



**CITY OF
SARATOGA SPRINGS**

**OFFICE OF THE
COMMISSIONER OF FINANCE**

**Quarterly Financial Report
For The Quarter Ended
June 30, 2014**

**GENERAL FUND
EXPENSES
Accounts Dept – Detail**

2nd Quarter 2014 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	2014 Adopted Budget	2014 Transfers Adjustments	2014 Revised Budget	2014 YTD Expended	2014 Encmbrncs	2014 Available Budget	2014 % Used	2013 YTD Expended	2013 Encmbrncs	2013 Available Budget	2013 % Used
5 COMMISSIONER OF ACCOUNTS											
1345 PURCHASING	\$76,977	\$0	\$76,977	\$36,025	\$0	\$40,952	46.8%	\$36,216	\$0	\$38,722	48.3%
1 Personal Services	\$76,977	\$0	\$76,977	\$36,025	\$0	\$40,952	46.8%	\$36,216	\$0	\$38,722	48.3%
1355 ASSESSMENT OFFICE	\$226,300	\$163,649	\$389,949	\$102,803	\$103,156	\$183,989	52.8%	\$80,142	\$94,144	\$192,371	47.5%
1 Personal Services	\$139,440	\$0	\$139,440	\$65,335	\$0	\$74,106	46.9%	\$59,297	\$0	\$75,307	44.1%
2 Equipment	\$234	\$0	\$234	\$0	\$0	\$234	0.0%	\$0	\$0	\$234	0.0%
4 Contracted Services	\$86,626	\$163,649	\$250,275	\$37,469	\$103,156	\$109,649	56.2%	\$20,845	\$94,144	\$116,830	49.6%
1410 COMMISSIONER OF ACCOUNTS	\$366,810	\$40,514	\$407,324	\$197,402	\$13,586	\$196,335	51.8%	\$175,178	\$5,856	\$179,503	50.2%
1 Personal Services	\$307,961	\$14,022	\$321,983	\$151,808	\$0	\$170,175	47.1%	\$152,255	\$0	\$159,529	48.8%
2 Equipment	\$0	\$6,000	\$6,000	\$0	\$0	\$6,000	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$58,849	\$20,491	\$79,340	\$45,594	\$13,586	\$20,160	74.6%	\$22,923	\$5,856	\$19,973	59.0%
1411 SARA GRANT	\$16,793	\$0	\$16,793	\$7,505	\$0	\$9,289	44.7%	\$8,332	\$0	\$8,461	49.6%
1 Personal Services	\$16,793	\$0	\$16,793	\$7,505	\$0	\$9,289	44.7%	\$8,332	\$0	\$8,461	49.6%
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%
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	0.0%	\$0	\$0	\$0	0.0%
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%
1520 RECORD SYSTEM PROJECT ACCTS	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$500	0.0%
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	\$500	0.0%

2nd Quarter 2014 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	0.0%	\$0	\$0	\$0	0.0%
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%
1560 STATE ARCHIVE GRANT DPW RECORD	\$0	\$550	\$550	\$0	\$550	\$0	100.0%	\$13,119	\$1,700	\$756	95.1%
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$11,271	\$0	(\$473)	104.4%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$523	\$875	\$202	87.4%
4 Contracted Services	\$0	\$550	\$550	\$0	\$550	\$0	100.0%	\$1,324	\$825	\$1,028	67.7%
1910 LIABILITY INSURANCE	\$15,058	\$0	\$15,058	\$14,922	\$0	\$135	99.1%	\$15,058	\$0	\$1,817	89.2%
4 Contracted Services	\$15,058	\$0	\$15,058	\$14,922	\$0	\$135	99.1%	\$15,058	\$0	\$1,817	89.2%
1930 MEDICAL AND CASUALTY INSURANCE	\$0	\$57,802	\$57,802	\$0	\$25,000	\$32,802	43.3%	\$0	\$25,000	\$32,802	43.3%
4 Contracted Services	\$0	\$57,802	\$57,802	\$0	\$25,000	\$32,802	43.3%	\$0	\$25,000	\$32,802	43.3%
1931 ASSESSMENT CHANGE REFUND PY TA	\$150,000	\$599,357	\$749,357	\$1,157	\$0	\$748,200	0.2%	\$0	\$0	\$614,777	0.0%
4 Contracted Services	\$150,000	\$599,357	\$749,357	\$1,157	\$0	\$748,200	0.2%	\$0	\$0	\$614,777	0.0%
9010 NEW YORK STATE RETIREMENT SYST	\$92,814	\$0	\$92,814	\$23,290	\$0	\$69,524	25.1%	\$20,180	\$0	\$71,885	21.9%
8 Employee Benefits	\$92,814	\$0	\$92,814	\$23,290	\$0	\$69,524	25.1%	\$20,180	\$0	\$71,885	21.9%
9045 LIFE INSURANCE	\$445	\$0	\$445	\$252	\$0	\$193	56.6%	\$204	\$0	\$228	47.2%
4 Contracted Services	\$445	\$0	\$445	\$252	\$0	\$193	56.6%	\$204	\$0	\$228	47.2%
9050 UNEMPLOYMENT INSURANCE	\$10,530	\$0	\$10,530	\$0	\$0	\$10,530	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$10,530	\$0	\$10,530	\$0	\$0	\$10,530	0.0%	\$0	\$0	\$0	0.0%
9055 DISABILITY INSURANCE	\$266	\$0	\$266	\$66	\$0	\$200	24.8%	\$61	\$0	\$204	22.9%
4 Contracted Services	\$266	\$0	\$266	\$66	\$0	\$200	24.8%	\$61	\$0	\$204	22.9%

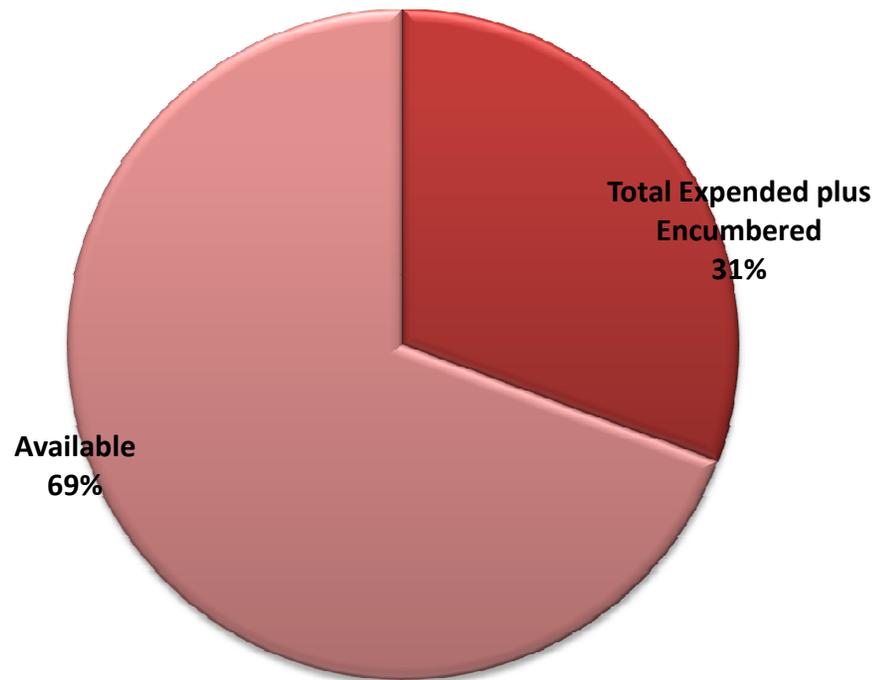
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9060 HOSPITALIZATION	\$185,694	\$0	\$185,694	\$88,977	\$0	\$96,717	47.9%	\$94,981	\$0	\$110,577	46.2%
1 Personal Services	\$5,921	\$0	\$5,921	\$2,960	\$0	\$2,960	50.0%	\$2,826	\$0	\$404	87.5%
8 Employee Benefits	\$179,773	\$0	\$179,773	\$86,017	\$0	\$93,756	47.8%	\$92,155	\$0	\$110,173	45.5%
9089 SICK LEAVE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$1,580	\$0	\$0	100.0%
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$1,580	\$0	\$0	100.0%
TOTAL COMMISSIONER OF ACCOUNTS	\$1,142,188	\$861,871	\$2,004,059	\$472,400	\$142,293	\$1,389,366	30.7%	\$445,051	\$126,699	\$1,253,102	31.3%

2nd Quarter 2014 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 2014 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 01/01/14-06/30/14.
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.