



**CITY OF  
SARATOGA SPRINGS**

**OFFICE OF THE  
COMMISSIONER OF FINANCE**

**Quarterly Financial Report  
For The Quarter Ended  
March 31, 2016**

**GENERAL FUND  
EXPENSES  
Accounts Dept – Detail**

# 1st Quarter 2016 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	2016 Adopted Budget	2016 Transfers Adjustments	2016 Revised Budget	2016 YTD Expended	2016 Encmbrncs	2016 Available Budget	2016 % Used	2015 YTD Expended	2015 Encmbrncs	2015 Available Budget	2015 % Used
<b>5 COMMISSIONER OF ACCOUNTS</b>											
<b>1345 PURCHASING</b>	<b>\$77,437</b>	<b>\$0</b>	<b>\$77,437</b>	<b>\$17,889</b>	<b>\$0</b>	<b>\$59,548</b>	<b>23.1%</b>	<b>\$24,588</b>	<b>\$0</b>	<b>\$53,907</b>	<b>31.3%</b>
1 Personal Services	\$77,437	\$0	\$77,437	\$17,889	\$0	\$59,548	23.1%	\$24,588	\$0	\$53,907	31.3%
<b>1355 ASSESSMENT OFFICE</b>	<b>\$221,074</b>	<b>\$63,260</b>	<b>\$284,334</b>	<b>\$39,211</b>	<b>\$103,048</b>	<b>\$142,075</b>	<b>50.0%</b>	<b>\$47,561</b>	<b>\$76,129</b>	<b>\$134,855</b>	<b>47.8%</b>
1 Personal Services	\$154,414	\$0	\$154,414	\$35,706	\$0	\$118,708	23.1%	\$35,354	\$0	\$110,686	24.2%
2 Equipment	\$234	\$0	\$234	\$0	\$0	\$234	0.0%	\$0	\$0	\$234	0.0%
4 Contracted Services	\$66,426	\$63,260	\$129,686	\$3,505	\$103,048	\$23,133	82.2%	\$12,207	\$76,129	\$23,935	78.7%
<b>1410 COMMISSIONER OF ACCOUNTS</b>	<b>\$420,471</b>	<b>\$34,067</b>	<b>\$454,537</b>	<b>\$92,519</b>	<b>\$29,807</b>	<b>\$332,211</b>	<b>26.9%</b>	<b>\$88,114</b>	<b>\$31,747</b>	<b>\$326,113</b>	<b>26.9%</b>
1 Personal Services	\$346,742	\$0	\$346,742	\$80,274	\$0	\$266,468	23.2%	\$78,501	\$0	\$265,764	22.8%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$7,909	\$0	100.0%
4 Contracted Services	\$73,729	\$34,067	\$107,796	\$12,246	\$29,807	\$65,743	39.0%	\$9,613	\$23,838	\$60,349	35.7%
<b>1411 SARA GRANT</b>	<b>\$16,793</b>	<b>\$24,000</b>	<b>\$40,793</b>	<b>\$6,812</b>	<b>\$9,660</b>	<b>\$24,322</b>	<b>40.4%</b>	<b>\$7,864</b>	<b>\$13,730</b>	<b>\$8,246</b>	<b>72.4%</b>
1 Personal Services	\$16,793	\$13,267	\$30,060	\$6,203	\$0	\$23,857	20.6%	\$7,864	\$0	\$14,450	35.2%
2 Equipment	\$0	\$730	\$730	\$608	\$98	\$24	96.7%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$0	\$10,002	\$10,002	\$0	\$9,562	\$441	95.6%	\$0	\$13,730	(\$6,204)	182.4%
<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>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%
<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%

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<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>\$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>1910 LIABILITY INSURANCE</b>	<b>\$17,164</b>	<b>\$0</b>	<b>\$17,164</b>	<b>\$5,061</b>	<b>\$0</b>	<b>\$12,103</b>	<b>29.5%</b>	<b>\$13,718</b>	<b>\$0</b>	<b>\$1,207</b>	<b>91.9%</b>
4 Contracted Services	\$17,164	\$0	\$17,164	\$5,061	\$0	\$12,103	29.5%	\$13,718	\$0	\$1,207	91.9%
<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>\$25,000</b>	<b>\$0</b>	<b>100.0%</b>
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$25,000	\$0	100.0%
<b>1931 ASSESSMENT CHANGE REFUND PY TA</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>9010 NEW YORK STATE RETIREMENT SYST</b>	<b>\$85,918</b>	<b>\$0</b>	<b>\$85,918</b>	<b>\$23,724</b>	<b>\$0</b>	<b>\$62,194</b>	<b>27.6%</b>	<b>\$23,414</b>	<b>\$0</b>	<b>\$67,007</b>	<b>25.9%</b>
8 Employee Benefits	\$85,918	\$0	\$85,918	\$23,724	\$0	\$62,194	27.6%	\$23,414	\$0	\$67,007	25.9%
<b>9045 LIFE INSURANCE</b>	<b>\$486</b>	<b>\$0</b>	<b>\$486</b>	<b>\$108</b>	<b>\$0</b>	<b>\$378</b>	<b>22.2%</b>	<b>\$108</b>	<b>\$0</b>	<b>\$333</b>	<b>24.5%</b>
4 Contracted Services	\$486	\$0	\$486	\$108	\$0	\$378	22.2%	\$108	\$0	\$333	24.5%
<b>9050 UNEMPLOYMENT 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>9055 DISABILITY INSURANCE</b>	<b>\$356</b>	<b>\$0</b>	<b>\$356</b>	<b>\$0</b>	<b>\$0</b>	<b>\$356</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$356</b>	<b>0.0%</b>
4 Contracted Services	\$356	\$0	\$356	\$0	\$0	\$356	0.0%	\$0	\$0	\$356	0.0%
<b>9060 HOSPITALIZATION</b>	<b>\$211,815</b>	<b>\$0</b>	<b>\$211,815</b>	<b>\$48,791</b>	<b>\$0</b>	<b>\$163,024</b>	<b>23.0%</b>	<b>\$48,822</b>	<b>\$0</b>	<b>\$146,668</b>	<b>25.0%</b>
1 Personal Services	\$5,921	\$0	\$5,921	\$2,288	\$0	\$3,633	38.6%	\$1,480	\$0	\$4,441	25.0%
8 Employee Benefits	\$205,894	\$0	\$205,894	\$46,504	\$0	\$159,390	22.6%	\$47,342	\$0	\$142,228	25.0%

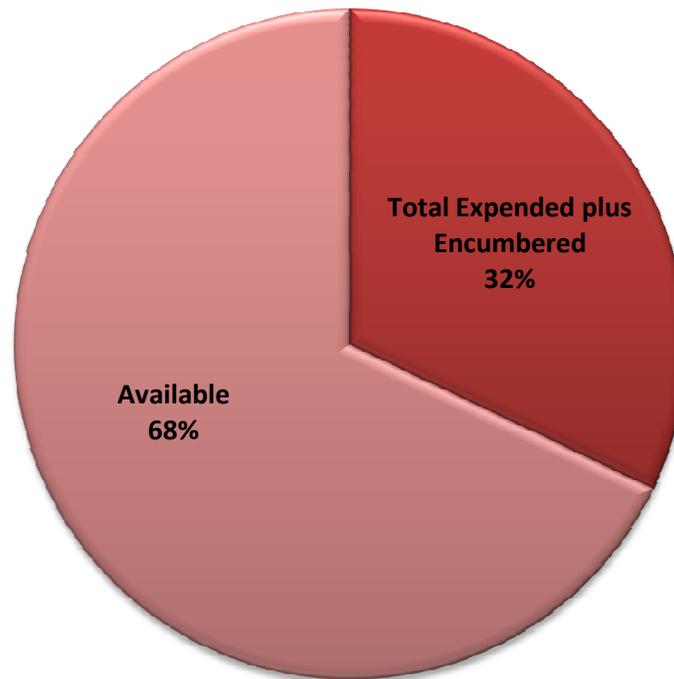
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<b>9089 SICK LEAVE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$5,528</b>	<b>\$0</b>	<b>\$0</b>	<b>100.0%</b>
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$5,528	\$0	\$0	100.0%
											35.5%
<b>TOTAL COMMISSIONER OF ACCOUNTS</b>	<b>\$1,052,013</b>	<b>\$121,327</b>	<b>\$1,173,340</b>	<b>\$234,115</b>	<b>\$142,514</b>	<b>\$796,710</b>	<b>32.1%</b>	<b>\$259,718</b>	<b>\$146,606</b>	<b>\$739,192</b>	<b>35.5%</b>

## 1st Quarter 2016 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 2016 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 01/01/16-03/31/16.
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.