



**CITY OF
SARATOGA SPRINGS**

**OFFICE OF THE
COMMISSIONER OF FINANCE**

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

**GENERAL FUND
EXPENSES
Accounts Dept – Detail**

3rd 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
5 COMMISSIONER OF ACCOUNTS											
1345 PURCHASING	\$77,437	\$0	\$77,437	\$57,748	\$0	\$19,689	74.6%	\$61,400	\$0	\$22,725	73.0%
1 Personal Services	\$77,437	\$0	\$77,437	\$57,748	\$0	\$19,689	74.6%	\$61,400	\$0	\$22,725	73.0%
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%
1355 ASSESSMENT OFFICE	\$221,074	\$63,260	\$284,334	\$136,230	\$88,113	\$59,991	78.9%	\$249,587	\$61,418	\$52,100	85.7%
1 Personal Services	\$154,414	\$0	\$154,414	\$115,501	\$0	\$38,913	74.8%	\$215,064	\$0	\$35,535	85.8%
2 Equipment	\$234	\$0	\$234	\$0	\$0	\$234	0.0%	\$152	\$0	\$82	65.0%
4 Contracted Services	\$66,426	\$63,260	\$129,686	\$20,729	\$88,113	\$20,844	83.9%	\$34,371	\$61,418	\$16,482	85.3%
1410 COMMISSIONER OF ACCOUNTS	\$420,471	\$41,480	\$461,950	\$323,853	\$28,313	\$109,784	76.2%	\$314,624	\$16,467	\$114,552	74.3%
1 Personal Services	\$346,742	\$3,330	\$350,072	\$259,386	\$0	\$90,686	74.1%	\$243,199	\$0	\$95,739	71.8%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$7,909	\$0	100.0%
4 Contracted Services	\$73,729	\$38,150	\$111,879	\$64,468	\$28,313	\$19,098	82.9%	\$71,425	\$8,557	\$18,813	81.0%
1411 SARA GRANT	\$16,793	\$23,870	\$40,664	\$36,460	\$98	\$4,105	89.9%	\$22,531	\$232	\$5,567	80.3%
1 Personal Services	\$16,793	\$13,180	\$29,973	\$25,929	\$0	\$4,044	86.5%	\$17,553	\$0	\$4,578	79.3%
2 Equipment	\$0	\$915	\$915	\$793	\$98	\$24	97.4%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$0	\$9,776	\$9,776	\$9,739	\$0	\$37	99.6%	\$4,978	\$232	\$989	84.0%
1450 ELECTIONS	\$500	\$0	\$500	\$0	\$0	\$500	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	\$500	\$0	\$500	\$0	\$0	\$500	0.0%	\$0	\$0	\$500	0.0%
1520 RECORD SYSTEM PROJECT ACCTS	\$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%

3rd Quarter 2016 Budget Report Expenses: General Fund - ACCOUNTS DEPARTMENT

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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	\$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%
1910 LIABILITY INSURANCE	\$17,164	\$0	\$17,164	\$11,538	\$0	\$5,626	67.2%	\$13,718	\$0	\$1,207	91.9%
4 Contracted Services	\$17,164	\$0	\$17,164	\$11,538	\$0	\$5,626	67.2%	\$13,718	\$0	\$1,207	91.9%
1930 MEDICAL AND CASUALTY INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$128,237	\$0	\$0	100.0%
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$128,237	\$0	\$0	100.0%
1931 ASSESSMENT CHANGE REFUND PY TA	\$0	\$20,665	\$20,665	\$20,665	\$0	\$0	100.0%	\$126,726	\$0	\$0	100.0%
4 Contracted Services	\$0	\$20,665	\$20,665	\$20,665	\$0	\$0	100.0%	\$126,726	\$0	\$0	100.0%
9010 NEW YORK STATE RETIREMENT SYST	\$85,918	(\$2,661)	\$83,257	\$23,724	\$0	\$59,533	28.5%	\$23,414	\$0	\$80,126	22.6%
8 Employee Benefits	\$85,918	(\$2,661)	\$83,257	\$23,724	\$0	\$59,533	28.5%	\$23,414	\$0	\$80,126	22.6%
9045 LIFE INSURANCE	\$486	\$0	\$486	\$324	\$0	\$162	66.7%	\$316	\$0	\$125	71.7%
4 Contracted Services	\$486	\$0	\$486	\$324	\$0	\$162	66.7%	\$316	\$0	\$125	71.7%
9050 UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$16	\$0	\$4	78.8%
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$16	\$0	\$4	78.8%
9055 DISABILITY INSURANCE	\$356	\$0	\$356	\$173	\$0	\$183	48.5%	\$180	\$0	\$176	50.6%
4 Contracted Services	\$356	\$0	\$356	\$173	\$0	\$183	48.5%	\$180	\$0	\$176	50.6%

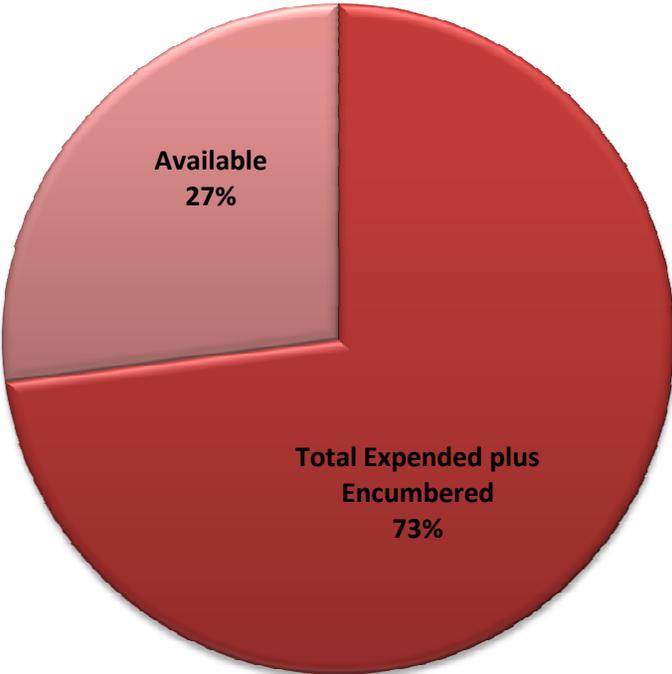
3rd Quarter 2016 Budget Report Expenses: General Fund - ACCOUNTS DEPARTMENT

SUB-DEPARTMENT with CATEGORY TOTALS

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9060 HOSPITALIZATION	\$211,815	\$465	\$212,280	\$147,967	\$0	\$64,313	69.7%	\$143,640	\$0	\$57,969	71.2%
1 Personal Services	\$5,921	\$0	\$5,921	\$6,863	\$0	(\$942)	115.9%	\$10,559	\$0	\$2,020	83.9%
8 Employee Benefits	\$205,894	\$465	\$206,359	\$141,105	\$0	\$65,255	68.4%	\$133,081	\$0	\$55,949	70.4%
9089 SICK LEAVE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$5,528	\$0	\$0	100.0%
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$5,528	\$0	\$0	100.0%
TOTAL COMMISSIONER OF ACCOUNTS	\$1,052,013	\$147,079	\$1,199,092	\$758,682	\$116,524	\$323,886	73.0%	\$1,089,916	\$78,117	\$335,051	77.7%

3rd 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 01/01/16-09/30/16.
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.