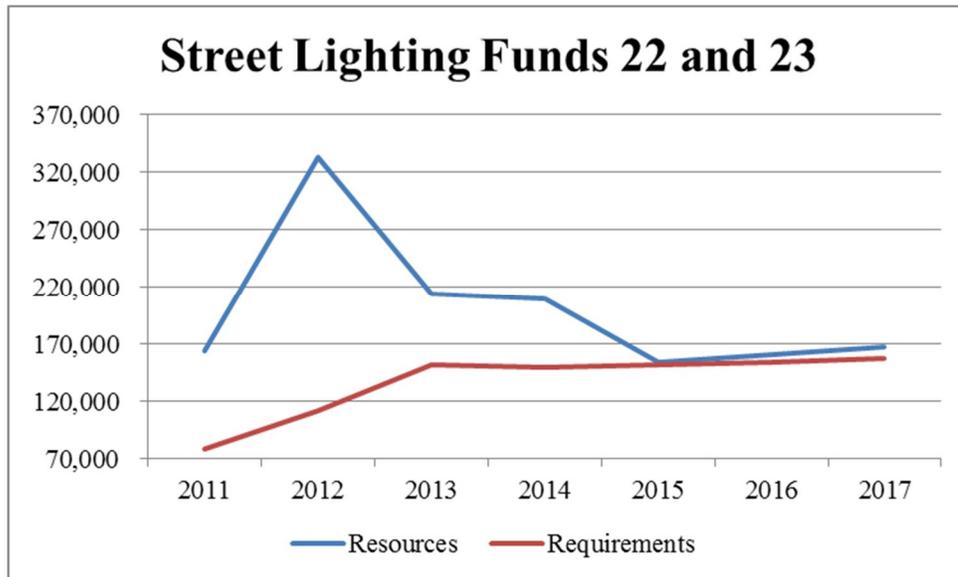


Figure 56 – Street Lighting Resources and Requirements by Year

BUDGET SUMMARIES – PARKS CAPITAL PROJECTS FUND

Parks Capital Projects Fund 32: Resources							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Impact Fees	408,600	328,800	400,000	400,000	400,000	400,000	400,000
Intergovernmental	328,641	117,150	132,891	-	-	-	-
Interest Revenue	27,539	12,000	-	-	-	-	-
Donations	-	25,000	-	-	-	-	-
Total Resources	764,780	482,950	532,891	400,000	400,000	400,000	400,000
% Change From Prior Period	64%	-37%	10%	-25%	0%	0%	0%

Parks Capital Projects Fund 32: Requirements							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Capital Outlay	1,695,317	2,162,930	1,008,612	-	-	-	-
% Change From Prior Period	39%	28%	-53%	-100%			

Table 57 – Parks Capital Projects Resources and Requirements

The Parks Capital Projects Fund activities are managed primarily by the Capital Facilities and Engineering department. The City will complete a capital facility and impact fee analysis during fiscal year 2013. Because of this, resources and requirements have not been budgeted from 2014-2017. Resources are expected to decrease in fiscal year 2014 due to lower grant revenue (intergovernmental). Requirements are expected to decrease due to a number of significant projects being completed in fiscal year 2012, including the Lake Mountain Estates corner park, Pony Express Parkway, and Saratoga Hills 3 Park, and Neptune Park.

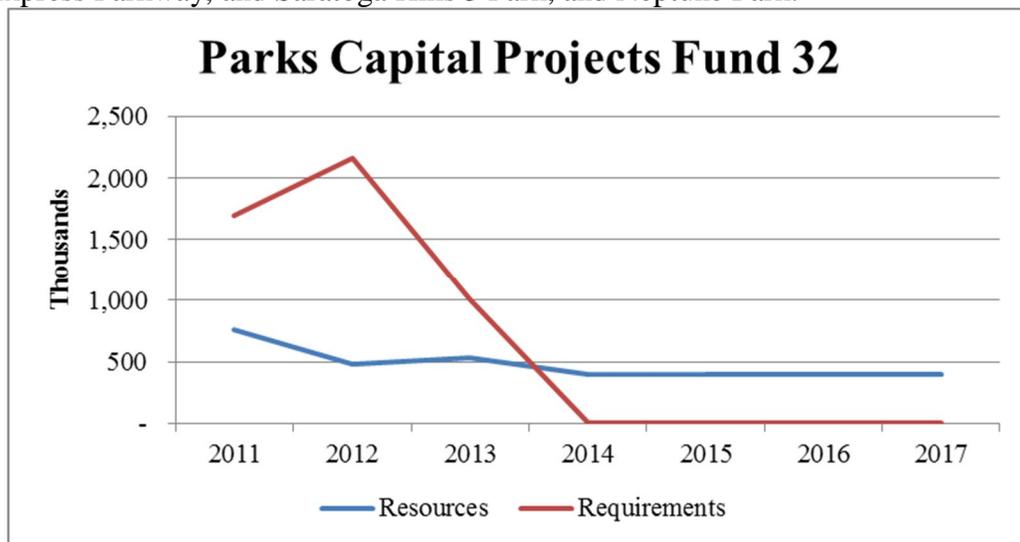


Figure 57 – Parks Capital Projects Resources and Requirements by Year

BUDGET SUMMARIES – ROADS CAPITAL PROJECTS FUND

Roads Capital Projects Fund 33: Resources							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Impact Fees	551,606	465,808	475,000	475,000	475,000	475,000	475,000
Intergovernmental	-	-	-	-	-	-	-
Other Financing Sources	-	-	25,000	-	-	-	-
Interest Revenue	24,612	10,800	-	-	-	-	-
Total Resources	576,218	476,608	500,000	475,000	475,000	475,000	475,000
% Change From Prior Period	-85%	-17%	5%	-5%	0%	0%	0%

Roads Capital Projects Fund 33: Requirements							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Capital Outlay	154,606	392,500	4,087,234	-	-	-	-
% Change From Prior Period	-97%	154%	941%	-100%			

Table 58 – Roads Capital Projects Resources and Requirements

The Roads Capital Projects Fund activities are managed primarily by the Capital Facilities and Engineering department. The City will complete a capital facilities and impact fee analysis during fiscal year 2013. Because of this, resources and requirements have not been budgeted between 2014-2017. Resources are expected to increase in fiscal year 2013 due to impact fee revenues increasing slightly. Requirements are also expected to increase. The City decided to budget all funds available so that when the capital facilities plan is complete the funds will already be budgeted.

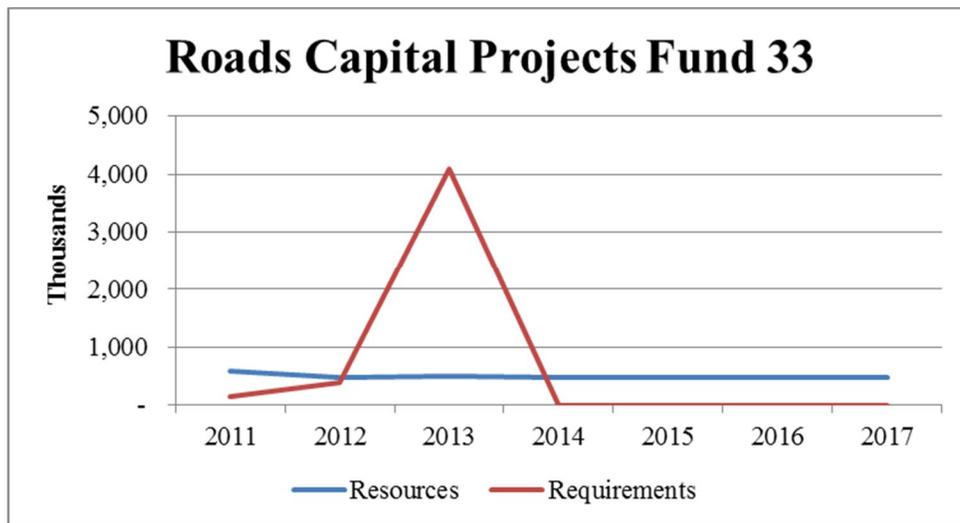


Figure 58 – Roads Capital Projects Resources and Requirements by Year

BUDGET SUMMARIES – PUBLIC SAFETY CAPITAL PROJECTS FUND

Public Safety Capital Projects Fund 34: Resources							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Impact Fees	197,200	360,000	250,000	200,000	160,000	128,000	102,400
Interest Revenue	-	15	-	-	-	-	-
Total Resources	197,200	360,015	250,000	200,000	160,000	128,000	102,400
% Change From Prior Period	-12%	83%	-31%	-20%	-20%	-20%	-20%

Public Safety Capital Projects Fund 34: Requirements							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Capital Outlay	1,044	195,800	84,198	-	-	-	-
% Change From Prior Period	-100%	18655%	-57%	-100%			

Table 59 – Public Safety Capital Projects Fund Resources and Requirements

The Public Safety Capital Projects fund activities are primarily managed by the Capital Facilities and Engineering department. The City will complete a capital facilities and impact fee analysis during fiscal year 2013. Resources and requirements will not be budgeted from 2014-2017 until the capital facilities and impact fee analysis is complete.

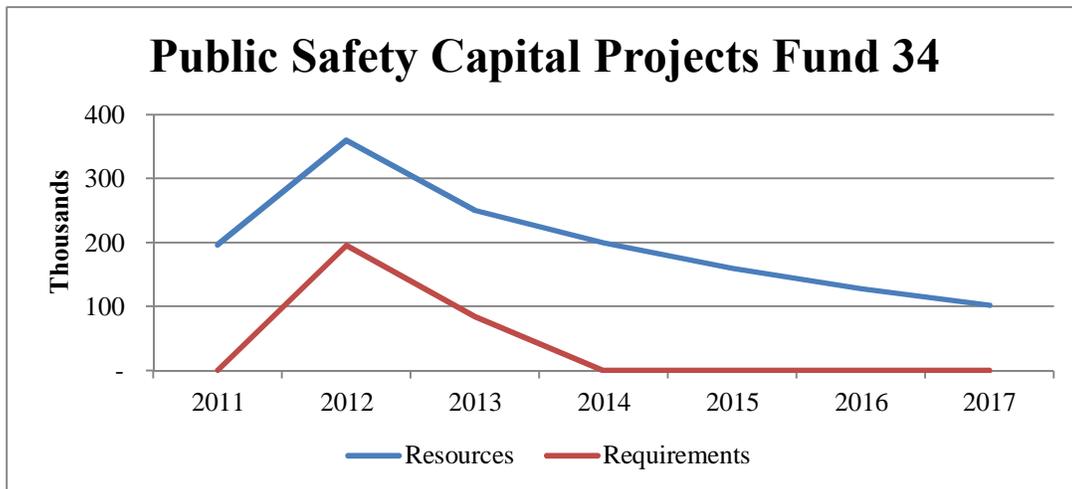


Figure 59 – Public Safety Capital Projects Fund Resources and Requirements by Year

BUDGET SUMMARIES – GENERAL CAPITAL PROJECTS FUND

Capital Projects (General) Fund 35: Resources							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Transfers In	-	1,262,468	-	-	-	-	-
Other Revenue	1,845,261	-	347,233	344,133	344,133	344,133	344,133
Total Resources	1,845,261	1,262,468	347,233	344,133	344,133	344,133	344,133
% Change From Prior Period	857%	-32%	-72%	-1%	0%	0%	0%

Capital Projects (General) Fund 35: Requirements							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Capital Outlay	1,766,940	3,127,195	2,232,776	371,968	371,968	371,968	371,968
% Change From Prior Period	80398%	77%	-29%	-83%	0%	0%	0%

Table 60 – General Capital Projects Fund Resources and Requirements

The General Capital Projects Fund activities are primarily managed by the Capital Facilities and Engineering department. Resources are expected to increase in fiscal year 2013. This is primarily due to one-time revenue received in 2012 being used for capital purchases in 2013. Requirements are also expected to decrease by in 2013, largely due to carryover projects. Resources and requirements are not budgeted for fiscal years 2014-2017 due to the City performing an impact fee and capital facility analysis in 2012.

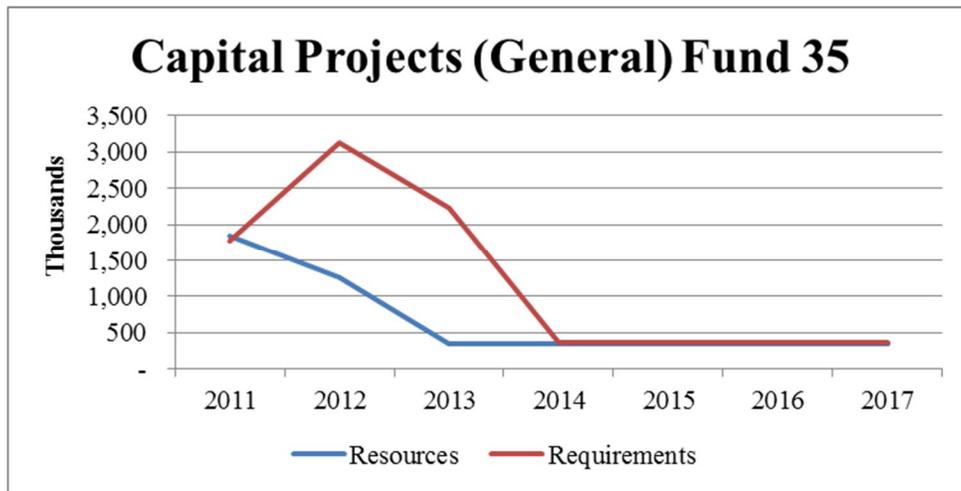


Figure 60 – General Capital Projects Fund Resources and Requirements by Year

BUDGET SUMMARIES – DEBT SERVICE FUND

Debt Service Fund 40: Resources							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Transfers In	-	291,000	291,800	292,452	292,951	293,300	294,001
% Change From Prior Period			0%	0%	0%	0%	0%

Debt Service Fund 40: Requirements							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Debt Service	-	288,500	289,300	289,950	290,450	290,800	291,000
Materials, Supplies, and Service	-	2,500	2,500	2,500	2,500	2,500	2,500
Total Requirements	-	291,000	291,800	292,450	292,950	293,300	293,500
% Change From Prior Period			0%	0%	0%	0%	0%

Table 61 – Debt Service Fund Resources and Requirements

The Debt Service Fund activities are primarily managed by the Administrative Services department. This fund was created in fiscal year 2012 to account for debt service payments on the 2011 Sales Tax Revenue Bond. Resources and requirements are expected to remain steady through fiscal year 2017.

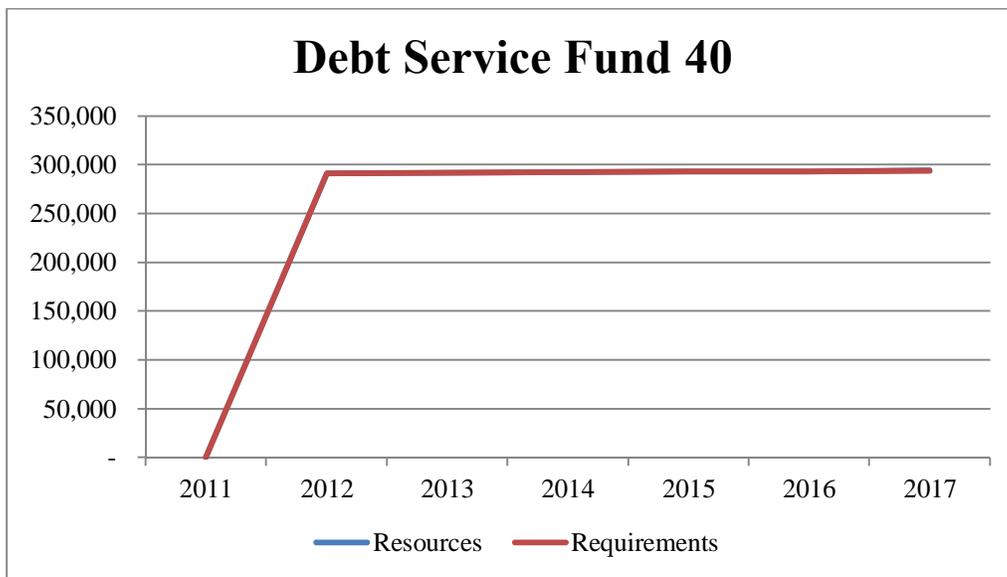


Figure 61 – Debt Service Fund Resources and Requirements by Year

BUDGET SUMMARIES – WATER UTILITY

Water Utility Fund 51: Resources							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Charges for Services	2,163,608	2,228,843	2,495,850	2,611,613	2,733,163	2,860,791	2,994,801
Other Revenue	652,315	46,042	55,000	55,000	55,000	55,000	55,000
Fund Operating Revenues	2,815,923	2,274,885	2,550,850	2,666,613	2,788,163	2,915,791	3,049,801
% Change From Prior Period	8%	-19%	12%	5%	5%	5%	5%

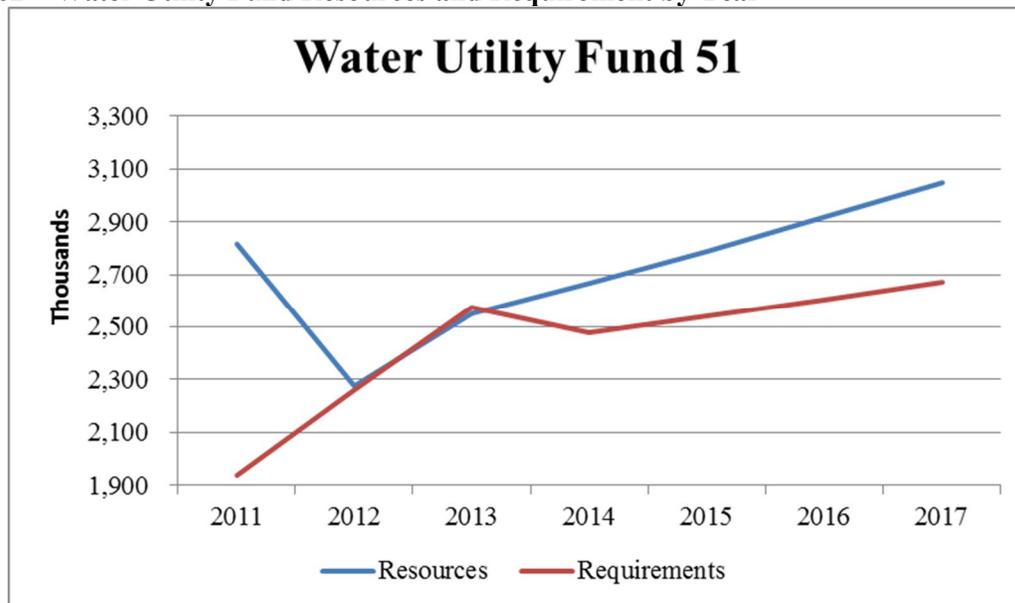
Water Utility Fund 51: Requirements							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Personnel	798,680	378,557	392,011	392,647	411,190	430,838	451,666
Materials, Supplies, and Services	776,457	866,145	929,454	856,202	863,632	871,251	879,062
Capital Outlay	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Transfers	290,000	348,441	558,187	497,063	497,266	497,408	497,489
Administrative Charge	71,418	666,893	695,545	730,322	766,838	805,180	845,439
Total Fund Requirements	1,936,555	2,260,037	2,575,196	2,476,234	2,538,927	2,604,676	2,673,657
% Change From Prior Period	46%	17%	14%	-4%	3%	3%	3%

Table 62 – Water Utility Fund Resources and Requirements

The Water Utility is primarily managed by the Public Works and Utility Billing Departments. Resources are expected to increase in fiscal year 2013. This is primarily due to increases in water utility rates and growth in customer accounts. Resource increases of 5 percent are anticipated between 2014-2017.

Requirements are expected to increase between fiscal year 2012 and 2013. The addition of a seasonal employee and the purchase of additional supplies. Transfers out are expected to increase in 2013 mainly due to debt service requirements for the 2011 Sales Tax Revenue Bond.

Figure 62 – Water Utility Fund Resources and Requirement by Year



BUDGET SUMMARIES – WATER UTILITY

Culinary Water Impact Fee Fund 56: Resources							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Impact Fee Revenue	643,500	1,205,000	750,000	525,000	367,500	257,250	180,075
Other Revenue	15,953	6,058	-	-	-	-	-
Transfers	-	175,248	175,248	300,000	300,000	300,000	300,000
Fund Operating Revenues	659,453	1,386,306	925,248	825,000	667,500	557,250	480,075
% Change From Prior Period	-16%	110%					

Culinary Water Impact Fee Fund 56: Requirements							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Capital Outlay	542	423,406	573,390	-	-	-	-
Developer Reimbursements	-	1,026,000	500,000	-	-	-	-
Debt Service	165,699	380,975	380,128	380,019	380,635	379,937	379,955
Depreciation	-	-	-	-	-	-	-
Total Fund Requirements	166,241	1,830,381	1,453,518	380,019	380,635	379,937	379,955
% Change From Prior Period	-3%	1001%	-21%	-74%	0%	0%	0%

Table 63 – Culinary Water Impact Fee Fund Resources and Requirements

Resources for the culinary water impact fee fund are expected to decrease in 2013. The City saw a significant increase in impact revenue in 2012 but wants to remain conservative in its forecast for 2013. Requirements are expected to decrease, mainly due to lower developer reimbursements, which are tied to impact fee revenue. Resources and requirements are not projected for fiscal years 2014-2017 due to the City undertaking a capital facility and impact fee analysis in 2012.

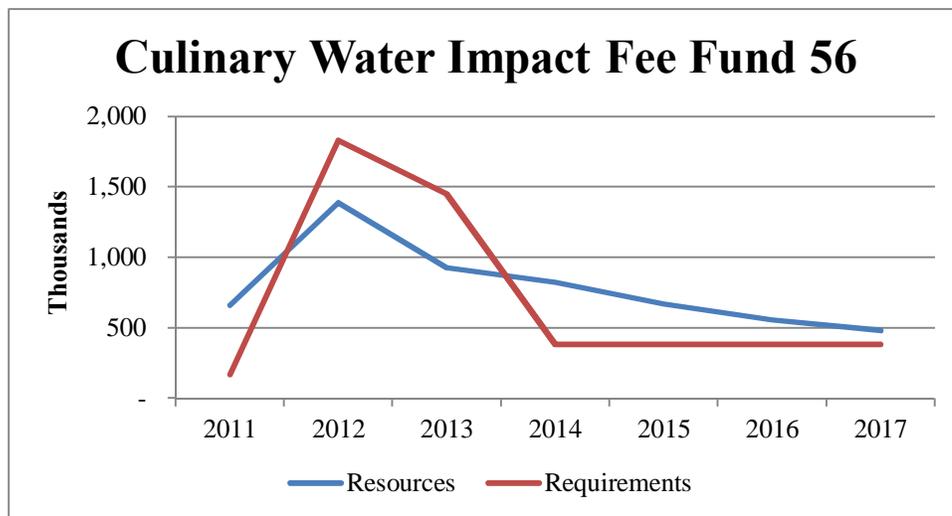


Figure 63 – Culinary Water Impact Fee Fund Resources and Requirements by Year

BUDGET SUMMARIES – WATER UTILITY

Secondary Water Impact Fee Fund 57: Resources							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Impact Fee Revenue	138,600	80,800	200,000	100,000	50,000	25,000	12,500
Other Revenue	1,871	153	-	-	-	-	-
Transfers	90,000	-	34,050	-	-	-	-
Fund Operating Revenues	230,471	80,953	234,050	100,000	50,000	25,000	12,500
% Change From Prior Period	216%	-65%	189%	-57%	-50%	-50%	-50%

Secondary Water Impact Fee Fund 57: Requirements							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Capital Outlay	1,500	57,500	702,550	-	-	-	-
Debt Service	35,312	78,240	30,326	28,330	26,250	24,086	21,840
Transfers	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Total Fund Requirements	36,812	135,740	732,876	28,330	26,250	24,086	21,840
% Change From Prior Period	-76%	269%	440%	-96%	-7%	-8%	-9%

Table 64 – Secondary Water Impact Fee Fund Resources and Requirements

Resources for the secondary water impact fee fund are anticipated to increase in 2013. This is largely due to anticipated increases in impact fee revenue. Requirements are anticipated to increase 2012 the City undertakes an expansion of the secondary water system. Revenues and requirements are not budgeted for 2014-2017 because the City is waiting for the analysis to be completed before implementing a budget for these years.

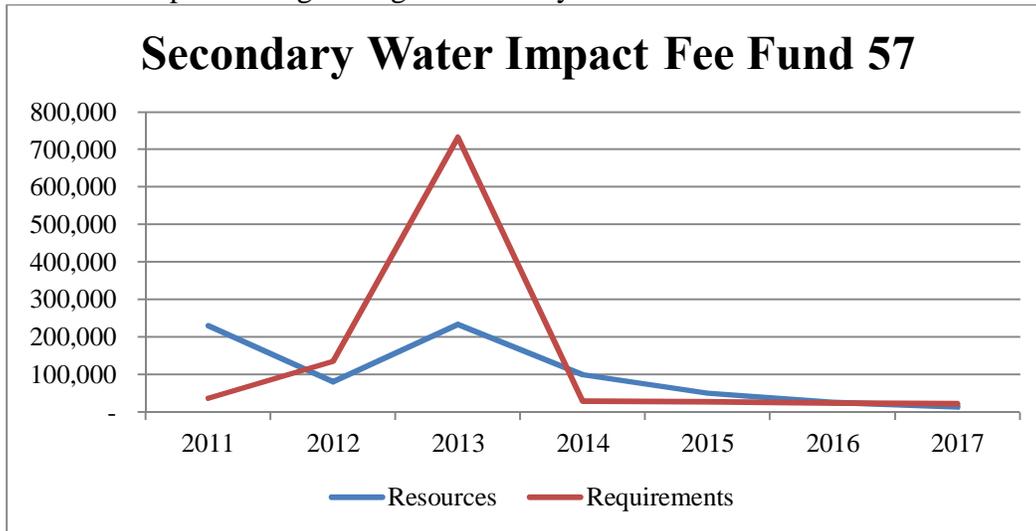


Figure 64 – Secondary Water Impact Fee Fund Resources and Requirements by Year

BUDGET SUMMARIES –SEWER UTILITY

Sewer Utility Fund 52: Resources							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Charges for Services	1,758,223	1,752,707	2,016,000	2,109,975	2,208,649	2,312,256	2,421,044
Other Revenue	26,550	-	-	-	-	-	-
Fund Operating Revenues	1,784,773	1,752,707	2,016,000	2,109,975	2,208,649	2,312,256	2,421,044
% Change From Prior Period	5%	-2%	15%	5%	5%	5%	5%

Sewer Utility Fund 52: Requirements							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Personnel	323,693	75,762	131,794	130,788	132,683	134,727	136,934
Materials, Supplies, and Services	1,064,725	1,342,074	1,459,294	1,446,159	1,399,694	1,388,621	1,402,222
Depreciation	-	-	-	-	-	-	-
Transfers	-	47,476	330,443	47,713	47,795	47,852	47,885
Administrative Charge	1	327,357	341,439	358,511	376,437	395,259	415,022
Total Fund Requirements	1,388,419	1,792,669	2,262,971	1,983,171	1,956,609	1,966,459	2,002,062
% Change From Prior Period	28%	29%	26%	-12%	-1%	1%	2%

Table 65 – Sewer Fund Resources and Requirements

The Sewer Utility is primarily managed by the Public Works and Utility Billing departments. Resources are expected to increase in 2013 due to growth in the number of customers. Fund requirements are expected to increase in 2013 due to increased materials, supplies, and services (sewage treatment charges) as well as the addition of a full-time sewer employee. Requirements are expected to decrease approximately between 201-2017 due to a decrease in transfers.

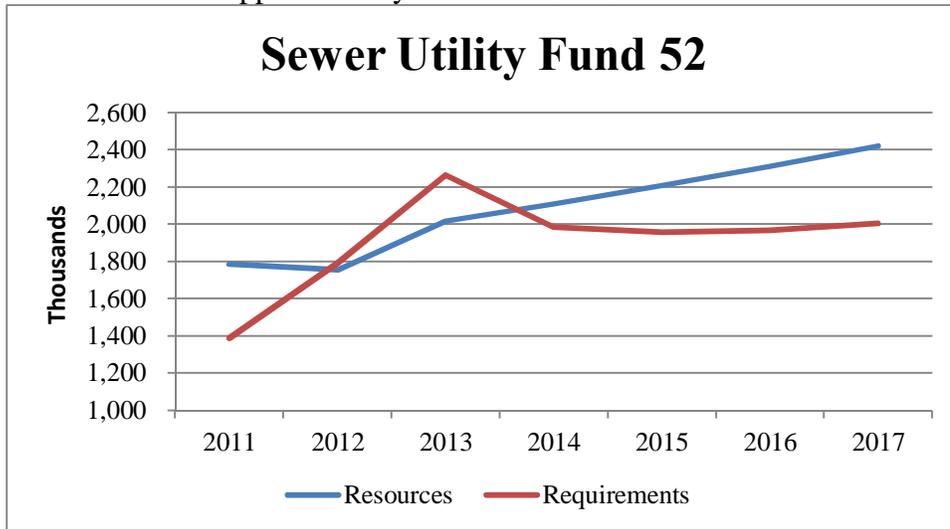


Figure 65 – Sewer Fund Resources and Requirements by Year

BUDGET SUMMARIES –SEWER UTILITY

Wastewater Impact Fee Fund 53: Resources							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Impact Fee Revenue	237,600	272,400	250,000	250,000	250,000	250,000	250,000
Other Revenue	228,190	2,800	-	-	-	-	-
Transfers	-	-	282,836	-	-	-	-
Fund Operating Revenues	465,790	275,200	532,836	250,000	250,000	250,000	250,000
% Change From Prior Period	80%	-41%					

Wastewater Impact Fee Fund 53: Requirements							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Capital Outlay	-	57,500	-	-	-	-	-
Developer Reimbursements	78,715	207,600	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Total Fund Requirements	78,715	265,100	-	-	-	-	-
% Change From Prior Period	-8%	237%					

Table 66 – Wastewater Impact Fee Fund Resources and Requirements

Resources for the wastewater impact fee fund are expected to increase in 2013. This is largely due to an anticipated transfer into the fund. Requirements are expected to decrease 88 percent because of lower developer reimbursements (which are tied to impact fee revenue). Resources and requirements are not projected for 2014-2017 because the City is undergoing a capital facility and impact fee analysis in 2012.

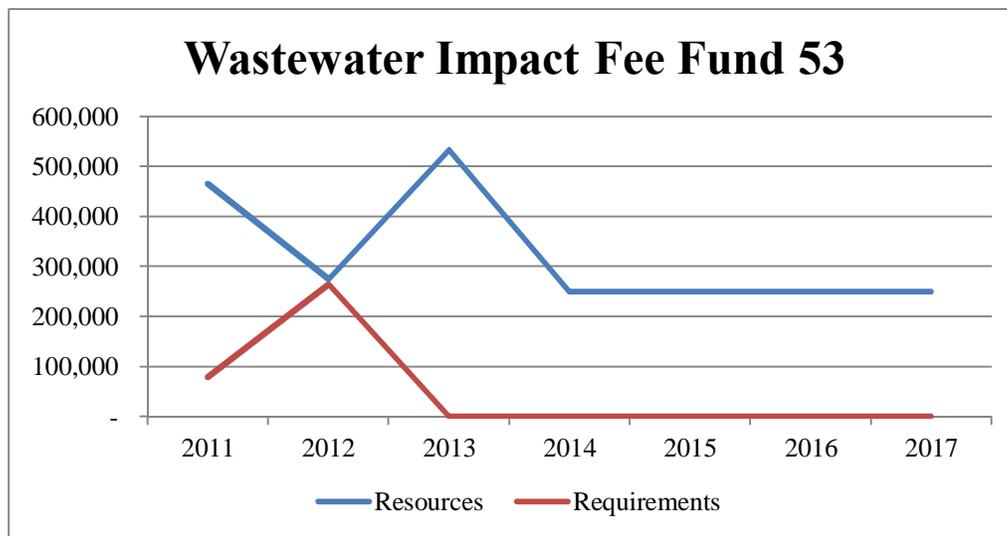


Figure 66 – Wastewater Impact Fee Fund Resources and Requirements by Year

BUDGET SUMMARIES –STORM DRAIN UTILITY

Storm Drain Utility Fund 54: Resources							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Charges for Services	149,713	312,160	346,443	327,768	344,156	361,364	379,432
Other Revenue	100,946	15,500	-	-	-	-	-
Fund Operating Revenues	250,659	327,660	346,443	327,768	344,156	361,364	379,432
% Change From Prior Period	-4%	31%	6%	-5%	5%	5%	5%

Storm Drain Fund 54: Requirements							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Personnel	42,631	1,667	1,667	-	-	-	-
Materials, Supplies, and Services	24,957	63,375	63,375	63,483	63,597	63,717	63,843
Capital Outlay	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Transfers	-	(47,476)	(47,607)	(47,713)	(47,795)	(47,852)	(47,885)
Administrative Charge	-	204,498	209,377	219,846	230,838	242,380	254,499
Total Fund Requirements	67,588	222,064	226,812	235,616	246,641	258,246	270,458
% Change From Prior Period	-5%	229%	2%	4%	5%	5%	5%

Table – 67 Storm Drain Fund Resources and Requirements

The Storm Drain Utility Fund is managed primarily by the Public Works and Utility Billing departments. Resources are anticipated to increase in 2013. This is due to an increase in the number of customers. Requirements are also expected to increase as the administrative charge increases slightly from 2012-2017.

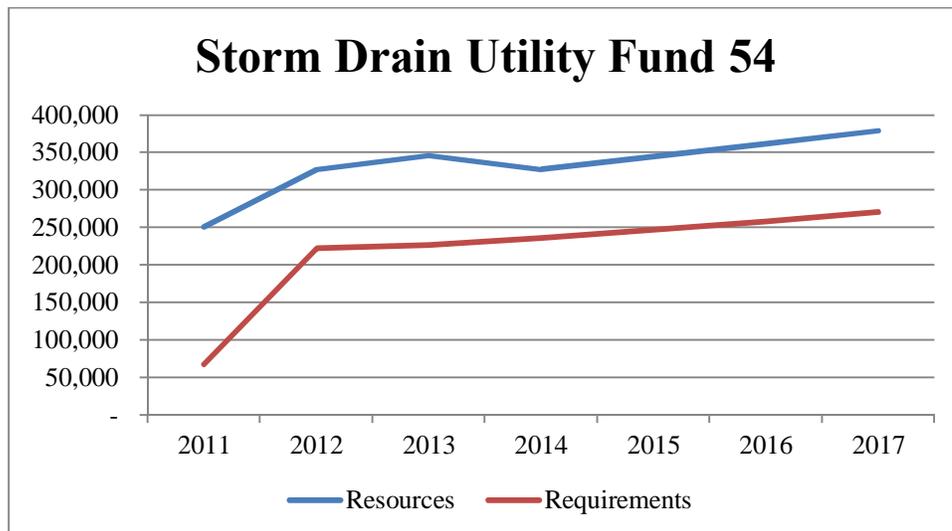


Figure 67 – Storm Drain Fund Resources and Requirements by Year

BUDGET SUMMARIES –STORM DRAIN UTILITY

Storm Drain Capital Projects Fund 31: Resources							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Impact Fees	124,098	110,309	259,062	199,478	153,598	118,270	91,068
Interest Revenue	7,983	5,200	5,000	-	-	-	-
Vehicle Equipment Rent	-	-	19,200	19,200	19,200	19,200	19,200
Total Resources	132,081	115,509	283,262	218,678	172,798	137,470	110,268
% Change From Prior Period	-44%	-13%	145%	-23%	-21%	-20%	-20%

Storm Drain Capital Projects Fund 31: Requirements							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Capital Outlay	11,357	70,500	899,895	19,200	19,200	19,200	19,200
% Change From Prior Period	-32%	521%	1176%	-98%	0%	0%	0%

Table 68 – Storm Drain Capital Projects Fund Resources and Requirements

Resources for the storm water fund are expected to increase 2013 because impact fee revenue is expected to increase from 2012. Resources are expected to decrease in 2014 because the City is not budgeting new capital projects until the impact fee and capital facility plans are completed in 2012. Because these plans are not complete, resources and requirements are not budgeted for years 2014-2017.

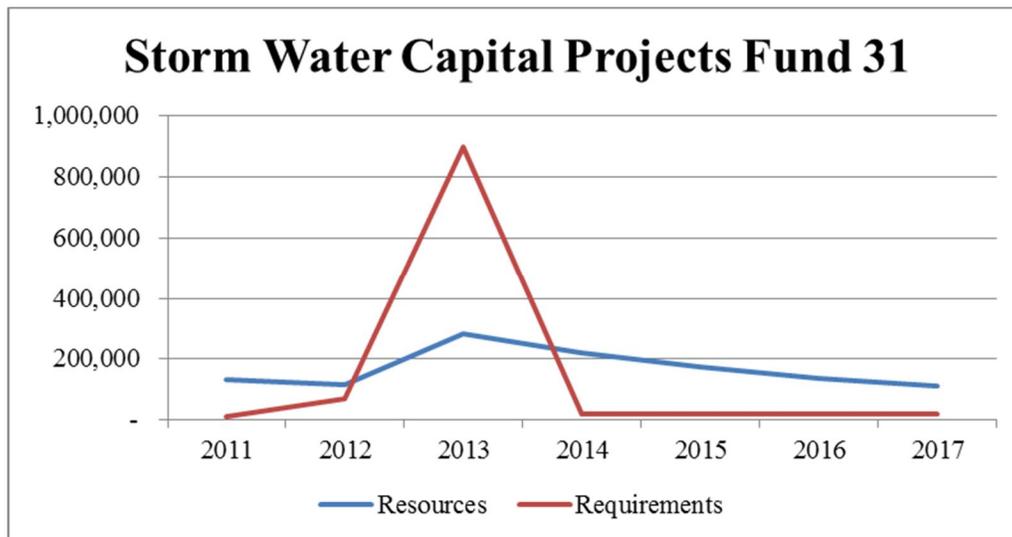


Figure 68 – Storm Drain Capital Projects Fund Resources and Requirements by Year

BUDGET SUMMARIES –STORM DRAIN UTILITY

Garbage Utility Fund 55: Resources							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Charges for Services	746,435	807,500	850,900	893,445	938,117	985,023	1,034,274
% Change From Prior Period	10%	8%	5%	5%	5%	5%	5%

Garbage Utility Fund 55: Requirements							
Major Object	2011	2012	2013	2014	2015	2016	2017
	Actual	Adj Budget	Budget	Plan	Plan	Plan	Plan
Personnel	17,680	-	-	-	-	-	-
Materials, Supplies, and Services	590,780	734,000	705,924	719,510	733,370	747,508	761,930
Administrative Charge	25,091	32,686	35,008	36,759	38,596	40,526	42,553
Total Fund Requirements	633,551	766,686	740,932	756,269	771,966	788,034	804,482
% Change From Prior Period	-2%	21%	-3%	2%	2%	2%	2%

Table 69 – Garbage Utility Fund Resources and Requirements

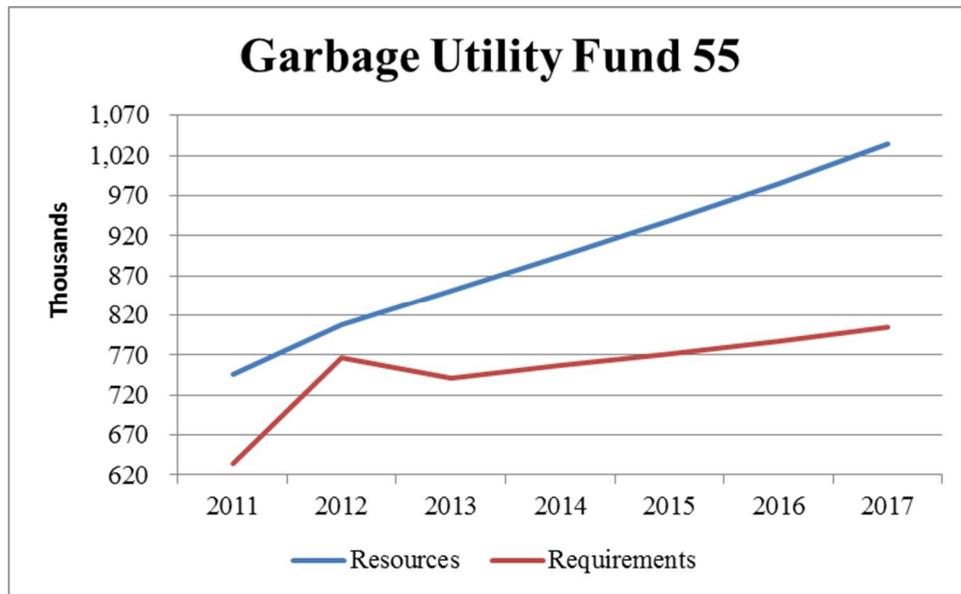


Figure 68 – Garbage Utility Fund Resources and Requirements by Year

POLICIES AND OBJECTIVES

POLICIES AND OBJECTIVES

This section of the Budget outlines the City's Policies and Objectives as they relate to the municipal budget. The City of Saratoga Springs recognizes its duty to its citizens and other interested parties to vigilantly account for public funds and resources. The Policies and Objectives hereinafter are set forth to establish guidelines for fiscal accountability, full disclosure, and planning. These financial management policies provide a basic framework for the overall fiscal management of the City. These policies represent a foundation to address changing circumstances and conditions, and to assist in the decision making process. In addition, these policies represent guidelines for evaluating both current and future activities.

The financial policies represent long-standing principles and practices that have enabled the City to maintain financial stability. The policies are reviewed annually to represent current public policy decisions. These policies are adopted annually by the Council as part of the budget process.

BUDGET ORGANIZATION

- A. Through its financial plan (Budget), the City is committed do the following:
 - 1. Identify citizens' needs for essential services.
 - 2. Organize programs to provide essential services.
 - 3. Establish program policies and goals that define the type and level of program services required.
 - 4. List suitable activities for delivering program services.
 - 5. Propose objectives for improving the delivery of program services.
 - 6. Identify available resources and appropriate the resources needed to conduct program activities and accomplish program objectives.
 - 7. Set standards to measure and evaluate the following:
 - a. The output of program activities
 - b. The accomplishment of program objectives
 - c. The expenditure of program appropriations
- B. All requests for increased funding or enhanced levels of service should be considered together during the budget process, rather than in isolation.
- C. The City Council will review and amend appropriations, if necessary, during the fiscal year.
- D. The City will use a multi-year format (five years for operations and capital improvement plan) to give a longer-range focus to its financial planning.
 - 1. The emphasis of the budget process in the first year is on establishing expected levels of services, within designated funding levels, projected over a five-year period, with the focus on the budget.
 - 2. The emphasis in the second year are reviewing necessary changes in the previous fiscal plan and developing long term goals and objectives to be used during the next three-year budget process. The focus is on the financial plan. In the second year, operational budgets will be adjusted to reflect unexpended balances from the

POLICIES AND OBJECTIVES

first year and create the subsequent year's budget plan.

- E. Through its financial plan, the City will strive to maintain structural balance; ensuring basic service levels are predictable and cost effective. A balance should be maintained between the services provided and the local economy's ability to pay.
- F. The City will work to improve their program service levels and expenditures by insuring:
 - 1. New/growth related service levels: The provision of new/growth related services should be offset with new or growth related revenues or a corresponding reduction in service costs in other areas.
 - 2. Fee dependent services: If fees do not cover the services provided, Council should consider which of the following actions to take: 1) reduce services, 2) increase fees, or 3) determine the appropriate subsidy level of the general fund.
 - 3. Consider all requests at once: Council should consider requests for service level enhancements or increases as part of the budget process, rather than in isolation.
 - 4. Consider ongoing costs associated with one-time purchases/expenditures: Significant ongoing costs, such as insurance, taxes, utilities, and maintenance should be determined before an initial purchase is made or a capital project is constructed. Capital and program decisions should not be made unless staff has provided a five-year analysis of ongoing maintenance and operational costs where applicable.
 - 5. Re-evaluate decisions: Political, economic, and legal changes necessitate reevaluation to ensure Council goals are being met. Staff and Council should use the budget process to review programs.
 - 6. New service implementation: Prior to implementing a new service, the City Council should consider a full assessment of staffing and funding requirements.
 - 7. Benchmarking and performance measurement: The City will strive to measure its output and performance.
- G. The City will strive to improve productivity, though not by the single-minded pursuit of cost savings. The concept of productivity should emphasize the importance of *quality* and *quantity* of output as well as *quantity* of resource input.

GENERAL REVENUE MANAGEMENT

- A. The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one-revenue source.
- B. The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.
- C. One-time revenue sources will not be used for ongoing expenses unless specifically approved by the City Council.

POLICIES AND OBJECTIVES

USER FEE COST RECOVERY GOALS

A. **User Fee Cost Recovery Levels.** In establishing user fees and cost recovery levels, the following factors will be considered:

1. **Community-Wide versus Special Benefit.** The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general purpose revenues is appropriate for community-wide services, while user fees are appropriate for special benefit purposes to easily identified individuals or groups.
2. **Service Recipient versus Service Driver.** After considering community-wide versus special benefit of the service, the concept of service recipient versus service driver should also be considered. For example, it could be argued that the applicant is not the beneficiary of the City's development review efforts; the community is the primary beneficiary. However, the applicant is the driver of development review costs, and as such, cost recovery from the applicant is appropriate.
3. **Effect of Pricing on the Demand for Services.** The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not overly stimulated by artificially low prices. Conversely, high levels of cost recovery will negatively impact on the delivery of services to lower income groups. This negative feature is especially pronounced and works against public policy, if the services are specifically targeted to low income groups.
4. **Feasibility of Collection and Recovery.** Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.
5. **Factors Favoring Low Cost Recovery Levels.** Low cost recovery levels are appropriate under the follow circumstances:
 - a. There is no intended relationship between the amount paid and the benefit received. Almost all "social service" programs fall into this category as it is expected that one group will subsidize another.
 - b. Collecting fees is not cost-effective or will significantly impact the efficient delivery of the service.
 - c. There is no intent to limit the use of (or entitlement to) the service. Again, most "social service" programs fit into this category as well as public safety (police and fire) emergency response services. Historically, access to neighborhood and community parks would also fit into this category.

POLICIES AND OBJECTIVES

d. The service is non-recurring, generally delivered on a "peak demand" or emergency basis, cannot reasonably be planned for on an individual basis, and is not readily available from a private sector source. Many public safety services also fall into this category.

e. Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the City. Many small-scale licenses and permits might fall into this category.

6. Factors Favoring High Cost Recovery Levels. The use of service charges as a major source of funding service levels is especially appropriate under the following circumstances:

a. The service is similar to services provided through the private sector. An example of this is the City's water and sewer fund.

b. Other private or public sector alternatives could or do exist for the delivery of the service.

c. For equity or demand management purposes, it is intended that there be a direct relationship between the amount paid and the level and cost of the service received.

d. The use of the service is specifically discouraged. Police responses to disturbances or false alarms might fall into this category.

e. The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permit, plan checks, and subdivision review fees for large projects would fall into this category.

7. General Concepts Regarding the Use of Service Charges. The following general concepts will be used in developing and implementing service charges:

a. Revenues should not exceed the reasonable cost of providing the service. When setting service charges, consideration will be given for the reserves necessary to shield the service during an economic downturn or extraordinary events.

b. Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs such as accounting, personnel, data processing, vehicle maintenance, and insurance.

c. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.

d. Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.

e. A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

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8. Low Cost-Recovery Services. Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them. However, the primary source of funding for the operation as a whole should be general purpose revenues, not user fees.

- a. Delivering public safety emergency response services such as police and fire services.
- b. Maintaining and developing public facilities that are provided on a uniform, communitywide basis such as streets, parks, and general purpose buildings.
- c. Providing social service programs and economic development activities.

9. Recreation Programs. The following cost recovery policies apply to the City's recreation programs:

- a. Cost recovery for activities directed to adults should be relatively high.
- b. Cost recovery for activities directed to youth and seniors should be relatively low. In those circumstances where services are similar to those provided in the private sector, cost recovery levels should be higher. Although ability to pay may not be a concern for all youth and senior participants, these are desired program activities, and the cost of determining need may be greater than the cost of providing a uniform service fee structure to all participants. Further, there is a community-wide benefit in encouraging high-levels of participation in youth and senior recreation activities regardless of financial status.
- c. Cost recovery goals for recreation activities guidelines are set as follows:

High-Range Cost Recovery Activities (80% to 100%)

1. Classes (Adult & Youth)
2. Adult athletics (volleyball, basketball, softball, baseball)
3. Facility rentals

Mid-Range Cost Recovery Activities (50% to 80%)

4. Special events (5k run, other City-sponsored special events)
5. Minor league baseball
6. Youth basketball

Low-Range Cost Recovery Activities (0 to 50%)

7. Youth services
8. Senior services

- d. For cost recovery activities of less than 100%, there should be a differential in rates between residents and non-residents when administratively feasible.

POLICIES AND OBJECTIVES

- e. Charges will be assessed for use of ball fields, special-use areas, and recreation equipment for activities not sponsored or co-sponsored by the City. Such charges will generally conform to the fee guidelines described above.
- f. A vendor charge of at least 10 percent of gross income will be assessed from individuals or organizations using City facilities for money-making activities.
- g. The Recreation Department will consider waiving fees only when the City Manager determines in writing that an undue hardship exists.

10. Development Review Programs. The following cost recovery policies apply to the development review programs:

- a. Services provided under this category include:
 - 1. Planning (planned development permits, tentative tract and parcel maps, rezoning, general plan amendments, variances, use permits).
 - 2. Building and safety (building permits, structural plan checks, inspections).
 - 3. Engineering (public improvement plan checks, inspections, subdivision requirements, encroachments).
 - 4. Fire plan check.
- b. Cost recovery for these services should generally be very high. The City's cost recovery goal shall be 100%.
- c. However, in charging high cost recovery levels, the City shall clearly establish and articulate standards for its performance in reviewing developer applications to ensure that there is "value for cost".

11. Comparability with Other Communities. In setting user fees, the City should consider fees charged by other agencies in accordance with the following criteria:

- a. Surveying the comparability of the City's fees to other communities provides useful background information in setting fees for several reasons:
 - 1. They reflect the "market" for these fees and can assist in assessing the reasonableness of the City's fees.
 - 2. If prudently analyzed, they can serve as a benchmark for how cost-effectively the City provides its services.
- b. However, fee surveys should never be the sole or primary criteria in setting City fees as there are many factors that affect how and why other communities have set their fees at their levels. For example:
 - 1. What level of cost recovery is their fee intended to achieve compared with our cost recovery objectives?
 - 2. What costs have been considered in computing the fees?

POLICIES AND OBJECTIVES

3. When was the last time that their fees were comprehensively evaluated?
4. What level of service do they provide compared with our service or performance standards?
5. Is their rate structure significantly different than ours and what is it intended to achieve?

These can be very difficult questions to address in fairly evaluating fees among different communities. As such, the comparability of our fees to other communities should be one factor among many that is considered in setting City fees.

ENTERPRISE FUND FEES AND RATES

- A. **Fees and Rates.** The City will set fees and rates at levels which fully cover the total direct and indirect costs including operations, capital outlay, and debt service of the following enterprise programs: water, sewer, refuse, and storm drain. Adequate reserves will also be considered when setting fees and rates.
- B. **Franchise and In-Lieu Fees.** The City will treat the enterprise funds in the same manner as if they were privately owned and operated. In addition to setting rates at levels necessary to fully cover the cost of providing water and sewer service, charging reasonable franchise and property tax in-lieu fees will be considered. Franchise fees will be considered for water, sewer, garbage, and storm drain.
- C. **Ongoing Rate Review.** The City will review and update fees and rate structures at least annually to ensure that they remain appropriate and equitable based on factors such as the impacts of inflation, other cost increases, the adequacy of coverage of costs, and current competitive rates.

VENTURE FUND

The City Council may authorize a sum of money to encourage innovation and to realize opportunities not anticipated in the regular program budgets. The current budget does not include any funding currently for this purpose. When funds are authorized, the City Manager is to administer the money awarding it to programs or projects within the municipal structure (the money is not to be made available to outside groups or agencies). Generally, employees are to propose expenditures that could save the City money or improve the delivery of services. The City Manager will evaluate the proposal based on the likelihood of a positive return on the investment, the availability of matching money from the department, and the advantage of immediate action. Employees may receive up to 10 percent or up to \$500 of the savings or revenue brought in from the proposal on a one-time basis.

BALANCED BUDGET POLICY

Per state law, the City is required to pass a balanced budget annually. The City considers a

POLICIES AND OBJECTIVES

budget balanced when beginning fund balance (revenues on hand at the beginning of the year) and revenues received during the year are equal to the expenditures for the year and the ending fund balance (or the revenues on hand at the end of the year).

CAPITAL FINANCING AND DEBT MANAGEMENT

Capital Financing

A. The City will consider the use of debt financing only for one-time, capital improvement projects and only under the following circumstances:

1. When the project's useful life will exceed the term of the financing.
2. When project revenues or specific resources will be sufficient to service the long term debt.

B. Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax, or bond anticipation notes is excluded from this limitation.

C. Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes, impact fees, or developer agreements when benefits can be specifically attributed to users of the facility.

D. The City will use the following criteria to evaluate pay-as-you-go versus long-term financing for capital improvement funding:

Factors That Favor Pay-As-You-Go

1. When current revenues and adequate fund balances are available or when project phasing can be accomplished.
2. When debt levels adversely affect the City's credit rating.
3. When market conditions are unstable or present difficulties in marketing.

Factors That Favor Long-Term Financing

1. When revenues available for debt service are deemed to be sufficient and reliable so that long-term financing can be marketed with investment grade credit ratings.
2. When the project securing the financing is of the type which will support an investment grade credit rating.
3. When market conditions present favorable interest rates and demand for City financing.
4. When a project is mandated by state or federal requirements and current revenues and available fund balances are insufficient.
5. When the project is immediately required to meet or relieve capacity needs.
6. When the life of the project or asset financed is 10 years or longer.
7. Spread the cost of the asset to those who benefit from it now and in the future
8. Acquire assets as needed rather than wait until sufficient cash has built up.

POLICIES AND OBJECTIVES

Factors That Favor Short-Term Financing

1. To meet interim financing needs of construction projects if the full cost of the project is not yet known.
2. Borrow short-term and refinance with long-term debt once a project is completed. Used when issuer believes that market conditions favor delaying issuance of long-term bonds is more advantageous, i.e. falling long-term rates.

Debt Management

- A. The City will not obligate the General Fund to secure long-term financing except when marketability can be significantly enhanced and/or interest rates can be decreased.
- B. Direct debt will not exceed 4 percent of assessed valuation.
- C. An internal feasibility analysis will be prepared for each long-term financing activity that analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
- D. The City will generally conduct financing on a competitive basis. However, negotiated financing may be used due to market volatility or the use of an unusual or complex financing or security structure.
- E. The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and credit enhancements, such as letters of credit or insurance, when necessary for marketing purposes, availability, and cost-effectiveness.
- F. The City will annually monitor all forms of debt, coinciding with the City's budget preparation and review process, and report concerns and remedies, if needed, to the Council.
- G. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
- H. The City will maintain good communications with bond rating agencies regarding its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus:

- Purposes for which debt will be issued
- Types of debt that may be issued
- Limitations on indebtedness
- Debt maturity schedule or other structural features
- Method of sale
- Method of selecting consultants and professionals
- Refunding policies
- Disclosure practices

Purpose of this debt policy is to integrate the issuance of debt and other financing sources with the City's long-term planning and objectives and provide guidance on acceptable levels of indebtedness.

Policies flexible to permit City to take advantage of market opportunities or to respond to changing conditions without jeopardizing essential public services.

POLICIES AND OBJECTIVES

FUND BALANCE AND RESERVES

General Fund. Section 10-6-116 of the Utah Code limits the accumulated balance or reserves that may be retained in the General Fund. The use of the balance is restricted as well. General Fund balance retained cannot exceed 18 percent of estimated total ensuing year's budgeted fund revenues and may be used for the following purposes only:

- A. To provide working capital to finance expenditures from the beginning of the budget year until other revenue sources are collected;
- B. To provide resources to meet emergency expenditures in the event of fire, flood, earthquake, etc.; and
- C. To cover a pending year-end excess of expenditures over revenues from unavoidable shortfalls in revenues.

Utah Code further limits the minimum General Fund balance to be maintained at 5 percent of the total, estimated, ensuing years budgeted revenues. No appropriations may be made against the 5 percent mandated minimum.

The General Fund balance reserve is an important factor in the City's ability to respond to unforeseen and unavoidable emergencies and revenue shortfalls. Alternative uses of excess fund balance must be carefully weighed. Over the next two years, the City will strive to maintain the General Fund Balance at the legal maximum of 18 percent. The City Council may appropriate fund balance as needed to balance the budget for the current fiscal year as in compliance with State Law. Provision will be made to transfer any remaining General Fund balance to the City's Capital Improvement Projects Fund to be designated for projects included in the City's Capital Facilities Plan.

In the General Fund, any fund balance in excess of projected balance at year end will be appropriated to the current year budget as necessary. The money will be allocated to building the reserve for capital expenditures, including funding equipment replacement reserves and other capital projects determined to be in the best long-term interest of the City.

Capital Improvement Funds

The City may, in any budget year, appropriate from estimated revenues or fund balances to a reserve for capital improvements, for the purpose of financing future specific capital improvements under a formal long-range capital plan adopted by the governing body.

- A. The City will establish and maintain an equipment replacement program to provide for timely replacement of vehicles and equipment. The amount added to this fund, by annual appropriation, will be the amount required to maintain the fund at the approved level after credit for the sale of surplus equipment and interest earned by the replacement program.
- B. The City will establish and maintain a computer replacement program to provide for timely replacement of computer equipment. The amount added to this fund, by annual appropriation will be the amount required to maintain the fund at the approved level after credit for the sale of surplus equipment and interest earned by the replacement program.

POLICIES AND OBJECTIVES

C. The City may accumulate funds, as it deems appropriate for capital and equipment replacement costs.

D. The City will, prior to making capital project appropriations, consider any and all operational and maintenance costs associated with said project to determine fiscal impacts on current and future budgets.

Enterprise Funds

The City will maintain a balance in the Enterprise Funds equal to at least the minimum debt ratio requirements identified in its bond obligations.

A. This level is considered the minimum level necessary to maintain the City's credit worthiness and to adequately provide for the following:

1. Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy
2. Contingencies for unseen operating or capital needs
3. Cash flow requirements

B. In addition to the designations noted above, fund balance levels will be sufficient to meet the following:

1. Funding requirements for projects approved in prior years that are carried forward into the new year;
2. Debt service reserve requirements;
3. Reserves for encumbrances; and
4. Other reserves or designations required by contractual obligations or generally accepted accounting principles.

RECESSION / REVENUE SHORTFALL PLAN

A. The City intends to establish a plan, including definitions, policies, and procedures to address financial conditions that could result in a net shortfall of revenues and resources as compared to requirements. The Plan is divided into the following three components:

Indicators - Serve as warnings that potential budgetary impacts are increasing in probability. The City will monitor major revenue sources such as sales and franchise tax, property tax, and building permits, as well as inflation factors and national and state trends. A set of standard indicators will be developed.

Phases - Serve to classify and communicate the severity of the situation, as well as identify the actions to be taken at the given phase.

Actions - Preplanned steps to be taken in order to prudently address and counteract the anticipated shortfall.

B. The recession plan and classification of the severity of the economic downturn will be used in conjunction with the City's policy regarding the importance of maintaining reserves to address economic uncertainties. As any recessionary impact reduces the City's reserves,

POLICIES AND OBJECTIVES

corrective action will increase proportionately. Following is a summary of the phase classifications and the corresponding actions that may be taken.

1. **ALERT: A reduction in total budgeted revenues of 2%.** The actions associated with this phase would best be described as delaying expenditures where reasonably possible, while maintaining the "Same Level" of service. Each department will be responsible for monitoring its individual budgets to ensure only essential expenditures are made.
2. **MINOR: A reduction in total budgeted revenues of 3%.** The objective at this level is still to maintain "Same Level" of service where possible. Actions associated with this level would be as follows:
 - a. Implementing the previously determined "Same Level" Budget.
 - b. Intensifying the review process for large items such as contract services, consulting services, and capital expenditures, including capital improvements.
 - c. Closely scrutinizing hiring for vacant positions, delaying the recruitment process, and using temporary help to fill in where possible.
3. **MODERATE: A reduction in total budgeted revenues of 4 to 5%.** Initiating cuts of service levels by doing the following:
 - a. Requiring greater justification for large expenditures.
 - b. Deferring capital expenditures.
 - c. Reducing CIP appropriations from the affected fund.
 - d. Hiring to fill vacant positions only with special justification and authorization.
 - e. Closely monitoring and reducing operating and capital expenditures.
4. **MAJOR: A reduction in total budgeted revenues of 6% or more.**
Implementation of major service cuts:
 - a. Instituting a hiring freeze.
 - b. Reducing the temporary work force.
 - c. Deferring wage increases.
 - d. Further reducing operating and capital expenditures.
 - e. Preparing a strategy for reduction in force.
5. **CRISIS: Reserves must be used to cover operating expenses**
 - a. Implementing reduction in force or other personnel cost-reduction strategies.
 - b. Eliminate programs/services.
 - c. Eliminate/defer capital improvements.

C. If an economic uncertainty is expected to last for consecutive years, the cumulative effect of the projected reduction in reserves will be used for determining the appropriate phase and corresponding actions.

POLICIES AND OBJECTIVES

CAPITAL IMPROVEMENT MANAGEMENT

- A. The public Capital Improvement Plan (CIP) will include the following:
1. Public improvement projects that cost more than \$10,000.
 2. Capital purchases of new vehicles or equipment (other than the replacement of existing vehicles or equipment) that cost more than \$10,000.
 3. Capital replacement of vehicles or equipment that individually cost more than \$50,000.
 4. Any project that is to be funded from building-related impact fees.
 5. Alteration, ordinary repair, or maintenance necessary to preserve a public improvement (other than vehicles or equipment) that cost more than \$25,000.
- B. The purpose of the CIP is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness, as well as conformance with established policies. The CIP is a five year plan, reflecting a balance between capital replacement projects that repair, replace, or enhance existing facilities, equipment or infrastructure and capital facility projects that significantly expand or add to the City's existing fixed assets or infra-structure.
- C. The Impact Fees Act requires that a city or district serving a population of 5,000 or greater have a Capital Facilities Plan prepared in coordination and compliance with its General Plan that identifies the demands that will be placed upon the existing and future facilities by new development and the means that the City will use to accommodate the additional demand. A Capital Facilities Plan, completed in compliance with Utah State legislation, has been prepared and will be adopted in conjunction with the Impact Fee Ordinance and Impact Fee Analysis.

The written impact fee analysis is required under the Impact Fees Act and must identify the impacts placed on the facilities by development activity and how these impacts are reasonably related to the new development. The written impact fee analysis must include a proportionate share analysis, as described below, and clearly detail all cost components and the methodology used to calculate each impact fee.

The Impact Fees Act requires that the written analysis include a Proportionate Share Analysis which is intended to equitably divide the capacity and costs of each facility identified in the Capital Facilities Plan between future and existing users relative to the benefit each group will receive from the improvement.

Fees are collected to pay for capital facilities owned and operated by the City (including land and water rights) and to address impacts of new development on the following service areas: water, streets, public safety, recreation, and open space/parks. The fees are not used for general operation or maintenance. The fees are established following a systematic assessment of the capital facilities required to serve new development. The city will account for these fees to ensure that they are spent within six years, and only for eligible capital facilities. In general, the fees first collected will be the first spent. During the budget review process, adjustments to impact fee related projects may need to be made. Any changes made to these projects should be updated in the impact fee analysis and included in future impact fee studies.

POLICIES AND OBJECTIVES

HUMAN RESOURCE MANAGEMENT

- A. The City will manage the growth of the regular employee work force without reducing levels of service or augmenting ongoing regular programs with temporary employees, except as provided in sections E and F below.
- B. The budget will fully appropriate the resources needed for authorized regular staffing and limit programs to the regular staffing authorized.
- C. Staffing and contract service cost ceilings will limit total expenditures for regular employees, temporary employees, and independent private contractors hired to provide operating and maintenance services.
- D. Regular employees will be the core work force and the preferred means of staffing ongoing, year-round program activities that should be performed by City employees, rather than independent contractors. The City will strive to provide competitive compensation and benefit schedules for its authorized regular work force. Each regular employee will do the following:
1. Fill an authorized regular position.
 2. Receive salary and benefits consistent with the compensation plan, state compensation laws and federal laws.
- E. To manage the growth of the regular work force and overall staffing costs, the City will follow these procedures:
1. The City Council will authorize all regular positions.
 2. The Human Resources Department will coordinate the hiring of all regular and temporary employees. The City Manager will approve the hiring of the final candidate.
 3. All requests for additional regular positions will include evaluations of the following:
 - a. The necessity, term, and expected results of the proposed activity.
 - b. Staffing and materials costs including salary, benefits, equipment, uniforms, clerical support, and facilities.
 - c. The ability of private industry to provide the proposed service.
 - d. Additional revenues or cost savings that may be realized.
 - e. Periodically, and prior to any request for additional regular positions, programs will be evaluated to determine if they can be accomplished with fewer regular employees.
- F. Temporary employees will include all employees other than regular employees, elected officials, appointed officials and volunteers. Temporary employees will augment regular City staffing only as extra-help employees, seasonal employees, and work-study assistants. The City will encourage the use of temporary employees to meet peak workload requirements, fill interim vacancies, and accomplish tasks where less than regular, year-round staffing is required.

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G. Contract employees will have written contracts and do not receive regular City employee benefits. Contract employees will occasionally be used to staff programs with unusual operational characteristics or certification requirements, such as recreation programs. The services of contract employees will be discontinued upon completion of the assigned project, program, or activity.

H. The hiring of temporary employees will not be used as an incremental method for expanding the City's regular work force.

I. Independent contractors will not be considered City employees. Independent contractors may be used in the following two situations:

1. Short-term, peak workload assignments to be accomplished through the use of personnel contracted through an outside temporary employment agency (OEA). In this situation, it is anticipated that City staff will closely monitor the work of OEA employees and minimal training will be required; however, they will always be considered the employees of the OEA, and not the City. All placements through an OEA will be coordinated through the Human Resources Department and subject to the approval of the City Manager.

2. Construction of public works projects and the provision of operating, maintenance, or specialized professional services not routinely performed by City employees. Such services will be provided without close supervision by City staff, and the required methods, skills, and equipment will generally be determined and provided by the contractor.

J. Department Heads will be responsible to:

1. Ensure that work is not performed by an independent contractor until:
 - a. A written contract between the City and the contractor has been entered into and signed by both parties.
 - b. The City Recorder has received the contract.
 - c. The signed written contract has been co-signed by the City Manager.
 - d. Funds have been budgeted for the project.
2. Each contract with an independent contractor should contain indemnity/hold harmless clauses, which provide that:
 - a. All contracts must contain indemnity and defense provisions in which the contractor assumes all liability arising out of work performed by the contractor or their officers, employees, agents, and volunteers.
 - b. All independent contractors must provide evidence that they have acquired and maintain comprehensive general liability coverage, including liability insurance covering the contract concerned, prior to the execution of the contract.
 - c. The City and its officials, employees, agents and volunteers must be named as "additional insured" on the liability insurance policy.

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3. Each contract with an independent contractor should contain provisions that ensure the contractor is carrying workers' compensation insurance coverage. The City shall require evidence of Workers Compensation insurance (or evidence of qualified self-insurance) from all contractors.

CONTRACTING AND PURCHASING POLICY

Purpose. These rules are intended to provide a systematic and uniform method of purchasing goods and services for the City. The purpose of these rules is to ensure that purchases made and services contracted are in the best interest of the public and acquired in a cost-effective manner.

Authority of City Manager or Designee. The City Manager or designate shall be responsible for the following:

1. Ensure all purchases for services comply with these rules;
2. Review and approve all purchases of the City;
3. Establish and amend procedures for the efficient and economical management of the contracting and purchasing functions authorized by these rules. Such procedures shall be in writing and on file in the office of the manager as a public record;
4. Maintain accurate and sufficient records concerning all City purchases and contracts for services;
5. Maintain a list of contractors for public improvements and personal services who have made themselves known to the City and are interested in soliciting City business;
6. Make recommendations to the City Council concerning amendments to these rules.

General Policies. All City purchases for goods and services and contracts for goods and services shall be subject to the following:

1. No contract or purchase shall be so arranged, fragmented, or divided with the purpose or intent to circumvent these rules.
2. No purchase shall be contracted for, or made, unless sufficient funds have been budgeted in the year for which funds have been appropriated.
3. All purchases of capital assets and services in excess of \$25,000 must be awarded through a formal sealed bidding process.
4. When it is advantageous to the City, annual contracts for services and supplies regularly purchased should be initiated.
5. All purchases and contracts in excess of \$5,000 must be approved by the City Manager. Amounts to be paid by the City of less than \$5,000, may be approved and authorized by the respective department heads consistent with other city procurement policies and procedures.
6. The City Attorney prior to entering into any such contract shall review all contracts for services.
7. The following items require City Council approval unless otherwise exempted in these following rules:
 - a. All contracts (as defined) over \$25,000.
 - b. All contracts and purchases awarded through the formal bidding process.
 - c. Accumulated change orders which would overall increase a previously approved contract by:

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- i. The lesser of 20% or \$25,000 for contracts of \$250,000 or less;
 - ii. More than 10% for contracts over \$250,000.

8. Acquisition for undertaking building improvement or public works projects may require public requests for bids (UCA 11-39-103).
 - a. All contracts for *building improvements* over the amount specified by state code, specifically:
 - i. For each year after 2003 (\$40,000 for the year 2003), the amount of the bid limit for the previous year, plus an amount calculated by multiplying the amount of the bid limit for the previous year by the lesser of 3 percent or the actual percent change in the CPI during the previous calendar year.
 - b. All contracts for *public works projects* over the amount specified by state code, specifically:
 - i. For each year after 2003 (\$125,000 for the year 2003), the amount of the bid limit for the previous year, plus an amount calculated by multiplying the amount of the bid limit for the previous year by the lesser of 3 percent or the actual percent change in the CPI during the previous calendar year.
 - c. Contracts for grading, clearing, demolition or construction undertaken by the Community Redevelopment Agency shall adhere to the procedures prescribed by State law.

9. Amounts to be paid by the City of less than \$5,000 that are budgeted, may be approved and authorized by the respective department heads. Purchases under this policy must be allocated in the specific budget.

Exceptions. Certain contracts for goods and services shall be exempt from bidding provisions. The manager shall determine whether or not a particular contract or purchase is exempt as set forth herein.

1. Emergency contracts which require prompt execution of the contract because of an imminent threat to the safety or welfare of the public, of public property, or of private property; circumstances which place the City or its officers and agents in a position of serious legal liability; or circumstances which are likely to cause the City to suffer financial harm or loss, the gravity of which clearly outweighs the benefits of competitive bidding in the usual manner. The City Council shall be notified of any emergency contract that would have normally required their approval as soon as reasonably possible. The City Council shall ratify any emergency contract at the earliest possible time.

2. Purchases made from grant funds must comply with all provisions of the grant.

General Rules

1. Purchases of Materials, Supplies and Services are those items regularly purchased and consumed by the City. These items include, but are not limited to, office supplies, janitorial supplies, and maintenance contracts for repairs to equipment, asphalt, printing services, postage, fertilizers, pipes, fittings, and uniforms. These items are normally budgeted within the operating budgets. Purchases of this type do not require formal competitive quotations or bids.

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2. Purchases of Capital Assets are "equipment type" items which would be included in a fixed asset accounting system having a material life of one year or more and costing in excess of \$5,000. These items are normally budgeted within the normal operating budgets. Purchases of this type do not require "formal" bids. Attempt shall be made to obtain at least three written quotations on all purchases of this type.

3. Contracts for Professional Services are usually contracts for services performed by an independent contractor in a professional capacity that produces a service predominately of an intangible nature. These include, but are not limited to, the services of an attorney, physician, engineer, accountant, architectural consultant, technical analyst, dentist, artist, appraiser or photographer.

Professional service contracts are exempt from competitive bidding. The selection of professional service contracts shall be based on an evaluation of the services needed the abilities of the contractors, the uniqueness of the service and the general performance of the contractor. The lowest quote need not necessarily be the successful contractor. Usually, emphasis will be placed on quality, with cost being the deciding factor when everything else is equal. The manager shall determine which contracts are professional service contracts and may bid professional services as approved. Major professional service contracts (\$25,000 and over) must be approved by the City Council.

4. Conflicts of Interest. All contracts or transactions for goods or services, in which the contracting or transaction party is an employee or related to an employee of the City, must be competitively bid.

5. Contracts for Public Improvements are usually those contracts for the construction or major repair of roads, highways, parks, water lines and systems (i.e. Public Works Projects); and buildings and building additions (i.e. Building Improvements). Where a question arises as to whether or not a contract is for public improvement, the manager shall make the determination.

6. Minor public improvements (less than the amount specified by state code). The department shall make an attempt to obtain at least three written competitive quotations. A written record of the source and the amount of the quotations must be kept. The manager may require formal bidding if it is deemed to be in the best interest of the City.

7. Major public improvements (greater than or equal to the amount specified by state code). Unless otherwise exempted, all contracts of this type require competitive bidding.

Bidding Provisions

1. Bid Specifications. Specifications for public contracts shall not expressly or implicitly require any product by any brand name or make, nor the product of any particular manufacturer or seller, unless the product is exempt by these regulations or the City Council.

2. Advertising Requirements. An advertisement for bids is to be published at least once in a newspaper of general circulation and in as many additional issues, publications, and locations

POLICIES AND OBJECTIVES

as the manager may determine, at least five days prior to the opening of bids. Advertising for bids relating to Class B and C road improvement projects shall be published in a newspaper of general circulation in the county at least once a week for three consecutive weeks.

All advertisements for bids shall state the following:

- a. The date and time after which bids will not be accepted;
- b. The date that pre-qualification applications must be filed, and the class or classes of work for which bidders must be pre-qualified if pre-qualification is a requirement;
- c. The character of the work to be done or the materials or things to be purchased;
- d. The office where the specifications for the work, material or things may be seen;
- e. The name and title of the person designated for receipt of bids;
- f. The type and amount of bid security if required;
- g. The date, time, and place that the bids will be publicly opened.
- h. The City retains the right to accept/reject/modify all or a portion of all bids.
- i. The City will not reimburse bidders for bid related expenses.
- j. The City reserves the right to accept or reject all or a portion of any bid as the City determines to be in its best interest.

3. Requirements for Bids. All bids made to the city shall comply with the following requirements:

- a. In writing;
- b. Filed with the manager or his designee;
- c. Opened publicly by the manager or designee at the time designated in the advertisement and filed for public inspection;
- d. Have the appropriate bid security attached, if required.
- e. "Sealed" bids does not preclude acceptance of electronically sealed and submitted bids or proposals in addition to bids or proposals manually sealed and submitted.

4. Award of Contract. After bids are opened, and a determination made that a contract be awarded, the award shall be made to the lowest responsible bidder or the bid as stipulated in the published RFP.

The successful bidder shall promptly execute a formal contract and, if required, deliver a bond, cashier's check, or certified check to the Treasurer in a sum equal to the contract price, together with proof of appropriate insurance. Upon execution of the contract, bond, and insurance, the bid security shall be returned. Contractors have no more than seven (7) business days to execute a formal contract with the City. Failure to execute the contract, bond, or insurance shall result in forfeit of the bid security.

5. Rejection of Bids. The manager or the City Council may reject any bid not in compliance with all prescribed requirements. The City also reserves the right to reject all or a portion of any and all bids if it is determined to be in the best interest of the City.

6. Disqualification of Bidders. The manager, upon investigation, may disqualify a bidder if he or she does not comply with any of the following:

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- a. The bidder does not have sufficient financial ability to perform the contract;
- b. The bidder does not have equipment available to perform the contract;
- c. The bidder does not have key personnel available, of sufficient experience, to perform the contract;
- d. The person has repeatedly breached contractual obligations with public and private agencies;
- e. The bidder fails to comply with the requests of an investigation by the manager.

7. Pre-qualification of Bidders. The City may require pre-qualification of bidders. Upon establishment of the applicant's qualifications, the manager shall issue a qualification statement. The statement shall inform the applicant of the project for which the qualification is valid, as well as any other conditions that may be imposed on the qualification. It shall advise the applicant to notify the manager promptly if there has been any substantial change of conditions or circumstances, which would make any statement contained in the pre-qualification application no longer applicable or untrue.

If the manager does not qualify an applicant, written notice to the applicant is required, stating the reasons the pre-qualification was denied, and informing the applicant of his right to appeal the decision within five business days after receipt of the notice. Appeals shall be made to the City Council. The manager may, upon discovering that a pre-qualified person is no longer qualified, revoke pre-qualification by sending notification to the person. The notice shall state the reason for revocation and inform the person that revocation will be effective immediately.

8. Pre-Qualification Process. When the City determines it is in its best interest to pre-qualify bidders for a project the City shall:

- a. Identify the information required for prequalification as part of the bid announcement including submission time, date, and information that must be submitted for pre-qualification.
- b. Identify in the bid documents a reasonable time whereby a prospective bidder shall be informed of their pre-qualification status. The Manager shall investigate information provided by prospective bidders in a timely manner. In most cases 2 weeks prior to bid opening.
- c. Information requested from bidders shall be used to determine the qualifications and abilities of the prospective bidder. Information requested might include but not be limited to any information that may be necessary to determine the ability of a prospective bidder to complete the project. Examples of information that may be requested are demonstrated below.
 - i. Demonstrated financial ability to complete contract.
 - ii. Information on prior and pending litigation.
 - a. List of all lawsuits and arbitration to which the bidder has been a party in the 5 years preceding the bid opening date.

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- b. Name or Title of the litigation
 - c. Civil Number
 - d. Status and or result of the case
 - e. County in which the litigation was filed
 - f. Amount in question
-
- iii. Equipment and materials available to complete project.
 - iv. Qualifications, work history, and references for critical personnel assigned to project.
 - v. Referrals from past clients (5 years).
 - vi. Work History for projects with comparable scope and financial implications.
 - vii. History of change order requests from prospective bidder.
 - viii. Demonstrated history of successfully completing governmental projects.
 - ix. These examples are not intended to be an exhaustive list. The City reserves the right to identify any pre-qualification items that it may find useful in its bid processes.

d. Failure to provide or producing inaccurate information may lead to the rejection of a bidder and termination of contact with associated penalties on the part of the neglect bidder. Prospective bidders have the ability to appeal their rejected pre-qualification to the Council as outlined in the appeals section of this policy.

9. Appeals Procedure. Any supplier, vendor, or contractor who determines that the City, in violation of these regulations, has made a decision adversely to them, may appeal that decision to the City Council.

The complainant contractor shall promptly file a written appeal letter with the manager, within five working days from the time the alleged incident occurred. The letter of appeal shall state all relevant facts of the matter and the remedy sought. Upon receipt of the notice of appeal, the manager shall forward the appeal notice, his investigation of the matter, and any other relevant information to the City Council.

The City Council may conduct a hearing on the matter. A written decision shall be sent to the complainant at the conclusion of the hearing.

INVESTMENTS

1. Policy The City of Saratoga Springs seeks to invest public funds in securities and deposits that provide a high degree of safety and liquidity along with a competitive yield based on prevailing market conditions while meeting the daily cash flow demand of the city. All investments and deposits are placed subject to applicable City and State ordinances and laws pertaining to investment of public funds in the State of Utah, specifically the Utah Money Management Act, which provisions are hereby incorporated as part of this policy.

2. Scope. This investment policy covers investment of all financial assets reported in the

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Comprehensive Annual Financial Report for The City of Saratoga Springs. The scope includes the General, Special Revenue, Capital Projects, Enterprise, Debt Service, Special Assessment and Internal Service funds for the City and include:

10	General Fund
22	Street Lighting SID Fund
23	SSD Street Light SID S.R. Fund
24	Zone 2 Water Improvement SID Fund
31	Storm Drain- Capital Projects Fund
32	Parks- Capital Projects Fund
33	Park- Capital Projects Fund
34	Public Safety- Capital Projects Fund
35	Capital Projects Fund
51	Water Fund
52	Sewer Fund
53	Wastewater Capital Projects Funds
54	Storm Drain Enterprise Fund
55	Garbage Utility Fund
56	Culinary Water Capital Projects Fund
57	Secondary Water Capital Projects Fund

Any new funds created will also be subject to this investment policy, to State statute, and rulings of the State Money Management Council.

3. Prudence. The standard of prudence applied by the City's investment officials is the "prudent person" and/or "prudent investor" rule. "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well, as the probable benefits to be derived, and the probable duration for which such investment may be made, and considering the investment objectives specified in section 4.0" This standard shall be applied in the context of managing the overall investment portfolio of the City. The City Treasurer acting in accordance with the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

4. Objectives. Funds of the City will be invested in accordance with the Utah Money Management Act found at U.C.A. Chapter 51 Title 7. These objectives of the Money Management Act and the City in order of priority are:

A. Safety of Principal. Safety of principal/capital is the foremost objective of the investment program. Investments shall be made to ensure the preservation of capital in the overall portfolio. Investments will be diversified by security type, by industry, by issuer, and maturity date to spread potential investment risks.

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B. **Liquidity.** The investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated. Efforts to achieve this objective will be focused on matching the term to maturity of investments with the period of availability of funds.

C. **Return on Investment.** The investment portfolio will be designed with the objective to earn a market rate of return throughout budget years and economic cycles, taking into account investment risk, legal requirements and cash flow needs.

5. **Delegation of Authority.** Authority to manage the City's investment program is derived from Utah Annotated, 10-6-141 1953, as amended. The City Council and Mayor have assigned the responsibility for conducting investment transactions to the City Treasurer. The City Treasurer is responsible for investment decisions and activities. The City Treasurer shall develop and maintain administrative procedures for the operation of the investment program consistent with these policies. In the event of an emergency and the unavailability of the City Treasurer, the Finance Director is authorized to conduct the City's investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the general policies and procedures as adopted by the City.

A. **Investment Procedures.** The City Treasurer shall establish written investment policy procedures for the operation of the investment program consistent with this policy. A copy will be on file in the City Treasurer's office and will be reviewed and updated regularly. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the City Treasurer.

6. **Ethics and Conflicts of Interest.** Those involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. The overall program shall be designed and managed with a degree of professionalism worthy of the public trust. Employees and investment officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business within the City, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City's portfolio. Employees and officers shall subordinate their personal investment transactions to those of the City, particularly with regard to the time of purchases and sales.

7. **Authorized Financial Dealers and Institutions.** Financial institutions and investment broker/dealers who desire to become qualified bidders or qualified depositories must be certified thru the State and meet all requirements imposed by the Utah State Department of Financial Institutions and the requirements of the Utah Money Management Council, and Act (Rule 16). The Utah Money Management Council quarterly issues a list of certified dealers, and a list of qualified depositories authorized by state statute to conduct transactions with public treasurers. Transactions involving authorized deposits or investments of public funds may be conducted only through Issuers of securities authorized by Section 51-7-11(3), Qualified Depositories included in the current state list, or Certified Dealers included in the current state list. All

POLICIES AND OBJECTIVES

securities purchased from a certified dealer are required to be delivered to the City Treasurer or to the City's safekeeping bank.

8. Authorized and Suitable Investments. The City may place public money in investments/deposits authorized by the Utah Money Management Act (U.C.A. 51-7-11). The Treasurer shall ensure that all purchases and sales of securities are settled within 15 days of the trade date. In general these investments can be any of the following subject to restrictions specified in the Act:

Obligations of the U.S. Treasury and most Government-Sponsored Agencies

Commercial paper

Bankers Acceptances

Publicly traded fixed rate corporate obligations

Certain variable rate securities and deposits

Deposits with the State Public Treasurer's Investment Fund

Certain fixed rate negotiable deposits with a certified depository

Master Repurchase Agreement:

Repurchase and Reverse-repurchase Agreements are not allowed by this policy. The City of Saratoga Springs shall not enter into a Master Repurchase Agreement, a repurchase agreement, or a reverse-repurchase agreement.

9. Investment Pools/Mutual Funds. The City upon thorough investigation of the pool/fund will require the following from the Utah Public Treasurer's Investment Fund or similar qualified pool/fund prior to any investing with said pool:

- A. Monthly statement detailing all transactions on each investment account held by the city such as:
 - Date and account number for each account
 - Reference date for each transaction
 - All deposits and withdrawals listed by date
 - Report period covered
 - Balance for each account
 - Account summary: Beginning balance, deposits in the period, withdrawals in period, ending balance, gross earnings, fee (0%), net earnings, average daily balance, gross earnings rate, net earnings rate.
- B. Every six months, provide a statement of how the Pool/Fund invests said funds and how often the Pool/Fund is audited.
- C. A current copy, at least annually, of the State Money Management Act and Rules of the State Money Management Council.
- D. Receive quarterly, a copy of the approved list of depository institutions that have been Qualified as depositories to receive public funds. Also included will be a listing of allowable Maximum Amount of Public Funds allowed per institution.
- E. Receive quarterly, a copy of the listing of Certified Dealers and their Agents who are certified to receive Public Funds.

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10. Collateralization. In the State of Utah, the collateralization of public funds is not required..

11. Safekeeping and Custody. All security transactions by The City of Saratoga Springs shall be conducted on a delivery-versus-payment basis. All security transactions shall be held in safekeeping by a third-party institution which has been certified by the Utah Money Management Council and designated by the City Treasurer. Securities held in safekeeping will be evidenced by a safekeeping receipt issued to the City Treasurer within a few business days following the purchase.

12. Diversification. Investments entered into by the City will be diversified by security type, industry, institution and maturity to spread potential investment risk and return among many classes of investments. As measured by cost, the portfolio will be invested no more than 50% in any one class of investments (This restriction does not apply to U.S. Treasury Bonds, Notes, and Bills; U.S. Government Agency Obligations; and the Utah State Public Treasurer's Investment Fund). Diversification of investments with a single institution must comply with applicable rules of the Act, specifically;

- A. No more than 20% of funds may be invested in any one permitted qualified out-of-state depository institution. (Rule 10, 5)
- B. No more than 10% of the total portfolio with a single Commercial Paper or corporate Notes issuer if the portfolio is \$10,000,000 or less (Rule 17, 5)
- C. No more than \$1,000,000 in a single Commercial paper or Corporate Notes issuer if the portfolio is greater than \$10,000,000 but less than \$20,000,000 (Rule 17, 5)
- D. No more than 5% of the total portfolio with a single Commercial Paper or corporate Notes issuer if the portfolio is \$20,000,000 or more (rule 17, 5)

Further, for issuers which are not covered by rules or statute, the City will restrict its investments to no more than 20% with a single issuer with the exception of funds invested with the Utah State Treasurers' Pool (referred to hereafter as "The State Pool"), U.S. Treasury securities, U.S. Government Agency Securities, or funds held in trust (i.e. construction, sinking, or reserve bond funds, etc.).

13. Maximum Maturities. As stated in the Utah State Money Management Act, "the remaining term to maturity of the investment may not exceed the period of availability of the funds to be invested." The operating and capital funds of the City are pooled to obtain maximum return on investment and to simplify administration of the investment program. Recognizing the overall short-term (one year and under) duration of the budget cycle and normally anticipated cash flow, maturities will not exceed a maximum of three years and will most often be one year or less.

14. Internal Control. The City Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the funds of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of

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a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the City Treasurer shall establish a process for independent review by such means as established by the general financial policies and procedures of the City. This review shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Written confirmation of transactions for investment and wire transfers
- Development of a wire transfer agreement with the lead bank and third-party custodian

15. Performance Standards. Market yields will be sought throughout the budget and economic cycle consistent with the overriding objectives stated. In keeping with the State of Utah statutes and the city's investment strategy, funds will be placed for investment and not speculation, (i.e. technically referred to as a passive investment strategy). The benchmark standard for rate of return on the City portfolio will be the average rate of return on similar investments and portfolios such as 6 month U.S. Treasury bills and the Utah State Public Treasurer's Investment Fund.

16. Reporting. Management reports on the City's portfolio are generated and distributed monthly to all City department heads, the City Manager and the Mayor and City Council for review and comment. The first report gives a breakdown of the balances and allocation of interest for each city fund which has money invested through the City Investment Fund (exhibit F). The second report is the current month copy of the list of investments and deposits as sent to the state semi-annually (exhibit G). The third report lists the G/L account balances in the Investment Fund and associated earnings (exhibit H). The list of investments and deposits is provided semi-annually to the Utah Money Management Council for compliance review as required by 51-7-15 of the Money Management Act. The investment portfolio and deposits are included in the Comprehensive Annual Financial Report for the City.

17. Investment Policy Adoption. Investment policies are developed by the City Treasurer and reviewed with the Administrative Services Director, City Manager, Mayor and City Council subject to the rules of the Money Management Act. The City's investment policy shall be adopted by the City of Saratoga Springs Council. Any modifications made to this policy must be approved by the City Council.

18. Glossary.

AGENCIES: Federal agency securities and/or Government-sponsored enterprises.

ASKED: The price at which securities are offered.

BANKERS' ACCEPTANCE (BA): A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

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BENCHMARK: A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

BID: The price offered by a buyer of securities. (When you are selling securities, you ask for a bid.) See Offer.

BROKER: A broker brings buyers and sellers together for a commission.

CERTIFICATE OF DEPOSIT (CD): A time deposit with a specific maturity evidenced by a certificate. Large-denomination CDs are typically negotiable.

COLLATERAL: Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The official annual report for the government entity. It includes five combined statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

COUPON: (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

CUSTODY: A banking service that provides safekeeping for the individual securities in a customer's investment portfolio under a written agreement which also calls for the bank to collect and pay out income, to buy, sell, receive and deliver securities when ordered to do so by the principal.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

DEBENTURE: A bond secured only by the general credit of the issuer.

DELIVERY VERSUS PAYMENT: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

DERIVATIVES: (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

DISCOUNT: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

DISCOUNT SECURITIES: Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g., U.S. Treasury Bills.

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DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns.

DUE DILIGENCE: Such a measure of prudence, activity, assiduity, as is properly to be expected from, and ordinarily exercised by, a reasonable and prudent person under the particular circumstances; not measured by any absolute standard, but depending on the relative facts of the special case.

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&Ls, small business firms, students, farmers, farm cooperatives, and exporters.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC): A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

FEDERAL FUNDS RATE: The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

FEDERAL HOME LOAN BANKS (FHLB): Government sponsored wholesale banks (currently 12 regional banks) which lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLBs is to liquefy the housing related assets of its members who must purchase stock in their district Bank.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA): FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL OPEN MARKET COMMITTEE (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae): Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA or FmHA mortgages. The term "pass-throughs" is often used to describe Ginnie Maes.

POLICIES AND OBJECTIVES

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

LOCAL GOVERNMENT INVESTMENT POOL (LGIP): The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

MARKET VALUE: The price upon which a security is trading and could presumably be purchased or sold.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase reverse repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

OFFER: The price asked by a seller of securities. (When you are buying securities, you ask for an offer.) See Asked and Bid.

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PORTFOLIO: Collection of securities held by an investor.

PRIMARY DEALER: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

PRUDENT PERSON RULE: An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

QUALIFIED PUBLIC DEPOSITORIES: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

POLICIES AND OBJECTIVES

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

REPURCHASE AGREEMENT (RP OR REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security buyer in effect lends the seller money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money, that is, increasing bank reserves.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution.

SECURITIES & EXCHANGE COMMISSION: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SEC RULE 15C3-1: See Uniform Net Capital Rule.

STRUCTURED NOTES: Notes issued by Government Sponsored Enterprises (FHLB, FNMA, SLMA, etc.) and Corporations which have imbedded options (e.g., call features, step-up coupons, floating rate coupons, derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

TREASURY BILLS: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BONDS: Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

TREASURY NOTES: Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from 2 to 10 years.

UNIFORM NET CAPITAL RULE: Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

YIELD: The rate of annual income return on an investment, expressed as a percentage. (a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security. (b) **NET YIELD** or **YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of

POLICIES AND OBJECTIVES

maturity of the bond.

NSF CHECKS

Purpose. To define procedures for processing nonsufficient funds checks.

Procedures. When a check is returned for nonsufficient funds (NSF), an NSF check fee will be assessed. The amount of the fee will be based on the City's current fee schedule. Utility billing payments will be reversed off the customer's utility billing account, and court payments will be charged back on the defendant's case. No checks will be accepted from a customer after 2 returned checks within a one-year period. This restriction will last for one year beginning with the date of the second nonsufficient check. After sufficient collection efforts, checks that are not paid within 120 days are written off to the general ledger department/fund that originally received the check. The City Treasurer will approve checks to be written off. At the Treasurer's discretion, NSF checks may be sent to the City's collection agency. If a recovery is made (either through the City or the collection agency), the revenue will be credited to the department/fund the writeoff was charged to.

JOURNAL ENTRIES

Purpose. To define procedures for implementing accounting changes to the City's general ledger through the journal entry process.

Responsibilities. Employees are authorized to perform journal entries through the City Manager or Assistant City Manager. Proper journal entry backup is required for all journal entries. Journal entries must also comply with any applicable City policies and procedures.

Approval. The finance department will prepare a journal entry report for the City Manager or Assistant City Manager monthly. This report will show the effective date of the journal entry, journal entry number, general ledger account numbers, description, and debit/credit amount. The journal entry report must be in sequential journal entry number. Any sequence gaps should be noted and explained in the report. Any journal entry with debits in excess of \$50,000 (excluding account reclassifications) must first be approved by the City Manager or Assistant City Manager before entry.

FIXED ASSET AND INVENTORY POLICY

Criteria for Fixed Asset Capitalization and Control. The City will maintain fixed asset lists for financial reporting and physical control purposes. Individual fixed assets with useful lives in excess of one year and valued or costing at or above \$5,000 will be maintained on the fixed asset list for financial reporting purposes. Individual fixed assets with useful lives in excess of one year and valued or costing at below \$5,000 will be maintained on fixed asset lists for physical control purposes. These lists will be the responsibility of each department to maintain.

Inventory. Inventory consists of many items with nominal costs that are used as needed by departments. Inventory counts are not a control feature for the safeguard of the items but merely

POLICIES AND OBJECTIVES

a summarization for the financial statements. Due to the relatively small amounts invested in the inventory and the modest changes in value from year-to-year, the City will eliminate reporting inventory on the financial statements but will continue to track and monitor inventory for internal purposes only. The total dollar amount of inventory will be reviewed annually to ensure that it should not be reported on the financial statements.

Criteria for Fixed Asset Depreciation. Assets appearing on the financial reporting fixed asset list are subject to depreciation. The City employs the straight-line depreciation method on all depreciable fixed assets unless the finance department and the appropriate department head deem another depreciation method more appropriate and accurate for a particular asset class. If an alternate method is chosen, this will be disclosed in the City's financial statement notes. The City utilizes reasonable estimated useful lives established by the finance department and the appropriate department head with consultation from other professionals and outside publications.

SALVAGE POLICY

This policy establishes specific procedures and instructions for the disposition of surplus property, not to include the sale/disposal of real property. The sale of real property will strictly follow the specific procedures and instructions as governed by Utah Code Ann. Sec. 10-8-2.

Personal Property of the City is a fixed asset. It is important that accounting of fixed assets is accurate and timely. Personal property, as defined by this policy will include, but not limited to: rolling stock, machinery and equipment, furniture and fixtures, tools, and electronics. This property has been purchased with public money. It is important that the funds derived from the sale be accounted for and disposed properly.

Responsibility for Property Inventory Control. It is the responsibility of each department to maintain an inventory of *all* department property. The departments shall be responsible for submitting to the finance department an updated inventory log of all changes to assets costing greater than \$5,000 at least annually. The finance department will assist in the disposition of all personal property.

Disposition of an Asset. Department heads shall identify surplus property within the possession of their departments and report such property to the finance department for disposition consideration. The department head shall clearly identify age, value, comprehensive description, condition and location. Other departments in the City will be given first consideration for the items. For property valued at \$5,000 or greater, the finance department shall present to the City Council a listing of property to be declared surplus. The finance department shall, after approval by the City Council, dispose of the assets. The City Manager has final authority on the method of disposition, with or without advertisement or bids. The finance department shall, after the disposal of surplus property, notify the City's insurance liability carrier to ensure that all items disposed of are removed from the City's liability coverage (if applicable).

Conveyance for Value. Conveyance of property shall be based upon the highest and best economic return to the City. City-owned surplus property may be offered preferentially to units

POLICIES AND OBJECTIVES

of government and non-profit. The highest and best economic return to the city shall be estimated by one or more of the following methods:

1. Public auction
2. Sealed competitive bids
3. Evaluation by qualified and disinterested consultant
4. Professional publications and valuation services
5. Informal market survey by the Finance Manager in case of items of personal property possessing readily, discernable market value.

Sales of City personal property shall be based, whenever possible, upon competitive sealed bids. The City Manager has final authority on the method used.

In all cases the City retains the right to accept, reject, or modify all or a portion of all bids.

Revenues. All monies derived from the sale of personal property shall be credited to the general fund of the City, unless the property was purchased with money derived from an enterprise fund, special revenue fund, or internal service fund. In this case, the money shall be deposited in the fund of the enterprise, special revenue, or internal service fund that made the original purchase. Any fees associated with selling the property (such as auction fees) will be netted against the proceeds received.

Advertised Sealed Bids. A notice of such public auction or invitation for sealed bids shall be published at least once in a newspaper of general circulation or the City newsletter and shall be posted at the public information bulletin board at City Hall. The notice shall describe the property to be sold, the terms of the sale, and the place and time of the auction or bid opening. Employee Participation: City employees and their direct family members are not eligible to participate in the disposal of surplus property unless;

1. Property is offered at public auction or public sealed bids;
2. If sealed bids are required and no bids are received from general public, a re-bidding may occur with employee participation.

Compliance. Failure to comply with any part of this policy may result in disciplinary action.

BENCHMARKING

Philosophy. The city has been participating in the Utah Benchmarking Project. The philosophy behind benchmarking, as defined by the group, is to enable comparisons between and among organization processes in an attempt to discover best practices that, once imported, will improve all operations for the city. Benchmarking with Utah's participating communities will help in the efforts to provide the most appropriate level of service to the citizens of Saratoga Springs at the lowest possible cost while achieving the best possible efficiencies of effort.

Purpose. The purpose of benchmarking for the city emulates the projects goal which is to provide the city with a service delivery management tool that supports the cities decision-making processes in strategic planning and accountability. Through benchmarking the city can better

POLICIES AND OBJECTIVES

determine where success is coming from in other cities, and find ways to make city services better and more cost effective. Through this process, the city can focus on its goals for city improvement, partnering to share information, and adapting to the needs of the citizens.

Selection. For comparison purposes, the city will continue to use the same benchmark group that was previously predetermined by the City Council for the wage analysis study. These cities were chosen based on a variety of factors such as; geography, demographics, population size, and finances.

For the purposes of benchmarking, the following cities were chosen:

- Centerville
- Clinton
- Draper
- Farmington
- Lehi
- North Ogden
- Pleasant Grove
- Riverton
- South Jordan
- South Ogden
- South Salt Lake City
- Washington

SPECIAL EVENT SERVICES

For special events and other services that have been or will be developed for the City, the City may be required to provide:

- Park Services (Field maintenance, ground maintenance, trash pick-up)
- Parking Services (Parking enforcement)
- Special Events and Facilities Services

In many cases these services can be provided without incremental cost or loss of revenues. In the event special event services do have an impact on departmental budgets, the procedures for amending departmental budgets is in line with the City-wide procedures for amending departmental budgets.

Events Managed Under Multi-Year Contracts. The procedure for this type of special contract is as follows: the department will request budget adjustments during the first budget opening following the agreement signing. These budget adjustments will be based upon the level of services outlined in the special event contract and will remain in the budget for the term of the contract.

Year-to-Year or One Time Events. For those events for which long term agreements do not exist the costs for providing services shall be estimated and included within Councilor's or the City

POLICIES AND OBJECTIVES

Manager's review of the proposal.

Special Event Funding. Special events may be funded in the following manners: vendor fees, corporate donations, directly through the general fund or a transfer, and special event participant fees.

Vendor Fees. Any vendor wishing to sell products or provide services at any special event must pay a vendor fee. Vendor fees will be set based upon type of event, number of expected vendors and any cost incurred by the City associated with hosting vendors.

Corporate Donations. The City will solicit corporate donations from businesses when appropriate. Any corporate donation will directly pay for any cost incurred by the City for the special event.

General Fund Transfer. If necessary and appropriate, a general fund transfer may occur provided that during the budget process for the current fiscal year the City Council approves such a transfer. The transfer may vary from year to year-based on Council's decisions regarding the budget.

Special Event Participant Fees. Any special event may have programs that require a participant fee. The participant fees will directly pay for any incurred costs associated with the special event program. The fee will vary from program to program depending on total cost of the program.

LIBRARY

Fiscal Policy. It is the policy of the City for the library to be primarily funded through donations and miscellaneous revenues (such as the sale of library cards). The City, at its discretion, may appropriate additional funds for one-time and ongoing costs. The library's expenditures will not be allowed to exceed current revenue (donations, miscellaneous revenue, and City contributions) plus beginning fund balance (if any). Monthly revenue and expense reports will be provided to the Library Board for their review.

Purchasing Policy. The library is to follow the City's purchasing policies. All approved expenditures will be paid through the City's accounts payable department.

Revenue Policy. The library must follow any applicable state and local revenue collection policies and procedures.

GLOSSARY

A

ACRE-FT: Acre Feet

AGENCIES: Federal agency securities and/or Government-sponsored enterprises.

ASKED: The price at which securities are offered.

B

BALANCED BUDGET: Beginning fund balance (revenues on hand at the beginning of year) and revenues received during year are equal to the expenditures for the year and the ending fund balance (or the revenues on hand at the end of year).

BANKERS' ACCEPTANCE (BA): A draft or bill of exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

BENCHMARK: A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments; *or* a predetermined group of cities identified by the Council as a group whereby each pay for performance personnel position may be compared to for salary market analysis.

BID: The price offered by a buyer of securities. (When you are selling securities, you ask for a bid.) See Offer.

BROKER: A broker brings buyers and sellers together for a commission.

BUILDING IMPROVEMENTS: The construction or repair of a public building or structure (Utah Code 11-39-101).

C

CAPITAL EXPENDITURES (REQUIREMENTS): include purchases of land, improvements to land, buildings, building improvements, vehicles, machinery and equipment, infrastructure and all other tangible assets used in operations that have a initial useful life that extends beyond a single reporting period and have a historical cost of \$5,000 and greater.

CAPITAL IMPROVEMENT PROJECTS (CIP): Construction or improvements to capital facilities within the City.

CERTIFICATE OF DEPOSIT (CD): A time deposit with a specific maturity evidenced by a certificate. Large-denomination CDs are typically negotiable.

CHARGES FOR SERVICES: User charges for services provided by the City to those specifically benefiting from those services.

CITY: Washington Terrace City and all other reporting entities controlled by or dependent upon the City's governing body, the City Council.

GLOSSARY

COLLATERAL: Securities, evidence of deposit, or other property that a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

CONTINGENCY: amount held in reserve each year for unforeseen circumstances.

CONTRACT: An agreement for the continuous delivery of goods and/or services over a period of time greater than fifteen (15) days.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The official annual report for the City beginning in fiscal year 2012. It includes five combined statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

COUPON: (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

CPI: The Consumer Price Index for All Urban Consumers as published by the Bureau of Labor Statistics of the United States Department of Labor.

C.Y. - Cubic Yard

D

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

DEBENTURE: A bond secured only by the general credit of the issuer.

DELIVERY VERSUS PAYMENT: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

DERIVATIVES: (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

D.I.P. - Ductile Iron Pipe

DISCOUNT: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

GLOSSARY

DISCOUNT SECURITIES: Non-interest bearing money market instruments that are issued a discount and redeemed at maturity for full face value, e.g. U.S. Treasury Bills.

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns.

E

EA. ó Each

F

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&Ls, small-business firms, students, farmers, farm cooperatives, and exporters.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC): A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

FEDERAL FUNDS RATE: The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

FEDERAL HOME LOAN BANKS (FHLB): Government sponsored wholesale banks (currently 12 regional banks) that lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLBs is to liquefy the housing related assets of its members who must purchase stock in their district Bank.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA): FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL OPEN MARKET COMMITTEE (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

GLOSSARY

FIXED ASSET: Fixed assets are tangible property having a significant value and acquired for use over a long period of time. They are not intentionally acquired for resale, nor are they readily convertible into cash.

FULL TIME EQUIVILANT (FTE): Employee status based on a 40 hour work week 52 weeks of the year for a total of 2080 hours per year.

FUND BALANCE: The difference between assets and liabilities.

FY: Fiscal Year (the fiscal year ends on June 30th of the year stated and begins on July 1st of the previous year)

G

GOALS: broad, general, and timeless

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L

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

LOCAL GOVERNMENT INVESTMENT POOL (LGIP): The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

LOWEST RESPONSIBLE BIDDER: shall mean the lowest bidder who has substantially complied with all prescribed requirements and who has not been disqualified as set forth herein.

L.S- Lump Sum

M

MANAGER: City Manager or designee.

MARKET VALUE: The price at which a security is trading and could presumably be purchased or sold.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchaseô reverse repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of

GLOSSARY

the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MCML - Mortar Lined Mortar Coated Pipe

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

MULTI-YEAR BUDGET: a document that anticipates revenues and expenditures for two or more consecutive budgetary years.

O

OBJECTIVES: specific, measurable, achievable, realistic, and time bound

OFFER: The price asked by a seller of securities. (When you are buying securities, you ask for an offer.) See Asked and Bid.

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

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PORTFOLIO: Collection of securities held by an investor.

PRIMARY DEALER: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

PRUDENT PERSON RULE: An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state's so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

PUBLIC WORKS PROJECT: The construction of a park, recreational facility, pipeline, culvert, dam, canal, or other system for water, sewage, storm water, or flood control (Utah Code 11-39-101). "Public Works Project" does not include the replacement or repair of existing infrastructure on private property (Utah Code 11-39-101), or emergency work, minor alteration, ordinary

GLOSSARY

repair, or maintenance necessary to preserve a public improvement (such as lowering or repairing water mains; making connections with water mains; grading, repairing, or maintaining streets, sidewalks, bridges, culverts or conduits).

PURCHASE: The acquisition of goods (supplies, equipment, etc.) in a single transaction such that payment is made prior to receiving or upon receipt of the goods. (Note: Entities are encouraged to include a glossary as part of the investment policy. All words of a technical nature should be included. Following is an example of common treasury terminology.)

PVC ó PoIy (vinyl chloride) Pipe

Q

QUALIFIED PUBLIC DEPOSITORIES: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

R

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

R.C.P. - Reinforced Concrete Pipe

REDEVELOPMENT AGENCY (RDA): a separate body created under the law that is a political subdivision of the state that undertakes or promotes redevelopment, economic development, or education housing development, or any combination and whose development activities are under a specific project area.

REPURCHASE AGREEMENT (RP OR REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security öbuyerö in effect lends the ösellerö money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money that is, increasing bank reserves.

REVENUE: Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments. The term designates an increase to a fund's assets which does not increase liabilities.

S

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution.

GLOSSARY

SECURITIES & EXCHANGE COMMISSION: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SEC RULE 15C3-1: See Uniform Net Capital Rule.

SPECIAL IMPROVEMENT DISTRICT (SID): A district created for the sole purpose of making improvements and levying a special tax against the properties located within the district to pay all or a portion of the costs of making improvements in the district.

STRUCTURED NOTES: Notes issued by Government Sponsored Enterprises (FHLB, FNMA, SLMA, etc.) and Corporations that have imbedded options (e.g., call features, step-up coupons, floating rate coupons, and derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

S.Y. - Square Yard

T

TREASURY BILLS: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BONDS: Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

TREASURY NOTES: Medium-term coupon bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

TRUTH-IN-TAXATION: State Statute that requires a taxing entity to go through a series of steps and public hearings to properly notify the tax payers of a proposed tax rate increase.

U

UNIFORM NET CAPITAL RULE: Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

Y

YIELD: The rate of annual income return on an investment, expressed as a percentage.

(a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security.

(b) **NET YIELD** or **YIELD TO MATURITY:** The current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

CITY OF SARATOGA SPRINGS

GENERAL FUND

Fiscal Year: July 1 - June 30

Future year budgets are for planning purposes only.

Acct No	Account Description	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	Proposed	Difference	% Change Proposed vs Current	FY 2014	FY 2015	FY 2016	FY 2017
		Previous Year Actual	Current Year Original Budget	Current Year Budget	FY 2013 Future Year Budget			Future Year Forecast	Future Year Forecast	Future Year Forecast	Future Year Forecast				
GENERAL FUND REVENUES															
<u>TAX REVENUE</u>															
10-3110-100	PROPERTY TAXES	626,608	613,079	1,639,446	1,948,419	1,946,144	1,855,196	1,960,000	2,039,400	79,400	4.05%	2,100,582	2,163,599	2,228,507	2,295,363
10-3120-100	PROPERTY TAX REDEMPTIONS	107	-	62,088	227,792	350,538	160,000	160,000	140,000	(20,000)	-12.50%	144,200	148,526	152,982	157,571
10-3130-100	SALES & USE TAX	868,030	1,256,981	1,495,027	1,723,051	1,881,168	2,100,000	2,163,000	2,271,150	108,150	5.00%	2,384,708	2,503,943	2,629,140	2,760,597
10-3140-100	FRANCHISE TAX	131,526	146,928	193,385	158,393	227,207	210,000	284,000	298,200	14,200	5.00%	313,110	328,766	345,204	362,464
10-3150-100	ENERGY TAXES	314,617	450,148	480,352	549,691	632,865	600,000	600,000	854,280	254,280	42.38%	922,622	996,432	1,076,147	1,162,239
10-3170-100	FEE IN LIEU OF TAXES	94,163	69,965	199,679	183,935	189,034	150,000	150,000	200,000	50,000	33.33%	200,000	200,000	200,000	200,000
10-3190-100	PENALTIES & INTEREST-TAXES	5,936	21,388	3,564	13,402	13,277	10,000	10,000	10,000	-	0.00%	10,000	10,000	10,000	10,000
	TAX REVENUE Totals:	2,040,987	2,558,489	4,073,541	4,804,683	5,240,233	5,085,196	5,327,000	5,813,030	486,030	9.12%	6,075,222	6,351,266	6,641,980	6,948,233
<u>LICENSES AND PERMITS</u>															
10-3210-100	BUSINESS LICENSE	25,115	41,114	27,085	26,655	30,128	30,000	30,000	30,600	600	2.00%	31,212	31,836	32,473	33,122
10-3215-100	LIQUOR LICENSE	300	-	-	600	1,200	900	900	900	-	0.00%	900	900	900	900
10-3221-100	BUILDING PERMITS	840,209	475,152	201,112	274,003	290,244	260,000	260,000	409,500	149,500	57.50%	429,975	451,474	474,047	497,750
	LICENSES AND PERMITS Totals:	865,624	516,266	228,197	301,258	321,572	290,900	290,900	441,000	150,100	51.60%	462,087	484,210	507,420	531,772
<u>INTERGOVERNMENTAL REVENUE</u>															
10-3310-100	GRANTS	330,309	20,960	38,119	202,518	264,743	307,728	310,978	250,607	(60,371)	-19.41%	179,607	160,107	160,107	160,107
10-3356-100	CLASS "C" ROAD FUND ALLOTMENT	293,318	383,259	376,731	502,029	528,144	480,000	480,000	551,250	71,250	14.84%	578,813	607,753	638,141	670,048
10-3358-100	STATE LIQUOR FUND ALLOTMENT	3,832	5,126	10,300	13,398	15,097	13,300	13,300	18,952	5,652	42.50%	19,521	20,106	20,709	21,331
10-3358-200	POLICE DUI PROGRAM REVENUE	-	-	-	5,246	8,420	3,000	3,000	3,000	-	0.00%	3,000	3,000	3,000	3,000
10-3358-205	OVERTIME REIMBURSEMENT-POLICE	-	-	-	-	-	-	-	9,000	9,000	0.00%	-	-	-	-
10-3358-207	OVERTIME REIMBURSEMENT-FIRE	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
	INTERGOVERNMENTAL REVENUE Totals:	627,459	409,345	425,150	723,190	816,404	804,028	807,278	832,809	25,531	3.16%	780,940	790,966	821,957	854,485
<u>CHARGES FOR SERVICES</u>															
10-3413-100	ZONING & DEVELOPMENT FEES	100,075	95,707	132,606	142,364	52,349	35,000	35,000	100,000	65,000	185.71%	100,000	100,000	100,000	100,000
10-3413-101	CONCEPT REVIEW FEES	71,600	20,845	5,707	2,140	2,700	1,500	1,500	1,500	-	0.00%	1,500	1,500	1,500	1,500
10-3413-102	PRELIMINARY REVIEW FEES	100,770	16,500	16,187	5,975	2,850	2,000	2,000	12,000	10,000	500.00%	12,000	12,000	12,000	12,000
10-3413-103	FINAL REVIEW FEES	110,350	73,350	10,350	42,375	23,550	13,000	13,000	14,700	1,700	13.08%	15,435	16,207	17,017	17,868
10-3413-104	PUBLIC NOTICING FEES	-	-	500	150	-	-	-	250	250	0.00%	250	250	250	250
10-3414-100	PLAN CHECKING FEES	626,043	332,626	144,295	205,524	210,541	160,000	160,000	288,750	128,750	80.47%	303,188	318,347	334,264	350,977
10-3415-100	RECORDER'S FEES-COPIES, MAPS	1,551	852	965	612	1,140	700	700	550	(150)	-21.43%	550	550	550	550
10-3419-100	ENGINEER'S INSPECTION FEES	652,940	202,194	119,341	36,357	49,318	45,000	45,000	50,000	5,000	11.11%	50,000	50,000	50,000	50,000
10-3424-100	PROTECTIVE INSPECTION FEES	215,512	116,600	51,299	71,543	78,316	65,000	65,000	126,000	61,000	93.85%	132,300	138,915	145,861	153,154
10-3424-101	1% STATE SURCHARGE	8,793	4,762	2,072	2,730	3,004	2,500	2,500	4,200	1,700	68.00%	4,410	4,631	4,862	5,105
10-3424-102	BASEMENT PERMIT FEES	73,968	36,231	14,999	22,300	19,500	14,500	14,500	16,000	1,500	10.34%	16,640	17,306	17,998	18,718

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10-3478-100	MARINA LAUNCH FEES	-	20,893	33,426	27,110	25,901	27,000	27,000	32,000	5,000	18.52%	34,400	34,400	34,400	34,400
10-3478-200	PARK RESERVATION FEES	-	725	2,298	1,360	1,136	700	700	750	50	7.14%	850	850	850	850
10-3490-110	DONATIONS - FIRE DEPARTMENT	-	3,768	1,934	4,635	130	-	-	-	-	0.00%	-	-	-	-
10-3491-100	RECREATION PROGRAM FEES	42,641	65,826	68,037	81,279	102,006	125,000	125,000	107,100	(17,900)	-14.32%	112,455	118,078	123,982	130,181
10-3492-100	SPLASH CELEBRATION REVENUE	7,829	9,429	(120)	18,752	21,514	-	11,000	-	(11,000)	-100.00%	-	-	-	-
10-3493-100	FIRE DEPT INCIDENT REVENUE	46,399	10,190	7,633	10,127	4,595	5,500	5,500	7,000	1,500	27.27%	7,000	7,000	7,000	7,000
10-3493-101	AMBULANCE SERVICE REVENUE	25,475	133,827	135,473	137,909	160,728	130,000	130,000	183,600	53,600	41.23%	187,272	191,017	194,838	198,735
10-3493-102	FIRE INSPECTION FEES	-	-	-	-	108	-	-	-	-	0.00%	-	-	-	-
CHARGES FOR SERVICES Totals:		2,083,946	1,144,325	747,001	813,242	759,386	627,400	638,400	944,400	306,000	47.93%	978,250	1,011,050	1,045,371	1,081,287
OTHER REVENUE															
10-3610-100	INTEREST EARNINGS	186,554	72,066	19,171	17,845	31,052	12,000	12,000	13,000	1,000	8.33%	13,000	13,000	13,000	13,000
10-3610-101	INTEREST EARNINGS - B&C ROADS	21,052	31,207	693	5	3	-	-	-	-	0.00%	-	-	-	-
10-3640-100	SALE OF ASSETS	-	-	-	-	50,050	-	32,962	-	(32,962)	-100.00%	-	-	-	-
10-3660-100	CALLING BOND WARRANTY REVENUE	-	32,539	-	98,734	-	-	-	-	-	0.00%	-	-	-	-
10-3680-100	OTHER FINANCING SOURCES	760,119	534,135	-	69,021	1,081,791	-	187,791	-	(187,791)	-100.00%	-	-	-	-
10-3680-101	OTHER FIN SOURCE-BOND PREMIUM	-	-	-	-	35,574	-	-	-	-	0.00%	-	-	-	-
10-3680-150	RENTAL REVENUE	-	-	-	67,862	66,469	-	-	1,300	1,300	0.00%	1,300	1,300	1,300	1,300
10-3680-155	COMMON AREA MAINT REVENUE	-	-	-	2,113	775	-	-	-	-	0.00%	-	-	-	-
10-3680-200	LAW ENFORCEMENT FINES/CITATIONS	132,171	31,373	218,116	266,551	368,953	340,000	340,000	357,000	17,000	5.00%	374,850	393,593	413,272	433,936
10-3680-210	TRAFFIC SCHOOL REVENUE	-	175	3,435	3,364	2,060	3,000	3,000	1,000	(2,000)	-66.67%	1,000	1,000	1,000	1,000
10-3680-220	BAIL - FORFEITED	-	-	-	2,562	14,858	-	-	-	-	0.00%	-	-	-	-
10-3680-230	STATE JUSTICE COURT FEES PAID	-	-	(61,581)	(72,397)	(78,133)	(70,000)	(70,000)	-	70,000	-100.00%	-	-	-	-
10-3680-235	PROSECUTOR SERVICES	-	-	-	451	2,632	-	-	-	-	0.00%	-	-	-	-
10-3680-240	ACE COURT CITATIONS/FEES	-	-	-	7,114	24,840	15,000	15,000	40,000	25,000	166.67%	40,000	40,000	40,000	40,000
10-3680-244	SMALL CLAIMS COURT FEES	-	-	-	2,455	8,311	-	-	-	-	0.00%	-	-	-	-
10-3680-250	SPECIAL POLICE SERVICES	-	3,521	4,555	41,488	45,447	38,000	38,000	39,140	1,140	3.00%	40,814	42,039	43,300	44,599
10-3680-251	SPECIAL POLICE SERVICES-BLUFFD	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-3680-255	POLICE SERVICE CONTRACT - BLUFFDAL	-	-	-	-	729,951	762,498	762,498	759,498	(3,000)	-0.39%	782,283	805,751	829,924	854,822
10-3680-260	ALARM MONITORING SERVICE	-	-	50	825	100	-	-	-	-	0.00%	-	-	-	-
10-3680-270	POLICE PROGRAM DONATIONS	-	-	16,094	12,800	-	-	-	-	-	0.00%	-	-	-	-
10-3680-271	DONATIONS	-	-	-	-	-	-	1,158	-	(1,158)	-100.00%	-	-	-	-
10-3680-272	DONATIONS - POLICE DEFIB	-	-	1,095	1,050	525	-	-	-	-	0.00%	-	-	-	-
10-3680-274	DONATIONS - RADKIDS	-	-	-	540	3,155	-	-	-	-	0.00%	-	-	-	-
10-3680-276	DONATIONS - LIBRARY	-	-	-	-	74,567	10,000	28,538	22,000	(6,538)	-22.91%	10,000	10,000	10,000	10,000
10-3680-278	DONATIONS-LITERACY PROGRAM	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-3680-280	AMANDA LANE CONTRIBUTIONS	-	-	-	-	10,489	-	-	-	-	0.00%	-	-	-	-
10-3680-287	MISC SALES - LIBRARY	-	-	-	-	-	-	5,136	5,300	164	3.19%	5,300	5,300	5,300	5,300
10-3690-100	MISCELLANEOUS REVENUE	2,877	34,188	6,712	8,629	16,223	10,000	10,000	10,000	-	0.00%	10,300	10,609	10,927	11,255
OTHER REVENUE Totals:		1,102,773	739,204	208,340	531,011	2,489,692	1,120,498	1,366,083	1,248,238	(117,845)	-8.63%	1,278,847	1,322,592	1,368,023	1,415,211

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CONTRIBUTIONS AND TRANSFERS															
10-3701-922	ADMINISTRATIVE CHARGE TO STREET L	-	-	-	-	-	18,553	18,553	18,978	425	2.29%	18,924	19,303	19,689	20,082
10-3701-923	ADMINISTRATIVE CHARGE TO SSD STRE	-	-	-	-	-	9,277	9,277	9,489	212	2.29%	9,462	9,651	9,844	10,041
10-3701-951	ADMINISTRATIVE CHARGE TO CULINAR'	-	-	-	-	-	345,463	339,777	353,573	13,796	4.06%	346,572	353,504	360,574	367,785
10-3701-951	ADMINISTRATIVE CHARGE TO SECONDA	-	-	-	-	-	332,802	327,116	340,544	13,428	4.10%	333,659	340,332	347,139	354,081
10-3701-952	ADMINISTRATIVE CHARGE TO SEWER FI	-	-	-	-	-	333,043	327,357	340,725	13,368	4.08%	333,904	340,582	347,394	354,342
10-3701-954	ADMINISTRATIVE CHARGE TO STORM D	-	-	-	-	-	212,044	204,498	209,377	4,879	2.39%	208,588	212,760	217,015	221,355
10-3701-955	ADMINISTRATIVE CHARGE TO GARBAGE	-	-	-	-	-	32,686	32,686	35,008	2,322	7.10%	33,340	34,006	34,686	35,380
10-3810-110	TRANSFER FROM OTHER FUND(S)	503,677	1,493,351	300,000	-	-	-	-	-	-	0.00%	-	-	-	-
10-3880-100	CLASS "C" BAL TO BE APPROPRIATED	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-3890-100	BEG GEN FUND BAL TO BE APPROPRIAT	-	-	-	-	-	81,496	1,892,130	-	(1,892,130)	-100.00%	-	-	-	-
CONTRIBUTIONS AND TRANSFERS Totals:		503,677	1,493,351	300,000	-	-	1,365,364	3,151,394	1,307,695	(1,843,699)	-58.50%	1,284,449	1,310,138	1,336,341	1,363,066
Revenue Totals:		7,224,466	6,860,980	5,982,229	7,173,385	9,627,287	9,293,386	11,581,055	10,587,172	(993,883)	-8.58%	10,859,795	11,270,222	11,721,093	12,194,056

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GENERAL FUND EXPENDITURES															
GENERAL GOVERNMENT															
<u>LEGISLATIVE DEPARTMENT</u>															
10-4110-110	SALARIES & WAGES	39,000	39,000	35,100	33,300	54,146	59,373	59,373	58,862	(511)	-0.86%	59,143	59,432	59,730	60,037
10-4110-130	EMPLOYEE BENEFITS	2,984	2,984	2,617	2,548	4,908	4,542	4,542	4,503	(39)	-0.86%	4,524	4,547	4,569	4,593
10-4110-201	LEGISLATIVE RELATED COMM-MAT&SUF	2,314	7,134	134	1,302	38	200	200	200	-	0.00%	200	200	200	200
10-4110-210	ASSOCIATION MEMBERSHIP DUES	-	-	11,799	25,328	26,866	32,351	32,351	33,586	1,235	3.82%	34,663	35,785	36,956	38,176
10-4110-230	TRAVEL & LODGING	4,901	-	-	1,150	-	-	-	-	-	0.00%	-	-	-	-
10-4110-250	GOVERNMENTAL LOBBYIST	60,796	43,073	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4110-330	EDUCATION/TRAINING	2,336	2,813	320	838	1,914	6,000	6,000	6,000	-	0.00%	6,000	6,000	6,000	6,000
10-4110-410	NEIGHBORHOOD OUTREACH EXPENSES	-	-	-	-	200	200	200	200	-	0.00%	200	200	200	200
10-4110-420	NEWSLETTER	-	-	65	-	-	-	-	-	-	0.00%	-	-	-	-
10-4110-700	CITY HISTORIAN EXPENSES	30	40	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4110-800	LIBRARY	3,840	4,160	4,940	-	65,924	-	-	-	-	0.00%	-	-	-	-
10-4110-900	MISCELLANEOUS EXPENSES	4,017	2,476	100	189	345	2,000	2,000	2,000	-	0.00%	2,000	2,000	2,000	2,000
LEGISLATIVE DEPARTMENT Totals:		120,218	101,680	55,074	64,654	154,341	104,666	104,666	105,351	685	0.65%	106,730	108,164	109,655	111,206
<u>ADMINISTRATIVE DEPARTMENT</u>															
10-4140-110	SALARIES & WAGES	237,714	285,822	165,627	163,288	176,776	303,982	303,982	320,805	16,823	5.53%	330,430	340,342	350,553	361,069
10-4140-130	EMPLOYEE BENEFITS	84,006	96,909	45,787	44,976	43,571	110,003	110,003	122,482	12,478	11.34%	132,280	142,863	154,292	166,635
10-4140-134	OVERTIME PAY	-	-	-	-	68	-	-	-	-	0.00%	1,000	1,000	1,000	1,000
10-4140-210	BOOKS & MEMBERSHIPS	5,360	17,572	13,876	745	2,524	2,250	2,250	2,250	-	0.00%	2,304	2,360	2,417	2,476
10-4140-310	PROFESSIONAL & TECH - AUDITOR	15,500	16,000	17,000	18,000	19,700	18,500	18,500	17,900	(600)	-3.24%	18,800	19,700	20,600	21,500
10-4140-330	EDUCATION/TRAINING	10,387	22,855	750	1,404	1,430	4,200	4,200	4,200	-	0.00%	4,200	4,200	4,200	4,200
10-4140-340	OFFICE SUPPLIES / EQUIPMENT (NON-C	-	6,655	144	103	318	100	100	100	-	0.00%	100	100	100	100
10-4140-400	HR EXPENSES	-	-	56	-	17,450	10,200	10,200	10,200	-	0.00%	10,200	10,200	10,200	10,200
10-4140-900	MISCELLANEOUS EXPENSES	5,359	4,638	648	547	2,543	2,000	2,000	2,000	-	0.00%	2,000	2,000	2,000	2,000
ADMINISTRATIVE DEPARTMENT Totals:		358,326	450,451	243,887	229,063	264,380	451,236	451,236	479,937	28,701	6.36%	501,314	522,765	545,361	569,180
<u>UTILITY BILLING DEPARTMENT</u>															
10-4142-110	SALARIES & WAGES	-	-	-	-	-	29,089	29,089	34,089	5,000	17.19%	35,111	36,165	37,250	38,367
10-4142-130	EMPLOYEE BENEFITS	-	-	-	-	-	2,225	2,225	2,608	383	17.19%	2,686	2,767	2,850	2,935
10-4142-350	PROFESSIONAL & TECHNICAL	-	-	-	-	-	5,581	5,581	5,781	200	3.58%	5,981	6,181	6,381	6,581
10-4142-341	BILLING & MAILING EXPENSES	-	-	-	-	-	26,400	26,400	32,000	5,600	21.21%	33,600	35,280	37,044	38,896
UTILITY BILLING DEPARTMENT Totals:		-	-	-	-	-	63,295	63,295	74,478	11,183	17.67%	77,378	80,392	83,524	86,780

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TREASURER DEPARTMENT															
10-4143-110	SALARIES & WAGES	11,003	-	-	-	-	49,642	49,642	49,642	0	0.00%	51,131	52,665	54,245	55,873
10-4143-130	EMPLOYEE BENEFITS	5,046	-	-	-	-	22,564	22,564	24,306	1,742	7.72%	26,250	28,350	30,618	33,068
10-4143-210	BOOKS & MEMBERSHIPS	65	115	65	115	-	350	350	350	-	0.00%	350	350	350	350
10-4143-330	EDUCATION/TRAINING	125	575	200	-	-	200	200	200	-	0.00%	200	200	200	200
10-4143-540	ADMIN BANK CHARGES	18,410	27,401	3,395	4,374	5,466	51,600	51,600	54,180	2,580	5.00%	56,889	59,733	62,720	65,856
10-4143-600	MISCELLANEOUS EXPENSES	98	50	250	20,087	-	-	-	-	-	0.00%	-	-	-	-
TREASURER DEPARTMENT Totals:		34,747	28,141	3,910	24,576	5,466	124,356	124,356	128,678	4,322	3.48%	134,820	141,299	148,133	155,346
RECORDER DEPARTMENT															
10-4144-110	SALARIES & WAGES	50,812	51,765	41,960	41,977	42,257	41,911	41,911	49,291	7,380	17.61%	50,770	52,293	53,862	55,478
10-4144-130	EMPLOYEE BENEFITS	19,805	20,443	18,036	19,797	22,059	21,328	21,328	24,677	3,348	15.70%	26,651	28,783	31,085	33,572
10-4144-134	OVERTIME PAY	-	-	-	2,808	4,199	4,000	4,000	4,000	-	0.00%	4,120	4,244	4,371	4,502
10-4144-202	ORDINANCES AND PRECEEDINGS	-	-	-	-	-	5,000	5,000	500	(4,500)	-90.00%	3,500	3,500	3,500	3,500
10-4144-210	BOOKS & MEMBERSHIPS	511	380	293	315	329	500	500	500	-	0.00%	500	500	500	500
10-4144-220	PUBLIC NOTICES	39,281	10,578	13,338	4,802	3,182	5,000	5,000	5,000	-	0.00%	5,000	5,000	5,000	5,000
10-4144-330	EDUCATION/TRAINING	1,397	296	-	-	-	100	100	775	675	675.00%	775	775	775	775
10-4144-600	MISCELLANEOUS EXPENSES	2,994	2,011	1,346	1,359	1,221	1,500	1,500	1,500	-	0.00%	1,500	1,500	1,500	1,500
RECORDER DEPARTMENT Totals:		114,800	85,473	74,972	71,057	73,247	79,339	79,339	86,243	6,903	8.70%	92,816	96,594	100,593	104,827
ATTORNEY DEPARTMENT															
10-4145-110	SALARIES & WAGES	50,842	29,296	17,361	16,873	61,531	104,920	104,920	163,728	58,808	56.05%	167,107	170,588	174,173	177,865
10-4145-130	EMPLOYEE BENEFITS	17,637	9,904	1,862	1,291	12,518	31,661	31,661	39,942	8,281	26.16%	42,825	45,938	49,301	52,932
10-4145-210	BOOKS AND MEMBERSHIPS	-	-	-	-	-	3,900	3,900	3,290	(610)	-15.64%	3,290	3,290	3,290	3,290
10-4145-240	OFFICE SUPPLIES / EQUIPMENT	-	-	560	357	3,205	400	400	1,200	800	200.00%	1,200	1,200	1,200	1,200
10-4145-310	PUBLIC DEFENDER CONTRACT (LDA)	-	-	-	10,000	14,000	12,000	12,000	12,240	240	2.00%	12,485	12,734	12,989	13,249
10-4145-315	PROF/TECH-ATTORNEY-DEVELOPMENT	613	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4145-320	PROF/TECH-ATTORNEY-LITIGATION	4,377	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4145-325	CITY ATTORNEY SERVICE CONTRACT	92,713	142,248	30,807	75,755	6,640	20,000	20,000	20,000	-	0.00%	20,000	20,000	20,000	20,000
10-4145-327	CONSTABLE SERVICE FEES	-	-	-	980	-	-	-	2,400	2,400	0.00%	2,400	2,400	2,400	2,400
10-4145-330	PROSECUTING ATTORNEY	7,887	10,819	38,933	39,974	35,196	-	-	-	-	0.00%	-	-	-	-
10-4145-331	EDUCATION/TRAINING	-	-	-	-	-	4,080	4,080	5,080	1,000	24.51%	5,080	5,080	5,080	5,080
10-4145-335	ACE COURT EXPENSES	-	8,621	-	205	-	-	-	-	-	0.00%	-	-	-	-
10-4145-340	STATE COURT ASSOC. FEES	-	9,629	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4145-600	MISCELLANEOUS	-	-	-	-	-	1,000	1,000	1,000	-	0.00%	1,000	1,000	1,000	1,000
ATTORNEY DEPARTMENT Totals:		174,069	210,517	89,522	144,454	134,070	177,961	177,961	248,880	70,919	39.85%	255,387	262,231	269,433	277,016

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		Previous Year Actual	Current Year Original Budget	Current Year Budget	FY 2013 Future Year Budget			Future Year Forecast	Future Year Forecast	Future Year Forecast	Future Year Forecast				
JUSTICE COURT DEPARTMENT															
10-4147-110	SALARIES & WAGES	-	-	49,518	48,980	90,705	93,170	93,170	92,170	(1,000)	-1.07%	96,778	101,617	106,698	112,033
10-4147-130	EMPLOYEE BENEFITS	-	-	17,980	19,552	24,366	24,685	24,685	26,116	1,431	5.80%	28,205	30,462	32,898	35,530
10-4147-134	OVERTIME PAY	-	-	-	1,688	641	2,000	2,000	2,000	-	0.00%	2,000	2,000	2,000	2,000
10-4147-210	BOOKS & MEMBERSHIPS	-	-	64	65	65	230	230	230	-	0.00%	230	230	230	230
10-4147-240	OFFICE SUPPLIES / EQUIPMENT	-	-	2,327	1,797	2,368	2,300	2,300	2,300	-	0.00%	2,300	2,300	2,300	2,300
10-4147-315	PROFESSIONAL AND TECHNICAL SERVIC	-	-	-	-	-	3,500	3,500	3,500	-	0.00%	-	-	-	-
10-4147-330	EDUCATION / TRAINING	-	-	759	880	1,131	2,000	2,000	2,000	-	0.00%	2,000	2,000	2,000	2,000
10-4147-335	ACE COURT EXPENSES	-	-	-	-	30	300	300	300	-	0.00%	-	-	-	-
10-4147-380	WITNESS & JUROR FEES	-	-	1,465	703	(149)	4,000	4,000	4,000	-	0.00%	4,000	4,000	4,000	4,000
10-4147-390	COURT INTERPRETER	-	-	1,332	2,501	2,137	3,000	3,000	3,000	-	0.00%	3,000	3,000	3,000	3,000
10-4147-500	STATE JUSTICE COURT FEES PAID	-	-	-	-	-	-	-	70,000	70,000	0.00%	70,000	70,000	70,000	70,000
JUSTICE DEPARTMENT Totals:		-	-	75,543	76,166	121,294	135,185	135,185	205,615	70,431	52.10%	208,513	215,609	223,126	231,093
NON-DEPARTMENTAL															
10-4150-110	AT RISK PAY	-	-	-	-	-	-	-	125,652	125,652	100.00%	125,652	125,652	125,652	125,652
10-4150-180	EMPLOYEE APPRECIATION & RECOGNIT.	8,953	17,317	411	59,882	1,902	127,152	127,152	1,500	(125,652)	-98.82%	1,500	1,500	1,500	1,500
10-4150-200	DATA PROCESSING / STORAGE / SECUR.	98,947	6,337	-	-	4,000	6,650	6,650	6,650	-	0.00%	250	250	250	250
10-4150-202	INTERNET CONNECTIONS	-	16,964	23,377	22,720	16,731	24,000	24,000	24,000	-	0.00%	24,000	24,000	24,000	24,000
10-4150-204	EMAIL SERVER / SYSTEM	-	130	-	-	217	5,000	5,000	5,000	-	0.00%	5,000	5,000	5,000	5,000
10-4150-206	NETWORK SERVICE CONTRACT	-	31,880	33,640	28,564	31,052	36,000	36,000	36,000	-	0.00%	36,000	36,000	36,000	36,000
10-4150-208	SOFTWARE MAINT. EXPENSE	-	9,458	10,988	8,488	9,298	8,800	8,800	10,000	1,200	13.64%	10,300	10,609	10,927	11,255
10-4150-210	INFORMATION SYSTEM EQUIPMENT / H.	-	10,869	104	6,127	1,348	6,360	6,360	1,910	(4,450)	-69.97%	2,006	2,106	2,211	2,322
10-4150-220	LEASE/MAINTENANCE EXPENSE	9,381	12,298	17,114	13,710	5,579	6,100	6,100	6,100	-	0.00%	6,100	6,100	6,100	6,100
10-4150-240	OFFICE SUPPLIES & EXPENSE	30,310	25,858	14,540	15,539	18,978	20,000	20,000	20,000	-	0.00%	20,600	21,218	21,855	22,510
10-4150-252	VEHICLE MAINTENANCE	-	306	244	51	636	400	400	400	-	0.00%	440	484	532	586
10-4150-254	GASOLINE EXPENSES	-	485	442	524	742	600	600	600	-	0.00%	600	600	600	600
10-4150-260	OTHER SERVICES	-	-	-	-	-	-	-	-	-	0.00%	600	600	-	-
10-4150-280	TELEPHONE SYSTEMS	-	3,623	1,578	2,861	3,292	3,500	3,500	3,500	-	0.00%	3,500	3,500	3,500	3,500
10-4150-300	PUBLIC RELATIONS	-	11,876	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4150-510	INSURANCE POLICIES	49,836	78,270	100,159	51,737	57,633	151,667	151,667	160,281	8,614	5.68%	166,840	173,727	180,958	188,551
10-4150-530	SALES TAX EXPENSE	-	70	41	-	-	-	-	3,000	3,000	0.00%	3,000	3,000	3,000	3,000
10-4150-690	CITY ENHANCEMENTS	-	-	-	-	-	-	-	11,440	11,440	0.00%	11,440	11,440	11,440	11,440
NON-DEPARTMENTAL Totals:		197,427	225,741	202,637	210,202	151,408	396,229	396,229	416,033	19,804	5.00%	417,827	425,786	433,526	442,266

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GENERAL GOV'T BLDGS AND GROUNDS															
10-4160-260	BUILDINGS & GROUNDS SUPPLIES	726	3,509	315	2,223	3,929	3,000	3,000	3,000	-	3,090	3,183	3,278	3,377	
10-4160-265	CUSTODIAL SERVICES	12,455	19,215	16,755	20,863	27,901	28,000	28,000	30,000	2,000	30,840	31,705	32,596	33,514	
10-4160-281	UTILITIES - POWER	22,008	25,912	24,654	32,748	39,285	40,000	40,000	40,000	-	42,000	44,100	46,305	48,620	
10-4160-283	UTILITIES - TELEPHONE	49,660	31,747	20,604	17,370	20,639	21,956	21,956	21,956	-	22,395	22,843	23,300	23,766	
10-4160-501	BLDGS - LEASE - ZIONS	104,193	104,193	104,193	89,904	1,143,632	-	-	-	-	-	-	-	-	
10-4160-502	BOND ISSUANCE COSTS	-	-	-	-	30,385	-	-	-	-	-	-	-	-	
10-4160-505	CITY OFFICE IMPROVEMENTS	36,548	320	65	115	16,462	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000	
10-4160-510	BLDGS - INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	
10-4160-520	CONDOMINIUM ASSESSMENT	19,956	19,956	19,887	38,498	18,059	-	-	-	-	-	-	-	-	
10-4160-525	COMMON AREA MAINTENANCE - CITY H.	-	-	-	10,768	1,044	-	-	-	-	-	-	-	-	
10-4160-530	GREENBELT PROPERTY TAX	(2,546)	(2,435)	-	16,534	-	-	54,000	-	(54,000)	-	-	-	-	
10-4160-615	CODE ENFORCEMENT JOBS	480	-	-	-	-	-	-	-	-	-	-	-	-	
10-4160-620	MISCELLANEOUS SERVICES & SUPPLIES	7,427	3,180	2,879	2,719	4,350	11,080	11,080	11,080	-	11,302	11,528	11,758	11,993	
10-4160-720	CAPITAL OUTLAY - BUILDINGS	98,121	18,210	-	-	-	-	-	-	-	-	-	-	-	
GENERAL GOV'T BLDGS AND GROUNDS Totals:		349,028	223,807	189,352	231,740	1,305,686	105,036	159,036	107,036	(52,000)	-32.70%	110,627	114,359	118,238	122,270
ELECTIONS DEPARTMENT															
10-4170-600	MISC EXPENSE - ELECTIONS	-	6,072	-	9,479	-	8,000	8,000	-	(8,000)	-100.00%	8,500	-	9,000	-
ELECTIONS DEPARTMENT Totals:		-	6,072	-	9,479	-	8,000	8,000	-	(8,000)	-100.00%	8,500	-	9,000	-
PLANNING AND ZONING DEPARTMENT															
10-4180-110	SALARIES & WAGES	237,500	198,708	167,719	141,386	151,389	148,991	148,991	149,561	571	204,111	265,283	326,593	331,496	
10-4180-130	EMPLOYEE BENEFITS	90,995	74,561	59,422	49,233	54,247	54,415	54,415	59,020	4,605	122,510	68,841	74,348	80,296	
10-4180-210	BOOKS & MEMBERSHIPS	988	940	757	-	-	750	750	750	-	750	750	950	950	
10-4180-240	OFFICE SUPPLIES / EQUIPMENT	-	-	182	124	927	500	500	500	-	500	500	650	650	
10-4180-310	PLANNING COMMISSION	6,584	3,900	3,800	4,800	3,950	5,000	5,000	5,000	-	5,000	5,000	6,000	6,000	
10-4180-311	URBAN DESIGN COMMITTEE EXP	4,580	600	1,800	-	1,200	2,400	2,400	1,600	(800)	1,600	1,600	2,000	2,000	
10-4180-314	PROF & TECH SERVCS	-	412	-	-	-	-	-	-	-	-	-	-	-	
10-4180-318	CODE ENFORCEMENT EXPENSES	1,736	-	-	-	-	-	-	-	-	-	-	-	-	
10-4180-330	EDUCATION/TRAINING	99	2,274	83	-	-	2,000	2,000	2,000	-	2,000	2,000	2,400	2,400	
10-4180-340	HEARINGS EXAMINER	-	-	-	-	-	1,000	1,000	1,000	-	1,000	1,000	1,500	1,500	
10-4180-350	JORDAN RIVER CORRIDOR STUDY	69,072	-	-	-	-	-	-	-	-	-	-	-	-	
10-4180-500	MISCELLANEOUS EXPENSES	4,571	6,258	1,749	811	916	2,000	2,000	1,500	(500)	1,500	1,500	2,000	2,000	
10-4180-950	CAPITAL OUTLAY	17,138	-	-	-	-	-	-	-	-	-	-	-	-	
PLANNING AND ZONING DEPARTMENT Totals:		433,263	287,653	235,512	196,354	212,629	217,056	217,056	220,932	3,876	1.79%	338,971	346,474	416,441	427,292
TOTAL GENERAL GOVERNMENT:		1,781,878	1,619,535	1,170,410	1,257,746	2,422,521	1,862,358	1,916,358	2,073,182	156,824	8.18%	2,252,884	2,313,671	2,457,030	2,527,276

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PUBLIC SAFETY															
POLICE DEPARTMENT															
10-4210-110	SALARIES & WAGES	220,814	918,438	947,718	1,070,314	1,123,856	1,083,686	1,083,686	1,119,333	35,647	3.29%	1,176,704	1,212,005	1,248,366	1,285,817
10-4210-130	EMPLOYEE BENEFITS	67,027	424,833	457,271	540,825	616,381	648,974	648,974	690,944	41,970	6.47%	762,314	822,659	887,813	958,159
10-4210-132	SALARIES - PART-TIME	-	102,734	99,792	100,786	102,059	150,186	150,186	162,368	12,182	8.11%	167,239	172,256	177,424	182,747
10-4210-134	OVERTIME PAY	848	51,013	71,688	67,108	54,767	60,000	60,000	78,270	18,270	30.45%	78,770	79,270	79,770	80,270
10-4210-136	HOLIDAY PAY	1,899	37,293	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4210-138	COURT / STANDBY PAY	-	4,188	6,402	12,535	15,186	10,000	10,000	7,000	(3,000)	-30.00%	7,000	7,000	7,000	7,000
10-4210-140	UNIFORM EXPENSES	24,660	22,682	30,320	42,122	33,018	46,114	46,114	48,914	2,800	6.07%	47,864	47,864	47,864	47,864
10-4210-250	VEHICLE LEASE PAYMENTS	5,357	64,634	63,677	68,638	121,315	92,642	92,642	123,273	30,631	33.06%	120,173	120,173	120,173	120,173
10-4210-252	VEHICLE MAINTENANCE	2,110	8,499	17,288	19,096	24,268	15,660	15,660	23,660	8,000	51.09%	24,260	24,890	25,552	26,246
10-4210-254	GASOLINE EXPENSES	-	44,191	30,808	48,160	60,400	45,833	45,833	50,333	4,500	9.82%	48,125	50,531	53,057	55,710
10-4210-300	CRIME CONTROL & INVESTIGATIONS	1,163,863	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4210-305	CONSUMABLE EQUIPMENT & SUPPLIES	18,958	22,447	14,833	13,197	15,058	12,267	12,267	12,267	-	0.00%	12,267	12,267	12,267	12,267
10-4210-310	SPECIAL DETAIL SERVICES	6,852	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4210-330	EDUCATION / TRAINING	913	20,407	13,719	7,185	10,459	15,000	15,000	9,000	(6,000)	-40.00%	9,000	9,000	9,000	9,000
10-4210-350	PROFESSIONAL CONTRACT SERVICES	5,986	53,108	83,594	142,825	139,920	165,257	165,257	160,269	(4,988)	-3.02%	169,893	176,846	184,143	191,803
10-4210-360	N.O.V.A. EXPENSES	410	2,399	2,011	2,335	2,006	3,700	3,700	4,200	500	13.51%	4,485	4,727	4,876	5,282
10-4210-365	ALCOHOL PREVENTION EXPENSES	-	2,007	2,861	4,979	15,969	-	-	-	-	0.00%	-	-	-	-
10-4210-370	MEETINGS / CONFERENCE / MEMBERS	849	2,095	4,364	2,516	3,627	4,495	4,495	4,645	150	3.34%	4,645	4,645	4,645	4,645
10-4210-380	SPECIAL EVENTS	1,707	1,716	940	2,329	1,251	1,500	1,500	250	(1,250)	-83.33%	250	250	250	250
10-4210-450	ANIMAL CONTROL EXPENSES	6,536	46	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4210-470	UTAH COUNTY JUSTICE COURT FEES	34,187	50	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4210-500	CELL PHONE EXPENSE	1,723	6,653	6,323	8,060	6,702	7,800	7,800	7,800	-	0.00%	7,800	7,800	7,800	7,800
10-4210-505	RADIO & WIRELESS DATA SERVICES	31,726	7,357	5,420	7,882	5,329	5,398	5,398	5,398	-	0.00%	5,398	5,398	5,398	5,398
10-4210-560	EMERGENCY PREPAREDNESS	1,171	-	1,174	2,080	-	-	-	-	-	0.00%	-	-	-	-
10-4210-620	ANIMAL CONTROL / CODE ENFORCEMENT	3,398	15,902	11,638	13,366	17,979	21,841	21,841	12,782	(9,059)	-41.48%	21,000	21,000	21,000	21,000
10-4210-630	NEIGHBORHOOD WATCH PROGRAM	553	1,101	953	994	994	1,000	1,000	1,000	-	0.00%	1,000	1,000	1,000	1,000
10-4210-640	MAJOR CRIMES TASK FORCE	-	-	-	-	-	4,000	4,000	4,000	-	0.00%	4,000	4,000	4,000	4,000
10-4210-650	SPECIAL RESPONSE TEAM	-	4,936	3,094	3,420	5,453	2,000	2,000	2,020	20	1.00%	2,020	2,020	2,020	2,020
10-4210-660	VOLUNTEER PROGRAM	-	16,714	1,793	2,852	1,794	2,000	2,000	2,000	-	0.00%	2,000	2,000	2,000	2,000
10-4210-670	K-9 PROGRAM	-	-	1,133	18,404	1,253	1,566	1,566	1,566	-	0.00%	1,566	1,566	1,566	1,566
10-4210-740	CAPITAL OUTLAY - EQUIPMENT	313,885	-	-	17,747	49,993	-	-	-	-	0.00%	-	-	-	-
10-4210-742	FURNITURE & FIXTURES	23,782	3,134	143	-	1,650	-	-	-	-	0.00%	-	-	-	-
10-4210-744	COMPUTER SOFTWARE & LICENSES	98,527	-	8,609	9,334	8,840	9,606	9,606	9,606	-	0.00%	9,606	9,606	9,606	9,606
POLICE DEPARTMENT Totals:		2,037,741	1,838,577	1,887,567	2,229,088	2,439,527	2,410,525	2,410,525	2,540,898	130,373	5.41%	2,687,379	2,798,773	2,916,590	3,041,623

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POLICE DEPARTMENT - BLUFFDALE															
10-4215-110	SALARIES & WAGES	-	-	-	2,351	247,622	286,525	286,525	263,338	(23,187)	-8.09%	247,447	254,870	262,517	270,392
10-4215-130	EMPLOYEE BENEFITS	-	-	-	1,558	144,661	165,202	165,202	176,900	11,698	7.08%	174,271	188,146	203,128	219,307
10-4215-132	SALARIES - PART-TIME	-	-	-	681	14,319	15,018	15,018	17,095	2,077	13.83%	17,607	18,136	18,680	19,240
10-4215-134	OVERTIME PAY	-	-	-	161	27,467	20,000	20,000	20,000	-	0.00%	20,000	20,000	20,000	20,000
10-4215-140	UNIFORM EXPENSES	-	-	-	16,278	6,022	5,940	5,940	5,940	-	0.00%	5,940	5,940	5,940	5,940
10-4215-250	VEHICLE LEASE PAYMENTS	-	-	-	19,129	11,073	26,130	59,092	26,130	(32,962)	-55.78%	27,175	27,175	27,175	27,175
10-4215-252	VEHICLE MAINTENANCE	-	-	-	-	1,150	1,500	1,500	1,500	-	0.00%	1,500	1,500	1,500	1,500
10-4215-254	GASOLINE EXPENSES	-	-	-	63	19,594	17,000	17,000	17,000	-	0.00%	17,850	18,743	19,680	20,664
10-4215-305	CONSUMABLE EQUIPMENT & SUPPLIES	-	-	-	16,352	2,289	2,500	2,500	2,500	-	0.00%	2,500	2,500	2,500	2,500
10-4215-350	PROFESSIONAL CONTRACT SERVICES	-	-	-	3,009	57,967	106,000	106,000	105,117	(883)	-0.83%	110,187	115,510	121,100	126,969
10-4215-500	CELL PHONE EXPENSE	-	-	-	-	1,324	1,650	1,650	1,650	-	0.00%	1,650	1,650	1,650	1,650
10-4215-505	RADIO & WIRELESS DATA SERVICES	-	-	-	13,881	1,996	3,720	3,720	-	(3,720)	-100.00%	-	-	-	-
10-4215-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	69,021	-	-	-	-	-	0.00%	-	-	-	-
10-4215-744	COMPUTER SOFTWARE & LICENSES	-	-	-	2,000	2,686	2,000	2,000	2,000	-	0.00%	2,000	2,000	2,000	2,000
POLICE DEPARTMENT - BLUFFDALE Totals:		-	-	-	144,482	538,170	653,185	686,147	639,170	(46,977)	-6.85%	628,128	656,170	685,869	717,336
FIRE DEPARTMENT															
10-4220-110	SALARIES & WAGES	362,635	470,204	557,988	521,683	720,699	826,713	826,713	851,980	25,267	3.06%	877,540	903,866	930,982	958,911
10-4220-130	EMPLOYEE BENEFITS	56,349	72,272	72,367	79,613	198,958	205,563	205,563	226,257	20,694	10.07%	237,587	249,485	261,979	275,100
10-4220-134	OVERTIME PAY	-	-	-	8,258	15,469	10,000	10,000	10,000	-	0.00%	10,300	10,609	10,927	11,255
10-4220-140	UNIFORM EXPENSES	-	3,741	6,183	7,443	11,419	11,000	11,000	11,000	-	0.00%	11,000	11,000	11,000	11,000
10-4220-250	VEHICLE LEASES	73,960	106,063	71,958	62,815	49,967	44,532	53,172	67,099	13,927	26.19%	67,099	67,099	67,099	67,099
10-4220-251	BOOKS & MEMBERSHIPS	98	2,751	288	1,143	2,267	4,692	4,692	4,692	-	0.00%	4,692	4,692	4,692	4,692
10-4220-252	GASOLINE / OIL EXPENSES	23,310	20,387	12,984	14,040	21,927	23,000	23,000	23,000	-	0.00%	24,150	25,358	26,625	27,957
10-4220-253	VEHICLE MAINT-REPAIRS-FIRE TRUCKS	26,917	21,039	16,633	24,382	38,257	31,500	31,500	16,500	(15,000)	-47.62%	16,500	16,500	16,500	16,500
10-4220-330	FIRE TRAINING - PERSONNEL	27,318	18,786	5,143	5,107	22,402	45,000	45,000	45,000	-	0.00%	20,000	20,000	20,000	20,000
10-4220-340	SAFETY HEALTH & WELLNESS	-	216	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4220-350	CONTRACT SERVICES	12,894	11,862	9,316	5,604	15,643	5,500	5,500	5,500	-	0.00%	5,500	5,500	5,500	5,500
10-4220-700	CAPITAL OUTLAY	198,400	22,837	-	8,033	229,832	-	-	-	-	0.00%	-	-	-	-
10-4220-720	FIRE STATIONS & BUILDINGS	41,180	34,164	10,352	12,358	22,554	14,000	14,000	14,000	-	0.00%	14,000	14,000	14,000	14,000
10-4220-730	COMPUTERS / INFORMATION SYSTEMS	-	2,446	110	1,068	1,845	3,500	3,500	3,500	-	0.00%	3,500	3,500	3,500	3,500
10-4220-740	COMMUNICATIONS - RADIOS	4,662	8,854	6,874	7,930	11,356	30,478	30,478	30,478	-	0.00%	30,648	30,821	30,998	31,179
10-4220-741	FIRE EQUIPMENT/SUPPLIES	37,394	19,336	25,388	29,804	59,173	38,150	38,150	38,150	-	0.00%	38,150	38,150	38,150	38,150
10-4220-742	EMS EQUIPMENT/SUPPLIES	32,012	7,963	9,528	11,455	18,697	19,000	19,000	17,850	(1,150)	-6.05%	18,743	19,680	20,664	21,697
10-4220-743	AMBULANCE COSTS	25,973	16,985	12,692	14,871	23,016	19,000	19,000	19,000	-	0.00%	19,950	20,948	21,995	23,095
10-4220-750	PUBLIC EDUCATION	31,884	2,683	1,324	528	3,369	3,000	3,000	3,000	-	0.00%	3,000	3,000	3,000	3,000
10-4220-800	GRANT EXPENDITURES	342,857	26,794	13,878	2,225	-	-	-	-	-	0.00%	-	-	-	-
10-4220-900	COUNTY CONTRACT EXPENSES	12,845	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
FIRE DEPARTMENT Totals:		1,310,688	869,383	833,006	818,359	1,466,850	1,334,628	1,343,268	1,387,006	43,738	3.26%	1,402,358	1,444,207	1,487,611	1,532,634

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BUILDING DEPARTMENT															
10-4240-110	SALARIES & WAGES	309,572	375,346	242,748	212,962	214,460	212,707	212,707	254,443	41,737	19.62%	281,719	321,456	328,909	336,587
10-4240-130	EMPLOYEE BENEFITS	134,196	148,270	76,711	68,618	78,657	93,704	93,704	103,072	9,368	10.00%	111,318	120,223	129,841	140,228
10-4240-134	OVERTIME PAY	-	-	-	36	166	2,000	2,000	2,000	-	0.00%	2,000	2,000	2,000	2,000
10-4240-210	BOOKS & MEMBERSHIPS	2,905	1,559	499	2,054	1,180	3,420	3,420	3,420	-	0.00%	3,420	3,420	3,420	3,420
10-4240-250	VEHICLE LEASE PAYMENTS	9,652	16,030	10,289	9,431	10,289	10,500	10,500	10,500	-	0.00%	10,500	10,500	10,500	10,500
10-4240-252	VEHICLE MAINTENANCE	11,989	1,441	413	314	2,328	4,500	4,500	6,500	2,000	44.44%	6,500	6,500	6,500	6,500
10-4240-254	GASOLINE EXPENSE	-	10,488	4,901	6,207	6,491	7,500	7,500	8,750	1,250	16.67%	9,125	9,519	9,932	10,366
10-4240-300	BUILDING INSPECTION	2,092	5,145	1,299	3,862	5,436	12,800	12,800	12,800	-	0.00%	12,800	12,800	12,800	12,800
10-4240-330	EDUCATION/TRAINING	6,430	6,439	125	1,338	1,885	7,675	7,675	7,675	-	0.00%	7,675	7,675	7,675	7,675
10-4240-500	ADMIN (1% STATE SURCHARGE)	7,229	5,090	2,363	2,161	2,357	1,800	1,800	1,800	-	0.00%	1,800	1,800	1,800	1,800
10-4240-740	CAPITAL OUTLAY	20,980	54,364	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4240-900	MISCELLANEOUS EXPENSES	1,160	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
BUILDING DEPARTMENT Totals:		506,205	624,172	339,347	306,983	323,249	356,606	356,606	410,960	54,355	15.24%	446,857	495,893	513,377	531,876
GRANTS DEPARTMENT															
10-4260-300	POLICE DEPARTMENT GRANT EXPS	-	-	-	23,850	24,893	40,548	44,243	18,313	(25,930)	-58.61%	5,313	5,313	5,313	5,313
10-4260-500	FIRE DEPARTMENT GRANT EXPS	-	-	-	171,191	11,161	104,150	104,150	104,150	-	0.00%	104,150	104,150	104,150	104,150
10-4260-700	PARKS DEPARTMENT GRANT EXPS	-	-	-	-	4,723	-	-	-	-	0.00%	-	-	-	-
10-4260-800	COURT GRANTS	-	-	-	-	-	-	3,250	-	(3,250)	-100.00%	-	-	-	-
GRANTS DEPARTMENT Totals:		-	-	-	195,041	40,777	144,698	151,643	122,463	(29,180)	-19.24%	109,463	109,463	109,463	109,463
TOTAL PUBLIC SAFETY:		3,854,634	3,332,132	3,059,920	3,693,953	4,808,573	4,899,642	4,948,189	5,100,497	152,308	3.08%	5,274,184	5,504,505	5,712,910	5,932,932

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<u>HIGHWAYS AND PUBLIC IMPROVEMENTS</u>															
<u>HIGHWAYS DEPARTMENT</u>															
10-4410-110	SALARIES & WAGES	106,739	188,288	84,520	55,388	43,886	129,643	129,643	160,674	31,031	23.94%	197,896	201,892	206,008	210,248
10-4410-130	EMPLOYEE BENEFITS	49,694	84,109	38,377	25,717	20,379	59,233	59,233	65,587	6,354	10.73%	70,642	76,101	81,998	88,366
10-4410-134	OVERTIME PAY	-	-	-	1,935	747	5,000	5,000	5,000	-	0.00%	5,150	5,305	5,464	5,628
10-4410-250	VEHICLE LEASE PAYMENTS	19,864	73,083	77,333	29,927	39,505	85,928	85,928	93,756	7,828	9.11%	93,756	93,756	93,756	93,756
10-4410-252	VEHICLE MAINTENANCE	28,479	13,868	17,292	7,691	5,837	13,500	13,500	13,500	-	0.00%	13,500	13,500	13,500	13,500
10-4410-254	GASOLINE EXPENSE	-	24,188	10,296	12,413	14,273	14,700	14,700	14,700	-	0.00%	15,435	16,207	17,017	17,868
10-4410-300	STREET MAINTENANCE EQUIPMENT	4,327	25,068	1,568	259	4,726	18,900	18,900	5,400	(13,500)	-71.43%	5,400	5,400	5,400	5,400
10-4410-330	EDUCATION/TRAINING	35	537	135	235	340	400	400	400	-	0.00%	400	400	400	400
10-4410-350	CONTRACT SERVICES	-	927	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4410-700	CAPITAL OUTLAY	223,759	357,843	-	-	-	-	68,691	-	(68,691)	-100.00%	-	-	-	-
10-4410-730	STORM DRAIN MAINTENANCE	94	25,283	500	-	-	-	-	-	-	0.00%	-	-	-	-
10-4410-740	ROADWAYS - GENERAL MAINTENANCE	15,277	14,723	7,726	15,524	-	90,400	90,400	90,400	-	0.00%	94,920	99,666	104,649	109,882
10-4410-742	CURB, GUTTER & SIDEWALKS	2,208	3,113	300	3,490	2,600	5,000	5,000	5,000	-	0.00%	5,000	5,000	5,000	5,000
10-4410-744	STREET SIGNS & MAINTENANCE	26,624	20,641	4,898	4,545	3,818	30,000	30,000	5,000	(25,000)	-83.33%	5,000	5,000	5,000	5,000
10-4410-746	SNOW REMOVAL	21,742	49,068	17,105	27,754	37,522	45,354	45,354	30,427	(14,927)	-32.91%	30,427	30,427	30,427	30,427
10-4410-750	PLANNED ROAD PROJECTS	120,463	122,587	-	47,154	-	137,025	-	-	-	0.00%	137,025	137,025	137,025	137,025
10-4410-760	UNIFORMS & CLOTHING	982	2,906	2,246	1,225	1,553	2,170	2,170	2,170	-	0.00%	2,170	2,170	2,170	2,170
HIGHWAYS DEPARTMENT Totals:		620,287	1,006,232	262,296	233,257	175,186	637,253	568,919	492,014	(76,905)	-13.52%	676,721	691,849	707,814	724,669
<u>PUBLIC WORKS DEPARTMENT</u>															
10-4420-110	SALARIES & WAGES	-	-	-	-	-	155,523	155,523	161,929	6,406	4.12%	166,786	171,790	176,944	182,252
10-4420-130	EMPLOYEE BENEFITS	-	-	-	-	-	55,963	55,963	61,554	5,591	9.99%	66,479	71,797	77,541	83,744
10-4420-134	OVERTIME PAY	-	-	-	-	-	2,500	2,500	2,500	-	0.00%	2,500	2,500	2,500	2,500
PUBLIC WORKS DEPARTMENT Totals:		-	-	-	-	-	213,986	213,986	225,983	11,997	5.61%	235,765	246,087	256,984	268,496

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ENGINEERING DEPARTMENT															
10-4450-110	SALARIES & WAGES	299,013	409,853	156,297	101,223	136,452	355,588	355,588	369,146	13,557	3.81%	397,220	426,137	455,921	486,599
10-4450-130	EMPLOYEE BENEFITS	109,281	152,265	54,448	33,210	51,296	145,535	145,535	159,427	13,892	9.55%	172,181	185,956	200,832	216,899
10-4450-134	OVERTIME PAY	-	-	-	856	1,029	3,500	3,500	3,500	-	0.00%	3,605	3,713	3,825	3,939
10-4450-140	UNIFORMS / CLOTHING	-	2,527	1,534	868	1,697	1,630	1,630	1,630	-	0.00%	1,630	1,630	1,630	1,630
10-4450-250	VEHICLE LEASE PAYMENTS	15,673	24,157	20,719	12,149	8,551	17,244	17,244	23,232	5,988	34.73%	23,232	23,232	23,232	23,232
10-4450-252	VEHICLE MAINTENANCE	18,040	1,355	544	1,175	619	7,500	7,500	7,500	-	0.00%	7,500	7,500	7,500	7,500
10-4450-254	GASOLINE EXPENSES	-	13,206	3,958	4,870	7,422	9,700	9,700	10,185	485	5.00%	10,694	11,229	11,790	12,380
10-4450-310	ENGINEERING	25,966	117,714	18,546	20,232	18,047	19,000	19,000	19,000	-	0.00%	19,000	19,000	19,000	19,000
10-4450-311	PROF&TECH-ENGINEER-DEVELOPMENT	230,432	134,582	143,986	108,429	93,882	11,000	11,000	11,000	-	0.00%	11,000	11,000	11,000	11,000
10-4450-330	EDUCATION/TRAINING	7,084	5,797	695	12	3,595	7,600	7,600	8,400	800	10.53%	8,400	8,400	8,400	8,400
10-4450-340	OFFICE EQUIPMENT / SUPPLIES (NON-C	-	13,753	208	449	14,951	500	500	9,251	8,751	1750.20%	14,613	1,100	1,100	1,100
10-4450-500	GPS EQUIPMENT / SUPPLIES	6,569	39,428	-	-	-	13,242	13,242	7,300	(5,942)	-44.87%	6,300	6,300	6,300	6,300
10-4450-530	EQUIPMENT	2,614	4,331	-	-	340	-	-	-	-	0.00%	-	-	-	-
10-4450-660	CALLING BOND WARRANTY WORK	5,690	-	24,817	-	-	-	-	-	-	0.00%	-	-	-	-
10-4450-700	CAPITAL OUTLAY	45,039	54,675	-	7,253	-	-	-	-	-	0.00%	-	-	-	-
10-4450-900	MISCELLANEOUS EXPENSES	2,616	1,527	1,052	216	189	500	500	500	-	0.00%	500	500	500	500
ENGINEERING DEPARTMENT Totals:		768,017	975,170	426,804	290,943	338,070	592,539	592,539	630,071	37,532	6.33%	675,876	705,697	751,030	798,479
STORM DRAIN DEPARTMENT															
10-4460-730	MAINTENANCE & SUPPLIES	19	2,640	-	-	-	-	-	-	-	0.00%	-	-	-	-
STORM DRAIN DEPARTMENT Totals:		19	2,640	-	-	-	-	-	-	-	0.00%	-	-	-	-
TOTAL HIGHWAYS AND PUBLIC IMPROVEMENTS:		1,388,323	1,984,042	689,101	524,200	513,256	1,443,778	1,375,444	1,348,068	(27,376)	-1.99%	1,588,362	1,643,633	1,715,829	1,791,643

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<u>PARKS, RECREATION, & PUBLIC PROPERTY</u>															
<u>PARKS & OPEN SPACE DEPARTMENT</u>															
10-4510-110	SALARIES & WAGES	65,517	169,586	162,227	168,617	205,106	277,353	277,353	304,533	27,180	9.80%	308,931	313,460	318,124	322,929
10-4510-130	EMPLOYEE BENEFITS	21,697	54,929	43,233	46,912	67,942	88,334	88,334	96,424	8,090	9.16%	103,500	111,127	119,350	128,216
10-4510-134	OVERTIME PAY	-	-	-	8,139	7,020	21,380	21,380	22,021	641	3.00%	22,682	23,362	24,063	24,785
10-4510-250	VEHICLE LEASE PAYMENTS	7,928	16,651	24,212	18,525	15,378	48,238	48,238	48,300	62	0.13%	48,300	48,300	48,300	48,300
10-4510-252	VEHICLE MAINTENANCE	13,557	2,743	4,015	6,856	6,953	9,000	9,000	9,000	-	0.00%	9,000	9,000	9,000	9,000
10-4510-254	GASOLINE EXPENSES	255	19,011	10,638	16,744	24,227	23,192	23,192	25,592	2,400	10.35%	26,752	27,969	29,248	30,590
10-4510-330	EDUCATION/TRAINING	3,174	4,427	350	375	653	3,000	3,000	3,100	100	3.33%	3,200	3,200	3,200	3,200
10-4510-350	CONTRACT SERVICES	-	443	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4510-500	PARK MAINTENANCE & SUPPLIES	13,688	18,215	10,524	14,731	28,412	46,700	47,858	64,300	16,442	34.36%	70,300	70,300	70,300	70,300
10-4510-502	REST ROOM MAINTENANCE & SUPPLIES	-	1,030	1,838	4,020	4,006	6,533	6,533	6,533	-	0.00%	6,533	6,533	6,533	6,533
10-4510-510	FERTILIZER	7,988	7,802	6,353	11,531	14,758	18,946	18,946	19,893	947	5.00%	20,888	21,932	23,029	24,180
10-4510-520	SPRINKLER MAINTENANCE	5,822	20,414	4,639	7,067	8,794	17,414	17,414	17,414	-	0.00%	17,414	17,414	17,414	17,414
10-4510-530	LANDSCAPE EQUIPMENT PURCHASES	1,146	5,076	-	1,487	3,453	13,815	128,900	4,800	(124,100)	-96.28%	2,200	2,200	2,200	2,200
10-4510-540	LANDSCAPE EQUIPMENT MAINTENANCE	3,613	3,978	3,726	5,791	7,486	6,000	6,000	7,800	1,800	30.00%	8,100	8,415	8,746	9,093
10-4510-550	UNIFORMS & CLOTHING	1,039	1,946	1,165	1,416	2,094	3,116	3,116	3,116	-	0.00%	3,116	3,116	3,116	3,116
10-4510-560	HAND TOOLS	1,309	1,836	-	446	252	500	500	1,000	500	100.00%	1,000	1,000	1,000	1,000
10-4510-600	SPECIAL EVENTS	1,602	1,610	243	533	265	1,000	1,000	1,000	-	0.00%	1,000	1,000	1,000	1,000
10-4510-700	EQUIPMENT	3,285	5,700	13	110	3,008	-	-	-	-	0.00%	-	-	-	-
10-4510-740	CAPITAL OUTLAY (ASSETS)	58,540	57,253	-	-	44,926	-	-	-	-	0.00%	-	-	-	-
PARKS & OPEN SPACE DEPARTMENT Totals:		210,160	392,650	273,175	313,299	444,733	584,521	700,764	634,827	(65,937)	-9.41%	652,915	668,329	684,623	701,857

CITY OF SARATOGA SPRINGS

GENERAL FUND

Fiscal Year: July 1 - June 30

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Acct No	Account Description	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	Proposed	Difference	% Change Proposed vs Current	FY 2014	FY 2015	FY 2016	FY 2017
		Previous Year Actual	Current Year Original Budget	Current Year Budget	FY 2013 Future Year Budget			Future Year Forecast	Future Year Forecast	Future Year Forecast	Future Year Forecast				
RECREATION DEPARTMENT															
10-4560-110	SALARIES & WAGES	11,950	22,536	19,799	17,942	37,455	63,047	63,047	98,043	34,996	55.51%	99,995	102,004	104,072	106,201
10-4560-130	EMPLOYEE BENEFITS	947	1,724	1,486	1,388	3,409	4,673	4,673	9,198	4,525	96.81%	9,392	9,592	9,798	10,010
10-4560-134	OVERTIME PAY	-	-	-	195	473	-	-	500	500	0.00%	500	500	500	500
10-4560-252	VEHICLE MAINTENANCE	-	-	-	-	-	1,000	1,000	1,000	-	0.00%	1,000	1,000	1,000	1,000
10-4560-254	FUEL	-	-	-	-	-	700	700	1,650	950	135.71%	1,650	1,650	1,650	1,650
10-4560-330	EDUCATION/TRAINING	-	-	-	-	-	1,400	1,400	1,400	-	0.00%	1,400	1,400	1,400	1,400
10-4560-340	OFFICE SUPPLIES/EQUIPMENT	-	-	-	-	-	1,318	1,318	1,318	-	0.00%	1,318	1,318	1,318	1,318
10-4560-500	RECREATION PROGRAM EXPENSES	27,337	46,276	47,010	65,104	53,917	1,000	4,000	4,856	856	21.40%	4,856	4,856	4,856	4,856
10-4560-510	REGISTRATION PROGRAM EXPENSES	-	-	-	-	6,211	-	12,000	6,000	(6,000)	-50.00%	6,000	6,000	6,000	6,000
10-4560-525	SPORTS EQUIPMENT	-	-	-	-	-	55,168	55,168	55,168	-	0.00%	57,926	60,823	63,864	67,057
10-4560-527	UNIFORMS	-	-	-	-	-	872	872	916	44	5.00%	961	1,009	1,060	1,113
10-4560-550	RECREATION - SARATOGA SPLASH & EV	46,256	52,555	972	23,764	17,494	-	14,000	-	(14,000)	-100.00%	-	-	-	-
10-4560-560	COMMUNITIES THAT CARE	-	-	-	-	1,688	7,000	7,000	7,000	-	0.00%	7,000	7,000	7,000	7,000
10-4560-570	MISS SARATOGA PAGENT	-	-	-	-	1,700	3,000	3,000	3,000	-	0.00%	3,000	3,000	3,000	3,000
10-4560-600	OTHER CITY-WIDE EVENTS	(260)	-	-	-	12,270	20,000	20,000	20,000	-	0.00%	15,000	15,000	15,000	15,000
RECREATION DEPARTMENT Totals:		86,230	123,091	69,267	108,393	134,617	159,178	188,178	210,048	21,870	11.62%	209,999	215,153	220,519	226,105
TOTAL PARKS, RECREATION, & PUBLIC PROPERTY:		296,390	515,741	342,442	421,692	579,350	743,699	888,942	844,876	(44,067)	-4.96%	862,914	883,482	905,142	927,962
ECONOMIC DEVELOPMENT															
ECONOMIC DEVELOPMENT DEPARTMENT															
10-4600-310	PROFESSIONAL & TECH-ECON DEVEL	880	920	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4600-320	ECONOMIC DEVELOPMENT	-	-	-	2,146	13,639	38,500	38,500	33,000	(5,500)	-14.29%	15,000	15,000	15,000	15,000
TOTAL ECONOMIC DEVELOPMENT:		880	920	-	2,146	13,639	38,500	38,500	33,000	(5,500)	-14.29%	15,000	15,000	15,000	15,000
LIBRARY SERVICES															
10-4610-110	SALARIES & WAGES	-	-	-	-	-	-	-	16,256	16,256	0.00%	32,513	32,513	32,513	32,513
10-4610-130	EMPLOYEE BENEFITS	-	-	-	-	-	-	-	1,244	1,244	0.00%	2,487	2,487	2,487	2,487
10-4610-210	COMPUTERS & MAINTENANCE	-	-	-	-	-	-	-	2,150	2,150	0.00%	-	-	-	-
10-4610260	BUILDING MAINTENANCE	-	-	-	-	-	-	-	1,000	1,000	0.00%	1,000	1,000	1,000	1,000
10-4610-330	EDUCATION/TRAINING	-	-	-	-	-	-	-	1,410	1,410	0.00%	1,410	1,410	1,410	1,410
10-4610-340	OFFICE SUPPLIES/EQUIPMENT	-	-	-	-	-	15,000	31,884	7,800	(24,084)	-75.54%	7,800	7,800	7,800	7,800
10-4610-350	PROFESSIONAL/CONTRACT	-	-	-	-	-	-	-	2,000	2,000	0.00%	2,000	2,000	2,000	2,000
10-4610-400	BOOK PURCHASES	-	-	-	-	-	41,496	33,427	15,000	(18,427)	-55.13%	15,000	15,000	15,000	15,000
10-4610-500	LIBRARY PROGRAMS	-	-	-	-	-	-	-	2,800	2,800	0.00%	2,800	2,800	2,800	2,800
10-4610-700	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
TOTAL LIBRARY SERVICES:		-	-	-	-	-	56,496	65,311	49,660	(15,651)	-23.96%	65,010	65,010	65,010	65,010

CITY OF SARATOGA SPRINGS

GENERAL FUND

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Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Budget	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
TRANSFERS & OTHER USES															
<u>TRANSFERS & OTHER USES</u>															
10-4800-990	INCREASE IN FUND BAL	-	-	-	-	-	97,818	-	1,059,862	1,059,862	0.00%	-	-	-	-
10-4811-934	TRANSFER TO FUND 34 - PUB SAFETY C	-	-	-	-	-	-	56,725	-	(56,725)	-100.00%	-	-	-	-
10-4811-932	TRANSFER TO FUND 32-PARKS CAP	-	-	-	19,406	-	-	84,323	-	(84,323)	-100.00%	-	-	-	-
10-4811-935	TRANSFER TO CAPITAL PROJ FUND	-	-	-	95,205	750,130	50,000	1,262,468	-	(1,262,468)	-100.00%	-	-	-	-
10-4811-933	TRANSFER TO FUND 33 - ROADS CAP	-	-	-	-	-	-	843,700	-	(843,700)	-100.00%	-	-	-	-
10-4811-913	TRANSFER TO FUND 55-GARBAGE	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
10-4811-940	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	101,095	101,095	78,027	(23,068)	-22.82%	78,201	78,335	78,428	78,482
TOTAL TRANSFERS & OTHER USES:		-	-	-	114,611	750,130	248,913	2,348,311	1,137,889	(1,210,422)	-51.54%	78,201	78,335	78,428	78,482
MISCELLANEOUS EXPENSES															
<u>MISCELLANEOUS EXPENSES</u>															
10-4930-130	WORKER'S COMPENSATION	40,448	83,256	45,548	36,414	-	-	-	-	-	0.00%	-	-	-	-
10-4940-130	UNEMPLOYMENT - rounding - other	2	13,720	12,685	19,234	22,459	-	-	-	-	0.00%	-	-	-	-
TOTAL MISCELLANEOUS EXPENSES:		40,450	96,976	58,233	55,648	22,459	-	-	-	-	0.00%	-	-	-	-
Expenditures Totals:		7,362,555	7,549,346	5,320,105	6,069,996	9,109,928	9,293,386	11,581,055	10,587,172	(993,884)	-8.58%	10,136,555	10,503,635	10,949,349	11,338,306
NET REVENUE OVER EXPENSES:		(138,089)	(688,366)	662,124	1,103,389	517,359	(0)	(0)	0	1	-134.18%	723,240	766,586	771,744	855,750
FUND BALANCE - BEGINNING		1,069,362	931,273	242,907	905,031	2,008,420		2,525,779	633,649			1,693,511	2,416,750	3,183,337	3,955,081
FUND BALANCE - ENDING		931,273	242,907	905,031	2,008,420	2,525,779		633,649	1,693,511			2,416,750	3,183,337	3,955,081	4,810,831
FUND BALANCE RESTRICTED FOR CLASS C ROAD FUNDS		293,750	35,413	137,274	406,423	742,202		317,504	801,438			703,530	619,434	549,761	495,140

CITY OF SARATOGA SPRINGS

STREET LIGHTING S.I.D. SPECIAL REVENUE FUND

Fiscal Year: July 1 - June 30

Future year budgets are for planning purposes only.

Combine Funds 22 & 23 Acct No	Account Description	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	Proposed	% Change Proposed vs Current	FY 2014	FY 2015	FY 2016	FY 2017	
		Previous Year Actual	Current Year Original Budget	Current Year Amend Budget	FY 2013 Future Year Budget		Difference	Future Year Forecast	Future Year Forecast	Future Year Forecast	Future Year Forecast				
STREET LIGHTING S.I.D REVENUES															
22-3433-100	STREET LIGHTING SID FEES	82,655	99,546	104,512	112,772	119,946	104,943	104,943	125,000	20,057	19.11%	124,999	131,249	137,811	144,702
23-3433-100	SSD STREET LIGHTING SID FEES	22,349	22,176	21,792	22,096	22,388	22,500	22,500	22,500	-	0.00%	22,500	22,500	22,500	22,500
STREET LIGHTING S.I.D. REVENUE Totals:		105,004	121,722	126,304	134,868	142,334	127,443	127,443	147,500	(14,891)	15.74%	147,499	153,749	160,311	167,202
TRANSFERS AND OTHER USES															
22-3690-100	MISCELLANEOUS REVENUES	2,239	-	2,577	5,153	17,424	-	5,000	-	(5,000)	-100.00%	-	-	-	-
23-3690-100	MISCELLANEOUS REVENUES	-	-	-	162	2,577	-	-	-	-	0.00%	-	-	-	-
22-3910-110	INTEREST REVENUE	-	-	-	-	1,312	-	-	-	-	0.00%	-	-	-	-
23-3910-110	INTEREST REVENUE	-	-	-	-	332	-	-	-	-	0.00%	-	-	-	-
23-3990-100	BEG FUND BAL TO BE APPROP	-	-	-	-	-	-	-	4,783	-	-	-	-	-	
22-3990-110	BEG FUND BAL TO BE APPROP	-	-	-	-	-	200,568	200,568	61,912	(138,656)	-69.13%	61,912	-	-	-
TRANSFERS AND OTHER USES Totals:		2,239	-	2,577	5,315	21,645	200,568	205,568	66,695	(138,873)	-67.56%	61,912	-	-	-
Revenue Totals:		107,243	121,722	128,881	140,183	163,979	328,011	333,011	214,195	(118,816)	-35.68%	209,411	153,749	160,311	167,202
STREET LIGHTING S.I.D. OPERATING EXPENSES															
22-4000-110	SALARIES & WAGES	19,208	23,070	20,079	13,541	13,465	-	-	-	-	0.00%	-	-	-	-
23-4000-110	SALARIES & WAGES	-	-	-	6,771	6,732	-	-	-	-	0.00%	-	-	-	-
22-4000-130	EMPLOYEE BENEFITS	8,128	8,116	6,854	4,920	5,503	-	-	-	-	0.00%	-	-	-	-
23-4000-130	EMPLOYEE BENEFITS	-	-	-	2,460	2,752	-	-	-	-	0.00%	-	-	-	-
22-4000-134	OVERTIME PAY	-	-	-	390	413	-	-	-	-	0.00%	-	-	-	-
23-4000-134	OVERTIME PAY	-	-	-	195	206	-	-	-	-	0.00%	-	-	-	-
22-4000-280	STREET LIGHTING POWER EXP	33,610	52,617	33,907	38,015	42,664	40,000	40,000	40,000	-	0.00%	42,000	44,100	46,305	48,620
23-4000-280	SSD STREET LIGHTING POWER EXP	2,983	1,549	1,562	1,273	863	2,000	2,000	2,000	-	0.00%	2,000	2,000	2,000	2,000
22-4000-450	STREET LIGHTING SUPPLIES EXP	25,791	21,105	14,352	3,099	3,313	30,000	35,000	65,778	30,778	87.94%	60,778	60,778	60,778	60,778
23-4000-450	SSD STREET LIGHT SUPPLIES EXP	2,645	452	5,693	-	-	-	-	-	-	0.00%	-	-	-	-
22-4000-480	STREET LIGHTING MAINTAIN EXP	8,656	872	936	337	-	-	-	-	-	0.00%	-	-	-	-
23-4000-480	SSD STREET LIGHT MAINTAIN EXP	1,417	4,188	2,725	507	1,880	7,000	7,000	15,610	8,610	123.00%	15,610	15,610	15,610	15,610
22-4000-500	BAD DEBT EXPENSE	554	184	130	5,532	-	210	210	210	-	0.00%	214	218	223	227
23-4000-500	BAD DEBT EXPENSE	-	-	-	-	659	-	-	184	184	0.00%	187	191	195	199
22-4000-600	BOOM LEASE	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
22-4000-900	MISCELLANEOUS	-	-	-	-	2	-	-	-	-	0.00%	-	-	-	-
22-4000-910	ADMINISTRATIVE CHARGE	-	-	-	-	-	18,553	18,553	18,924	371	2.00%	18,924	19,303	19,689	20,082
23-4000-910	ADMINISTRATIVE CHARGE SSD	-	-	-	-	-	9,277	9,277	9,489	212	2.29%	9,489	9,489	9,489	9,489
STREET LIGHTING S.I.D. OPERATING EXPENSES Totals:		102,992	112,153	86,239	77,040	78,452	107,040	112,040	152,195	33,588	215.23%	149,202	151,689	154,288	157,006

CITY OF SARATOGA SPRINGS

STREET LIGHTING S.I.D. SPECIAL REVENUE FUND

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Combine Funds 22 & 23 Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Budget	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
TRANSFERS AND OTHER USES															
22-4800-990	APPROP INCREASE IN FUND BAL	-	-	-	-	-	216,748	216,748	-	(216,748)	-100.00%	-	-	-	-
22-4800-100	TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-	-	62,000						
23-4800-990	INCREASE IN FUND BALANCE	-	-	-	-	-	4,223	4,223	-	(4,223)	-100.00%	-	-	-	-
TRANSFERS AND OTHER USES Totals:		-	-	-	-	-	220,971	220,971	62,000	(158,971)	-71.94%	-	-	-	-
Expenditure Totals:		102,992	112,153	86,239	77,040	78,452	328,011	333,011	214,195	(118,816)	-35.68%	149,202	151,689	154,288	157,006
NET REVENUE OVER EXPENSES:		4,251	9,569	42,642	63,143	85,527	0	0	(0)	(85,527)	-105.24%	60,209	2,060	6,023	10,196
FUND BALANCE - BEGINNING		44,321	48,572	58,141	100,783	163,926		249,453	269,856			207,944	206,240	208,300	214,324
FUND BALANCE - ENDING		48,572	58,141	100,783	163,926	249,453		269,856	207,944			206,240	208,300	214,324	224,520

CITY OF SARATOGA SPRINGS

ZONE 2-WATER SID

Fiscal Year: July 1 - June 30

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Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Bud	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
WATER SID FEES & OTHER REVENUES															
24-3433-100	WATER SID FEES				3,696,125	447,832	-	1,750,000	400,000	(1,350,000)	-77.14%	400,000	400,000	400,000	400,000
25-3433-100	WATER SID FEES						-	-	-	-	0.00%	-	-	-	-
24-3680-100	BOND FINANCING SOURCES						-	3,173,000	-	(3,173,000)	-100.00%	-	-	-	-
24-3690-100	MISCELLANEOUS REVENUES						-	-	-	-	0.00%	-	-	-	-
24-3910-110	INTEREST REVENUE		1,274	7,191	1,561	1,694	-	-	-	-	0.00%	-	-	-	-
WATER SID FEES & OTHER REVENUE Totals:		-	1,274	7,191	3,697,686	449,527	-	4,923,000	400,000	(4,523,000)	-91.87%	400,000	400,000	400,000	400,000
TRANSFERS AND OTHER USES															
24-3990-100	TRANSFERS FROM OTHER FUNDS				120,000	-	-	-	-	-	0.00%	-	-	-	-
24-3990-110	BEG FUND BAL TO BE APPROPRIATED	-	-	-	-	-	-	161,000	-	(161,000)	-100.00%	-	-	-	-
TRANSFERS AND OTHER USES Totals:		-	-	-	120,000.00	-	-	161,000.00	-	(161,000)	-100.00%	-	-	-	-
Revenue Totals:		-	1,274	7,191	3,817,686	449,527	-	5,084,000	400,000	4,634,473	-92.13%	400,000	400,000	400,000	400,000
CAPITAL PROJECTS EXPENDITURES															
24-4000-310	GENERAL ENGINEERING CONSULTANT					-	-	5,000	-	(5,000)	-100.00%	-	-	-	-
24-4000-525	FORECLOSURE LEGAL FEES					17,629	-	50,000	50,000	-	0.00%	-	-	-	-
24-4000-800	INTEREST EXPENSE	6,526	5,582	133,037	257,813	247,511	-	242,000	84,763	(157,237)	-64.97%	83,582	82,231	80,583	78,396
24-4000-810	DEBT SERVICE - PRINCIPAL						-	161,000	157,374	(3,626)	-2.25%	159,000	160,000	162,000	164,000
24-4000-820	PAYING AGENT/ADMIN FEES			22,921	1,707	22,644	-	25,000	25,000	-	0.00%	25,000	25,000	25,000	25,000
24-4000-900	MISCELLANEOUS EXPENSES	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
24-4000-950	REFUNDING OF BONDS						-	4,601,000	-	(4,601,000)	-100.00%	-	-	-	-
24-5500-100	DEPRECIATION EXPENSE		120,599	241,243	190,901	190,902	-	-	-	-	0.00%	-	-	-	-
CAPITAL PROJECTS EXPENDITURES Totals:		6,526	126,181	397,202	450,421	478,686	-	5,084,000	317,137	(4,766,863)	-93.76%	267,582	267,231	267,583	267,396

CITY OF SARATOGA SPRINGS

ZONE 2-WATER SID

Fiscal Year: July 1 - June 30

Future year budgets are for planning purposes only.

Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Bud	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
TRANSFERS AND OTHER USES															
24-4800-990	Appropriated Increase in Fund Balance	-	-	-	-	-	-	-	82,863	82,863	100.00%	-	-	-	-
	TRANSFERS AND OTHER USES Totals:	-	-	-	-	-	-	-	82,863	82,863	0.00%	-	-	-	-
	Expenditure Totals:	6,526	126,181	397,202	450,421	478,686	-	5,084,000	400,000	4,605,314	-92.13%	267,582	267,231	267,583	267,396
	NET REVENUE OVER EXPENSES:	(6,526)	(124,907)	(390,010)	3,367,265	(29,159)	-	-	(0)	29,159		132,418	132,769	132,417	132,604
	FUND BALANCE - BEGINNING	-	(6,526)	(131,433)	(521,443)	2,845,822		2,816,663	2,655,663						
	FUND BALANCE - ENDING	(6,526)	(131,433)	(521,443)	2,845,822	2,816,663		2,655,663	2,655,662						

CITY OF SARATOGA SPRINGS

STORM DRAIN - CAPITAL PROJECTS FUND

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Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Bud	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
IMPACT FEES REVENUES															
31-3910-100	STORM DRAIN IMPACT FEES	371,917	274,908	169,936	234,750	124,098	110,309	110,309	259,062	148,753	134.85%	199,478	153,598	118,270	91,068
31-3910-110	INTEREST REVENUE	59,223	51,518	9,967	3,225	7,983	5,200	5,200	5,000	(200)	-3.85%	-	-	-	-
31-3910-250	VEHICLE/EQUIPT RENT								19,200	19,200	0.00%	19,200	19,200	19,200	19,200
	IMPACT FEES REVENUE Totals:	431,140	326,426	179,903	237,975	132,081	115,509	115,509	283,262	167,753	145.23%	218,678	172,798	137,470	110,268
TRANSFERS AND OTHER USES															
31-3790-110	BEG FUND BAL TO BE APPROPRIATED					-	710,065	710,065	-	(710,065)		-	-	-	-
31-3990-110	BEG FUND BAL TO BE APPROP	-	-	-	-	-	-	-	616,633	616,633	0.00%	-	-	-	-
	TRANSFERS AND OTHER USES Totals:	-	-	-	-	-	710,065	710,065	616,633	(93,432)	-13.16%	-	-	-	-
	Revenue Totals:	431,140	326,426	179,903	237,975	132,081	825,574	825,574	899,895	74,321	9.00%	218,678	172,798	137,470	110,268
CAPITAL PROJECTS EXPENDITURES															
31-4000-250	VEHICLE/EQUIPT LEASE PAYMENTS						-	-	19,200	19,200	0.00%	19,200	19,200	19,200	19,200
31-4000-600	PROF/TECH SERVICES	-	550	-	-	-	-	-	-	-	0.00%	-	-	-	-
31-4000-710	STORM DRAIN MASTER PLAN	9,592	11,424	24	-	-	57,500	57,500	50,000	(7,500)	-13.04%	-	-	-	-
31-4000-720	TICKVILLE WASH-CAPITAL EXPEND	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
31-4000-730	STORM DRAIN CAP PROJECTS	299,299	173,742	737,321	16,770	11,358	-	13,000	830,695	817,695	6289.96%	-	-	-	-
31-4000-740	LAKE MTN STORM DRAIN IMPROVE	-	48,788	15,616	-	-	-	-	-	-	0.00%	-	-	-	-
31-4000-750	WJ CANAL PIPE EXTENSION	-	6,000	-	-	-	-	-	-	-	0.00%	-	-	-	-
31-4000-760	MISC INLET BOXES	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
31-4000-770	SARATOGA HILLS PARK STORM DRAIN	568,461	3,749	-	-	-	-	-	-	-	0.00%	-	-	-	-
31-4100-315	PROF & TECHN	-	-	(1)	-	(1)	-	-	-	-	0.00%	-	-	-	-
	CAPITAL PROJECTS EXPENDITURES Totals:	877,352	244,253	752,960	16,770	11,357	57,500	70,500	899,895	829,395	1176.45%	19,200	19,200	19,200	19,200

CITY OF SARATOGA SPRINGS

STORM DRAIN - CAPITAL PROJECTS FUND

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TRANSFERS AND OTHER USES															
31-4800-990	APPROP INCREASE IN FUND BAL	-	-	-	-	-	768,074	755,074	-	(755,074)	-100.00%	-	-	-	-
	TRANSFERS AND OTHER USES Totals:	-	-	-	-	-	768,074	755,074	-	(755,074)	-100.00%	-	-	-	-
	Expenditure Totals:	877,352	244,253	752,960	16,770	11,357	825,574	825,574	899,895	74,321	9.00%	19,200.00	19,200.00	19,200.00	19,200.00
	NET REVENUE OVER EXPENSES:	(446,212)	82,173	(573,057)	221,205	120,724	-	-	-	(120,724)		199,478	153,598	118,270	91,068
	FUND BALANCE - BEGINNING	1,335,464	889,252	971,425	398,368	619,573		740,297	785,306						
	FUND BALANCE - ENDING	889,252	971,425	398,368	619,573	740,297		785,306	168,673						

CITY OF SARATOGA SPRINGS

PARKS - CAPITAL PROJECTS FUND

Fiscal Year: July 1 - June 30

Future year budgets are for planning purposes only.

Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Budget	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
IMPACT FEES REVENUES															
32-3310-100	GRANT REVENUE	-	-	-	-	328,641	117,150	117,150	132,891	15,741	13.44%	-	-	-	-
32-3890-100	DONATION REVENUE	-	-	-	-	-	-	25,000	-	(25,000)	-100.00%	-	-	-	-
32-3910-100	PARKS IMPACT FEES	1,192,180	625,611	271,800	441,600	408,600	328,800	328,800	400,000	71,200	21.65%	400,000	400,000	400,000	400,000
32-3910-110	INTEREST REVENUE	117,106	143,500	73,779	23,863	27,539	12,000	12,000	-	(12,000)	-100.00%	-	-	-	-
32-3910-120	DEVELOPER CONTRIBUTION	5,280	778,060	-	-	-	-	-	-	-	0.00%	-	-	-	-
IMPACT FEES REVENUES Totals:		1,314,566	1,547,171	345,579	465,463	764,780	457,950	482,950	532,891	49,941	10.34%	400,000	400,000	400,000	400,000
TRANSFERS AND OTHER USES															
32-3790-110	BEG FUND BAL TO BE APPROP	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
32-3990-100	TRANSFERS FROM OTHER FUNDS	-	-	-	19,406	-	-	84,323	-	(84,323)	-100.00%	-	-	-	-
32-3990-110	BEG FUND BAL TO BE APPROP	-	-	-	-	-	2,701,829	2,376,580	475,721	(1,900,859)	-100.00%	-	-	-	-
TRANSFERS AND OTHER USES Totals:		-	-	-	19,406	-	2,701,829	2,460,903	475,721	(1,985,182)	-80.67%	-	-	-	-
Revenue Totals:		1,314,566	1,547,171	345,579	484,869	764,780	3,159,779	2,943,853	1,008,612	(1,935,241)	-65.74%	400,000	400,000	400,000	400,000
CAPITAL PROJECTS EXPENDITURES															
32-4000-710	PARKS & RECREATION MASTER PLAN	15,760	1,550	-	-	82,495	145,780	145,780	95,780	(50,000)	-34.30%	-	-	-	-
32-4000-715	UDOT REIMBURSED LANDSCAPE PROJ	14,900	-	-	-	122,653	-	-	-	-	0.00%	-	-	-	-
32-4000-717	SUNRISE MEADOWS MEMORIAL	-	-	1,993	-	-	-	-	-	-	0.00%	-	-	-	-
32-4000-720	SOUTH MARINA-CAPITAL EXPEND	97,999	53,197	9,311	(1,438)	211,805	117,150	117,150	-	(117,150)	-100.00%	-	-	-	-
32-4000-721	MARINA PARK TRAILHEAD	-	-	-	-	19	-	-	90,369	90,369	0.00%	-	-	-	-
32-4000-725	HH - DETENTION BASIN TRAIL	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
32-4000-730	LAKE MTN ESTATES PLAT J PARK	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
32-4000-740	PARKS CAP PROJECTS	1,507	25,190	501,330	1,225,466	1,278,344	2,006,923	1,900,000	822,463	(1,077,537)	-56.71%	-	-	-	-
32-4000-750	LAKE MTN ESTATES PLAT E PARK	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
32-4000-760	HARVEST HILLS REGIONAL PARK	690,796	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
32-4000-770	PLAT G JACOBS RANCH PARK	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
32-4000-780	BENCHES PARK	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
32-4000-790	HH - PARKWAY TRAIL	283,777	-	-	1	1	-	-	-	-	0.00%	-	-	-	-
CAPITAL PROJECTS EXPENDITURES Totals:		1,104,739	79,937	512,634	1,224,029	1,695,317	2,269,853	2,162,930	1,008,612	(1,154,318)	-53.37%	-	-	-	-

CITY OF SARATOGA SPRINGS

PARKS - CAPITAL PROJECTS FUND

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Future year budgets are for planning purposes only.

Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Budget	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
TRANSFERS AND OTHER USES															
32-4800-990	APPROP INCREASE IN FUND BAL	-	-	-	-	-	889,926	780,923	-	(780,923)	-100.00%	-	-	-	-
	TRANSFERS AND OTHER USES Totals:	-	-	-	-	-	889,926	780,923	-	(780,923)	-100.00%	-	-	-	-
	Expenditure Totals:	1,104,739	79,937	512,634	1,224,029	1,695,317	3,159,779	2,943,853	1,008,612	(1,935,241)	-65.74%	-	-	-	-
	NET REVENUE OVER EXPENSES:	209,827	1,467,234	(167,056)	(739,160)	(930,537)	-	-	-	-	0.00%	400,000	400,000	400,000	400,000
	FUND BALANCE - BEGINNING	2,231,069	2,440,896	3,908,130	3,741,074	3,001,914		2,071,378	475,721						
	FUND BALANCE - ENDING	2,440,896	3,908,130	3,741,074	3,001,914	2,071,378		475,721	(0)						

CITY OF SARATOGA SPRINGS

ROADS - CAPITAL PROJECTS FUND

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Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Bud	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
IMPACT FEES REVENUES															
33-3910-100	ROADS IMPACT FEES	1,475,872	1,006,653	556,010	570,340	551,606	465,808	465,808	475,000	9,192	1.97%	475,000	475,000	475,000	475,000
33-3910-105	STATE ROAD REIMBURSEMENT	-	-	-	3,294,298	-	-	-	-	-	0.00%	-	-	-	-
33-3910-110	INTEREST REVENUE	158,865	180,483	99,770	14,749	24,612	10,800	10,800	-	(10,800)	-100.00%	-	-	-	-
33-3980-100	OTHER FINANCING SOURCES	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-
33-3980-110	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
IMPACT FEES REVENUES Totals:		1,634,737	1,187,136	655,780	3,879,387	576,218	476,608	476,608	500,000	(1,608)	4.91%	475,000	475,000	475,000	475,000
TRANSFERS AND OTHER USES															
33-3790-110	BEG FUND BAL TO BE APPROP	-	-	-	-	-	2,534,870	2,534,870	-	(2,534,870)	-100.00%	-	-	-	-
33-3990-100	TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	843,700	-	(843,700)	-100.00%	-	-	-	-
33-3990-110	BEG FUND BAL TO BE APPROP	-	-	-	-	-	-	-	3,587,234	3,587,234	0.00%	-	-	-	-
TRANSFERS AND OTHER USES Totals:		-	-	-	-	-	2,534,870	3,378,570	3,587,234	208,664	6.18%	-	-	-	-
Revenue Totals:		1,634,737	1,187,136	655,780	3,879,387	576,218	3,011,478	3,855,178	4,087,234	232,056	6.02%	475,000.00	475,000.00	475,000.00	475,000.00
CAPITAL PROJECTS EXPENDITURES															
33-4000-500	UDOT PROJECTS	-	8,310	17,647	6,454	170	-	-	-	-	0.00%	-	-	-	-
33-4000-710	TRANSPORTATION PLANNING	180	-	-	-	2,000	92,500	92,500	92,500	-	0.00%	-	-	-	-
33-4000-720	ROADWAYS CAP PROJECTS	395,546	28,600	1,294,568	601,183	9,666	300,000	300,000	3,994,734	3,694,734	1231.58%	-	-	-	-
33-4000-722	PONY EXPRESS PARKWAY	-	-	-	3,257,628	108,809	-	-	-	-	0.00%	-	-	-	-
33-4000-724	EIGHTH WEST EXTENSION	-	-	-	1,876,837	29,896	-	-	-	-	0.00%	-	-	-	-
33-4000-740	CITY HALL ACCESS	-	-	-	1,526	4,065	-	-	-	-	0.00%	-	-	-	-
33-4000-750	REBUILD OF 6800 NORTH STREET	228,165	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
33-4000-760	ULD CANAL XING	312,708	151	(1)	(1)	-	-	-	-	-	0.00%	-	-	-	-
CAPITAL PROJECTS EXPENDITURES Totals:		936,599	37,061	1,312,214	5,743,627	154,606	392,500	392,500	4,087,234	3,694,734	941.33%	-	-	-	-

CITY OF SARATOGA SPRINGS

ROADS - CAPITAL PROJECTS FUND

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Future year budgets are for planning purposes only.

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TRANSFERS AND OTHER USES															
33-4800-990	APPROP INCREASE IN FUND BAL	-	-	-	-	-	2,618,978	3,462,678	-	(3,462,678)	-100.00%	-	-	-	-
33-4811-910	LOAN TO OTHER FUNDS	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
	TRANSFERS AND OTHER USES Totals:	-	-	-	-	-	2,618,978	3,462,678	-	(3,462,678)	-100.00%	-	-	-	-
	Expenditure Totals:	936,599	37,061	1,312,214	5,743,627	154,606	3,011,478	3,855,178	4,087,234	232,056	6.02%	-	-	-	-
	NET REVENUE OVER EXPENSES:	698,138	1,150,075	(656,435) 1	(1,864,240)	421,612	-	-	-	(421,612)	0.00%	475,000.00	475,000.00	475,000.00	475,000.00
	FUND BALANCE - BEGINNING	2,910,276	3,608,414	4,758,489	4,102,054	2,237,814		2,659,426	3,587,234						
	FUND BALANCE - ENDING	3,608,414	4,758,489	4,102,054	2,237,814	2,659,426		3,587,234	(0)						

CITY OF SARATOGA SPRINGS

PUBLIC SAFETY - CAPITAL PROJECTS FUND

Fiscal Year: July 1 - June 30

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Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Budget	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
IMPACT FEES REVENUES															
34-3910-100	PUBLIC SAFETY IMPACT FEES	567,476	351,050	173,860	223,550	197,200	187,000	360,000	250,000	(110,000)	-30.56%	200,000	160,000	128,000	102,400
34-3910-110	INTEREST REVENUE	18,409	29,243	19,716	349	-	15	15	-	(15)	-100.00%	-	-	-	-
	IMPACT FEES REVENUES Totals:	585,885	380,293	193,575	223,899	197,200	187,015	360,015	250,000	(110,015)	-30.56%	200,000	160,000	128,000	102,400
TRANSFERS AND OTHER USES															
34-3990-100	TRANSFERS FROM OTHER FUNDS							56,725	-						
34-3990-110	BEG FUND BAL TO BE APPROP	-	-	-	-	-	(105,130)	-	146,198	146,198	0.00%	-	-	-	-
	TRANSFERS AND OTHER USES Totals:	-	-	-	-	-	(105,130)	56,725	146,198	146,198	157.73%	-	-	-	-
	Revenue Totals:	585,885	380,293	193,575	223,899	197,200	81,885	416,740	396,198	(20,542)	-4.93%	200,000.00	160,000.00	128,000.00	102,400.00
CAPITAL PROJECTS EXPENDITURES															
34-4000-600	PUBLIC SAFETY MASTER PLANS					-	-	8,800	-	(8,800)	-100.00%	-	-	-	-
34-4000-710	FIRE STATION-CAPITAL EXPEND	-	23,587	1,446	18,286	-	-	-	-	-	0.00%	-	-	-	-
34-4000-720	FIRE STATION ROAD IMPROVEMENTS	-	317	-	-	-	-	-	-	-	0.00%	-	-	-	-
34-4000-730	WATER LINE IMPROVEMENTS TO STATIOI	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
34-4000-740	CAPITAL PROJECTS	-	-	-	1,567,848	-	187,000	187,000	84,198	(102,802)	-54.97%	-	-	-	-
34-4000-800	INTEREST EXPENSE	-	(1)	-	2,545	1,044	-	-	-	-	0.00%	-	-	-	-
	CAPITAL PROJECTS EXPENDITURES Totals:	-	23,903	1,446	1,588,679	1,044	187,000	195,800	84,198	(111,602)	-57.00%	-	-	-	-
TRANSFERS AND OTHER USES															
34-4800-935	TRANSFER TO CAPITAL PROJECTS							-	312,000	312,000	0.00%	-	-	-	-
34-4800-990	APPROP INCREASE IN FUND BAL	-	-	-	-	-	(105,115)	220,940	-	(220,940)	-100.00%	-	-	-	-
	TRANSFERS AND OTHER USES Totals:	-	-	-	-	-	(105,115)	220,940	312,000	91,060	41.21%	-	-	-	-
	Expenditure Totals:	-	23,903	1,446	1,588,679	1,044	81,885	416,740	396,198	(20,542)	-4.93%	-	-	-	-
	NET REVENUE OVER EXPENSES:	585,885	356,390	192,130	(1,364,780)	196,156	-	-	-			200,000.00	160,000.00	128,000.00	102,400.00
				(0)											

CITY OF SARATOGA SPRINGS

PUBLIC SAFETY - CAPITAL PROJECTS FUND

Fiscal Year: July 1 - June 30

														Future year budgets are for planning purposes only.			
Acct No	Account Description	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	Proposed	% Change Proposed vs Current	FY 2014	FY 2015	FY 2016	FY 2017			
		Previous Year Actual	Current Year Original Budget	Current Year Amend Budget	FY 2013 Future Year Budget		Difference	Future Year Forecast	Future Year Forecast	Future Year Forecast	Future Year Forecast						
	FUND BALANCE - BEGINNING	(40,523)	545,362	901,752	1,093,882	(270,898)		(74,742)	146,198								
	FUND BALANCE - ENDING	545,362	901,752	1,093,882	(270,898)	(74,742)		146,198	(0)								

CITY OF SARATOGA SPRINGS

CAPITAL PROJECTS -GENERAL FUND

Fiscal Year: July 1 - June 30

Future year budgets are for planning purposes only.

Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Budget	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
BOND PROCEEDS AND OTHER SOURCES															
35-3910-110	INTEREST REVENUE					13,321	-	-	-	-	0.00%	-	-	-	-
35-3910-200	DEVELOPER BOND PROCEEDS					-	-	-	-	-	0.00%	-	-	-	-
35-3910-201	FOX HOLLOW BOND PROCEEDS	-	-	-	-	1,794,861	-	-	-	-	0.00%	-	-	-	-
35-3910-202	HARBOR BAY BOND PROCEEDS	-	-	-	-	37,079	-	-	-	-	0.00%	-	-	-	-
35-3910-250	VEHICLE/EQUIPT RENT								347,233	347,233	0.00%	344,133	344,133	344,133	344,133
35-3980-110	OTHER SOURCES	-	-	-	192,813	-	-	-	-	-	0.00%	-	-	-	-
BOND PROCEEDS AND OTHER SOURCES Totals:		-	-	-	192,813	1,845,261	-	-	347,233	347,233	0.00%	344,133	344,133	344,133	344,133
TRANSFERS AND OTHER USES															
35-3320-100	OTHER GOVERNMENTS' PORTION					-	-	-	-	-	0.00%	-	-	-	-
35-3680-100	OTHER FIN SOURCE-2011 SALES TAX					2,939,609	-	-	-	-	0.00%	-	-	-	-
35-3680-101	OTHER FIN SOURCE-2011 SALES PREM					98,619	-	-	-	-	0.00%	-	-	-	-
35-3790-110	BEG FUND BAL TO BE APPROPRIATED					-	2,565,759	1,864,727	-	(1,864,727)	-100.00%	-	-	-	-
35-3810-100	TRANSFERS FROM OTHER FUNDS				95,205	750,130	50,000	-	374,000	374,000	0.00%	-	-	-	-
35-3810-110	LOAN FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
35-3810-910	TRANSFER IN - GENERAL FUND	-	-	-	-	-	-	1,262,468	-	(1,262,468)	-100.00%	-	-	-	-
35-3990-110	BEG FUND BALANCE TO APPROPRIATE	-	-	-	-	-	33,904	-	1,823,543	1,823,543	0.00%	-	-	-	-
TRANSFERS AND OTHER USES Totals:		-	-	-	95,205	3,788,358	2,649,663	3,127,195	2,197,543	(929,652)	-29.73%	-	-	-	-
Revenue Totals:		-	-	-	288,018	5,633,619	2,649,663	3,127,195	2,544,776	(582,419)	-18.62%	344,133	344,133	344,133	344,133
CAPITAL PROJECTS EXPENDITURES															
35-4000-210	COMPUTER HARDWARE/EQUIPT						0	-	27,835	27,835	0.00%	27,835	27,835	27,835	27,835
35-4000-250	VEHICLE/EQUIPT LEASE PAYMENTS						0	-	347,233	347,233	0.00%	344,133	344,133	344,133	344,133
35-4000-300	FOX HOLLOW CONSTRUCTION COSTS	-	-	-	-	409,985	1,784,142	1,384,877	-	(1,384,877)	-100.00%	-	-	-	-
35-4000-301	HARBOR BAY PH 5 CONSTRUCTION COSTS	-	-	-	-	1,292	35,971	35,787	-	(35,787)	-100.00%	-	-	-	-
35-4000-302	SARATOGA CHASE CONSTRUCTION COSTS	-	-	-	-	25,041	70,164	70,164	-	(70,164)	-100.00%	-	-	-	-
35-4000-400	FIRE STATION	-	-	-	-	1,174	308,155	329,422	-	(329,422)	-100.00%	-	-	-	-
35-4000-401	PUBLIC WORKS SITE & BLDG	-	-	-	-	256,777	346,581	529,663	-	(529,663)	-100.00%	-	-	-	-
35-4000-402	PUBLIC WORKS BLDG	-	-	-	-	-	-	404,043	-	(404,043)	-100.00%	-	-	-	-
35-4000-720	REDWOOD RD PARKSTRIPS	-	-	-	2,195	-	-	-	-	-	0.00%	-	-	-	-
35-4000-721	SR 73 & SR 68 MEDIAN LANDSCAPE	-	-	-	-	-	54,650	54,650	-	(54,650)	-100.00%	-	-	-	-
35-4000-743	ROADWAYS (GENERAL MAINT)	-	-	-	-	13,333	-	-	-	-	0.00%	-	-	-	-
35-4000-744	ROAD PROJECTS	-	-	-	-	32,961	-	268,589	1,857,708	1,589,119	591.65%	-	-	-	-
35-6000-700	PUBLIC WORKS PROPERTY	-	-	-	-	1,026,377	-	-	-	-	0.00%	-	-	-	-
35-6001-900	CITY MONUMENT SIGNS	-	-	-	-	-	50,000	50,000	-	(50,000)	-100.00%	-	-	-	-
CAPITAL PROJECTS EXPENDITURES Totals:		-	-	-	2,195	1,766,940	2,649,663	3,127,195	2,232,776	(894,419)	-28.60%	371,968	371,968	371,968	371,968
TRANSFERS AND OTHER USES															
35-4700-103	BOND ISSUANCE COSTS					84,232	-	-	-	-	0.00%	-	-	-	-

35-4800-990	APPROP INCREASE IN FUND BALANCE	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
35-4811-910	TRANSFER TO WATER ENTER. FUND					380,000	-	-	312,000	312,000	0.00%	-	-	-
35-4810-910	TRANSFER TO GENERAL FUND	503,677	913,646	-	-	-	-	-	-	-	0.00%	-	-	-
TRANSFERS AND OTHER USES Totals:		503,677	913,646	-	-	464,232	-	-	312,000	312,000	0.00%	-	-	-
Expenditure Totals:		503,677	913,646	-	2,195	2,231,172	2,649,663	3,127,195	2,544,776	(582,419)	-18.62%	371,968	371,968	371,968
NET REVENUE OVER EXPENSES:		(503,677)	(913,646)	-	285,823	3,402,447	-	-	-	-	0.00%	(27,835)	(27,835)	(27,835)
FUND BALANCE - BEGINNING		1,417,323	913,646	-	-	285,823		3,688,270	1,823,543					
FUND BALANCE - ENDING		913,646	-	-	285,823	3,688,270		1,823,543	-					

CITY OF SARATOGA SPRINGS

DEBT SERVICE

Fiscal Year: July 1 - June 30

Future year budgets are for planning purposes only.

Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Amend Budget	FY 2012 Current Year Amend Budget	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
TRANSFERS AND OTHER USES															
40-3810-910	TRANSFER IN- GENERAL FUND	-	-	-	-	-	101,095	101,095	78,027	(23,068)	-22.82%	78,201	78,335	78,428	78,482
40-3810-951	TRANSFER IN- WATER FUND	-	-	-	-	-	94,953	94,953	118,559	23,606	24.86%	118,823	119,026	119,168	119,749
40-3810-952	TRANSFER IN- SEWER FUND	-	-	-	-	-	47,476	47,476	47,607	131	0.28%	47,714	47,795	47,852	47,885
40-3810-954	TRANSFER IN- STORM DRAIN	-	-	-	-	-	47,476	47,476	47,607	131	0.28%	47,714	47,795	47,852	47,885
	TRANSFERS AND OTHER USES Totals:	-	-	-	-	-	291,000	291,000	291,800	800	0.27%	292,452	292,951	293,300	294,001
	Revenue Totals:	-	-	-	-	-	291,000	291,000	291,800	800	0.27%	292,452	292,951	293,300	294,001
TRANSFERS AND OTHER USES															
40-4700-810	PRINCIPAL 2011 SALES TAX REVENUE	-	-	-	-	-	140,000	140,000	145,000	5,000	3.57%	150,000	155,000	160,000	165,000
40-4700-815	INTEREST 2011 SALES TAX REVENUE	-	-	-	-	-	148,500	148,500	144,300	(4,200)	-2.83%	139,950	135,450	130,800	126,000
40-4700-820	PAYING AGENT FEES	-	-	-	-	-	2,500	2,500	2,500	-	0.00%	2,500	2,500	2,500	2,500
	TRANSFERS AND OTHER USES Totals:	-	-	-	-	-	291,000	291,000	291,800	800	0.27%	292,450	292,950	293,300	293,500
	Expenditure Totals:	-	-	-	-	-	291,000	291,000	291,800	800	0.27%	292,450	292,950	293,300	293,500
	NET REVENUE OVER EXPENSES:	-	-	-	-	-	-	-	-	-	0.00%	2	1	-	501
	FUND BALANCE - BEGINNING	-	-	-	-	-	-	-	-	-	-	-	2	3	3
	FUND BALANCE - ENDING	-	-	-	-	-	-	-	-	-	-	2	3	3	504

CITY OF SARATOGA SPRINGS

WATER UTILITY FUND

Fiscal Year: July 1 - June 30

Future year budgets are for planning purposes only.

Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Budget	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
OPERATING AND NON-OPERATING REVENUE															
OPERATING REVENUE															
51-3710-100	WATER METERED SALES	536,104	773,069	853,053	1,104,602	1,278,116	1,277,145	1,375,000	1,443,750	68,750	5.00%	1,515,938	1,591,734	1,671,321	1,754,887
51-3714-100	OTHER (CONSTRUCTION WATER)	59,848	17,257	7,012	17,049	17,200	13,500	13,500	23,100	9,600	71.11%	23,100	23,100	23,100	23,100
51-3716-100	SERVICING INSTALLATIONS	246,400	87,463	34,556	105,750	116,600	93,060	93,060	157,500	64,440	69.25%	157,500	157,500	157,500	157,500
51-3717-100	FORFEITURES AND PENALTIES	24,568	38,471	52,790	58,488	63,235	46,042	46,042	55,000	8,958	19.46%	55,000	55,000	55,000	55,000
51-3721-100	INTEREST EARNINGS	3,943	3,062	-	-	4,403	-	-	-	-	0.00%	-	-	-	-
51-3752-100	SECONDARY WATER SALES	325,572	450,504	482,942	658,227	751,692	747,283	747,283	871,500	124,217	16.62%	915,075	960,829	1,008,870	1,059,314
OPERATING REVENUE Totals:		1,196,435	1,369,826	1,430,353	1,944,116	2,231,246	2,177,030	2,274,885	2,550,850	275,965	12.13%	2,666,613	2,788,163	2,915,791	3,049,801
CONTRIBUTIONS AND TRANSFERS															
51-3891-000	CONTRIBUTIONS	6,024,944	3,527,804	1,158,577	340,830	61,269	-	-	-	-	0.00%	-	-	-	-
51-3891-150	WATER RIGHTS DEVELOPER FEES	3,158,767	1,500,065	317,666	311,250	523,408	-	-	-	-	0.00%	-	-	-	-
51-3870-110	TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
51-3891-100	WATER FUND BAL - APPROPRIATED	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
51-3899-900	APPROPRIATED RETAINED EARNINGS	-	-	-	-	-	-	15,844,145	24,346	(15,819,799)	-99.85%	-	-	-	-
51-5105-420	INCREASE IN RETAINED EARNINGS	-	-	-	-	-	(8,993)	(8,993)	-	8,993	-100.00%	-	-	-	-
51-4813-920	TRANSFER TO GENERAL FUND	-	(579,705)	(300,000)	-	-	-	-	-	-	0.00%	-	-	-	-
51-5813-940	TRANSFER OUT-DEBT SERVICE FUND	-	-	-	-	-	(94,953)	(94,953)	(118,559)	(23,606)	24.86%	(118,823)	(119,026)	(119,168)	(119,249)
51-5813-950	TRANSFER TO CAPTL PROJ FUND	-	-	-	-	(290,000)	(253,488)	(253,488)	(439,628)	(186,140)	73.43%	(378,240)	(378,240)	(378,240)	(378,240)
51-5813-958	TRANSFER OUT - WATER RIGHTS	-	-	-	-	-	-	(15,850,000)	-	15,850,000	-100.00%	-	-	-	-
CONTRIBUTIONS AND TRANSFERS Totals:		9,183,711	4,448,164	1,176,243	652,080	294,677	(357,434)	(363,289)	(533,841)	(170,552)	46.95%	(497,063)	(497,266)	(497,408)	(497,489)
Revenue Totals:		10,380,146	5,817,990	2,606,596	2,596,196	2,525,923	1,819,596	1,911,596	2,017,009	105,413	5.51%	2,169,550	2,290,897	2,418,383	2,552,312

CITY OF SARATOGA SPRINGS

WATER UTILITY FUND

Fiscal Year: July 1 - June 30

Future year budgets are for planning purposes only.

Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Budget	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
WATER OPERATIONS															
CULINARY WATER OPERATIONS															
51-5100-110	SALARIES & WAGES	158,325	263,113	231,547	251,466	300,342	140,791	140,791	156,465	15,675	11.13%	145,014	149,365	153,846	158,461
51-5100-120	ADMINISTRATIVE & GENERAL EXP	-	-	-	7,802	-	-	-	-	-	0.00%	-	-	-	-
51-5100-121	CUSTOMER ACCOUNTING & COLLECTION	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
51-5100-130	EMPLOYEE BENEFITS	57,605	96,840	83,257	96,627	119,487	77,879	77,879	84,734	6,855	8.80%	90,218	97,435	105,230	113,648
51-5100-134	OVERTIME PAY	-	-	-	11,868	11,592	19,644	19,644	19,644	-	0.00%	20,233	20,840	21,466	22,109
51-5100-140	UNIFORMS / CLOTHING	-	2,902	3,067	2,584	3,841	2,862	2,862	2,862	-	0.00%	2,862	2,862	2,862	2,862
51-5100-230	ADMIN CHARGE-GENERAL FUND	26,981	40,829	19,306	49,979	71,418	339,777	339,777	354,287	14,510	4.27%	372,001	390,601	410,131	430,638
51-5100-250	VEHICLE LEASE PYMT-INTEREST	(3,379)	3,312	3,527	21,632	31,012	18,003	18,003	21,327	3,324	18.46%	21,327	21,327	21,327	21,327
51-5100-252	VEHICLE MAINTENANCE	11,067	5,444	4,419	2,536	7,596	12,000	12,000	16,500	4,500	37.50%	16,500	16,500	16,500	16,500
51-5100-254	GASOLINE EXPENSES	-	25,506	9,016	11,705	16,642	16,000	16,000	16,000	-	0.00%	16,800	17,640	18,522	19,448
51-5100-280	POWER AND PUMPING	175,630	184,443	180,966	179,446	182,018	200,000	200,000	200,000	-	0.00%	204,000	208,080	212,242	216,486
51-5100-290	SCADA SYSTEM EXPENSES	-	582	-	-	573	1,800	1,800	1,800	-	0.00%	1,800	1,800	1,800	1,800
51-5100-310	PROF & TECH SERVICE - ATTORNEY	115,560	75,609	49,501	96,405	32,526	12,000	12,000	12,000	-	0.00%	12,000	12,000	12,000	12,000
51-5100-315	PROF & TECH SERVICE - ENGINEER	1,544	12,654	6,041	950	11,906	2,500	2,500	2,500	-	0.00%	2,500	2,500	2,500	2,500
51-5100-320	BLUE STAKES EXPENSES	-	7,646	2,699	3,511	3,109	2,500	2,500	3,900	1,400	56.00%	3,900	3,900	3,900	3,900
51-5100-330	EDUCATION/TRAINING	3,028	2,213	1,628	698	1,033	4,696	4,696	6,696	2,000	42.59%	8,696	8,696	8,696	8,696
51-5100-350	CONTRACT SERVICES	-	701	3,091	4,830	4,830	6,000	6,000	6,000	-	0.00%	6,000	6,000	6,000	6,000
51-5100-400	SOURCE AND SUPPLY	10,376	2,597	-	300	100	-	-	-	-	0.00%	-	-	-	-
51-5100-401	PURIFICATION	3,084	4,439	2,633	8,917	2,750	4,000	4,000	4,000	-	0.00%	4,000	4,000	4,000	4,000
51-5100-402	WATER METER EXPENSES	115,594	205,798	11,304	44,823	164,684	121,250	213,250	244,675	31,425	14.74%	152,675	152,675	152,675	152,675
51-5100-403	SHOP AND MAINTENANCE	6,277	8,563	4,098	5,201	4,465	11,800	11,800	11,800	-	0.00%	11,800	11,800	11,800	11,800
51-5100-404	CUL WATER EQUIPMENT	7,416	17,191	72	58	1,480	2,020	2,020	2,020	-	0.00%	6,520	6,520	6,520	6,520
51-5100-405	CUL SHOP & MAINT DISTRIBUTION	52,063	97,080	21,844	37,993	10,863	78,925	78,925	66,400	(12,525)	-15.87%	66,400	66,400	66,400	66,400
51-5100-406	CUL SHOP & MAINT WELL HOUSE	25,036	58,212	11,650	9,411	52,810	35,000	35,000	35,000	-	0.00%	35,000	35,000	35,000	35,000
51-5100-407	WATER RIGHTS PURCHASE	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
51-5100-500	BAD DEBT EXPENSE	2,240	1,769	1,465	56,824	-	3,959	3,959	3,959	-	0.00%	4,157	4,365	4,583	4,812
51-5100-600	MISCELLANEOUS EXPENSES	7,592	2,061	4,492	237	-	-	-	-	-	0.00%	-	-	-	-
CULINARY WATER OPERATIONS Totals:		776,039	1,119,504	655,626	905,803	1,035,077	1,113,405	1,205,405	1,272,569	67,164	22.94%	1,204,404	1,240,306	1,277,999	1,317,584

CITY OF SARATOGA SPRINGS

WATER UTILITY FUND

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SECONDARY WATER OPERATIONS															
51-5105-110	SALARIES & WAGES	-	166,008	199,278	209,493	267,699	88,104	88,104	76,908	(11,196)	-12.71%	79,215	81,591	84,039	86,560
51-5105-130	EMPLOYEE BENEFITS	-	61,482	61,877	68,714	89,822	41,191	41,191	43,310	2,119	5.14%	46,775	50,517	54,558	58,923
51-5105-134	OVERTIME PAY	-	-	-	3,884	5,897	8,087	8,087	8,087	-	0.00%	8,330	8,579	8,837	9,102
51-5105-250	VEHICLE LEASE PYMTS	1,934	1,402	1,283	1,188	757	5,091	5,091	5,477	386	7.58%	5,477	5,477	5,477	5,477
51-5105-252	VEHICLE MAINTENANCE	3,341	3,133	2,337	2,050	4,834	4,000	4,000	5,500	1,500	37.50%	5,500	5,500	5,500	5,500
51-5105-254	GASOLINE EXPENSES	-	298	3,607	3,884	5,970	5,000	5,000	6,000	1,000	20.00%	6,250	6,513	6,788	7,078
51-5105-280	SECONDARY WTR POWER & PUMPING	75,422	114,358	86,730	85,301	107,282	100,000	100,000	135,000	35,000	35.00%	142,000	144,040	146,121	148,243
51-5105-330	EDUCATION/TRAINING	1,189	1,538	410	463	553	1,500	1,500	3,000	1,500	100.00%	3,000	3,000	3,000	3,000
51-5105-350	CONTRACT SERVICES	-	314	-	-	-	1,400	1,400	1,400	-	0.00%	1,400	1,400	1,400	1,400
51-5105-400	SECONDARY WTR SOURCE & SUPPLY	8,764	3,135	12,462	29,868	95,301	25,000	25,000	25,000	-	0.00%	25,000	25,000	25,000	25,000
51-5105-402	SECONDARY TRANSMISSION & DIST	3,828	-	30	-	-	-	-	-	-	0.00%	-	-	-	-
51-5105-403	SHOP AND MAINTENANCE	2,228	1,732	484	487	6,268	5,001	5,001	5,000	(1)	-0.02%	5,000	5,000	5,000	5,000
51-5105-404	SECONDARY WATER EQUIPMENT	52	11,008	-	2,362	3,996	3,500	3,500	3,500	-	0.00%	3,500	3,500	3,500	3,500
51-5105-405	SECONDARY MAINTENANCE DISTRIBUTIOI	86,548	60,617	7,722	5,148	13,530	55,000	55,000	55,000	-	0.00%	55,000	55,000	55,000	55,000
51-5105-406	SECONDARY MAINTENANCE WELL & PUMP	18,268	19,081	2,104	10,282	9,361	34,200	34,200	28,000	(6,200)	-18.13%	28,000	28,000	28,000	28,000
51-5105-410	CANAL MAINTENANCE	-	1,915	179	295	208	2,000	2,000	2,000	-	0.00%	2,000	2,000	2,000	2,000
51-5105-600	MISCELLANEOUS EXPENSES	1,278	145	-	-	-	-	-	-	-	0.00%	-	-	-	-
51-5105-700	WATER METERS	468	6,319	-	-	-	-	-	-	-	0.00%	-	-	-	-
51-5105-910	ADMIN CHARGE-GENERAL FUND	-	-	-	-	-	327,116	327,116	341,258	14,142	4.32%	358,321	376,237	395,049	414,801
51-5200-500	TSSD SEWER CONNECTION PYMTS	(2)	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
51-5500-100	DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SECONDARY WATER OPERATIONS Totals:		203,318	452,485	378,503	423,419	611,478	706,190	706,190	744,440	38,250	5.42%	774,768	801,354	829,269	858,584
Expenditure Totals:		979,357	1,571,989	1,034,129	1,329,222	1,646,555	1,819,596	1,911,596	2,017,009	105,414	5.51%	1,979,171	2,041,661	2,107,268	2,176,168
NET REVENUE OVER EXPENSES:		9,400,789	4,246,001	1,572,467	1,266,974	879,369	0	0	(0)	(1)	-100.00%	190,378	249,236	311,115	376,144
FUND BALANCE (AVAILABLE FOR APPROPRIATION):		(133,982)	667,984	961,234	385,474	579,532.00		594,380	570,034			764,569	253,601	1,080,267	634,557

CITY OF SARATOGA SPRINGS

SEWER UTILITY FUND

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Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Budget	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
OPERATING AND NON-OPERATING REVENUES															
52-3731-100	SEWER SERVICE CHARGES	632,991	759,902	1,237,278	1,590,800	1,667,539	1,682,476	1,682,476	1,879,500	197,024	11.71%	1,973,475	2,072,149	2,175,756	2,284,544
52-3733-100	SERVICING CUSTOMER'S INSTALLAT	230,300	130,200	52,850	81,091	79,800	70,231	70,231	136,500	66,269	94.36%	136,500	136,500	136,500	136,500
52-3740-100	STORM DRAIN SERVICE CHARGES	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
52-3741-100	INTEREST EARNINGS	-	-	-	-	10,884	-	-	-	-	0.00%	-	-	-	-
	OPERATING REVENUE Totals:	863,291	890,102	1,290,128	1,671,891	1,758,223	1,752,707	1,752,707	2,016,000	263,293	15.02%	2,109,975	2,208,649	2,312,256	2,421,044
TRANSFERS AND OTHER USES															
52-3870-110	TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
52-3891-000	CONTRIBUTIONS	3,366,425	1,686,456	558,056	21,950	26,550	-	-	-	-	0.00%	-	-	-	-
52-3891-100	SWR FUND BAL TO BE APPROPRIATE	-	-	-	-	-	50,000	50,000	246,971	196,971	393.94%	-	-	-	-
52-4813-920	TRANSFER TO GENERAL FUND	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
52-5813-600	TRANSFER TO CP FUND	-	-	-	(692)	-	-	-	-	-	0.00%	-	-	-	-
52-5813-940	TRANSFER OUT-DEBT SERVICE FUND	-	-	-	-	-	(47,476)	(47,476)	(330,443)	(282,967)	596.02%	(47,713)	(47,795)	(47,852)	(47,885)
	TRANSFERS AND OTHER USES Totals:	3,366,425	1,686,456	558,056	21,258	26,550	2,524	2,524	(83,472)	(85,996)	-3407.13%	(47,713)	(47,795)	(47,852)	(47,885)
	Revenue Totals:	4,229,716	2,576,558	1,848,184	1,693,149	1,784,773	1,755,231	1,755,231	1,932,528	177,297	10.10%	2,062,262	2,160,854	2,264,404	2,373,159

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SEWER UTILITY FUND

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SEWER OPERATIONS															
52-4000-800	INTEREST EXPENSE	8,613	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
52-4000-810	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52-4800-990	INCREASE IN RETAINED EARNINGS	-	-	-	-	-	10,038	10,038	-	(10,038)	-100.00%	-	-	-	-
52-5200-110	SALARIES & WAGES	93,597	150,002	168,746	182,096	231,429	50,731	50,731	82,847	32,116	63.31%	82,847	82,847	82,847	82,847
52-5200-120	ADMINISTRATIVE & GENERAL EXP	-	-	-	7,802	-	-	-	-	-	0.00%	-	-	-	-
52-5200-130	EMPLOYEE BENEFITS	34,287	56,363	53,495	63,309	88,591	21,007	21,007	40,961	19,954	94.99%	42,717	44,612	46,656	48,863
52-5200-134	OVERTIME PAY	-	-	-	3,069	2,800	3,004	3,004	6,366	3,362	111.91%	3,004	3,004	3,004	3,004
52-5200-140	UNIFORMS / CLOTHING	-	832	799	740	873	1,020	1,020	1,620	600	58.82%	2,220	2,220	2,220	2,220
52-5200-230	ADMIN CHARGE-GENERAL FUND	-	-	16,939	40,746	54,256	327,357	327,357	341,439	14,082	4.30%	358,511	376,437	395,259	415,022
52-5200-250	VEHICLES	879	1,409	1,210	17,198	18,153	5,973	5,973	94,749	88,776	1486.29%	94,749	94,749	94,749	94,749
52-5200-252	VEHICLE MAINTENANCE	3,772	3,368	818	1,011	1,431	2,000	2,000	2,000	-	0.00%	2,000	2,000	2,000	2,000
52-5200-254	GASOLINE EXPENSES	-	5,238	329	1,728	3,557	4,000	4,000	4,000	-	0.00%	4,200	4,410	4,631	4,862
52-5200-260	EQUIPMENT	-	-	-	-	5,000	5,000	5,000	7,500	2,500	50.00%	5,000	5,000	5,000	5,000
52-5200-270	NON-CAPITALIZED EQUIPMENT	1,405	2,921	(29,570)	-	-	2,000	2,000	2,000	-	0.00%	2,000	2,000	2,000	2,000
52-5200-280	POWER & PUMPING	35,189	42,899	37,825	35,951	45,955	46,200	46,200	47,124	924	2.00%	48,066	49,028	50,008	51,009
52-5200-290	SCADA SYSTEM EXPENSES	-	291	-	428	2,240	3,000	3,000	3,000	-	0.00%	3,000	3,000	3,000	3,000
52-5200-310	PROFESSIONAL & TECH - ATTORNEY	6,027	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
52-5200-315	PROF & TECH SERVICE - ENGINEER	1,348	(2,229)	-	-	-	-	-	-	-	0.00%	-	-	-	-
52-5200-330	EDUCATION/TRAINING	263	162	10	505	2,156	1,660	1,660	4,360	2,700	162.65%	4,860	4,860	4,860	4,860
52-5200-350	CONTRACT SERVICES	-	848	-	-	-	5,400	5,400	1,400	(4,000)	-74.07%	1,400	1,400	1,400	1,400
52-5200-403	SHOP & MAINTENANCE	2,840	3,048	1,145	1,319	982	1,000	1,000	1,000	-	0.00%	1,000	1,000	1,000	1,000
52-5200-404	SHOP & MAINTENANCE LIFT STATION	56,104	23,803	16,363	31,882	82,723	266,000	266,000	232,320	(33,680)	-12.66%	220,000	232,320	220,000	232,320
52-5200-405	SHOP & MAINTENANCE COLLECTION	32,770	12,464	24,261	7,981	45,431	124,000	124,000	184,000	60,000	48.39%	184,000	124,000	124,000	124,000
52-5200-500	TSSD SEWER CONNECTION PYMNTS	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
52-5200-550	SEWAGE TREATMENT	361,898	622,499	656,315	612,248	806,530	875,000	875,000	875,000	-	0.00%	875,000	875,000	875,000	875,000
52-5200-600	MISCELLANEOUS EXPENSES	3,451	3,737	2,055	32,438	-	-	-	-	-	0.00%	-	-	-	-
52-5200-610	MISC - TSSD PASS THRU FEES	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
52-5200-700	BAD DEBT EXPENSE	1,617	1,054	692	42,269	(3,689)	841	841	841	-	0.00%	883	927	974	1,022
52-5500-100	DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEWER OPERATIONS Totals:		644,060	928,709	951,433	1,082,720	1,388,418	1,755,231	1,755,231	1,932,528	177,296	10.10%	1,935,458	1,908,814	1,918,607	1,954,177
Expenditure Totals:		644,060	928,709	951,433	1,082,720	1,388,418	1,755,231	1,755,231	1,932,528	177,296	10.10%	1,935,458	1,908,814	1,918,607	1,954,177
NET REVENUE OVER EXPENSES:		3,585,656	1,647,849	896,751	610,429	396,355	(0)	(0)	0		-247.34%	126,804	252,040	345,797	418,982
FUND BALANCE (AVAILABLE FOR APPROPRIATION):		82,639	78,231	387,356	1,049,999	1,436,096		1,396,134	1,149,163			1,276,850	1,529,818	1,876,588	2,296,592

CITY OF SARATOGA SPRINGS

WASTEWATER IMPACT FEE FUND

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IMPACT FEES REVENUES															
53-2980-000	BEGINNING FUND BALANCE TO APPROPRI	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
53-3690-100	MISCELLANEOUS REVENUE	-	-	-	-	23,092	-	-	-	-	0.00%	-	-	-	-
53-3910-100	WASTEWATER IMPACT FEES	187,800	45,600	25,200	18,000	-	-	-	-	-	0.00%	-	-	-	-
53-3910-110	INTEREST REVENUE	58,146	15,423	6,408	1,602	5,098	2,800	2,800	-	(2,800)	-100.00%	-	-	-	-
53-3920-100	SOUTH WASTEWATER IMPACT FEES	254,130	87,303	24,000	124,800	96,000	84,800	124,800	100,000	(24,800)	-19.87%	100,000	100,000	100,000	100,000
53-3930-100	NORTH WASTEWATER IMPACT FEES	340,800	319,200	142,800	114,000	141,600	97,600	147,600	150,000	2,400	1.63%	150,000	150,000	150,000	150,000
53-3940-100	NORTH SERVICE AREA IMPACT FEES	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
53-3949-100	MISCELLANEOUS REVENUE	-	-	-	-	200,000	-	-	-	-	0.00%	-	-	-	-
53-3949-250	VEHICLE/EQUIPT RENT	-	-	-	-	-	-	-	5,973	5,973	0.00%	5,973	5,973	5,973	5,973
53-3950-100	TRANSFER FROM OTHER FUND	-	-	-	692	-	-	-	282,836	282,836	0.00%	-	-	-	-
53-3990-110	APPROPRIAT OF BEGIN FUND BALAN	-	-	-	-	-	-	-	150,576	150,576	0.00%	-	-	-	-
IMPACT FEES REVENUES Totals:		840,876	467,526	198,408	259,094	465,790	185,200	275,200	689,385	414,185	150.50%	255,973	255,973	255,973	255,973
Revenue Totals:		840,876	467,526	198,408	259,094	465,790	185,200	275,200	689,385	414,185	150.50%	255,973	255,973	255,973	255,973
WASTEWATER IMPACT FEES EXPENDITURES															
53-4000-250	VEHICLE/EQUIPT LEASE PAYMENTS	-	-	-	-	-	-	-	5,973	5,973	0.00%	5,973	5,973	5,973	5,973
53-4000-500	PASS-THRU CAPITAL PROJECTS	73,688	-	-	85	-	-	-	-	-	0.00%	-	-	-	-
53-4000-600	SEWER MASTER PLANS	-	-	-	95	-	57,500	57,500	-	(57,500)	-100.00%	-	-	-	-
53-4000-704	NORTH SEWER MASTER PLAN	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
53-4000-710	SEWER CAP PROJECTS	-	-	-	-	-	-	-	683,412	683,412	0.00%	-	-	-	-
53-4000-720	UPGRADE 6800 NO LIFT STATION	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
53-4000-730	UPGRADE SEWER MODEL	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
53-4000-740	POSEY LIFT STATION UPGRADE	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
53-4000-750	JOHNSONS SEWER LINE TO 7350 N	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
53-4000-760	UPPER SEWER EXTENSION SARATOGA DR	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
53-4000-780	S. SARATOGA WESTERN SEWER LINE	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
53-4000-820	DEVELOPER REIMBURSEMENT PAYMTS	626,724	204,798	83,440	85,701	78,715	117,600	207,600	-	(207,600)	-100.00%	-	-	-	-
53-4400-100	PUBLIC WORKS PROPERTY	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
53-5300-315	PROFESSIONAL & TECH	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
53-5500-100	DEPRECIATION	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
WASTEWATER IMPACT FEES EXPENDITURES Totals:		700,412	204,798	83,440	85,881	78,715	175,100	265,100	689,385	424,285	160.05%	5,973	5,973	5,973	5,973

CITY OF SARATOGA SPRINGS

WASTEWATER IMPACT FEE FUND

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TRANSFERS AND OTHER USES															
53-4800-990	APPROP INCREASE IN FUND BAL	-	-	-	-	-	10,100	10,100	-	(10,100)	-100.00%	-	-	-	-
	TRANSFERS AND OTHER USES Totals:	-	-	-	-	-	10,100	10,100	-	(10,100)	-100.00%	-	-	-	-
	Expenditure Totals:	700,412	204,798	83,440	85,881	78,715	185,200	275,200	689,385	414,185	150.50%	5,973	5,973	5,973	5,973
	NET REVENUE OVER EXPENSES:	140,464	262,728	114,968	173,213	387,075	-	-	-			250,000	250,000	250,000	250,000
	FUND BALANCE (AVAILABLE FOR APPROPRIATION):	207,641	330,681	167,781	330,994	452,324		462,424	311,848						

CITY OF SARATOGA SPRINGS

STORM DRAIN UTILITY FUND

Fiscal Year: July 1 - June 30

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Acct No	Account Description	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	Proposed	% Change Proposed vs Current	Future Year				
		Previous Year Actual	Current Year Original Budget	Current Year Amend Budget	FY 2013 Future Year Budget		Difference	Forecast	Forecast	Forecast	Forecast				
OPERATING REVENUES															
54-3710-100	STORM DRAIN SERVICE CHARGES	-	-	-	145,372	149,713	312,160	312,160	346,443	34,283	10.98%	327,768	344,156	361,364	379,432
54-3810-100	TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
54-3890-100	CONTRIBUTIONS	-	-	-	114,975	100,356	-	-	-	-	0.00%	-	-	-	-
54-3910-110	INTEREST REVENUE	-	-	-	-	590	-	-	-	-	0.00%	-	-	-	-
54-3990-110	BEG BAL TO BE APPROPRIATED	-	-	-	-	-	15,500	15,500	-	(15,500)	-100.00%	-	-	-	-
OPERATING REVENUES Totals:		-	-	-	260,347	250,659	327,660	327,660	346,443	18,783	5.73%	327,768	344,156	361,364	379,432
Revenue Totals:		-	-	-	260,347	250,659	327,660	327,660	346,443	18,783	5.73%	327,768	344,156	361,364	379,432
OPERATING EXPENSES															
54-5400-110	SALARIES & WAGES	-	-	-	31,185	28,321	-	-	-	-	0.00%	-	-	-	-
54-5400-130	EMPLOYEE BENEFITS	-	-	-	12,867	13,859	-	-	-	-	0.00%	-	-	-	-
54-5400-134	OVERTIME PAY	-	-	-	971	451	1,667	1,667	1,667	-	0.00%	-	-	-	-
54-5400-250	VEHICLE LEASE PAYMENTS	-	-	-	11,411	2,710	19,200	19,200	19,200	-	0.00%	19,200	19,200	19,200	19,200
54-5400-252	VEHICLE MAINTENANCE	-	-	-	4,475	9,191	12,000	12,000	12,000	-	0.00%	12,000	12,000	12,000	12,000
54-5400-254	GASOLINE EXPENSES	-	-	-	923	-	1,800	1,800	1,800	-	0.00%	1,890	1,985	2,084	2,188
54-5400-300	STORM DRAIN MAINTENANCE	-	-	-	7,228	13,056	30,000	30,000	30,000	-	0.00%	30,000	30,000	30,000	30,000
54-5400-310	CONTINGENCY EXPENSES	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
54-5400-330	EDUCATION & TRAINING	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
54-5400-500	BAD DEBT EXPENSE	-	-	-	1,839	-	375	375	375	-	0.00%	393	413	434	455
54-5400-700	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
54-5400-910	ADMINISTRATIVE CHARGE	-	-	-	-	-	204,498	204,498	209,377	4,879	2.39%	219,846	230,838	242,380	254,499
54-5500-100	DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54-5800-940	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	47,476	47,476	47,607	131	0.28%	47,713	47,795	47,852	47,885
54-5800-990	INCREASE IN RETAINED EARNINGS	-	-	-	-	-	10,644	10,644	24,417	13,773	129.40%	-	-	-	-
OPERATING EXPENSES Totals:		-	-	-	70,899	67,588	327,660	327,660	346,443	18,783	5.73%	331,042	342,231	353,950	366,228
Expenditure Totals:		-	-	-	70,899	67,588	327,660	327,660	346,443	18,783	5.73%	283,329	294,436	306,098	318,343
NET REVENUE OVER EXPENSES:		-	-	-	189,448	183,071	0	0	0	-76.70%		44,439	49,720	55,266	61,090
FUND BALANCE (AVAILABLE FOR APPROPRIATION):					(2,651)	51,116		46,260	70,678			163,222	261,151	364,703	474,133

CITY OF SARATOGA SPRINGS

GARBAGE UTILITY FUND

Fiscal Year: July 1 - June 30

Future year budgets are for planning purposes only.

Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Budget	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
OPERATING REVENUES															
55-3710-100	GARBAGE COLLECTION CHARGES	480,279	585,684	668,185	679,207	749,665	770,059	807,500	850,900	43,400	5.37%	893,445	938,117	985,023	1,034,274
55-3810-100	TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
55-3910-110	INTEREST INCOME					1,003	-	-	-	-	0.00%	-	-	-	-
OPERATING REVENUES Totals:		480,279	585,684	668,185	679,207	750,668	770,059	807,500	850,900	43,400	5.37%	893,445	938,117	985,023	1,034,274
Revenue Totals:		480,279	585,684	668,185	679,207	750,668	770,059	807,500	850,900	43,400	5.37%	893,445	938,117	985,023	1,034,274
OPERATING EXPENSES															
55-4010-110	SALARIES & WAGES	21,370	16,079	14,546	14,715	15,017	-	-	-	-	0.00%	-	-	-	-
55-4010-130	EMPLOYEE BENEFITS	4,175	3,665	2,435	2,460	2,663	-	-	-	-	0.00%	-	-	-	-
55-4010-230	ADMINISTRATIVE & GENERAL EXP	-	-	22,412	18,541	25,091	32,686	32,686	35,008	2,322	7.10%	36,759	38,596	40,526	42,553
55-4010-300	CONTRACT SERVICES-SANITATION	431,160	525,619	573,005	572,321	580,204	650,000	700,000	677,000	(23,000)	-3.29%	690,540	704,351	718,438	732,807
55-4010-400	COMMUNITY CLEANUP	-	33,282	12,423	16,652	9,673	28,000	28,000	28,000	-	0.00%	28,000	28,000	28,000	28,000
55-4010-500	BAD DEBT EXPENSE	1,296	1,026	486	24,465	-	924	6,000	924	(5,076)	-84.60%	970	1,019	1,070	1,123
55-4800-990	INCREASE IN RETAINED EARNINGS						58,449	40,814	109,968	69,154	169.44%	-	-	-	-
OPERATING EXPENSES Totals:		458,001	579,671	625,308	649,154	632,648	770,059	807,500	850,900	43,400	5.37%	756,269	771,966	788,034	804,482
Expenditure Totals:		458,001	579,671	625,308	649,154	632,648	770,059	807,500	850,900	43,400	5.37%	756,269	771,966	788,034	804,482
NET REVENUE OVER EXPENSES:		22,278	6,013	42,877	30,053	118,020	0	0	(0)	(118,020)		137,176	166,151	196,989	229,792
FUND BALANCE (AVAILABLE FOR APPROPRIATION):		21,129	27,142	70,019	100,071	212,956		253,770	363,738			501,884	669,054	867,114	1,098,029

CITY OF SARATOGA SPRINGS

CULINARY WATER IMPACT FEE FUND

Fiscal Year: July 1 - June 30

Future year budgets are for planning purposes only.

Acct No	Account Description	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	Proposed	% Change Proposed vs Current	Future Year				
		Previous Year Actual	Current Year Original Budget	Current Year Amend Budget	Future Year Budget		Difference	Forecast	Forecast	Forecast	Forecast				
IMPACT FEE REVENUES															
56-3870-110	TRANSFER IN-WATER CAP PROJECT					380,000	-	-	-	0.00%	-	-	-	-	
56-3910-100	CUL WATER CONN FEE	693,000	428,750	181,250	262,000	214,250	179,000	179,000	250,000	71,000	39.66%	175,000	122,500	85,750	60,025
56-3910-105	CUL WATER FEE DUE TO LMMWC	1,121,000	858,000	366,000	518,000	429,250	1,026,000	1,026,000	500,000	(526,000)	-51.27%	350,000	245,000	171,500	120,050
56-3910-110	INTEREST REVENUE	126,655	123,735	33,539	8,672	15,953	6,058	6,058	-	(6,058)	-100.00%	-	-	-	-
56-3910-120	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
56-3910-130	CUL WATER CONN FEE-NORTH END	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
56-3910-250	VEHICLE/EQUIPT RENT	-	-	-	-	-	-	-	21,327	21,327	0.00%	21,327	21,327	21,327	21,327
56-3950-100	TRANSFER IN FROM OTHER FUND	-	-	-	-	200,000	-	-	464,090	464,090	0.00%	-	-	-	-
56-3950-200	APPROPRIAT OF BEGIN FUND BALAN	-	-	-	-	-	455,818	444,075	64,180	(379,895)	-85.55%	-	-	-	-
56-3950-951	TRANSFER FROM OTHER FUND	-	-	-	-	-	175,248	175,248	175,248	-	0.00%	300,000	300,000	300,000	300,000
Revenue Totals:		1,940,655	1,410,485	580,789	788,672	1,239,453	1,842,124	1,830,381	1,474,845	(355,536)	-19.42%	846,327	688,828	578,579	501,405

CULINARY WATER IMPACT FEE EXPENDITURES															
56-4000-250	VEHICLE/EQUIPT LEASE PAYMENTS								21,327	21,327	0.00%	21,327	21,327	21,327	21,327
56-4000-500	PASS THROUGH CAPITAL PROJECTS	72,000	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
56-4000-600	CULINARY WATER MASTER PLANS	-	-	-	-	-	50,000	50,000	-	(50,000)	-100.00%	-	-	-	-
56-4000-610	PROF & TECHN	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
56-4000-710	CUL WATER CAP PROJECTS	-	-	-	(290)	542	7,500	7,500	573,390	565,890	7545.20%	-	-	-	-
56-4000-712	CAPITAL OUTLAY - WATER TANKS	-	-	-	333	-	-	-	-	-	0.00%	-	-	-	-
56-4000-714	CAPITAL OUTLAY - WATER LINES	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
56-4000-716	CAPITAL OUTLAY - BOOSTER STATIOI	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
56-4000-717	WELL #1 DESIGN/PROJECT	-	-	-	-	-	377,649	365,906	-	(365,906)	-100.00%	-	-	-	-
56-4000-800	INTEREST EXPENSE (ALL DEBT)	73,986	171,728	170,796	166,914	162,199	151,975	151,975	144,128	(7,847)	-5.16%	136,019	127,635	118,937	109,955
56-4000-810	PRINCIPAL - DEBT PAYMENTS	3,500	3,500	3,500	4,095	3,500	-	-	-	-	0.00%	-	-	-	-
56-4000-820	PAYING AGENT/ADMIN FEES	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
56-4800-990	APPROP INCREASE IN FUND BAL	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
56-5000-100	AMORT BOND ISSUE	4,111	8,222	-	-	-	-	-	-	-	0.00%	-	-	-	-
56-5500-100	DEPRECIATION	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
56-4000-830	PAYMENTS TO LMMWC (LIABILITY)	-	-	-	-	-	1,026,000	1,026,000	500,000	(526,000)	-51.27%	-	-	-	-
56-4000-810	BONDS PAYABLE (LIABILITY)	-	-	-	-	-	229,000	229,000	236,000	7,000	3.06%	244,000	253,000	261,000	270,000
Expenditure Totals:		153,597	183,450	174,296	171,052	166,241	1,842,124	1,830,381	1,474,845	(355,536)	-19.42%	401,346	401,962	401,264	401,282

NET REVENUE OVER EXPENSES: 1,787,058 1,227,035 406,493 617,620 1,073,212 - - - 444,981 286,866 177,315 100,123

CITY OF SARATOGA SPRINGS

CULINARY WATER IMPACT FEE FUND

Fiscal Year: July 1 - June 30

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Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Budget	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
	FUND BALANCE (AVAILABLE FOR APPROPRIATION):	2,205,898	1,447,678	1,178,697	1,049,249	1,352,928		908,853	691,045						

CITY OF SARATOGA SPRINGS

SECONDARY WATER CONNECTION FEE FUND

Fiscal Year: July 1 - June 30

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Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Budget	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
IMPACT FEE REVENUES															
57-3910-100	2ND WATER IMPACT FEE	1,835,044	624,300	187,550	70,200	138,600	80,800	80,800	200,000	119,200	147.52%	100,000	50,000	25,000	12,500
57-3910-110	INTEREST REVENUE	46,084	72,016	20,297	2,687	1,871	153	153	-	(153)	-100.00%	-	-	-	-
57-3910-120	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
57-3910-250	VEHICLE/EQUIPT RENT	-	-	-	-	-	-	-	5,477	5,477	0.00%	5,477	5,477	5,477	5,477
57-3950-100	TRANSFER FROM OTHER FUND	-	-	-	-	90,000	-	-	34,050	34,050	0.00%	-	-	-	-
57-3950-951	TRANSFER IN-CULINARY WATER OP	-	-	-	-	-	78,240	78,240	78,240	-	0.00%	78,240.00	78,240.00	78,240.00	78,240.00
57-3990-110	APPROPRIATION OF BEGIN FUND BAL	-	-	-	-	-	-	-	423,586	423,586	0.00%	-	-	-	-
Revenue Totals:		1,881,128	696,316	207,847	72,887	230,471	159,193	159,193	741,353	582,160	365.69%	183,717	133,717	108,717	96,217
SECONDARY WATER IMPACT FEE EXPENDITURES															
57-4000-250	VEHICLE/EQUIPT LEASE PAYMENTS	-	-	-	-	-	-	-	5,477	5,477	0.00%	5,477	5,477	5,477	5,477
57-4000-315	PROF & TECHNICAL	-	-	-	-	1,500	-	-	-	-	0.00%	-	-	-	-
57-4000-500	PASS THROUGH COSTS	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
57-4000-600	SECONDARY WATER MASTER PLANS	-	-	-	-	-	57,500	57,500	-	(57,500)	-100.00%	-	-	-	-
57-4000-710	2NDARY WATER CAP PROJECTS	-	55,800	-	-	-	-	-	702,550	702,550	0.00%	-	-	-	-
57-4000-800	INTERERST EXPENSE	-	-	-	36,343	35,312	32,240	32,240	30,326	(1,914)	-5.94%	28,330	26,250	24,086	21,840
57-4000-810	PRINCIPAL-DEBT PAYMENTS	-	-	-	-	-	46,000	46,000	-	(46,000)	-100.00%	-	-	-	-
57-4000-820	PAYING AGENT/ADMIN FEES	-	-	-	-	-	-	3,000	3,000	-	0.00%	3,000	3,000	3,000	3,000
57-4800-990	APPROP INCREASE IN FUND BAL	-	-	-	-	-	23,453	20,453	-	(20,453)	-100.00%	-	-	-	-
57-4810-910	TRANSFERS OUT	-	-	-	120,000	-	-	-	-	-	0.00%	-	-	-	-
57-5500-100	DEPRECIATION	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
Expenditure Totals:		-	55,800	-	156,343	36,812	159,193	159,193	741,353	582,160	365.69%	36,807	34,727	32,563	30,317
NET REVENUE OVER EXPENSES:		1,881,128	640,516	207,847	(83,456)	193,659	-	-	(0)	(0)		146,910	98,990	76,154	65,900
FUND BALANCE (AVAILABLE FOR APPROPRIATION):		2,113,549	1,152,059	1,329,878	97,834	249,505		269,958	(0)						

CITY OF SARATOGA SPRINGS

WATER RIGHTS FUND

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Acct No	Account Description	FY 2007 Previous Year Actual	FY 2008 Previous Year Actual	FY 2009 Previous Year Actual	FY 2010 Previous Year Actual	FY 2011 Previous Year Actual	FY 2012 Current Year Original Budget	FY 2012 Current Year Amend Budget	Proposed FY 2013 Future Year Budget	Difference	% Change Proposed vs Current	FY 2014 Future Year Forecast	FY 2015 Future Year Forecast	FY 2016 Future Year Forecast	FY 2017 Future Year Forecast
IMPACT FEES & OTHER REVENUES															
58-3891-150	WATER RIGHTS - DEVELOPER FEES	-	-	-	-	-	-	500,000	500,000	-	0.00%	400,000	300,000	300,000	300,000
58-3910-110	INTEREST REVENUE	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
IMPACT FEES & OTHER REVENUE Totals:		-	-	-	-	-	-	500,000	500,000	-	0.00%	400,000	300,000	300,000	300,000
TRANSFERS AND OTHER USES															
58-3950-200	APPROPRIAT OF BEGINNING FUND BAL								250,000	250,000	0.00%	-	-	-	-
58-3770-951	TRANSFER IN - CULINARY WATER							15,850,000	-	(15,850,000)	-100.00%	-	-	-	-
58-3870-951	TRANSFER IN - CULINARY WATER	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
TRANSFERS AND OTHER USES Totals:		-	-	-	-	-	-	15,850,000	250,000	(15,600,000)	-98.42%	-	-	-	-
Revenue Totals:		-	-	-	-	-	-	16,350,000	750,000	(15,600,000)	-95.41%	400,000	300,000	300,000	300,000
WATER RIGHTS EXPENDITURES															
58-5800-407	Water Rights Purchase	-	-	-	-	-	-	250,000	750,000	500,000	200.00%	400,000	300,000	300,000	300,000
CAPITAL PROJECTS EXPENDITURES Totals:		-	-	-	-	-	-	250,000	750,000	500,000	200.00%	400,000	300,000	300,000	300,000

CITY OF SARATOGA SPRINGS

WATER RIGHTS FUND

Fiscal Year: July 1 - June 30

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TRANSFERS AND OTHER USES															
58-5800-990	INCREASE IN RETAINED EARNINGS	-	-	-	-	-	-	16,100,000	-	(16,100,000)	-100.00%	-	-	-	-
	TRANSFERS AND OTHER USES Totals:	-	-	-	-	-	-	16,100,000	-	(16,100,000)	-100.00%	-	-	-	-
	Expenditure Totals:	-	-	-	-	-	-	16,350,000	750,000	(15,600,000)	-95.41%	400,000.00	300,000.00	300,000.00	300,000.00
	NET REVENUE OVER EXPENSES:	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FUND BALANCE - BEGINNING	-	-	-	-	-	-	-	250,000	-	-	-	-	-	-
	FUND BALANCE - ENDING	-	-	-	-	-	-	250,000	-	-	-	-	-	-	-