



**CITY OF  
SARATOGA SPRINGS**

**OFFICE OF THE  
COMMISSIONER OF FINANCE**

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

**GENERAL FUND  
EXPENSES  
Accounts Dept – Detail**

# 3rd 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
<b>5 COMMISSIONER OF ACCOUNTS</b>											
<b>1345 PURCHASING</b>	<b>\$84,023</b>	<b>\$102</b>	<b>\$84,125</b>	<b>\$61,400</b>	<b>\$0</b>	<b>\$22,725</b>	<b>73.0%</b>	<b>\$62,305</b>	<b>\$0</b>	<b>\$14,672</b>	<b>80.9%</b>
1 Personal Services	\$84,023	\$102	\$84,125	\$61,400	\$0	\$22,725	73.0%	\$62,305	\$0	\$14,672	80.9%
<b>1355 ASSESSMENT OFFICE</b>	<b>\$222,700</b>	<b>\$140,404</b>	<b>\$363,104</b>	<b>\$249,587</b>	<b>\$61,418</b>	<b>\$52,100</b>	<b>85.7%</b>	<b>\$176,960</b>	<b>\$78,327</b>	<b>\$134,496</b>	<b>65.5%</b>
1 Personal Services	\$146,040	\$104,559	\$250,599	\$215,064	\$0	\$35,535	85.8%	\$109,653	\$0	\$29,787	78.6%
2 Equipment	\$234	\$0	\$234	\$152	\$0	\$82	65.0%	\$0	\$0	\$234	0.0%
4 Contracted Services	\$76,426	\$35,845	\$112,271	\$34,371	\$61,418	\$16,482	85.3%	\$67,307	\$78,327	\$104,475	58.2%
<b>1410 COMMISSIONER OF ACCOUNTS</b>	<b>\$417,248</b>	<b>\$28,395</b>	<b>\$445,642</b>	<b>\$314,624</b>	<b>\$16,467</b>	<b>\$114,552</b>	<b>74.3%</b>	<b>\$300,876</b>	<b>\$49,059</b>	<b>\$126,555</b>	<b>73.4%</b>
1 Personal Services	\$344,265	(\$5,327)	\$338,938	\$243,199	\$0	\$95,739	71.8%	\$245,185	\$0	\$76,799	76.1%
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	\$71,425	\$8,557	\$18,813	81.0%	\$55,691	\$49,059	\$43,756	70.5%
<b>1411 SARA GRANT</b>	<b>\$16,793</b>	<b>\$11,537</b>	<b>\$28,330</b>	<b>\$22,531</b>	<b>\$232</b>	<b>\$5,567</b>	<b>80.3%</b>	<b>\$11,590</b>	<b>\$0</b>	<b>\$13,742</b>	<b>45.8%</b>
1 Personal Services	\$16,793	\$5,338	\$22,131	\$17,553	\$0	\$4,578	79.3%	\$11,590	\$0	\$8,002	59.2%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$0	\$6,199	\$6,199	\$4,978	\$232	\$989	84.0%	\$0	\$0	\$5,740	0.0%
<b>1450 ELECTIONS</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>0.0%</b>
4 Contracted Services	\$500	\$0	\$500	\$0	\$0	\$500	0.0%	\$0	\$0	\$500	0.0%
<b>1470 INACTIVE RECORDS GRANT</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>
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
8 Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>1520 RECORD SYSTEM PROJECT ACCTS</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>
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%

# 3rd Quarter 2015 Budget Report Expenses: General Fund - ACCOUNTS DEPARTMENT

## SUB-DEPARTMENT with CATEGORY TOTALS

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<b>1530 RECORDS GRANT LASERFICHE</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>
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>1560 STATE ARCHIVE GRANT DPW RECORD</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>\$550</b>	<b>\$0</b>	<b>100.0%</b>
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$550	\$0	100.0%
<b>1910 LIABILITY INSURANCE</b>	<b>\$14,925</b>	<b>\$0</b>	<b>\$14,925</b>	<b>\$13,718</b>	<b>\$0</b>	<b>\$1,207</b>	<b>91.9%</b>	<b>\$14,922</b>	<b>\$0</b>	<b>\$135</b>	<b>99.1%</b>
4 Contracted Services	\$14,925	\$0	\$14,925	\$13,718	\$0	\$1,207	91.9%	\$14,922	\$0	\$135	99.1%
<b>1930 MEDICAL AND CASUALTY INSURANCE</b>	<b>\$0</b>	<b>\$128,237</b>	<b>\$128,237</b>	<b>\$128,237</b>	<b>\$0</b>	<b>\$0</b>	<b>100.0%</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$32,802</b>	<b>43.3%</b>
4 Contracted Services	\$0	\$128,237	\$128,237	\$128,237	\$0	\$0	100.0%	\$0	\$25,000	\$32,802	43.3%
<b>1931 ASSESSMENT CHANGE REFUND PY TA</b>	<b>\$0</b>	<b>\$126,726</b>	<b>\$126,726</b>	<b>\$126,726</b>	<b>\$0</b>	<b>\$0</b>	<b>100.0%</b>	<b>\$18,681</b>	<b>\$0</b>	<b>\$730,675</b>	<b>2.5%</b>
4 Contracted Services	\$0	\$126,726	\$126,726	\$126,726	\$0	\$0	100.0%	\$18,681	\$0	\$730,675	2.5%
<b>9010 NEW YORK STATE RETIREMENT SYST</b>	<b>\$90,421</b>	<b>\$13,119</b>	<b>\$103,540</b>	<b>\$23,414</b>	<b>\$0</b>	<b>\$80,126</b>	<b>22.6%</b>	<b>\$23,290</b>	<b>\$0</b>	<b>\$70,894</b>	<b>24.7%</b>
8 Employee Benefits	\$90,421	\$13,119	\$103,540	\$23,414	\$0	\$80,126	22.6%	\$23,290	\$0	\$70,894	24.7%
<b>9045 LIFE INSURANCE</b>	<b>\$441</b>	<b>\$0</b>	<b>\$441</b>	<b>\$316</b>	<b>\$0</b>	<b>\$125</b>	<b>71.7%</b>	<b>\$324</b>	<b>\$0</b>	<b>\$121</b>	<b>72.8%</b>
4 Contracted Services	\$441	\$0	\$441	\$316	\$0	\$125	71.7%	\$324	\$0	\$121	72.8%
<b>9050 UNEMPLOYMENT INSURANCE</b>	<b>\$0</b>	<b>\$20</b>	<b>\$20</b>	<b>\$16</b>	<b>\$0</b>	<b>\$4</b>	<b>78.8%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,530</b>	<b>0.0%</b>
4 Contracted Services	\$0	\$20	\$20	\$16	\$0	\$4	78.8%	\$0	\$0	\$10,530	0.0%
<b>9055 DISABILITY INSURANCE</b>	<b>\$356</b>	<b>\$0</b>	<b>\$356</b>	<b>\$180</b>	<b>\$0</b>	<b>\$176</b>	<b>50.6%</b>	<b>\$132</b>	<b>\$0</b>	<b>\$134</b>	<b>49.6%</b>
4 Contracted Services	\$356	\$0	\$356	\$180	\$0	\$176	50.6%	\$132	\$0	\$134	49.6%

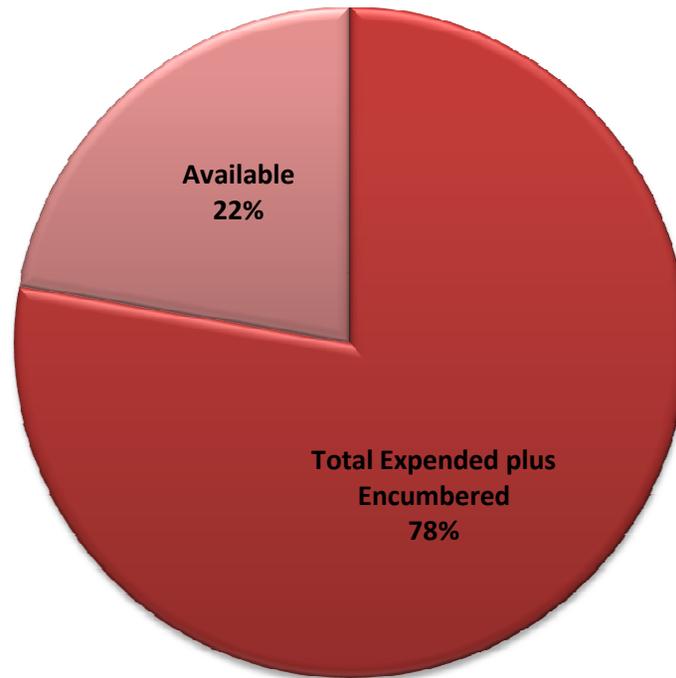
## 3rd Quarter 2015 Budget Report Expenses: General Fund - ACCOUNTS DEPARTMENT

### SUB-DEPARTMENT with CATEGORY TOTALS

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<b>9060 HOSPITALIZATION</b>	<b>\$195,491</b>	<b>\$6,118</b>	<b>\$201,609</b>	<b>\$143,640</b>	<b>\$0</b>	<b>\$57,969</b>	<b>71.2%</b>	<b>\$133,399</b>	<b>\$0</b>	<b>\$52,295</b>	<b>71.8%</b>
1 Personal Services	\$5,921	\$6,658	\$12,579	\$10,559	\$0	\$2,020	83.9%	\$4,441	\$0	\$1,480	75.0%
8 Employee Benefits	\$189,570	(\$540)	\$189,030	\$133,081	\$0	\$55,949	70.4%	\$128,959	\$0	\$50,814	71.7%
<b>9089 SICK LEAVE</b>	<b>\$0</b>	<b>\$5,528</b>	<b>\$5,528</b>	<b>\$5,528</b>	<b>\$0</b>	<b>\$0</b>	<b>100.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
1 Personal Services	\$0	\$5,528	\$5,528	\$5,528	\$0	\$0	100.0%	\$0	\$0	\$0	0.0%
<b>TOTAL COMMISSIONER OF ACCOUNTS</b>	<b>\$1,042,898</b>	<b>\$460,186</b>	<b>\$1,503,084</b>	<b>\$1,089,916</b>	<b>\$78,117</b>	<b>\$335,051</b>	<b>77.7%</b>	<b>\$742,481</b>	<b>\$152,936</b>	<b>\$1,187,551</b>	<b>43.0%</b>

### 3rd 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 01/01/15-09/30/15.
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.