

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
COUNTY of Saratoga
County of Saratoga
For the Fiscal Year Ended 12/31/2015

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

COUNTY OF Saratoga

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (EF) ENTERPRISE HEALTH REL FAC
- (ES) ENTERPRISE SEWER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (S) WORKERS COMPENSATION
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2014 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	13,832,376	A200	12,631,732
Cash In Time Deposits		A201	
Petty Cash	18,670	A210	18,670
Departmental Cash	5,000	A215	5,000
TOTAL Cash	13,856,046		12,655,402
Taxes Receivable, Current		A250	
Taxes Receivable, Overdue	6,721,257	A260	7,210,082
Returned School Taxes Receivable	10,316,891	A280	8,831,465
City School Taxes Receivable	417,935	A290	373,414
Delinquent Village Taxes Rec	399,512	A295	412,695
Tax Sale Certificates	39,376	A320	39,376
Property Acquired For Taxes	515,274	A330	683,262
Allowance For Uncollectible Taxes	-850,000	A342	-800,000
TOTAL Taxes Receivable (net)	17,560,245		16,750,295
Accounts Receivable	4,063,654	A380	4,237,198
TOTAL Other Receivables (net)	4,063,654		4,237,198
State And Federal, Social Services	6,971,390	A400	5,132,964
Due From State And Federal Government	21,111,044	A410	23,607,988
TOTAL State And Federal Aid Receivables	28,082,434		28,740,952
Due From Other Funds	6,594,528	A391	7,206,749
TOTAL Due From Other Funds	6,594,528		7,206,749
Towns & Cities	39,821	A430	-26,003
Due From Other Governments	7,790,223	A440	8,234,776
TOTAL Due From Other Governments	7,830,045		8,208,773
Inventory Of Materials And Supplies	42,357	A445	49,930
TOTAL Inventories	42,357		49,930
TOTAL Assets	78,029,309		77,849,298

COUNTY OF Saratoga
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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	6,105,114	A600	6,335,084
TOTAL Accounts Payable	6,105,114		6,335,084
Retained Percentages-Contracts Payable	-46,801	A605	
TOTAL Retained Percentages	-46,801		0
Overpayments & Clearing Account	463	A690	850
TOTAL Other Liabilities	463		850
Due To Other Funds	5,868,287	A630	6,836,116
TOTAL Due To Other Funds	5,868,287		6,836,116
Due To Other Governments	9,375,337	A631	9,792,613
Due To Towns For Tax Levies	-1,215	A640	
Due To Districts For Special Levies	798,120	A650	-361
Due To School Districts	12,192,163	A660	11,129,746
Due To City School Districts	434,282	A661	393,550
Due To Village, Delinquent Taxes	410,819	A668	432,562
TOTAL Due To Other Governments	23,209,506		21,748,111
TOTAL Liabilities	35,136,568		34,920,161
Deferred Inflows of Resources			
Deferred Inflow of Resources	17,317,702	A691	16,527,307
Deferred Taxes	5,900,179	A694	7,028,826
TOTAL Deferred Inflows of Resources	23,217,881		23,556,133
TOTAL Deferred Inflows of Resources	23,217,881		23,556,133
Fund Balance			
Not in Spendable Form	42,357	A806	49,930
TOTAL Nonspendable Fund Balance	42,357		49,930
Other Restricted Fund Balance		A899	503,384
TOTAL Restricted Fund Balance	0		503,384
Assigned Appropriated Fund Balance	1,413,500	A914	2,354,144
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	1,413,500		2,354,144
Unassigned Fund Balance	18,219,003	A917	16,465,545
TOTAL Unassigned Fund Balance	18,219,003		16,465,545
TOTAL Fund Balance	19,674,860		19,373,003
TOTAL Liabilities, Deferred Inflows And Fund Balance	78,029,310		77,849,298

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	51,586,039	A1001	51,438,009
TOTAL Real Property Taxes	51,586,039		51,438,009
Gain From Sale of Tax Acq Property	506,787	A1051	456,580
Federal Payments In Lieu of Taxes	3,730	A1080	3,687
Other Payments In Lieu of Taxes	1,797,134	A1081	1,860,029
Interest & Penalties On Real Prop Taxes	2,602,384	A1090	2,567,820
TOTAL Real Property Tax Items	4,910,035		4,888,116
Sales And Use Tax	111,471,711	A1110	114,452,830
Tax On Hotel Room Occupancy	860,946	A1113	983,112
Towns Share of Sales Tax	800,000	A1115	400,000
Flat Racing Admissions Tax	563,400	A1133	627,552
Emergency Telephone System Surcharge	882,774	A1140	897,460
O.T.B. Surtax	609,902	A1150	616,607
TOTAL Non Property Tax Items	115,188,732		117,977,561
Medical Examiner Fees	4	A1225	
Treasurer Fees	94,395	A1230	96,804
Charges For Tax Redemption	23,815	A1235	23,395
Clerk Fees	2,978,062	A1255	3,040,393
Personnel Fees	9,700	A1260	11,620
Other General Departmental Income	2,426,899	A1289	2,452,744
Sheriff Fees	290,275	A1510	308,233
Altern To Incarceration Fees	6,760	A1515	7,287
Prisoner Charges	2,324	A1525	3,543
Public Pound Charges, Dog Control Fees	205,892	A1550	190,718
Restitution Surcharge	16,087	A1580	13,623
Other Public Safety Departmental Income	185,860	A1589	143,728
Home Nursing Charges	1,675,208	A1610	1,223,685
Mental Health Fees	2,599,447	A1620	2,946,752
Early Interven Fees For Serv	132,956	A1621	142,634
Other Health Departmental Income	97,199	A1689	140,317
Airport Fees & Rentals	85,822	A1770	86,295
Repay of Medical Assistance	185,916	A1801	-114,466
Repayment of Family Assistance	197,498	A1809	183,599
Medical Incentive Earnings	218,163	A1811	228,675
Repayment of Child Care	120,985	A1819	110,478
Repayment of Juvenile Delinquent Care	310	A1823	5,809
Repayment of State Training School		A1829	
Repayment of Safety Net Assistance	251,089	A1840	270,735
Sealer of Weights & Measures	14,100	A1962	17,900
Charges-Programs For The Aging	6,344	A1972	6,270
Planning Board Fees	22,500	A2115	22,500
TOTAL Departmental Income	11,847,612		11,563,270
Election Service Charges	172,250	A2215	123,011
Public Safety Services For Other Govts	1,031,432	A2260	1,046,446
Transportation Services, Other Govts	34,505	A2300	28,618
Youth Recreation Services, Other Govts	567,492	A2350	745,596

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Programs For Aging, Other Govts	62,394	A2351	62,384
Misc Revenue, Other Govts	578,090	A2389	489,708
TOTAL Intergovernmental Charges	2,446,163		2,495,764
Interest And Earnings	140,442	A2401	126,740
Rental of Real Property	178,266	A2410	168,689
Commissions	104,464	A2450	105,289
TOTAL Use of Money And Property	423,172		400,718
Games of Chance	15	A2530	15
Licenses, Other	27,127	A2545	49,553
TOTAL Licenses And Permits	27,142		49,568
Fines And Forfeited Bail	5,100	A2610	3,350
Stop-Dwi Fines	313,497	A2615	308,905
Forfeitures of Deposits	5,500	A2620	3,500
Forfeiture of Crime Proceeds	2,948	A2625	2,571
TOTAL Fines And Forfeitures	327,045		318,326
Sales of Forest Products	64,582	A2652	80,699
Sales, Other	28,687	A2655	35,093
Sales of Real Property		A2660	
Sales of Equipment	43,709	A2665	32,358
Insurance Recoveries	76,929	A2680	36,640
Other Compensation For Loss	2,412,121	A2690	2,064,207
TOTAL Sale of Property And Compensation For Loss	2,626,028		2,248,997
Refunds of Prior Year's Expenditures	1,507,539	A2701	2,694,160
Vlt/tribal-State Compact Moneys	775,198	A2725	775,198
Unclassified (specify)	353,192	A2770	109,484
TOTAL Miscellaneous Local Sources	2,635,929		3,578,841
State Aid Court Facilities	251,827	A3021	273,450
State Aid, Indigent Legal Services Fund	193,589	A3025	168,577
St Aid, District Attorney Salaries	72,189	A3030	72,189
St Aid - Other (specify)	120,416	A3089	95,107
St Aid, Education of Handicapped Child	5,271,681	A3277	5,880,165
St Aid, Other Educ (spec)	312,880	A3289	
St Aid, Probation Services	389,768	A3310	400,568
St Aid, Navigation Law Enforcement	8,734	A3315	12,960
St Aid, Law EnfoR. Costs For DanG. Drugs	11,312	A3324	7,535
St Aid, Other Public Safety	548,304	A3389	1,608,839
St Aid, Public Health	625,993	A3401	352,640
St Aid Handicapped Children	3,774	A3446	1,733
Early Intervention State Aid	1,098,075	A3449	713,976
St Aid, Special Health Programs		A3472	1,104
St Aid, Other Health	52,138	A3489	25,926
St Aid, Mental Health	4,379,100	A3490	4,022,539
St Aid, Bus And Other Mass Trans	14,551	A3594	89,929
St Aid, Family Assistance		A3609	45
St Aid, Social Services Administration	3,747,292	A3610	3,122,539
St Aid, Child Care	2,810,922	A3619	3,124,399

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
St Aid, Juvenile Delinquent	45,599	A3623	45,786
St Aid, Safety Net	390,845	A3640	346,261
St Aid, Emergency Aid For Adults	30,285	A3642	41,266
St Aid, Day Care	18,383	A3655	12,533
St Aid, Other Social Services	33,456	A3689	
St Aid, Veterans Service Agencies	12,793	A3710	12,793
St Aid, Programs For Aging	492,072	A3772	653,432
St Aid-Economic Assistance	123,236	A3789	575,761
St Aid, Youth Programs	225,983	A3820	303,218
St Aid-Other Cul & Rec St Aid	86,797	A3889	53,158
St Aid - Other Home And Community Service	128,204	A3989	119,686
TOTAL State Aid	21,500,197		22,138,111
Federal Aid - Other	1,431,457	A4089	1,856,393
Fed Aid, Crime Control	91,454	A4320	130,044
Fed Aid, Public Health	187,180	A4401	191,128
Early Intervention Federal	136,846	A4451	100,002
Fed Aid Alcohol Addiction Control	96,595	A4488	110,399
Fed Aid Other Health	260,826	A4489	235,472
Fed Aid, Airport Cap Proj	212,391	A4592	537,002
Fed Aid, Medicaid Assistance	118,863	A4601	30,785
Fed Aid, Family Assistance	1,736,031	A4609	1,733,904
Fed Aid, Social Services Administration	4,123,529	A4610	6,164,206
Fed Aid, Food Stamp Program Admin	1,458,649	A4611	1,436,668
Flexible Fund For Family Services (fffs)	1,691,387	A4615	5,174,344
Fed Aid, Home Energy Assistance	456,095	A4641	420,178
Fed Aid Other Social Services	1,450,772	A4689	1,590,557
Fed Aid, Programs For Aging	188,444	A4772	166,413
Fed Aid Other Econ Assist & Opport	42,668	A4789	22,995
Fed Aid, Job Training Partnership	29,805	A4790	32,481
Fed Aid, Other Home And Comm Services		A4989	294,964
TOTAL Federal Aid	13,712,993		20,227,936
TOTAL Revenues	227,231,086		237,325,218
Interfund Transfers	4,092,817	A5031	2,003,737
TOTAL Interfund Transfers	4,092,817		2,003,737
TOTAL Other Sources	4,092,817		2,003,737
TOTAL Revenues	231,323,903		239,328,955

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Legislative Board, Pers Serv	433,334	A10101	441,699
Legislative Board, Equip & Cap Outlay	1,648	A10102	671
Legislative Board, Contr Expend	57,088	A10104	70,854
Legislative Board, Empl Bnfts	411,835	A10108	409,637
TOTAL Legislative Board	903,905		922,861
Clerk of Legis Board,pers Serv	134,012	A10401	137,858
Clerk of Legis Board,contr Expend	14,353	A10404	14,273
Clerk of Legis Board,empl Bnfts	116,827	A10408	103,856
TOTAL Clerk of Legis Board	265,192		255,987
District Attorney, Pers Serv	2,249,188	A11651	2,210,803
District Attorney,equip & Cap Outlay	8,800	A11652	
District Attorney,contr Expend	425,523	A11654	420,722
District Attorney,empl Bnfts	1,068,996	A11658	1,046,441
TOTAL District Attorney	3,752,506		3,677,966
Public Defender,pers Serv	756,807	A11701	727,831
Public Defender, Equip & Cap Outlay	1,404	A11702	21,989
Public Defender,contr Expend	444,069	A11704	512,621
Public Defender,empl Bnfts	380,640	A11708	391,159
TOTAL Public Defender	1,582,921		1,653,599
Med Examiners & Coroners,pers Serv	52,785	A11851	53,638
Med Examiners & Coroners,contr Expend	242,645	A11854	240,905
Med Examiners & Coroners,empl Bnfts	9,698	A11858	13,016
TOTAL Med Examiners & Coroners	305,128		307,559
Municipal Exec, Pers Serv	263,955	A12301	292,928
Municipal Exec, Equip & Cap Outlay	1,371	A12302	1,265
Municipal Exec, Contr Expend	6,365	A12304	91,217
Municipal Exec, Empl Bnfts	156,883	A12308	168,709
TOTAL Municipal Exec	428,574		554,118
Auditor, Pers Serv	230,255	A13201	250,919
Auditor, Contr Expend	2,342	A13204	440
Auditor, Empl Bnfts	173,744	A13208	172,022
TOTAL Auditor	406,341		423,381
Treasurer, Pers Serv	652,637	A13251	671,400
Treasurer, Equip & Cap Outlay	929	A13252	
Treasurer, Contr Expend	184,755	A13254	96,502
Treasurer, Empl Bnfts	425,066	A13258	419,626
TOTAL Treasurer	1,263,388		1,187,528
Purchasing, Pers Serv	192,530	A13451	197,467
Purchasing, Equip & Cap Outlay		A13452	274
Purchasing, Contr Expend	8,080	A13454	6,970
Purchasing, Empl Bnfts	179,648	A13458	168,678
TOTAL Purchasing	380,259		373,388
Assessment, Pers Serv	531,809	A13551	543,688
Assessment, Equip & Cap Outlay	14,242	A13552	679
Assessment, Contr Expend	83,859	A13554	88,665

COUNTY OF Saratoga
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For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Assessment, Empl Bnfts	386,637	A13558	396,503
TOTAL Assessment	1,016,548		1,029,535
Exp On Prop Acq For Taxes, Contr Expend	7,848	A13644	7,545
TOTAL Exp On Prop Acq For Taxes	7,848		7,545
Clerk,pers Serv	2,074,313	A14101	2,151,909
Clerk,equip & Cap Outlay	193,838	A14102	184,600
Clerk,contr Expend	270,377	A14104	268,859
Clerk,empl Bnfts	1,311,679	A14108	1,386,482
TOTAL Clerk	3,850,208		3,991,850
Law, Pers Serv	335,838	A14201	352,619
Law, Equip & Cap Outlay	1,826	A14202	4,443
Law, Contr Expend	131,417	A14204	106,888
Law, Empl Bnfts	184,288	A14208	192,139
TOTAL Law	653,369		656,089
Personnel, Pers Serv	431,033	A14301	346,982
Personnel, Contr Expend	149,474	A14304	195,610
Personnel, Empl Bnfts	286,046	A14308	245,154
TOTAL Personnel	866,553		787,746
Elections, Pers Serv	497,127	A14501	512,713
Elections, Equip & Cap Outlay	3,264	A14502	
Elections, Contr Expend	699,731	A14504	408,436
Elections, Empl Bnfts	286,765	A14508	291,828
TOTAL Elections	1,486,887		1,212,978
Buildings, Pers Serv	1,623,496	A16201	1,883,144
Buildings, Equip & Cap Outlay	145,540	A16202	358,143
Buildings, Contr Expend	956,554	A16204	1,010,226
Buildings, Empl Bnfts	1,203,928	A16208	1,319,463
TOTAL Buildings	3,929,518		4,570,975
Central Garage, Equip & Cap Outlay	46,128	A16402	41,819
Central Garage, Contr Expend	327,581	A16404	226,601
TOTAL Central Garage	373,709		268,420
Central Comm System, Pers Serv	36,390	A16501	34,334
Central Comm System, Equip & Cap Outlay	34,200	A16502	114,242
Central Comm System, Contr Expend	129,513	A16504	91,315
Central Comm System, Empl Bnfts	10,587	A16508	10,156
TOTAL Central Comm System	210,690		250,047
Central Storeroom, Pers Serv	50,308	A16601	51,181
Central Storeroom, Contr Expend	1,042	A16604	1,003
Central Storeroom, Empl Bnfts	30,073	A16608	29,835
TOTAL Central Storeroom	81,422		82,019
Central Print & Mail, Pers Serv	80,779	A16701	82,515
Central Print & Mail, Equip & Cap Outlay	3,472	A16702	
Central Print & Mail,contr Expend	265,414	A16704	256,757
Central Print & Mail,empl Bnfts	77,362	A16708	77,243
TOTAL Central Print & Mail	427,026		416,515
Central Data Process, Pers Serv	530,333	A16801	594,121

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Central Data Process & Cap Outlay	173,328	A16802	88,440
Central Data Process, Contr Expend	127,747	A16804	125,896
Central Data Process, Empl Bnfts	311,529	A16808	336,845
TOTAL Central Data Process	1,142,937		1,145,302
Unallocated Insurance, Contr Expend	960,731	A19104	855,163
TOTAL Unallocated Insurance	960,731		855,163
Judgements And Claims, Contr Expend	41,966	A19304	168,453
TOTAL Judgements And Claims	41,966		168,453
Distribution of Sales Tax	55,030,078	A19854	56,464,379
TOTAL Distribution of Sales Tax	55,030,078		56,464,379
Other Gen Govt Support, Contr Expend	17,325	A19894	
TOTAL Other Gen Govt Support	17,325		0
TOTAL General Government Support	79,385,027		81,263,404
Community College Tuition,contr Expend	7,110,947	A24904	6,898,976
TOTAL Community College Tuition	7,110,947		6,898,976
Education Handicapped Children,contr Expen	10,524,422	A29604	10,807,149
TOTAL Education Handicapped Children	10,524,422		10,807,149
Other Education Activities,contr Expend		A29804	
TOTAL Other Education Activities	0		0
TOTAL Education	17,635,369		17,706,125
Public Safety Comm Sys, Equip & Cap Outlay	72,400	A30202	66,366
Public Safety Comm Sys, Contr Expend	64,068	A30204	62,811
TOTAL Public Safety Comm Sys	136,468		129,178
Sheriff,pers Serv	10,015,220	A31101	10,045,770
Sheriff, Equip & Cap Outlay	491,069	A31102	733,924
Sheriff, Contr Expend	1,038,188	A31104	919,798
Sheriff, Empl Bnfts	6,243,337	A31108	6,125,456
TOTAL Sheriff	17,787,815		17,824,948
Probation, Pers Serv	1,354,231	A31401	1,340,358
Probation, Equip & Cap Outlay	1,827	A31402	4,443
Probation, Contr Expend	214,031	A31404	220,158
Probation, Empl Bnfts	865,763	A31408	848,777
TOTAL Probation	2,435,853		2,413,736
Jail, Pers Serv	5,366,539	A31501	5,521,490
Jail, Equip & Cap Outlay	13,266	A31502	18,594
Jail, Contr Expend	1,387,490	A31504	1,325,498
Jail, Empl Bnfts	3,445,912	A31508	3,269,737
TOTAL Jail	10,213,207		10,135,320
Stop Dwi,pers Serv	14,066	A33151	10,931
Stop Dwi,contr Expend	323,012	A33154	280,389
Stop Dwi, Empl Bnfts	1,350	A33158	1,204
TOTAL Stop Dwi	338,428		292,524
Fire, Pers Serv	60,680	A34101	61,894
Fire, Equip & Cap Outlay	36,513	A34102	
Fire, Contr Expend	184,250	A34104	238,613

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Fire, Empl Bnfts	43,831	A34108	44,931
TOTAL Fire	325,274		345,437
Control of Animals, Pers Serv	398,428	A35101	431,576
Control of Animals, Equip & Cap Outlay	1,621	A35102	2,575
Control of Animals, Contr Expend	212,885	A35104	248,299
Control of Animals, Empl Bnfts	196,174	A35108	231,886
TOTAL Control of Animals	809,108		914,335
Safety Inspection, Pers Serv	69,178	A36201	70,561
Safety Inspection, Contr Expend	2,079	A36204	1,813
Safety Inspection, Empl Bnfts	46,208	A36208	47,394
TOTAL Safety Inspection	117,465		119,768
Civil Defense, Pers Serv	113,237	A36401	148,882
Civil Defense, Equip & Cap Outlay	155,157	A36402	1,574,903
Civil Defense, Contr Expend	707,386	A36404	658,477
Civil Defense, Empl Bnfts	110,684	A36408	120,228
TOTAL Civil Defense	1,086,465		2,502,490
TOTAL Public Safety	33,250,083		34,677,737
Public Health, Pers Serv	2,254,776	A40101	2,204,230
Public Health, Equip & Cap Outlay	21,791	A40102	43,746
Public Health, Contr Expend	889,978	A40104	684,445
Public Health, Empl Bnfts	1,697,627	A40108	1,693,530
TOTAL Public Health	4,864,172		4,625,951
Physically Handicapped, Contr Expend	12,368	A40464	9,929
TOTAL Physically Handicapped	12,368		9,929
Early Intervention Pgm,contr Expend	1,404,774	A40594	1,562,898
TOTAL Early Intervention Pgm	1,404,774		1,562,898
Mental Health Admin,pers Serv	1,804,020	A43101	1,843,168
Mental Health Admin,equip & Cap Outlay	22,102	A43102	32,936
Mental Health Admin,contr Expend	1,870,259	A43104	1,992,853
Mental Health Admin,empl Bnfts	1,130,750	A43108	1,136,725
TOTAL Mental Health Admin	4,827,132		5,005,682
Mental Health Prog,pers Serv	738,468	A43201	786,873
Mental Health Prog,equip & Cap Outlay	15,142	A43202	15,550
Mental Health Prog,contr Expend	434,863	A43204	384,464
Mental Health Prog, Empl Bnfts	500,232	A43208	517,161
TOTAL Mental Health Prog	1,688,705		1,704,048
Contracted Mental Health Service	3,045,806	A43224	3,038,982
TOTAL Contracted Mental Health Service	3,045,806		3,038,982
Mental Illness,contr Expend	258,428	A43304	225,225
TOTAL Mental Illness	258,428		225,225
Public Nursing Home, Pers Serv		A45301	22,528
Public Nursing Home, Contr Expend		A45304	21,636
Public Nursing Home, Empl Bnfts		A45308	1,454,724
TOTAL Public Nursing Home	0		1,498,888
TOTAL Health	16,101,384		17,671,605

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Joint Airport	350,137	A56152	155,584
Joint Airport, Contr Expend	35,591	A56154	34,070
TOTAL Joint Airport	385,728		189,654
Bus Operations, Contr Expend	39,299	A56304	117,896
TOTAL Bus Operations	39,299		117,896
TOTAL Transportation	425,027		307,549
Admin, Pers Serv	5,610,213	A60101	5,625,359
Admin, Equip & Cap Outlay		A60102	25,451
Admin, Contr Expend	479,061	A60104	303,025
Admin, Empl Bnfts	4,111,680	A60108	4,056,086
TOTAL Admin	10,200,953		10,009,920
Services For Recipients, Pers Serv	3,691,467	A60701	3,713,587
Services For Recipients, Equip & Cap Outla	47,626	A60702	1,710
Services For Recipients, Contr Expend	3,094,930	A60704	3,487,609
Services For Recipients, Empl Bnfts	2,471,935	A60708	2,475,777
TOTAL Services For Recipients	9,305,958		9,678,682
Medical Assistance, Contr Expend	10,271	A61014	10,361
TOTAL Medical Assistance	10,271		10,361
Medical Assistance-Mmis, Contr Expend	25,286,740	A61024	24,020,027
TOTAL Medical Assistance-Mmis	25,286,740		24,020,027
Family Assistance, Contr Expend	4,503,728	A61094	4,974,004
TOTAL Family Assistance	4,503,728		4,974,004
Child Care, Contr Expend	3,399,974	A61194	3,745,430
TOTAL Child Care	3,399,974		3,745,430
Juvenile Delinquent, Contr Expend	81,582	A61234	140,364
TOTAL Juvenile Delinquent	81,582		140,364
State Training School, Contr Expend	250,164	A61294	134,288
TOTAL State Training School	250,164		134,288
Safety Net, Contr Expend	1,666,135	A61404	1,552,529
TOTAL Safety Net	1,666,135		1,552,529
Home Energy Assistance	239,225	A61411	218,243
Home Energy Assistance		A61412	3,221
Home Energy Assistance, Contr Expend	73,397	A61414	53,083
Home Energy Assistance	115,818	A61418	119,497
TOTAL Home Energy Assistance	428,440		394,044
Emergency Aid For Adults, Contr Expend	67,722	A61424	82,902
TOTAL Emergency Aid For Adults	67,722		82,902
Other Economic Opp Pro, Contr Expend	548,574	A63264	1,095,337
TOTAL Other Economic Opp Pro	548,574		1,095,337
Publicity, Contr Expend	10,336	A64104	6,303
Publicity, Empl Bnfts		A64108	
TOTAL Publicity	10,336		6,303
Promotion of Industry, Contr Expend		A64204	
TOTAL Promotion of Industry	0		0
Veterans Service, Pers Serv	154,311	A65101	183,996

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Veterans Service, Equip & Cap Outlay	875	A65102	11,250
Veterans Service, Contr Expend	20,806	A65104	34,580
Veterans Service, Empl Bnfts	85,022	A65108	95,232
TOTAL Veterans Service	261,014		325,058
Consumer Affairs, Pers Serv	103,434	A66101	105,624
Consumer Affairs, Contr Expend	4,111	A66104	2,511
Consumer Affairs, Empl Bnfts	85,789	A66108	88,802
TOTAL Consumer Affairs	193,333		196,937
Programs For Aging, Pers Serv	641,082	A67721	686,196
Programs For Aging, Equip & Cap Outlay	36,160	A67722	5,447
Programs For Aging, Contr Expend	1,615,443	A67724	1,595,096
Programs For Aging, Empl Bnfts	376,361	A67728	438,702
TOTAL Programs For Aging	2,669,045		2,725,441
TOTAL Economic Assistance And Opportunity	58,883,969		59,091,627
Youth Prog, Pers Serv	429,109	A73101	457,118
Youth Prog, Equip & Cap Outlay		A73102	
Youth Prog, Contr Expend	249,816	A73104	279,334
Youth Prog, Empl Bnfts	326,156	A73108	315,572
TOTAL Youth Prog	1,005,080		1,052,024
Library, Contr Expend	30,600	A74104	30,600
TOTAL Library	30,600		30,600
Historian, Pers Serv	30,757	A75101	30,981
Historian, Contr Expend	853	A75104	2,219
Historian, Empl Bnfts	8,746	A75108	9,121
TOTAL Historian	40,356		42,321
Other Culture And Rec, Contr Expend	54,455	A79894	54,945
TOTAL Other Culture And Rec	54,455		54,945
TOTAL Culture And Recreation	1,130,491		1,179,890
Planning, Pers Serv	295,042	A80201	302,182
Planning, Equip & Cap Outlay	464	A80202	371,833
Planning, Contr Expend	151,805	A80204	256,137
Planning, Empl Bnfts	239,682	A80208	233,372
TOTAL Planning	686,993		1,163,524
Joint Planning Board, Contr Expend	53,847	A80254	55,665
TOTAL Joint Planning Board	53,847		55,665
Environmental Control, Contr Expend		A80904	
TOTAL Environmental Control	0		0
Conservation, Contr Expend	1,150,456	A87104	1,150,981
TOTAL Conservation	1,150,456		1,150,981
Fish And Game, Contr Expend	1,818	A87204	
TOTAL Fish And Game	1,818		0
Agriculture And Livestock, Contr Expend	1,008,220	A87504	965,400
TOTAL Agriculture And Livestock	1,008,220		965,400

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Misc Home & Comm Serv, Contr Expend	1,200,007	A89894	250,000
TOTAL Misc Home & Comm Serv	1,200,007		250,000
TOTAL Home And Community Services	4,101,342		3,585,570
Debt Principal, Serial Bonds	2,540,000	A97106	2,630,000
TOTAL Debt Principal	2,540,000		2,630,000
Debt Interest, Serial Bonds	719,792	A97107	619,609
TOTAL Debt Interest	719,792		619,609
TOTAL Expenditures	214,172,482		218,733,116
Transfers, Other Funds	15,652,245	A99019	19,562,917
TOTAL Operating Transfers	15,652,245		19,562,917
TOTAL Other Uses	15,652,245		19,562,917
TOTAL Expenditures	229,824,727		238,296,034

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	18,175,609	A8021	19,674,860
Prior Period Adj -Increase In Fund Balance	75	A8012	1,244,723
Prior Period Adj -Decrease In Fund Balance		A8015	2,579,500
Restated Fund Balance - Beg of Year	18,175,684	A8022	18,340,082
ADD - REVENUES AND OTHER SOURCES	231,323,903		239,328,955
DEDUCT - EXPENDITURES AND OTHER USES	229,824,727		238,296,034
Fund Balance - End of Year	19,674,860	A8029	19,373,003

COUNTY OF Saratoga
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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	53,293,777	A1049N	54,170,081
Est Rev - Real Property Tax Items	4,786,304	A1099N	5,076,646
Est Rev - Non Property Tax Items	118,702,200	A1199N	120,968,358
Est Rev - Departmental Income	11,964,783	A1299N	12,950,549
Est Rev - Intergovernmental Charges	2,234,242	A2399N	2,599,505
Est Rev - Use of Money And Property	444,266	A2499N	413,249
Est Rev - Licenses And Permits	35,000	A2599N	35,000
Est Rev - Fines And Forfeitures	348,209	A2649N	347,344
Est Rev - Sale of Prop And Comp For Loss	4,557,000	A2699N	2,549,187
Est Rev - Miscellaneous Local Sources	2,719,402	A2799N	1,470,448
Est Rev - Interfund Revenues	0	A2801N	975,033
Est Rev - State Aid	29,990,675	A3099N	27,037,128
Est Rev - Federal Aid	17,817,929	A4099N	16,974,529
TOTAL Estimated Revenues	246,893,787		245,567,057
Appropriated Fund Balance	1,413,500	A599N	2,354,144
TOTAL Estimated Other Sources	1,413,500		2,354,144
TOTAL Estimated Revenues	248,307,287		247,921,201

COUNTY OF Saratoga
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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	86,141,406	A1999N	87,657,122
App - Education	18,265,000	A2999N	18,125,000
App - Public Safety	34,392,059	A3999N	37,587,702
App - Health	17,977,666	A4999N	17,432,530
App - Transportation	743,369	A5999N	655,237
App - Economic Assistance And Opportunity	63,503,289	A6999N	59,350,626
App - Culture And Recreation	1,114,558	A7999N	976,056
App - Home And Community Services	3,748,491	A8999N	3,300,840
App - Debt Service	3,249,610	A9899N	3,244,184
TOTAL Appropriations	229,135,448		228,329,297
App - Interfund Transfer	19,171,839	A9999N	19,591,904
TOTAL Other Uses	19,171,839		19,591,904
TOTAL Appropriations	248,307,287		247,921,201

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	24,896	CD200	21,360
Petty Cash	150	CD210	150
TOTAL Cash	25,046		21,510
Due From Other Funds	3,033	CD391	17,202
TOTAL Due From Other Funds	3,033		17,202
TOTAL Assets	28,079		38,712

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	25,212	CD600	2,427
TOTAL Accounts Payable	25,212		2,427
Due To Other Funds	-9,686	CD630	
TOTAL Due To Other Funds	-9,686		0
TOTAL Liabilities	15,526		2,427
Deferred Inflows of Resources			
Deferred Inflow of Resources	6,047	CD691	6,047
TOTAL Deferred Inflows of Resources	6,047		6,047
TOTAL Deferred Inflows of Resources	6,047		6,047
Fund Balance			
Assigned Unappropriated Fund Balance	6,506	CD915	30,238
TOTAL Assigned Fund Balance	6,506		30,238
TOTAL Fund Balance	6,506		30,238
TOTAL Liabilities, Deferred Inflows And Fund Balance	28,079		38,712

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Other General Department Inc	880	CD1289	987
TOTAL Departmental Income	880		987
Refunds of Prior Year's Expenditures		CD2701	
TOTAL Miscellaneous Local Sources	0		0
Fed Aid, Job Training Partnership	930,825	CD4790	967,670
Federal Aid - Workforce Investment Act	141,448	CD4791	277,502
TOTAL Federal Aid	1,072,273		1,245,172
TOTAL Revenues	1,073,153		1,246,159
TOTAL Revenues	1,073,153		1,246,159

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Job Train Admin, Per Serv	57,252	CD62901	49,362
Job Train Admin, Contr Expend	3,119	CD62904	24,244
Job Train Admin, Empl Bnfts	28,118	CD62908	20,323
TOTAL Job Train Admin	88,489		93,929
Job Train Part Support, Pers Serv	240,935	CD62911	335,511
Job Train Part Support, Equip & Cap Outlay	3,809	CD62912	676
Job Train Part Support, Contr Expend	616,970	CD62914	631,162
Job Train Part Support, Empl Bnfts	133,608	CD62918	161,148
TOTAL Job Train Part Support	995,321		1,128,498
TOTAL Economic Assistance And Opportunity	1,083,810		1,222,427
TOTAL Expenditures	1,083,810		1,222,427
TOTAL Expenditures	1,083,810		1,222,427

COUNTY OF Saratoga
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For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	152,145	CD8021	6,506
Prior Period Adj -Decrease In Fund Balance	134,983	CD8015	
Restated Fund Balance - Beg of Year	17,163	CD8022	6,506
ADD - REVENUES AND OTHER SOURCES	1,073,153		1,246,159
DEDUCT - EXPENDITURES AND OTHER USES	1,083,810		1,222,427
Fund Balance - End of Year	6,506	CD8029	30,238

COUNTY OF Saratoga
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(D) COUNTY ROAD

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	7,309	D200	94,476
Cash In Time Deposits		D201	
Petty Cash	250	D210	250
TOTAL Cash	7,559		94,726
Accounts Receivable	366,415	D380	216,216
TOTAL Other Receivables (net)	366,415		216,216
Due From State And Federal Government	2,216,944	D410	1,808,621
TOTAL State And Federal Aid Receivables	2,216,944		1,808,621
Due From Other Funds	499,155	D391	1,768,960
TOTAL Due From Other Funds	499,155		1,768,960
TOTAL Assets	3,090,073		3,888,522

COUNTY OF Saratoga
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(D) COUNTY ROAD

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	1,162,737	D600	2,170,155
TOTAL Accounts Payable	1,162,737		2,170,155
Due To Other Funds	1,152,527	D630	943,725
TOTAL Due To Other Funds	1,152,527		943,725
TOTAL Liabilities	2,315,264		3,113,880
Deferred Inflows of Resources			
Deferred Inflow of Resources		D691	74,437
TOTAL Deferred Inflows of Resources	0		74,437
TOTAL Deferred Inflows of Resources	0		74,437
Fund Balance			
Assigned Unappropriated Fund Balance	774,809	D915	700,205
TOTAL Assigned Fund Balance	774,809		700,205
TOTAL Fund Balance	774,809		700,205
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,090,073		3,888,522

COUNTY OF Saratoga
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(D) COUNTY ROAD

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Roads & Bridges Charges Other Govts	287,830	D2306	276,170
TOTAL Intergovernmental Charges	287,830		276,170
Sales of Refuse For Recycling	462,728	D2651	53,793
Sales, Other	96	D2655	149
Sales of Equipment	14,200	D2665	59,895
Insurance Recoveries	1,703	D2680	1,886
TOTAL Sale of Property And Compensation For Loss	478,726		115,722
Refunds of Prior Year's Expenditures	-8,516	D2701	-42,143
Unclassified (specify)	39,307	D2770	255,772
TOTAL Miscellaneous Local Sources	30,791		213,629
St Aid, Consolidated Highway Aid	1,780,392	D3501	2,766,097
ST. Aid Multi-Modal Transp Program	636,119	D3505	530,448
TOTAL State Aid	2,416,511		3,296,545
Federal Aid - Other	3,633,532	D4089	2,702,976
TOTAL Federal Aid	3,633,532		2,702,976
TOTAL Revenues	6,847,391		6,605,043
Interfund Transfers	12,677,283	D5031	16,680,775
TOTAL Interfund Transfers	12,677,283		16,680,775
TOTAL Other Sources	12,677,283		16,680,775
TOTAL Revenues	19,524,673		23,285,817

COUNTY OF Saratoga
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(D) COUNTY ROAD

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Traffic Control, Pers Serv	154,230	D33101	182,006
Traffic Control, Contr Expen	351,856	D33104	336,084
Traffic Control, Empl Bnfts	141,155	D33108	137,256
TOTAL Traffic Control	647,241		655,346
TOTAL Public Safety	647,241		655,346
Street Admin, Pers Serv	508,245	D50101	526,246
Street Admin, Equip & Cap Outlay		D50102	4,185
Street Admin, Contr Expend	23,798	D50104	18,824
Street Admin, Empl Bnfts	378,794	D50108	388,327
TOTAL Street Admin	910,837		937,582
Engineering, Pers Serv	124,202	D50201	127,586
Engineering, Equip & Cap Outlay		D50202	8,100
Engineering, Contr Expend	554	D50204	9,101
Engineering, Empl Bnfts	88,813	D50208	91,544
TOTAL Engineering	213,569		236,332
Maint of Streets, Pers Serv	877,229	D51101	932,356
Maint of Streets, Equip & Cap Outlay	20,369	D51102	
Maint of Streets, Contr Expend	5,680,450	D51104	8,978,820
Maint of Streets, Empl Bnfts	591,262	D51108	612,330
TOTAL Maint of Streets	7,169,311		10,523,506
Perm Improve Highway, Pers Serv	3,218,517	D51121	3,371,066
Perm Improve Highway, Contr Expend	572,352	D51124	535,530
Perm Improve Highway, Empl Bnfts	2,950,956	D51128	2,972,984
TOTAL Perm Improve Highway	6,741,824		6,879,579
Snow Removal, Pers Serv	984,946	D51421	972,373
Snow Removal, Contr Expend	1,665,456	D51424	1,577,664
Snow Removal, Empl Bnfts	426,772	D51428	442,614
TOTAL Snow Removal	3,077,174		2,992,651
Services, Other Govts,per Serv	64,940	D51481	61,897
Services, Other Govts, Contr Expend	172,323	D51484	227,739
Services, Other Govts, Empl Bnfts	26,603	D51488	27,636
TOTAL Services	263,866		317,273
Other Transportation, Pers Serv	454,210	D56801	406,501
Other Transportation, Ewuiop & Cap Outlay	943	D56802	
Other Transportation, Contr Expend	149,282	D56804	145,514
Other Transportation, Empl Bnfts	257,224	D56808	266,138
TOTAL Other Transportation	861,659		818,153
TOTAL Transportation	19,238,239		22,705,075
TOTAL Expenditures	19,885,480		23,360,421
TOTAL Expenditures	19,885,480		23,360,421

COUNTY OF Saratoga
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(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,135,616	D8021	774,809
Restated Fund Balance - Beg of Year	1,135,616	D8022	774,809
ADD - REVENUES AND OTHER SOURCES	19,524,673		23,285,817
DEDUCT - EXPENDITURES AND OTHER USES	19,885,480		23,360,421
Fund Balance - End of Year	774,809	D8029	700,205

COUNTY OF Saratoga
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(D) COUNTY ROAD

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Intergovernmental Charges	260,607	D2399N	327,161
Est Rev - Sale of Prop And Comp For Loss	233,200	D2699N	2,200
Est Rev - Miscellaneous Local Sources	1,400	D2799N	1,000
Est Rev - State Aid	3,311,353	D3099N	2,773,933
Est Rev - Federal Aid	3,583,200	D4099N	674,160
TOTAL Estimated Revenues	7,389,760		3,778,454
Estimated - Interfund Transfer	15,465,152	D5031N	15,956,337
TOTAL Estimated Other Sources	15,465,152		15,956,337
TOTAL Estimated Revenues	22,854,912		19,734,791

COUNTY OF Saratoga
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(D) COUNTY ROAD

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Public Safety	689,859	D3999N	922,885
App - Transportation	22,165,053	D5999N	18,811,906
TOTAL Appropriations	22,854,912		19,734,791
TOTAL Appropriations	22,854,912		19,734,791

COUNTY OF Saratoga
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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Due From Other Funds	436,816	DM391	468,807
TOTAL Due From Other Funds	436,816		468,807
TOTAL Assets	436,816		468,807

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	172,481	DM600	219,762
TOTAL Accounts Payable	172,481		219,762
Due To Other Funds	81,441	DM630	69,836
TOTAL Due To Other Funds	81,441		69,836
TOTAL Liabilities	253,922		289,599
Fund Balance			
Assigned Unappropriated Fund Balance	182,895	DM915	179,208
TOTAL Assigned Fund Balance	182,895		179,208
TOTAL Fund Balance	182,895		179,208
TOTAL Liabilities, Deferred Inflows And Fund Balance	436,816		468,807

COUNTY OF Saratoga
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Rental of Equipment	1,176,000	DM2414	1,078,000
TOTAL Use of Money And Property	1,176,000		1,078,000
Sales of Equipment	107,721	DM2665	45,020
Insurance Recoveries	1,513	DM2680	848,122
TOTAL Sale of Property And Compensation For Loss	109,233		893,142
Refunds of Prior Year's Expenditures	294	DM2701	77
Unclassified (specify)	260,543	DM2770	257,391
TOTAL Miscellaneous Local Sources	260,837		257,468
TOTAL Revenues	1,546,070		2,228,609
Interfund Transfers	2,974,962	DM5031	2,882,143
TOTAL Interfund Transfers	2,974,962		2,882,143
TOTAL Other Sources	2,974,962		2,882,143
TOTAL Revenues	4,521,032		5,110,752

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Machinery, Pers Serv	923,759	DM51301	970,011
Machinery, Equip & Cap Outlay	1,235,499	DM51302	1,828,316
Machinery, Contr Expend	1,739,006	DM51304	1,645,673
Machinery, Empl Bnfts	652,231	DM51308	670,439
TOTAL Machinery	4,550,495		5,114,439
TOTAL Transportation	4,550,495		5,114,439
TOTAL Expenditures	4,550,495		5,114,439
TOTAL Expenditures	4,550,495		5,114,439

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(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	212,358	DM8021	182,895
Restated Fund Balance - Beg of Year	212,358	DM8022	182,895
ADD - REVENUES AND OTHER SOURCES	4,521,032		5,110,752
DEDUCT - EXPENDITURES AND OTHER USES	4,550,495		5,114,439
Fund Balance - End of Year	182,895	DM8029	179,208

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Intergovernmental Charges	222,000	DM2399N	260,000
Use of Money And Property	1,078,000	DM2499N	1,176,000
Sale of Property And ComP. For Loss	69,000	DM2699N	141,500
Miscellaneous Local Sources	100	DM2799N	100
Interfund Revenues	3,706,687	DM2801N	3,635,567
TOTAL Estimated Revenues	5,075,787		5,213,167
TOTAL Estimated Revenues	5,075,787		5,213,167

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
Transportation	5,075,787	DM5999N	5,213,167
TOTAL Appropriations	5,075,787		5,213,167
TOTAL Appropriations	5,075,787		5,213,167

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(EF) ENTERPRISE HEALTH REL FAC

Statement of Net Position

Code Description	2014	EdpCode	2015
Assets			
Cash	3,536,256	EF200	
Petty Cash	300	EF210	
TOTAL Cash	3,536,556		0
Accounts Receivable	956,864	EF380	
Allowance For Receivables (credit)	-700,000	EF389	
TOTAL Other Receivables (net)	256,864		0
Due From State And Federal Government	2,198,739	EF410	
TOTAL State And Federal Aid Receivables	2,198,739		0
Due From Other Funds	-48,383	EF391	
TOTAL Due From Other Funds	-48,383		0
Inventory Of Materials And Supplies	69,387	EF445	
TOTAL Inventories	69,387		0
Prepaid Expenses	33,787	EF480	
TOTAL Prepaid Expenses	33,787		0
Cash, Customers Deposits	246,162	EF235	
TOTAL Restricted Assets	246,162		0
Land	54,000	EF101	
Buildings	7,375,347	EF102	
Improvements Other Than Buildings	140,773	EF103	
Machinery And Equipment	4,871,487	EF104	
Accum Deprec, Buildings	-5,782,363	EF112	
Accum Depr, Imp Other Than Bld	-138,735	EF113	
Accum Depr, Machinery & Equip	-2,955,426	EF114	
Accum Deprec, Other Capital Assets	-1,526,659	EF117	
TOTAL Fixed Assets (net)	2,038,424		0
TOTAL Assets	8,331,536		0

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(EF) ENTERPRISE HEALTH REL FAC

Statement of Net Position

Code Description	2014	EdpCode	2015
Accounts Payable	405,309	EF600	
TOTAL Accounts Payable	405,309		0
Customers' Deposits	246,162	EF615	
TOTAL Other Deposits	246,162		0
Other Post Employment Benefits	33,216,294	EF683	
Compensated Absences	503,666	EF687	
TOTAL Other Liabilities	33,719,960		0
Due To Other Funds	2,591,354	EF630	
TOTAL Due To Other Funds	2,591,354		0
Due To Other Governments		EF631	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	36,962,785		0
Deferred Inflows of Resources			
Deferred Inflow of Resources	199,641	EF691	
TOTAL Deferred Inflows of Resources	199,641		0
TOTAL Deferred Inflows of Resources	199,641		0
Fund Balance			
Net Assets-Unrestricted (deficit)	-28,830,890	EF924	
TOTAL Net Position	-28,830,890		0
TOTAL Fund Balance	-28,830,890		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,331,536		0

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Public Nursing Home Income	15,830,577	EF1650	
TOTAL Charges For Services Within Locality	15,830,577		0
Refunds of Prior Year's Expenditures	15,217	EF2701	
Unclassified (specify)	60,209	EF2770	
TOTAL Other	75,426		0
Federal Aid, Other Health	4,231,775	EF4489	
TOTAL Federal Aid	4,231,775		0
TOTAL Revenues	20,137,778		0
Interfund Transfers		EF5031	
TOTAL Interfund Transfers	0		0
	0		0
TOTAL Revenues	20,137,778		0

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2014	EdpCode	2015
Expenses			
Public Nursing Home, Pers Serv	11,900,962	EF45301	
TOTAL Public Nursing Home	11,900,962		0
TOTAL Personal Services	11,900,962		0
Benefits And Awards	2,709,728	EF17204	
TOTAL Benefits And Awards	2,709,728		0
Depreciation	286,746	EF19944	
TOTAL Depreciation	286,746		0
Public Nursing Home, Contr Expend	5,079,704	EF45304	
TOTAL Public Nursing Home	5,079,704		0
TOTAL Contractual Expenses	8,076,178		0
Public Nursing Home, Empl Bnfts	7,978,868	EF45308	
TOTAL Public Nursing Home	7,978,868		0
TOTAL Employee Benefits	7,978,868		0
Other Debt, Interest	528,565	EF97897	
TOTAL Interest Expense	528,565		0
TOTAL Expenses	28,484,574		0
Transfers, Other Funds	3,123,254	EF99019	
TOTAL Transfers	3,123,254		0
TOTAL Other Uses	3,123,254		0
TOTAL Expenses	31,607,828		0

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(EF) ENTERPRISE HEALTH REL FAC

Analysis of Changes in Net Position

Code Description	2014	EdpCode	2015
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-18,374,009	EF8021	-28,830,890
Prior Period Adj -Increase In Net Position	1,013,169	EF8012	28,830,890
Prior Period Adj -Decrease In Net Position		EF8015	
Restated Net Position - Beg of Year	-17,360,840	EF8022	
ADD - REVENUES AND OTHER SOURCES	20,137,778		
DEDUCT - EXPENDITURES AND OTHER USES	31,607,828		
Net Position - End of Year	-28,830,890	EF8029	

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Cash Flow

Code Description	2014	EdpCode	2015
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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2014	EdpCode	2015
Assets			
Cash	13,786,586	ES200	13,060,541
Cash In Time Deposits		ES201	
Petty Cash		ES210	
TOTAL Cash	13,786,586		13,060,541
Sewer Rents Receivable	19,482	ES360	19,482
Accounts Receivable	71,883	ES380	161,122
TOTAL Other Receivables (net)	91,365		180,604
Due From Other Funds	390,136	ES391	444,835
TOTAL Due From Other Funds	390,136		444,835
Prepaid Expenses	133,497	ES480	133,497
TOTAL Prepaid Expenses	133,497		133,497
Land	35,000	ES101	35,000
Buildings	166,711,457	ES102	170,740,755
Improvements Other Than Buildings		ES103	
Machinery And Equipment	3,310,892	ES104	3,483,083
Construction Work In Progress		ES105	
Infrastructure	75,992,767	ES106	78,591,322
Other Capital Assets		ES107	
Accum Deprec, Buildings	-75,370,072	ES112	-79,165,970
Accum Depr, Imp Other Than Bld		ES113	
Accum Depr, Machinery & Equip	-833,706	ES114	-996,188
Accum Deprec, Infrastructure	-39,888,894	ES116	-40,757,830
Accum Deprec, Other Capital Assets		ES117	
TOTAL Fixed Assets (net)	129,957,444		131,930,173
Miscellaneous Current Assets		ES489	
TOTAL Other	0		0
Deferred Outflow of Resources		ES495	
TOTAL Deferred Outflows of Resources	0		0
TOTAL Assets	144,359,028		145,749,649

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2014	EdpCode	2015
Accounts Payable	922,784	ES600	768,251
TOTAL Accounts Payable	922,784		768,251
Accrued Liabilities		ES601	
TOTAL Accrued Liabilities	0		0
Retained Percentages-Contracts Payable	563,373	ES605	489,289
TOTAL Retained Percentages	563,373		489,289
Bond Anticipation Notes Payable		ES626	
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share		ES638	557,165
Other Post Employment Benefits	6,227,085	ES683	6,634,944
Compensated Absences	191,046	ES687	191,046
Overpayments & Clearing Account		ES690	0
TOTAL Other Liabilities	6,418,131		7,383,155
Due To Other Funds	902,543	ES630	784,949
TOTAL Due To Other Funds	902,543		784,949
Bonds Payable	60,535,000	ES628	58,015,000
TOTAL Bond And Long Term Liabilities	60,535,000		58,015,000
TOTAL Liabilities	69,341,831		67,440,644
Deferred Inflows of Resources			
Deferred Inflow of Resources		ES691	
Deferred Tax Revenue - Reserve for Excess		ES695	
Deferred Service Concession Arrange Rcpts		ES699	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	69,422,444	ES920	73,915,172
Net Assets-Restricted For Capital Projects		ES921	
Net Assets-Restricted For Debt		ES922	
Net Assets-Restricted For Other Purposes		ES923	
Net Assets-Unrestricted (deficit)	5,594,752	ES924	4,393,833
TOTAL Net Position	75,017,196		78,309,005
TOTAL Fund Balance	75,017,196		78,309,005
TOTAL Liabilities, Deferred Inflows And Fund Balance	144,359,028		145,749,649

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Sewer Rents	14,198,532	ES2120	16,546,679
Sewer Charges	1,840,466	ES2122	1,848,370
Int & Penalties On Sewer Accts	5,343	ES2128	3,950
Interfund Revenues		ES2801	
TOTAL Charges For Services Within Locality	16,044,341		18,398,999
Sewer Service - Other Gov'Ts		ES2374	
TOTAL Charges For Services To Other Localities	0		0
Sale of Scrap Materials		ES2650	
Sales, Other	432,237	ES2655	545,187
TOTAL Sale of Property And Compensation For Loss	432,237		545,187
Interest And Earnings	19,677	ES2401	8,065
Service Concession Arrangement Receipts		ES2470	
TOTAL Use of Money And Property	19,677		8,065
Refunds of Prior Year's Expenditures	549	ES2701	105,024
Unclassified (specify)	19,697	ES2770	3,578
TOTAL Other	20,246		108,603
St Aid, Oper & Main of Sewer		ES3901	
TOTAL State Aid	0		0
Fed Aid, Other Home & Comm Svc		ES4989	
TOTAL Federal Aid	0		0
TOTAL Revenues	16,516,501		19,060,853
Interfund Transfers		ES5031	
TOTAL Interfund Transfers	0		0
	0		0
Real Property Taxes		ES1001	
TOTAL Real Property Taxes	0		0
TOTAL Taxes	0		0
TOTAL Revenues	16,516,501		19,060,853

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Expenses			
Adminstration-Personal Services	262,257	ES17101	228,090
TOTAL Adminstration-Personal Services	262,257		228,090
Sanitary Sewers, Pers Serv	761,001	ES81201	762,327
TOTAL Sanitary Sewers	761,001		762,327
Sewage Treatment And Disposal-Pers Serv	2,004,281	ES81301	2,026,661
TOTAL Sewage Treatment And Disposal-Pers Serv	2,004,281		2,026,661
TOTAL Personal Services	3,027,539		3,017,078
Credit Card Fees		ES13754	
TOTAL Credit Card Fees	0		0
Administration-Contractual	207,423	ES17104	257,093
TOTAL Administration-Contractual	207,423		257,093
Benefits And Awards		ES17204	
TOTAL Benefits And Awards	0		0
Depreciation	4,473,225	ES19944	4,827,315
TOTAL Depreciation	4,473,225		4,827,315
Loss On Sale of Assets		ES19954	
TOTAL Loss On Sale of Assets	0		0
Sanitary Sewers, Contr Expend	1,098,407	ES81204	1,144,407
TOTAL Sanitary Sewers	1,098,407		1,144,407
Sewage Treatment And Disposal-Contr Expend	3,343,728	ES81304	3,042,465
TOTAL Sewage Treatment And Disposal-Contr Expend	3,343,728		3,042,465
TOTAL Contractual Expenses	9,122,783		9,271,281
Administration-Empl Ben	214,469	ES17108	192,339
TOTAL Administration-Empl Ben	214,469		192,339
Sanitary Sewers, Empl Bnfts	481,519	ES81208	500,720
TOTAL Sanitary Sewers	481,519		500,720
Sewage Treatment And Disposal-Empl Bnfts	1,257,917	ES81308	1,308,565
TOTAL Sewage Treatment And Disposal-Empl Bnfts	1,257,917		1,308,565
TOTAL Employee Benefits	1,953,905		2,001,624
Debt Interest, Serial Bonds	2,110,000	ES97107	2,482,525
Debt Interest, Bond Anticipation Notes	1,911,653	ES97307	
TOTAL Interest Expense	4,021,653		2,482,525
TOTAL Expenses	18,125,881		16,772,508
Transfers, Other Funds		ES99019	
TOTAL Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenses	18,125,881		16,772,508

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(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

Code Description	2014	EdpCode	2015
Analysis of Changes in Net Position			
Net Position - Beginning of Year		ES8021	75,017,196
Prior Period Adj -Increase In Net Position	76,626,577	ES8012	1,003,463
Prior Period Adj -Decrease In Net Position		ES8015	
Restated Net Position - Beg of Year	76,626,577	ES8022	76,020,660
ADD - REVENUES AND OTHER SOURCES	16,516,501		19,060,853
DEDUCT - EXPENDITURES AND OTHER USES	18,125,881		16,772,508
Net Position - End of Year	75,017,196	ES8029	78,309,005

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(ES) ENTERPRISE SEWER

Cash Flow

Code Description	2014	EdpCode	2015
Cash Rec'd From Providing Svcs		ES7111	
Cash Payments Pers Svcs & Bnfts		ES7113	
TOTAL Depreciation	0		0
Interest Expenses (non-Capital)		ES7126	
TOTAL Capital Outlay	0		0
Proceeds of Debt (capital)		ES7131	
Principal Payments Debt (capital)		ES7132	
Interest Expense (capital)		ES7133	
Capital Contributed By Developers		ES7134	
Capital Contributed By Other Funds		ES7135	
Payments To Contractors		ES7136	
TOTAL Cash	0		0
Cash&cash Equiv Beg of Year		ES7171	
	0		0
Operating Income (loss)		ES7181	
Depreciation		ES7182	
Inc/dec In Assets-Other Than Cash		ES7183	
Inc/dec In Liabilities Other Than Cash		ES7184	
Other Reconciling Items		ES7185	
TOTAL Reconciliation of Operating Income To Cash	0		0

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Balance Sheet

Code Description	2014	EdpCode	2015
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Balance Sheet

Code Description	2014	EdpCode	2015
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Results of Operation

Code Description	2014	EdpCode	2015
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(G) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Debt Principal, Serial Bonds		G97106	
TOTAL Debt Principal	0		0
TOTAL Expenditures	0		0
TOTAL Expenditures	0		0

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	9,486,298	G8021	
Prior Period Adj -Increase In Fund Balance		G8012	
Prior Period Adj -Decrease In Fund Balance	9,486,298	G8015	
Restated Fund Balance - Beg of Year		G8022	
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year		G8029	

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(G) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Departmental Income	1	G1299N	1
TOTAL Estimated Revenues	1		1
TOTAL Estimated Revenues	1		1

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(G) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Home And Community Services	1	G8999N	1
TOTAL Appropriations	1		1
TOTAL Appropriations	1		1

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Due From Other Funds	234,567	H391	
TOTAL Due From Other Funds	234,567		0
Cash Special Reserves	2,003,669	H230	
TOTAL Restricted Assets	2,003,669		0
TOTAL Assets	2,238,236		0

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	10,000	H600	5,821
TOTAL Accounts Payable	10,000		5,821
Other Long Term Debt		H689	
TOTAL Other Liabilities	0		0
Due To Other Funds	523,333	H630	804,003
TOTAL Due To Other Funds	523,333		804,003
TOTAL Liabilities	533,333		809,824
Fund Balance			
Assigned Appropriated Fund Balance	1,704,903	H914	
TOTAL Assigned Fund Balance	1,704,903		0
Unassigned Fund Balance		H917	-809,824
TOTAL Unassigned Fund Balance	0		-809,824
TOTAL Fund Balance	1,704,903		-809,824
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,238,236		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	3,656	H2401	67
TOTAL Use of Money And Property	3,656		67
Refunds of Prior Year's Expenditures		H2701	
TOTAL Miscellaneous Local Sources	0		0
Fed Aid, Sewer Cap Proj		H4990	
TOTAL Federal Aid	0		0
TOTAL Revenues	3,656		67
Interfund Transfers		H5031	
TOTAL Interfund Transfers	0		0
Serial Bonds		H5710	
Bans Redeemed From Appropriations		H5731	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	3,656		67

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Otb Pari-Mutuel Oper, Equip & Cap Outlay		H13352	
TOTAL Otb Pari-Mutuel Oper	0		0
Central Data Process & Cap Outlay	523,333	H16802	459,396
TOTAL Central Data Process & Cap Outlay	523,333		459,396
Pur of Land/right of Way,equip & Cap Out		H19402	51,662
TOTAL Pur of Land/right of Way	0		51,662
Other Gen Govt Support, Equip & Cap Outlay	21,750	H19892	
TOTAL Other Gen Govt Support	21,750		0
TOTAL General Government Support	545,083		511,058
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
TOTAL Expenditures	545,083		511,058
Transfers, Other Funds	969,563	H99019	2,003,737
TOTAL Operating Transfers	969,563		2,003,737
TOTAL Other Uses	969,563		2,003,737
TOTAL Expenditures	1,514,645		2,514,795

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-8,842,827	H8021	1,704,903
Prior Period Adj -Increase In Fund Balance	12,154,345	H8012	
Prior Period Adj -Decrease In Fund Balance	95,626	H8015	
Restated Fund Balance - Beg of Year	3,215,892	H8022	1,704,903
ADD - REVENUES AND OTHER SOURCES	3,656		67
DEDUCT - EXPENDITURES AND OTHER USES	1,514,645		2,514,795
Fund Balance - End of Year	1,704,903	H8029	-809,824

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Land	4,775,855	K101	4,785,105
Buildings	53,371,488	K102	53,697,606
Machinery And Equipment	28,861,544	K104	31,268,976
Infrastructure	98,649,317	K106	104,639,889
Accum Deprec, Buildings	-22,932,770	K112	-24,236,830
Accum Depr, Machinery & Equip	-21,314,662	K114	-21,597,428
Accum Deprec, Infrastructure	-42,382,733	K116	-41,809,171
TOTAL Fixed Assets (net)	99,028,039		106,748,149
TOTAL Assets	99,028,039		106,748,149

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Liabilities			
Total Non-Current Govt Assets	99,028,039	K159	106,748,149
TOTAL Investments in Non-Current Government Assets	99,028,039		106,748,149
TOTAL Fund Balance	99,028,039		106,748,149
TOTAL	99,028,039		106,748,149

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(PN) PERMANENT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	118,445	PN200	118,458
TOTAL Cash	118,445		118,458
TOTAL Assets	118,445		118,458

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(PN) PERMANENT

Balance Sheet

Code Description	2014	EdpCode	2015
Other Liabilities	118,445	PN688	118,458
TOTAL Other Liabilities	118,445		118,458
TOTAL Liabilities	118,445		118,458
TOTAL Liabilities, Deferred Inflows And Fund Balance	118,445		118,458

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		PN8021	
Restated Fund Balance - Beg of Year		PN8022	
Fund Balance - End of Year		PN8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	346,383	S200	210,854
Cash In Time Deposits		S201	
TOTAL Cash	346,383		210,854
Accounts Receivable	168,262	S380	9,941
TOTAL Other Receivables (net)	168,262		9,941
Due From Other Funds	886	S391	1,664
TOTAL Due From Other Funds	886		1,664
Due From Other Governments	9,134,501	S440	14,212,789
TOTAL Due From Other Governments	9,134,501		14,212,789
Cash Special Reserves	7,861,845	S230	7,562,389
TOTAL Restricted Assets	7,861,845		7,562,389
TOTAL Assets	17,511,878		21,997,637

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	663,167	S600	538,427
Benefits And Awards Payable	16,774,927	S610	21,385,509
TOTAL Accounts Payable	17,438,094		21,923,936
Accrued Liabilities		S601	
TOTAL Accrued Liabilities	0		0
Due To Other Funds	38,659	S630	29,972
TOTAL Due To Other Funds	38,659		29,972
TOTAL Liabilities	17,476,754		21,953,909
Deferred Inflows of Resources			
Deferred Inflow of Resources	35,124	S691	43,728
TOTAL Deferred Inflows of Resources	35,124		43,728
TOTAL Deferred Inflows of Resources	35,124		43,728
Fund Balance			
Workers' Compensation Reserve	7,861,845	S814	7,562,389
TOTAL Restricted Fund Balance	7,861,845		7,562,389
Unassigned Fund Balance	-7,861,845	S917	-7,562,389
TOTAL Unassigned Fund Balance	-7,861,845		-7,562,389
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,511,878		21,997,637

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Participants Assessments	2,858,884	S2222	3,159,717
TOTAL Intergovernmental Charges	2,858,884		3,159,717
Interest And Earnings	11,699	S2401	10,001
TOTAL Use of Money And Property	11,699		10,001
Refunds of Prior Year's Expenditures	177,922	S2701	165,647
TOTAL Miscellaneous Local Sources	177,922		165,647
TOTAL Revenues	3,048,505		3,335,365
TOTAL Revenues	3,048,505		3,335,365

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Self Insurance Admin, Pers Serv	74,580	S17101	62,397
Self Insurance Admin, Contr Expend	340,009	S17104	343,016
Self Insurance Admin, Empl Bnfts	46,401	S17108	37,570
TOTAL Self Insurance Admin	460,990		442,983
Benefits And Awards, Contr Expend	2,732,424	S17204	3,365,088
TOTAL Benefits And Awards	2,732,424		3,365,088
TOTAL General Government Support	3,193,413		3,808,071
TOTAL Expenditures	3,193,413		3,808,071
TOTAL Expenditures	3,193,413		3,808,071

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(S) WORKERS COMPENSATION

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,380	S8021	
Prior Period Adj -Increase In Fund Balance	141,529	S8012	472,706
Prior Period Adj -Decrease In Fund Balance		S8015	
Restated Fund Balance - Beg of Year	144,909	S8022	472,706
ADD - REVENUES AND OTHER SOURCES	3,048,505		3,335,365
DEDUCT - EXPENDITURES AND OTHER USES	3,193,413		3,808,071
Fund Balance - End of Year	0	S8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	15,706,668	TA200	20,116,673
Cash In Time Deposits		TA201	
Cash, Court & Trust	246,468	TA205	302,555
TOTAL Cash	15,953,136		20,419,228
Securities & Mortg Bank Coll	76,367,203	TA459	56,068,008
TOTAL Investments	76,367,203		56,068,008
Due From Other Funds	9,119,592	TA391	6,535,187
TOTAL Due From Other Funds	9,119,592		6,535,187
Due From Other Governments		TA440	590,617
TOTAL Due From Other Governments	0		590,617
Miscellaneous Current Assets		TA489	156
TOTAL Other	0		156
TOTAL Assets	101,439,931		83,613,195

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	6,081,862	TA630	6,974,800
TOTAL Due To Other Funds	6,081,862		6,974,800
Due To Other Governments	4,048,763	TA631	6,430,339
TOTAL Due To Other Governments	4,048,763		6,430,339
Consolidated Payroll	1,940,957	TA10	1,444,918
Deferred Compensation		TA17	33,786
State Retirement	-240	TA18	78,210
Disability Insurance	2,670	TA19	2,608
Group Insurance	-2,019	TA20	-253,768
Nys Income Tax	123,293	TA21	99,214
Federal Income Tax	338,304	TA22	260,723
Income Executions	731	TA23	2,157
Assoc & Union Dues	437	TA24	23,209
Social Security Tax	397,208	TA26	320,315
Employees Annuities	5	TA29	28
Guaranty & Bid Deposits	117,857	TA30	130,211
Deposit of Securities By Bank	76,367,203	TA32	56,068,008
Bail Deposits	87,222	TA35	160,283
Court Order Deposits	-6,000	TA36	-6,000
Tax Redemptions	38,420	TA40	19,890
Social Services Trust	558,381	TA53	504,412
State Training School	3,495	TA56	3,927
Dog Money	271,292	TA57	256,119
Mortgage Tax	1,067,424	TA58	1,160,849
Court & Trust Fund	246,468	TA61	302,555
Other Funds (specify)	9,756,199	TA85	9,596,404
TOTAL Agency Liabilities	91,309,306		70,208,056
TOTAL Liabilities	101,439,931		83,613,195
TOTAL Liabilities, Deferred Inflows And Fund Balance	101,439,931		83,613,195

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	302	TE200	249
Cash In Time Deposits		TE201	
TOTAL Cash	302		249
TOTAL Assets	302		249

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	293	TE600	249
TOTAL Accounts Payable	293		249
Other Liabilities	9	TE688	
TOTAL Other Liabilities	9		0
TOTAL Liabilities	302		249
TOTAL Liabilities, Deferred Inflows And Fund Balance	302		249

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	293	TE2401	249
TOTAL Use of Money And Property	293		249
TOTAL Revenues	293		249
TOTAL Revenues	293		249

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2014	EdpCode	2015
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TE8021	
Prior Period Adjustments,dec Fnd Eqy	293	TE8015	249
Restated Fund Balance - Beg of Year	-293	TE8022	-249
ADD - REVENUES AND OTHER SOURCES	293		249
Fund Balance - End of Year		TE8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
Fund Balance - End of Year		V8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Total Non-Current Govt Liabilities	141,306,402	W129	187,644,833
TOTAL Provision To Be Made In Future Budgets	141,306,402		187,644,833
TOTAL Assets	141,306,402		187,644,833

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Net Pension Liability -Proportionate Share		W638	9,573,795
Other Post Employment Benefits	117,517,270	W683	157,650,063
Judgments And Claims Payable	7,753,315	W686	7,562,389
Compensated Absences	2,680,817	W687	2,133,586
TOTAL Other Liabilities	127,951,402		176,919,833
Bonds Payable	13,355,000	W628	10,725,000
TOTAL Bond And Long Term Liabilities	13,355,000		10,725,000
TOTAL Liabilities	141,306,402		187,644,833
TOTAL Liabilities	141,306,402		187,644,833

COUNTY OF Saratoga
Statement of Indebtedness
For the Fiscal Year Ending 2015

5/12/2016

County of: Saratoga

Municipal Code: 410100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2014	BOND N	SEWER - SARATOGA LAKE			06/05/2014	06/12/2034	2.01%		\$18,200,000	\$18,200,000	\$450,000	\$0	\$0		\$17,750,000
2012	BOND N	Sewer Halfmoon Refunded			10/31/2012	08/15/2023	3.00%		\$3,090,000	\$2,595,000	\$250,000	\$0	\$0		\$2,345,000
2010	BOND N	Sewer Expansion Sewer Dist 1			07/15/2010	07/15/2040	4.00%		\$16,990,000	\$15,755,000	\$340,000	\$0	\$0		\$15,415,000
2010	BOND N	Emerg Radio Comm Towers			07/15/2010	07/15/2017	2.50%		\$11,819,000	\$5,395,000	\$1,740,000	\$0	\$0		\$3,655,000
2009	BOND N	Sewer Expansion Sew Dist 1			07/15/2009	07/15/2039	3.00%		\$23,000,000	\$20,955,000	\$465,000	\$0	\$0		\$20,490,000
2009	BOND N	Animal Shelter MBBA Rec Act Bd			12/30/2009	12/10/2029	2.11%		\$5,180,000	\$4,250,000	\$205,000	\$0	\$0		\$4,045,000
2010	BOND N	Sewer (EFC) Refinance			06/24/2010	10/15/2017	3.00%		\$165,000	\$65,000	\$20,000	\$0	\$0		\$45,000
2009	BOND N	Emergency Radio Comm Towers			10/01/2009	10/15/2019	2.50%		\$6,760,000	\$3,710,000	\$685,000	\$0	\$0		\$3,025,000
2000	BOND N	Sewer (EFC)			03/26/1997	08/15/2017	4.25%			\$2,965,000	\$995,000	\$0	\$0		\$1,970,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$73,890,000	\$5,150,000	\$0	\$0	\$0	\$68,740,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$73,890,000	\$5,150,000	\$0	\$0	\$0	\$68,740,000

COUNTY OF Saratoga
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2015

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$24,070.00
Demand Deposits	9Z2011	\$46,556,897.00
Time Deposits	9Z2021	\$7,562,389.00
Total		\$54,143,356.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$2,365,218.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$56,068,008.00
Total		\$58,433,226.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

COUNTY OF Saratoga
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0ADD	\$1,379,230	\$0	\$746,328	\$632,902
****-ADOB	\$1,627	\$0	\$0	\$1,627
****-0ADP	\$5,556,642	\$0	\$46,966	\$5,509,675
****-0ADV	\$1,321,249	\$0	\$945,344	\$375,905
****-BAOB	\$868,479	\$0	\$0	\$868,479
****-0BOA	\$215,375	\$0	\$15,375	\$200,000
****-FLOB	\$461,849	\$0	\$0	\$461,849
****-00FN	\$971,528	\$0	\$0	\$971,528
****-HSOB	\$3,305,423	\$0	\$0	\$3,305,423
****-0.KE	\$1,259,244	\$0	\$0	\$1,259,244
****-KE01	\$2	\$0	\$0	\$2
****-KE02	\$56,794	\$0	\$0	\$56,794
****-1.AD	\$1,817,799	\$2,348	\$0	\$1,820,147
****-AD03	\$2,747,535	\$0	\$0	\$2,747,535
****-AD04	\$74,712	\$0	\$0	\$74,712
****-AD07	\$302,555	\$0	\$0	\$302,555
****-AD11	\$670,002	\$0	\$0	\$670,002
****-FN02	\$1,160,849	\$0	\$0	\$1,160,849
****-MT01	\$249	\$0	\$0	\$249
****-1.BA	\$1,514,317	\$0	\$0	\$1,514,317
****-1.BA	\$1,081,384	\$0	\$0	\$1,081,384
****-ADCD	\$118,458	\$0	\$0	\$118,458
****-1.AD	\$2,308,475	\$0	\$0	\$2,308,475
****-ADMM	\$348,193	\$0	\$0	\$348,193
****-.CAP	\$4,518,190	\$0	\$0	\$4,518,190
****-1.BA	\$553,372	\$0	\$0	\$553,372
****-1.CE	\$1,197	\$0	\$0	\$1,197
****-1.FL	\$3,902,304	\$88,155	\$0	\$3,990,459
****-1.FN	\$186,635	\$0	\$0	\$186,635
****-1.KE	\$15,223	\$0	\$0	\$15,223

COUNTY OF Saratoga
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-KE01	\$118,498	\$0	\$0	\$118,498
****-MT04	\$39,296	\$0	\$0	\$39,296
****-1.SA	\$552,195	\$0	\$0	\$552,195
****-1.AD	\$94,471	\$5	\$0	\$94,476
****-1.FL	\$21,360	\$0	\$0	\$21,360
****-.BOA	\$3,289,607	\$0	\$0	\$3,289,607
****-1.BA	\$7,211,604	\$0	\$36,371	\$7,175,233
****-.BOA	\$210,854	\$0	\$0	\$210,854
****-BA60	\$0	\$0	\$0	\$0
****-0.FN	\$7,562,389	\$0	\$0	\$7,562,389
	Total Adjusted Bank Balance			\$54,119,285
	Petty Cash			\$24,070.00
	Adjustments			\$.90
	Total Cash			9ZCASH * \$54,143,356
	Total Cash Balance All Funds			9ZCASHB * \$54,143,356
	* Must be equal			

COUNTY OF Saratoga
Local Government Questionnaire
For the Fiscal Year Ending 2015

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

COUNTY OF Saratoga
Employee and Retiree Benefits
For the Fiscal Year Ending 2015

Total Full Time Employees:		1,317			
Total Part Time Employees:		299			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$10,728,541.00	1,289	107	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$4,149,313.68	1,312	304	
90408	Worker's Compensation Insurance	\$1,271,297.64	1,317	304	
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$311,587.29	1,317	299	
90558	Disability Insurance	\$81,782.50	1,305	199	
90608	Hospital and Medical (Dental) Insurance	\$21,518,793.42	1,159	21	700
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$271,322.81	176	5	
Total		\$38,332,638.34			
Computed Total From Financial Section (comparative purposes only)		\$38,332,638.34			

COUNTY OF Saratoga
 Energy Costs and Consumption
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$225,613	130,851	gallons	
Diesel Fuel	\$315,602	166,390	gallons	
Fuel Oil	\$9,456	4,179	gallons	
Natural Gas	\$92,720	167,265	cubic feet	THM
Electricity	\$402,636	3,174,749	kilowatt-hours	
Coal	\$		tons	
Propane	\$		gallons	

COUNTY OF Saratoga
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2015

Annual OPEB Cost and Net OPEB Obligation

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$16,396,310.00
3. Interest on Net OPEB Obligation	\$6,278,426.00
4. Adjustment to Annual Required Contribution	(\$8,727,933.00)
5. Annual OPEB Expense	\$13,946,803.00
6. Less: Actual Contribution Made	\$6,622,445.00
7. Increase in Net OPEB Obligation	\$7,324,358.00
8. Net OPEB Obligation - beginning of year	\$156,960,649.00
9. Net OPEB Obligation - end of year	\$164,285,007.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$164,285,007.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	47.48%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$169,681,808.00
13. Less: Actuarial Value of Plan Assets	\$169,681,808.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$0.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	1.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$0.00
17. UAAL as Percentage of Annual Covered Payroll	

Other OPEB Information

18. Date of most recent actuarial valuation	12/31/2015
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	.00%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, ANDREW JAROSH, hereby certify that I am the Chief Fiscal Officer of the COUNTY of SARATOGA, and that the information provided in the annual financial report of the COUNTY of SARATOGA, for the fiscal year ended 12/31/2015, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the COUNTY of SARATOGA, and adopted by me as my signature for use in conjunction with the filing of the COUNTY of SARATOGA's annual financial report, I am evidencing my express intent to authenticate my certification of the COUNTY of SARATOGA's annual financial report for the fiscal year ended 12/31/2015 and filed by means of electronic data transmission.

GEORGE B. MARTIN
Name of Report Preparer if
different than Chief Fiscal Officer

(518) 884-4724
Telephone Number

04/19/2016
Date of Certification

ANDREW B. JAROSH
Name

DIRECTOR OF FINANCE
Title

40 MCMASTER STREET BALLSTON
Official Address

(518) 884-4724
Official Telephone Number