



**CITY OF
SARATOGA SPRINGS**

**OFFICE OF THE
COMMISSIONER OF FINANCE**

**Quarterly Financial Report
For The Quarter Ended
June 30, 2015**

**GENERAL FUND
EXPENSES
Accounts Dept – Detail**

2nd Quarter 2015 Budget Report Expenses: General Fund - ACCOUNTS DEPARTMENT

SUB-DEPARTMENT with CATEGORY TOTALS

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

ACCOUNTS FOR: A GENERAL FUND	2015 Adopted Budget	2015 Transfers Adjustments	2015 Revised Budget	2015 YTD Expended	2015 Encmbrncs	2015 Available Budget	2015 % Used	2014 YTD Expended	2014 Encmbrncs	2014 Available Budget	2014 % Used
5 COMMISSIONER OF ACCOUNTS											
1345 PURCHASING	\$84,023	(\$5,548)	\$78,475	\$42,963	\$0	\$35,512	54.7%	\$36,025	\$0	\$40,952	46.8%
1 Personal Services	\$84,023	(\$5,548)	\$78,475	\$42,963	\$0	\$35,512	54.7%	\$36,025	\$0	\$40,952	46.8%
1355 ASSESSMENT OFFICE	\$222,700	\$35,845	\$258,545	\$98,349	\$69,503	\$90,694	64.9%	\$102,803	\$103,156	\$183,989	52.8%
1 Personal Services	\$146,040	\$0	\$146,040	\$72,917	\$0	\$73,123	49.9%	\$65,335	\$0	\$74,106	46.9%
2 Equipment	\$234	\$0	\$234	\$0	\$0	\$234	0.0%	\$0	\$0	\$234	0.0%
4 Contracted Services	\$76,426	\$35,845	\$112,271	\$25,431	\$69,503	\$17,337	84.6%	\$37,469	\$103,156	\$109,649	56.2%
1410 COMMISSIONER OF ACCOUNTS	\$417,248	\$33,722	\$450,969	\$204,997	\$34,003	\$211,969	53.0%	\$197,402	\$13,586	\$196,335	51.8%
1 Personal Services	\$344,265	\$0	\$344,265	\$162,776	\$0	\$181,489	47.3%	\$151,808	\$0	\$170,175	47.1%
2 Equipment	\$0	\$7,909	\$7,909	\$0	\$7,909	\$0	100.0%	\$0	\$0	\$6,000	0.0%
4 Contracted Services	\$72,983	\$25,812	\$98,795	\$42,221	\$26,094	\$30,480	69.1%	\$45,594	\$13,586	\$20,160	74.6%
1411 SARA GRANT	\$16,793	\$11,860	\$28,653	\$14,212	\$4,757	\$9,684	66.2%	\$7,505	\$0	\$9,289	44.7%
1 Personal Services	\$16,793	\$5,661	\$22,454	\$13,540	\$0	\$8,915	60.3%	\$7,505	\$0	\$9,289	44.7%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
4 Contracted Services	\$0	\$6,199	\$6,199	\$672	\$4,757	\$769	87.6%	\$0	\$0	\$0	#DIV/0!
1450 ELECTIONS	\$500	\$0	\$500	\$0	\$0	\$500	0.0%	\$0	\$0	\$500	0.0%
4 Contracted Services	\$500	\$0	\$500	\$0	\$0	\$500	0.0%	\$0	\$0	\$500	0.0%
1470 INACTIVE RECORDS GRANT	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
8 Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
1520 RECORD SYSTEM PROJECT ACCTS	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!

2nd Quarter 2015 Budget Report Expenses: General Fund - ACCOUNTS DEPARTMENT

SUB-DEPARTMENT with CATEGORY TOTALS

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1530 RECORDS GRANT LASERFICHE	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
1560 STATE ARCHIVE GRANT DPW RECORD	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$550	\$0	100.0%
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$550	\$0	100.0%
1910 LIABILITY INSURANCE	\$14,925	\$0	\$14,925	\$13,718	\$0	\$1,207	91.9%	\$14,922	\$0	\$135	99.1%
4 Contracted Services	\$14,925	\$0	\$14,925	\$13,718	\$0	\$1,207	91.9%	\$14,922	\$0	\$135	99.1%
1930 MEDICAL AND CASUALTY INSURANCE	\$0	\$26,049	\$26,049	\$1,049	\$25,000	\$0	100.0%	\$0	\$25,000	\$32,802	43.3%
4 Contracted Services	\$0	\$26,049	\$26,049	\$1,049	\$25,000	\$0	100.0%	\$0	\$25,000	\$32,802	43.3%
1931 ASSESSMENT CHANGE REFUND PY TA	\$0	\$69,493	\$69,493	\$69,493	\$0	\$0	100.0%	\$1,157	\$0	\$748,200	0.2%
4 Contracted Services	\$0	\$69,493	\$69,493	\$69,493	\$0	\$0	100.0%	\$1,157	\$0	\$748,200	0.2%
9010 NEW YORK STATE RETIREMENT SYST	\$90,421	\$0	\$90,421	\$23,414	\$0	\$67,007	25.9%	\$23,290	\$0	\$69,524	25.1%
8 Employee Benefits	\$90,421	\$0	\$90,421	\$23,414	\$0	\$67,007	25.9%	\$23,290	\$0	\$69,524	25.1%
9045 LIFE INSURANCE	\$441	\$0	\$441	\$216	\$0	\$225	49.0%	\$252	\$0	\$193	56.6%
4 Contracted Services	\$441	\$0	\$441	\$216	\$0	\$225	49.0%	\$252	\$0	\$193	56.6%
9050 UNEMPLOYMENT INSURANCE	\$0	\$20	\$20	\$7	\$0	\$13	36.2%	\$0	\$0	\$10,530	0.0%
4 Contracted Services	\$0	\$20	\$20	\$7	\$0	\$13	36.2%	\$0	\$0	\$10,530	0.0%
9055 DISABILITY INSURANCE	\$356	\$0	\$356	\$94	\$0	\$262	26.3%	\$66	\$0	\$200	24.8%
4 Contracted Services	\$356	\$0	\$356	\$94	\$0	\$262	26.3%	\$66	\$0	\$200	24.8%

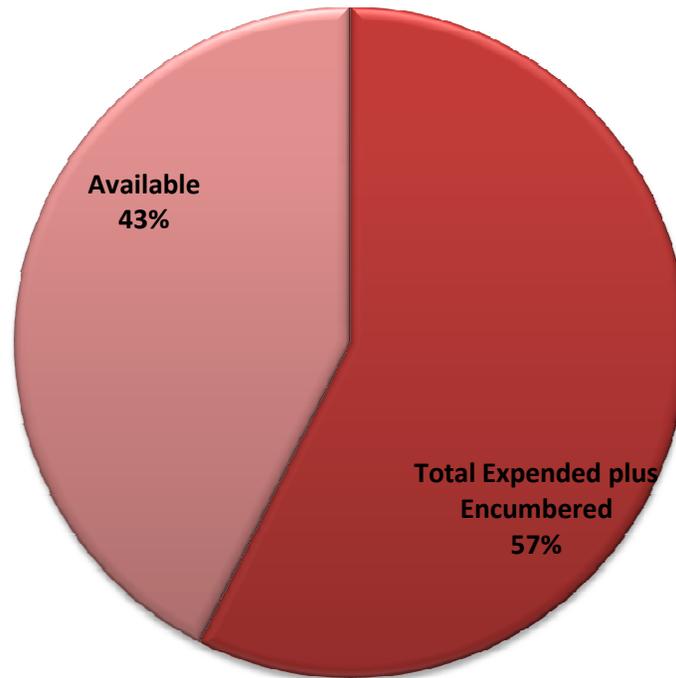
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9060 HOSPITALIZATION	\$195,491	\$0	\$195,491	\$92,807	\$0	\$102,684	47.5%	\$88,977	\$0	\$96,717	47.9%
1 Personal Services	\$5,921	\$0	\$5,921	\$2,960	\$0	\$2,960	50.0%	\$2,960	\$0	\$2,960	50.0%
8 Employee Benefits	\$189,570	\$0	\$189,570	\$89,846	\$0	\$99,724	47.4%	\$86,017	\$0	\$93,756	47.8%
9089 SICK LEAVE	\$0	\$5,528	\$5,528	\$5,528	\$0	\$0	100.0%	\$0	\$0	\$0	#DIV/0!
1 Personal Services	\$0	\$5,528	\$5,528	\$5,528	\$0	\$0	100.0%	\$0	\$0	\$0	#DIV/0!
	\$0	\$5,528	\$5,528	\$5,528	\$0	\$0	100.0%	\$0	\$0	\$0	#DIV/0!
TOTAL COMMISSIONER OF ACCOUNTS	\$1,042,898	\$176,968	\$1,219,866	\$566,845	\$133,263	\$519,757	57.4%	\$472,400	\$142,293	\$1,389,366	30.7%

2nd Quarter 2015 General Fund Expense Budget - Accounts Department



NOTES AND COMMENTS

1. **Purpose of this Report:** This is a report to fulfill Saratoga Springs City Charter requirements. It is designed to assist city departments in the execution of their budgets. These figures are not audited and are on a cash basis.
2. **Revenue Printed as Credit:** Revenue has a minus sign (-) as it is printed as a credit in the city financial accounting system.
3. **Comparing 2015 Expenses with Prior Years:** Year-to year variation may be evident between some items because the *total* budgets have increased or decreased. Compare both the Amounts as well as the Percents. In addition, items are sometimes re-categorized due to re-organization, auditor recommendation, or increased clarification. This can also affect year-to-year comparison.
4. **“Number of Personnel”:** Differences among quarters are due to seasonal needs, budget changes, retirements, etc.
5. **Contingency Expense Line:** Expenditures may not be charged directly to a contingency line. Funds must be transferred from this line into the line from where the expense may be charged, such as a payroll line. Accordingly, “YTD Expended” and “Percent Used” will not reflect contingency amounts utilized. See instead, columns entitled “Transfers Adjustments” and “Revised Budget” for amounts drawn out of contingency.
6. **Balanced Budget and “Carry Forward”:** The difference between total Revised Revenue and Expenses is equal to encumbrance "carried forward" from prior year.
7. **YTD Revenue Collected:** Year to date revenue collected represents moneys received *and* posted for the period 01/01/15-06/30/15.
8. **Sales Tax Data:** Sales tax data reflects payments received by the city; it does not reflect the total per the New York State collection period.