



**CITY OF  
SARATOGA SPRINGS**

**OFFICE OF THE  
COMMISSIONER OF FINANCE**

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

**GENERAL FUND  
EXPENSES  
Finance Dept – Detail**

## 3rd Quarter 2015 Budget Report Expenses: General Fund - FINANCE 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
<b>2 COMMISSIONER OF FINANCE</b>											
<b>1310 COMMISSIONER OF FINANCE</b>	<b>\$540,412</b>	<b>\$57,112</b>	<b>\$597,524</b>	<b>\$410,085</b>	<b>\$34,367</b>	<b>\$153,073</b>	<b>74.4%</b>	<b>\$393,280</b>	<b>\$35,490</b>	<b>\$107,347</b>	<b>80.0%</b>
1 Personal Services	\$477,662	\$14,546	\$492,208	\$355,730	\$0	\$136,479	72.3%	\$349,444	\$0	\$97,425	78.2%
2 Equipment	\$3,000	\$0	\$3,000	\$0	\$0	\$3,000	0.0%	\$0	\$0	\$3,000	0.0%
4 Contracted Services	\$59,750	\$42,566	\$102,316	\$54,355	\$34,367	\$13,595	86.7%	\$43,836	\$35,490	\$6,923	92.0%
<b>1362 TAX ADVERTISING EXPENSES</b>	<b>\$5,500</b>	<b>\$0</b>	<b>\$5,500</b>	<b>\$1,014</b>	<b>\$0</b>	<b>\$4,486</b>	<b>18.4%</b>	<b>\$1,234</b>	<b>\$0</b>	<b>\$4,266</b>	<b>22.4%</b>
4 Contracted Services	\$5,500	\$0	\$5,500	\$1,014	\$0	\$4,486	18.4%	\$1,234	\$0	\$4,266	22.4%
<b>1363 DISCOUNT ON TAXES</b>	<b>\$194,647</b>	<b>(\$6,346)</b>	<b>\$188,301</b>	<b>\$185,273</b>	<b>\$0</b>	<b>\$3,029</b>	<b>98.4%</b>	<b>\$181,914</b>	<b>\$0</b>	<b>\$0</b>	<b>100.0%</b>
4 Contracted Services	\$194,647	(\$6,346)	\$188,301	\$185,273	\$0	\$3,029	98.4%	\$181,914	\$0	\$0	100.0%
<b>1390 BIRCH RUN SPECIAL DISTRICT</b>	<b>\$63,000</b>	<b>\$1,750</b>	<b>\$64,750</b>	<b>\$64,750</b>	<b>\$0</b>	<b>\$0</b>	<b>100.0%</b>	<b>\$63,000</b>	<b>\$0</b>	<b>\$0</b>	<b>100.0%</b>
4 Contracted Services	\$63,000	\$1,750	\$64,750	\$64,750	\$0	\$0	100.0%	\$63,000	\$0	\$0	100.0%
<b>1391 MORGAN STREET BIRCH RUN</b>	<b>\$96,600</b>	<b>\$0</b>	<b>\$96,600</b>	<b>\$72,450</b>	<b>\$0</b>	<b>\$24,150</b>	<b>75.0%</b>	<b>\$72,450</b>	<b>\$0</b>	<b>\$24,150</b>	<b>75.0%</b>
4 Contracted Services	\$96,600	\$0	\$96,600	\$72,450	\$0	\$24,150	75.0%	\$72,450	\$0	\$24,150	75.0%
<b>1392 INTERLAKEN SAD</b>	<b>\$333,031</b>	<b>\$28,855</b>	<b>\$361,886</b>	<b>\$269,189</b>	<b>\$0</b>	<b>\$92,698</b>	<b>74.4%</b>	<b>\$249,238</b>	<b>\$0</b>	<b>\$83,794</b>	<b>74.8%</b>
4 Contracted Services	\$333,031	\$28,855	\$361,886	\$269,189	\$0	\$92,698	74.4%	\$249,238	\$0	\$83,794	74.8%
<b>1393 TAXES &amp; ASSESSMENTS CITY PROPE</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$11,000</b>	<b>\$6,226</b>	<b>\$0</b>	<b>\$4,774</b>	<b>56.6%</b>	<b>\$8,170</b>	<b>\$0</b>	<b>\$2,830</b>	<b>74.3%</b>
4 Contracted Services	\$11,000	\$0	\$11,000	\$6,226	\$0	\$4,774	56.6%	\$8,170	\$0	\$2,830	74.3%
<b>1681 DATA PROCESSING - NETWORK</b>	<b>\$474,371</b>	<b>\$136,400</b>	<b>\$610,771</b>	<b>\$345,277</b>	<b>\$73,870</b>	<b>\$191,623</b>	<b>68.6%</b>	<b>\$332,531</b>	<b>\$19,606</b>	<b>\$100,813</b>	<b>77.7%</b>
1 Personal Services	\$295,218	(\$7,500)	\$287,718	\$204,153	\$0	\$83,566	71.0%	\$186,906	\$0	\$66,177	73.9%
2 Equipment	\$38,479	\$70,000	\$108,479	\$6,068	\$37,408	\$65,002	40.1%	\$54,129	\$2,156	\$11,744	82.7%
4 Contracted Services	\$140,674	\$73,900	\$214,574	\$135,056	\$36,463	\$43,055	79.9%	\$91,497	\$17,450	\$22,892	82.6%

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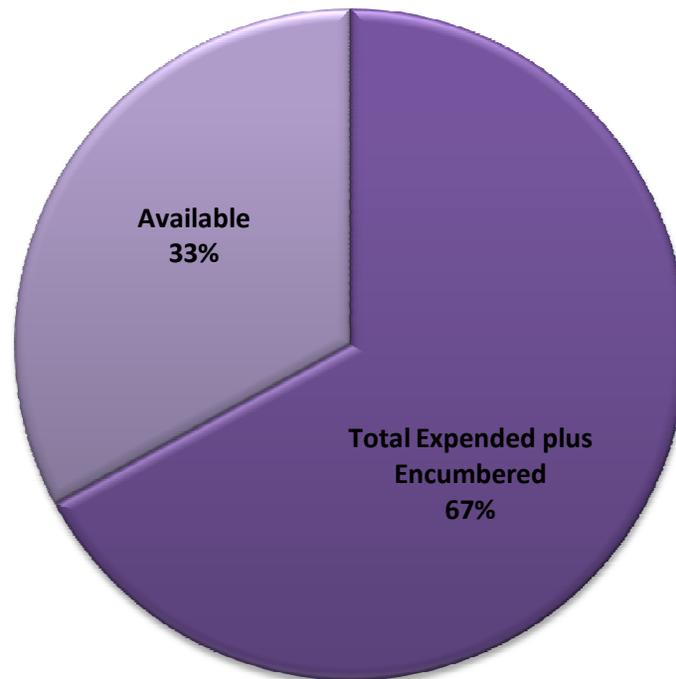
ACCOUNTS FOR: A GENERAL FUND	2015 Adopted Budget	2015 Transfers Adjustments	2015 Revised Budget	2015 YTD Expended	2015 Encmbrncs	2015 Available Budget	2015 % Used	2014 YTD Expended	2014 Encmbrncs	2014 Available Budget	2014 % Used
<b>1910 LIABILITY INSURANCE</b>	<b>\$27,136</b>	<b>\$0</b>	<b>\$27,136</b>	<b>\$25,177</b>	<b>\$0</b>	<b>\$1,959</b>	<b>92.8%</b>	<b>\$30,481</b>	<b>\$0</b>	<b>\$96</b>	<b>99.7%</b>
4 Contracted Services	\$27,136	\$0	\$27,136	\$25,177	\$0	\$1,959	92.8%	\$30,481	\$0	\$96	99.7%
<b>1930 MEDICAL AND CASUALTY INSURANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>7145 JOINT PROJECT DOF PARK</b>	<b>\$0</b>	<b>\$33,000</b>	<b>\$33,000</b>	<b>\$0</b>	<b>\$33,000</b>	<b>\$0</b>	<b>100.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,000</b>	<b>0.0%</b>
4 Contracted Services	\$0	\$33,000	\$33,000	\$0	\$33,000	\$0	100.0%	\$0	\$0	\$33,000	0.0%
<b>9010 NEW YORK STATE RETIREMENT SYST</b>	<b>\$112,557</b>	<b>\$16,331</b>	<b>\$128,888</b>	<b>\$29,146</b>	<b>\$0</b>	<b>\$99,742</b>	<b>22.6%</b>	<b>\$29,212</b>	<b>\$0</b>	<b>\$89,970</b>	<b>24.5%</b>
8 Employee Benefits	\$112,557	\$16,331	\$128,888	\$29,146	\$0	\$99,742	22.6%	\$29,212	\$0	\$89,970	24.5%
<b>9045 LIFE INSURANCE</b>	<b>\$490</b>	<b>\$20</b>	<b>\$510</b>	<b>\$376</b>	<b>\$0</b>	<b>\$134</b>	<b>73.8%</b>	<b>\$360</b>	<b>\$0</b>	<b>\$134</b>	<b>72.8%</b>
4 Contracted Services	\$490	\$20	\$510	\$376	\$0	\$134	73.8%	\$360	\$0	\$134	72.8%
<b>9050 UNEMPLOYMENT INSURANCE</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>0.0%</b>
4 Contracted Services	\$1,000	\$0	\$1,000	\$0	\$0	\$1,000	0.0%	\$0	\$0	\$1,000	0.0%
<b>9055 DISABILITY INSURANCE</b>	<b>\$400</b>	<b>\$40</b>	<b>\$440</b>	<b>\$202</b>	<b>\$0</b>	<b>\$239</b>	<b>45.8%</b>	<b>\$149</b>	<b>\$0</b>	<b>\$157</b>	<b>48.5%</b>
4 Contracted Services	\$400	\$40	\$440	\$202	\$0	\$239	45.8%	\$149	\$0	\$157	48.5%
<b>9060 HOSPITALIZATION</b>	<b>\$229,816</b>	<b>(\$60)</b>	<b>\$229,756</b>	<b>\$154,021</b>	<b>\$0</b>	<b>\$75,734</b>	<b>67.0%</b>	<b>\$143,856</b>	<b>\$0</b>	<b>\$70,785</b>	<b>67.0%</b>
1 Personal Services	\$5,921	\$1,346	\$7,266	\$4,979	\$0	\$2,288	68.5%	\$4,441	\$0	\$3,343	57.1%
8 Employee Benefits	\$223,895	(\$1,406)	\$222,489	\$149,043	\$0	\$73,447	67.0%	\$139,416	\$0	\$67,442	67.4%
<b>9089 SICK LEAVE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$795</b>	<b>\$0</b>	<b>(\$795)</b>	<b>0.0%</b>
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$795	\$0	(\$795)	0.0%

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<b>9710 DEBT SERVICE</b>	<b>\$69,588</b>	<b>\$0</b>	<b>\$69,588</b>	<b>\$34,794</b>	<b>\$0</b>	<b>\$34,794</b>	<b>50.0%</b>	<b>\$34,794</b>	<b>\$0</b>	<b>\$34,794</b>	<b>50.0%</b>
6 Principal	\$47,399	\$0	\$47,399	\$23,458	\$0	\$23,941	49.5%	\$22,521	\$0	\$22,985	49.5%
7 Debt Service Interest	\$22,189	\$0	\$22,189	\$11,336	\$0	\$10,853	51.1%	\$12,273	\$0	\$11,809	51.0%
9 Contingency/Transfers	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>9760 TAX ANTICIPATION NOTE PAYABLE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
7 Debt Service Interest	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>9770 REVENUE ANTICIPATION NOTE PAYABLE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
7 Debt Service Interest	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>9980 TRANSFER OUT</b>	<b>\$716,968</b>	<b>\$36,530</b>	<b>\$753,498</b>	<b>\$609,462</b>	<b>\$0</b>	<b>\$144,036</b>	<b>80.9%</b>	<b>\$269,344</b>	<b>\$0</b>	<b>\$185,222</b>	<b>59.3%</b>
9 Contingency/Transfers	\$716,968	\$36,530	\$753,498	\$609,462	\$0	\$144,036	80.9%	\$269,344	\$0	\$185,222	59.3%
<b>9990 CONTINGENCY</b>	<b>\$390,000</b>	<b>(\$69,800)</b>	<b>\$320,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$320,200</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46,874</b>	<b>0.0%</b>
9 Contingency/Transfers	\$390,000	(\$69,800)	\$320,200	\$0	\$0	\$320,200	0.0%	\$0	\$0	\$46,874	0.0%
<b>TOTAL COMMISSIONER OF FINANCE</b>	<b>\$3,266,517</b>	<b>\$233,831</b>	<b>\$3,500,348</b>	<b>\$2,207,442</b>	<b>\$141,237</b>	<b>\$1,151,669</b>	<b>67.1%</b>	<b>\$1,810,807</b>	<b>\$55,097</b>	<b>\$784,437</b>	<b>70.4%</b>

### 3rd Quarter 2015 General Fund Expense Budget - Finance 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 01/01/15-09/30/15.
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.