



**CITY OF  
SARATOGA SPRINGS**

**OFFICE OF THE  
COMMISSIONER OF FINANCE**

**Quarterly Financial Report  
For The Quarter Ended  
June 30, 2016**

**GENERAL FUND  
EXPENSES  
By CATEGORY**

## 2nd Quarter 2016 Budget Report - OVERVIEW: GENERAL FUND Expenses by Category

**Personal Service; Contracted Services; Equipment; Benefits; Debt Service (Interest); Contingency, Interfund Transfer**

**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.

**Note:** Expenditures may not be charged directly to a contingency line. Accordingly, "YTD Expended" and "Percent Used" will not reflect contingency amounts utilized. See instead, columns "Transfers Adjustments" and/or "Revised Budget".

	2016 Adopted Expense Budget	2016 Revised Expense Budget	2016 YTD Expended	2016 Encmbrncs	2016 Available Budget	2016 % Used	2015 YTD Expended	2015 Encmbrncs	2015 Available Budget	2015 % Used
A - General Fund										
1 Personal Service *	\$23,959,986	\$24,103,554	\$10,538,439	\$0	\$13,565,114	43.7%	\$10,416,994	\$0	\$11,776,395	46.9%
2 Equipment and Capital Outlay	\$656,808	\$982,722	\$338,967	\$277,734	\$366,021	62.8%	\$437,245	\$235,538	\$287,327	70.1%
4 Contracted Services	\$6,993,496	\$9,213,293	\$3,900,089	\$1,759,373	\$3,553,831	61.4%	\$3,062,196	\$1,856,583	\$3,008,710	62.0%
6 Principal	\$49,372	\$49,372	\$24,434	\$0	\$24,938	49.5%	\$23,458	\$0	\$23,941	49.5%
7 Debt Service Interest	\$20,216	\$20,216	\$10,360	\$0	\$9,856	51.2%	\$11,336	\$0	\$10,853	51.1%
8 Employee Benefits	\$11,661,169	\$11,670,728	\$4,441,021	\$0	\$7,229,708	38.1%	\$4,410,979	\$0	\$7,122,206	38.2%
9 Contingency/Transfers	\$671,968	\$586,779	\$67,022	\$0	\$519,757	11.4%	\$267,141	\$0	\$825,627	24.4%
<b>A - TOTAL GENERAL FUND</b>	<b>\$44,013,016</b>	<b>\$46,626,665</b>	<b>\$19,320,332</b>	<b>\$2,037,107</b>	<b>\$25,269,226</b>	<b>45.8%</b>	<b>\$18,629,349</b>	<b>\$2,092,122</b>	<b>\$23,055,059</b>	<b>47.3%</b>

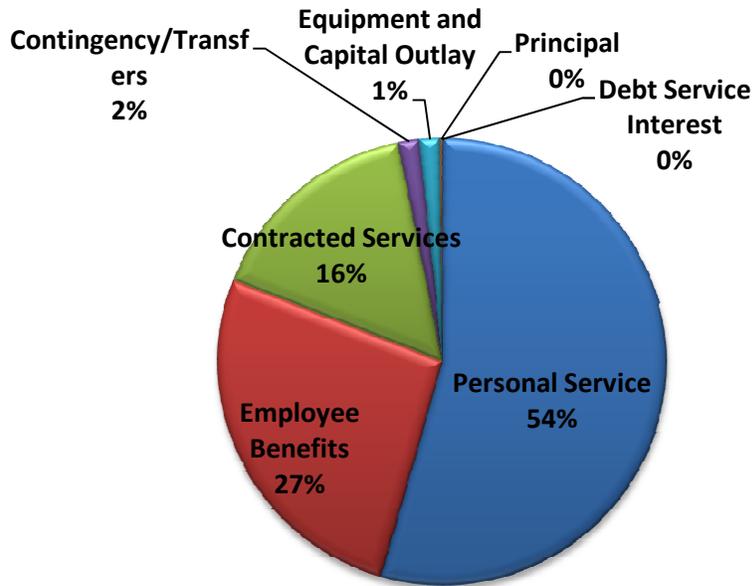
**\* 2nd Quarter 2016 Number of General Fund Personnel:**

	FT	PT
Mayor	19	4
Finance	11	1
DPW	89	17
DPS	163	21 (72 FT PO; 62 FT FD)
Accounts	9	3
Rec	6	35

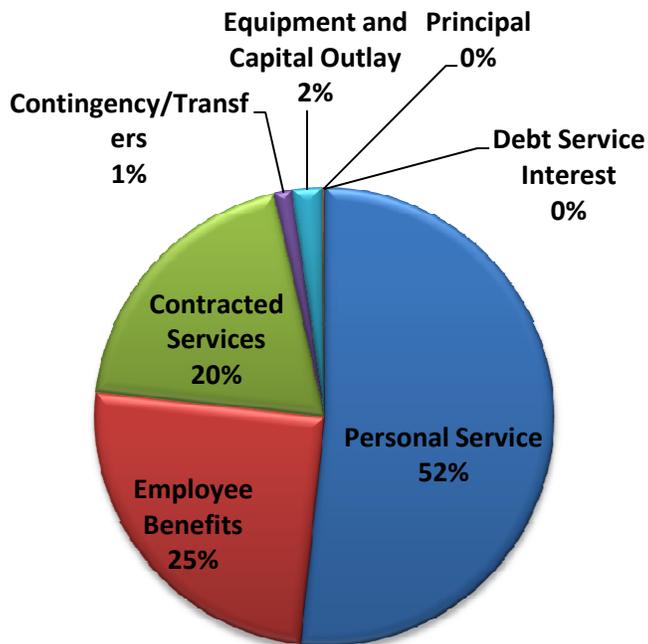
<b>TOTAL</b>	<b>297</b>	<b>81</b>	<b>378</b>
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Retirees Opt Out	16
Pensioners (DPS)	12
Ret/Term Pol Fire w pri yr retro	

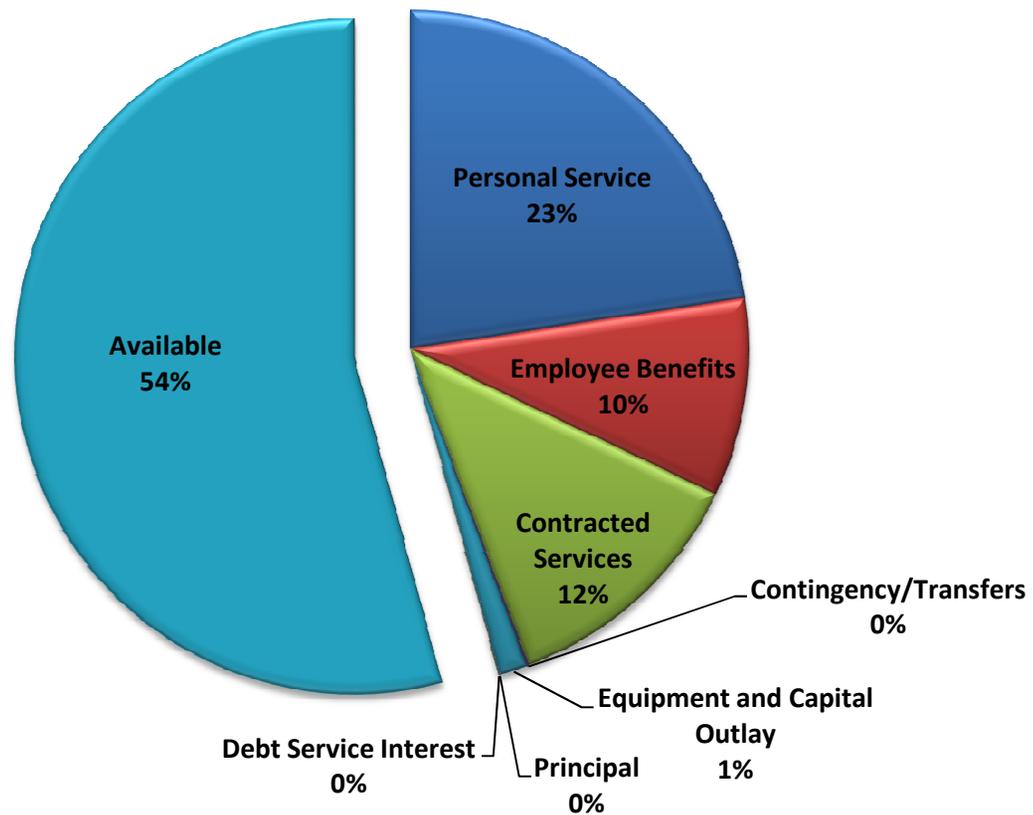
**2016 Total Adopted GENERAL FUND Expense Budget  
by Category  
(\$44,013,016)**



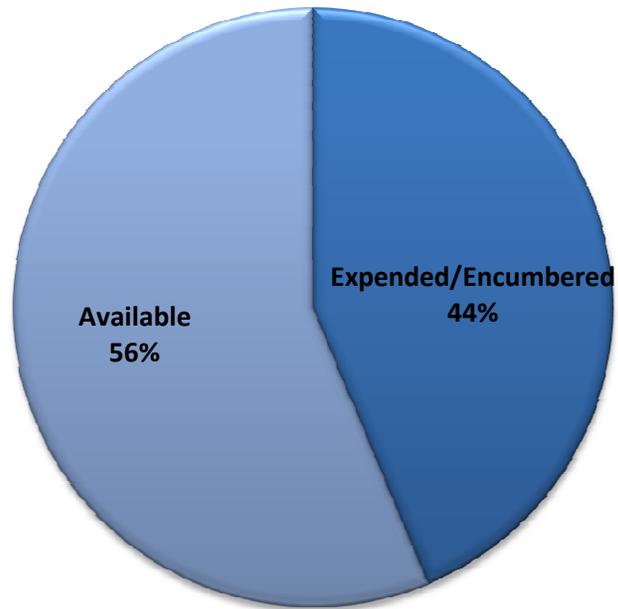
**2nd Quarter 2016 Total Revised GENERAL FUND Expense Budget  
by Category  
(\$46,626,665)**



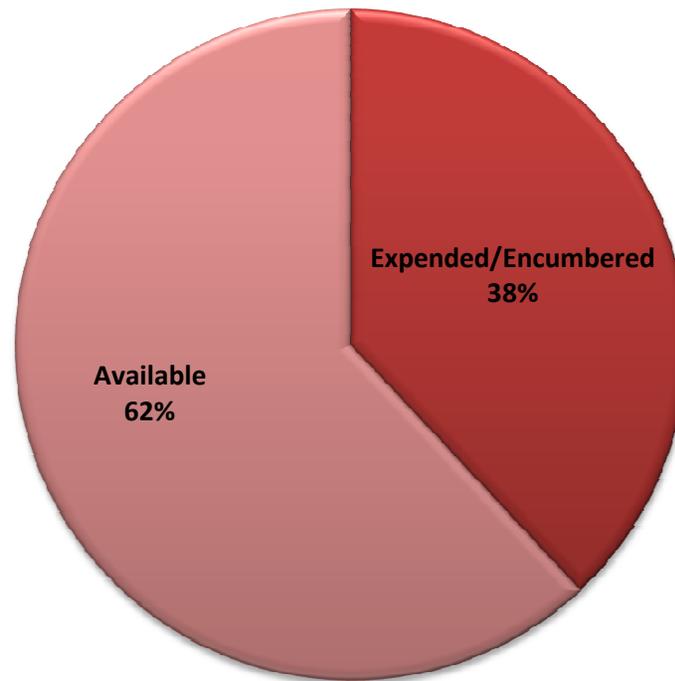
**2nd Quarter 2016 GENERAL FUND Expense Budget**  
**Available/Expended+Encumbered//Total**  
**(\$25,269,226/\$21,357,439//\$46,626,665)**



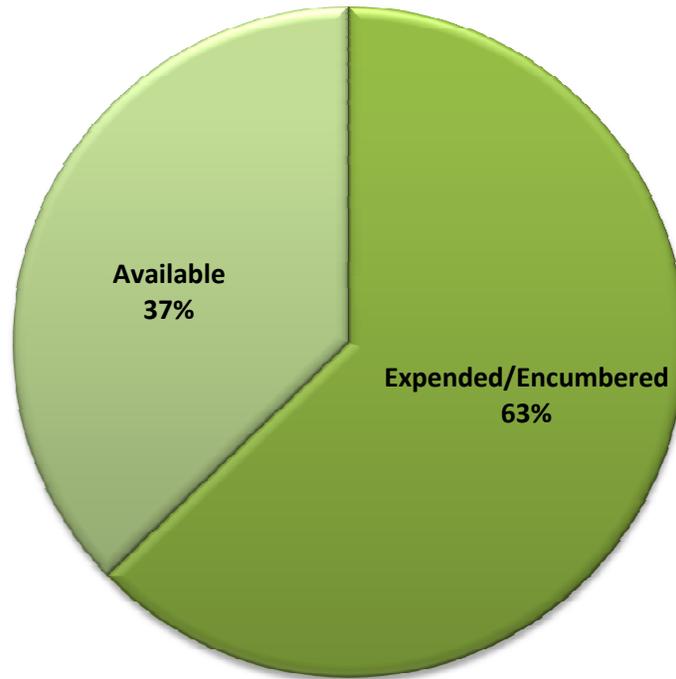
## 2nd Quarter 2016 GENERAL FUND Expense Budget - Personal Service



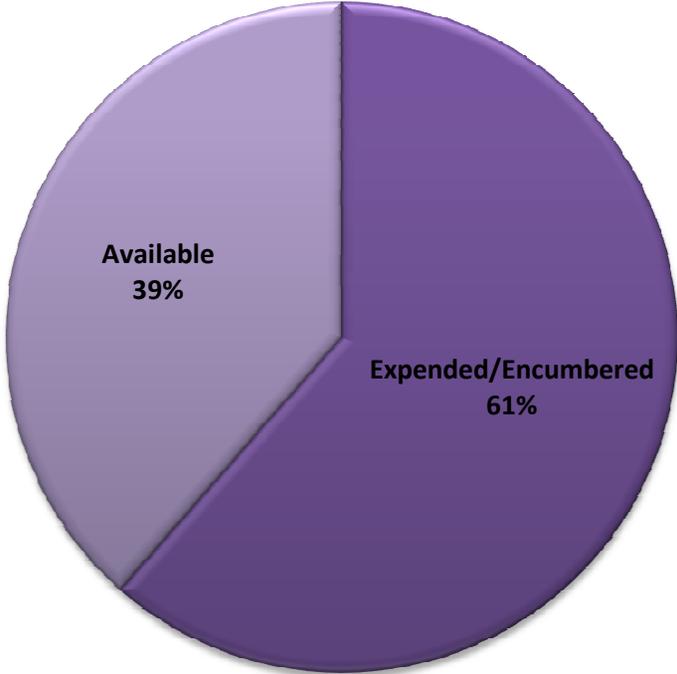
## 2nd Quarter 2016 GENERAL FUND Expense Budget - Benefits



## 2nd Quarter 2016 GENERAL FUND Expense Budget - Equipment



**2nd Quarter 2016 GENERAL FUND Expense Budget  
Contracted Services**



## 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 01/01/16-06/30/16.
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.