

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 12/31/2016

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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (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
- (MS) SELF INSURANCE
- (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 2015 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 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	12,631,732	A200	25,085,114
Petty Cash	18,670	A210	18,670
Departmental Cash	5,000	A215	5,000
TOTAL Cash	12,655,402		25,108,784
Taxes Receivable, Current		A250	-3,328
Taxes Receivable, Overdue	7,210,082	A260	5,359,041
Returned School Taxes Receivable	8,831,465	A280	8,989,145
City School Taxes Receivable	373,414	A290	377,581
Delinquent Village Taxes Rec	412,695	A295	590,290
Tax Sale Certificates	39,376	A320	39,376
Property Acquired For Taxes	683,262	A330	914,149
Allowance For Uncollectible Taxes	-800,000	A342	-950,000
TOTAL Taxes Receivable (net)	16,750,295		15,316,253
Accounts Receivable	4,237,198	A380	4,491,158
TOTAL Other Receivables (net)	4,237,198		4,491,158
State And Federal, Social Services	5,132,964	A400	4,818,958
Due From State And Federal Government	23,607,988	A410	25,708,774
TOTAL State And Federal Aid Receivables	28,740,952		30,527,732
Due From Other Funds	7,206,749	A391	6,285,441
TOTAL Due From Other Funds	7,206,749		6,285,441
Towns & Cities	-26,003	A430	-5,537
Due From Other Governments	8,234,776	A440	8,428,895
TOTAL Due From Other Governments	8,208,773		8,423,358
Inventory Of Materials And Supplies	49,930	A445	47,498
TOTAL Inventories	49,930		47,498
Cash Special Reserves		A230	447,241
TOTAL Restricted Assets	0		447,241
TOTAL Assets and Deferred Outflows of Resources	77,849,298		90,647,465

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	6,335,084	A600	10,115,489
TOTAL Accounts Payable	6,335,084		10,115,489
Overpayments & Clearing Account	850	A690	711
TOTAL Other Liabilities	850		711
Due To Other Funds	6,836,116	A630	7,785,159
TOTAL Due To Other Funds	6,836,116		7,785,159
Due To Other Governments	9,792,613	A631	10,248,933
Due To Towns For Tax Levies		A640	
Due To Districts For Special Levies	-361	A650	-454
Due To School Districts	11,129,746	A660	10,686,429
Due To City School Districts	393,550	A661	406,121
Due To Village, Delinquent Taxes	432,562	A668	599,070
TOTAL Due To Other Governments	21,748,111		21,940,099
TOTAL Liabilities	34,920,161		39,841,457
Deferred Inflows of Resources			
Deferred Inflow of Resources	16,527,307	A691	17,718,129
Deferred Taxes	7,028,826	A694	5,002,475
TOTAL Deferred Inflows of Resources	23,556,133		22,720,604
TOTAL Deferred Inflows of Resources	23,556,133		22,720,604
Fund Balance			
Not in Spendable Form	49,930	A806	47,498
TOTAL Nonspendable Fund Balance	49,930		47,498
Other Restricted Fund Balance	503,384	A899	706,741
TOTAL Restricted Fund Balance	503,384		706,741
Assigned Appropriated Fund Balance	2,354,144	A914	
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	2,354,144		0
Unassigned Fund Balance	16,465,545	A917	27,331,166
TOTAL Unassigned Fund Balance	16,465,545		27,331,166
TOTAL Fund Balance	19,373,003		28,085,404
TOTAL Liabilities, Deferred Inflows And Fund Balance	77,849,298		90,647,465

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	51,438,009	A1001	54,401,712
TOTAL Real Property Taxes	51,438,009		54,401,712
Gain From Sale of Tax Acq Property	456,580	A1051	518,885
Federal Payments In Lieu of Taxes	3,687	A1080	3,754
Other Payments In Lieu of Taxes	1,860,029	A1081	1,755,358
Interest & Penalties On Real Prop Taxes	2,567,820	A1090	2,505,870
TOTAL Real Property Tax Items	4,888,116		4,783,867
Sales And Use Tax	114,452,830	A1110	117,853,769
Tax On Hotel Room Occupancy	983,112	A1113	943,530
Towns Share of Sales Tax	400,000	A1115	600,000
Flat Racing Admissions Tax	627,552	A1133	589,507
Emergency Telephone System Surcharge	897,460	A1140	901,844
O.T.B. Surtax	616,607	A1150	471,565
TOTAL Non Property Tax Items	117,977,561		121,360,215
Medical Examiner Fees		A1225	
Treasurer Fees	96,804	A1230	88,815
Charges For Tax Redemption	23,395	A1235	22,645
Clerk Fees	3,040,393	A1255	3,135,829
Personnel Fees	11,620	A1260	19,575
Other General Departmental Income	2,452,744	A1289	2,504,333
Sheriff Fees	308,233	A1510	288,322
Altern To Incarceration Fees	7,287	A1515	6,994
Prisoner Charges	3,543	A1525	4,788
Public Pound Charges, Dog Control Fees	190,718	A1550	199,575
Restitution Surcharge	13,623	A1580	12,868
Other Public Safety Departmental Income	143,728	A1589	197,791
Home Nursing Charges	1,223,685	A1610	351,236
Mental Health Fees	2,946,752	A1620	2,661,172
Early Interven Fees For Serv	142,634	A1621	286,913
Other Health Departmental Income	140,317	A1689	129,619
Airport Fees & Rentals	86,295	A1770	86,324
Repay of Medical Assistance	-114,466	A1801	-10,219
Additional Description Same note as last yr (net of recoupments)			
Repayment of Family Assistance	183,599	A1809	227,702
Medical Incentive Earnings	228,675	A1811	242,051
Repayment of Child Care	110,478	A1819	124,071
Repayment of Juvenile Delinquent Care	5,809	A1823	2,359
Repayment of State Training School		A1829	
Repayment of Safety Net Assistance	270,735	A1840	194,587
Sealer of Weights & Measures	17,900	A1962	13,447
Charges-Programs For The Aging	6,270	A1972	42,438
Planning Board Fees	22,500	A2115	22,500
TOTAL Departmental Income	11,563,270		10,855,735
Election Service Charges	123,011	A2215	91,765
Public Safety Services For Other Govts	1,046,446	A2260	1,114,197
Transportation Services, Other Govts	28,618	A2300	35,345
Youth Recreation Services, Other Govts	745,596	A2350	799,604

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Programs For Aging, Other Govts	62,384	A2351	62,384
Misc Revenue, Other Govts	489,708	A2389	524,962
TOTAL Intergovernmental Charges	2,495,764		2,628,256
Interest And Earnings	126,740	A2401	123,339
Rental of Real Property	168,689	A2410	168,670
Commissions	105,289	A2450	112,016
TOTAL Use of Money And Property	400,718		404,025
Games of Chance	15	A2530	15
Licenses, Other	49,553	A2545	77,247
TOTAL Licenses And Permits	49,568		77,262
Fines And Forfeited Bail	3,350	A2610	12,670
Stop-Dwi Fines	308,905	A2615	352,110
Forfeitures of Deposits	3,500	A2620	15,750
Forfeiture of Crime Proceeds	2,571	A2625	1,679
TOTAL Fines And Forfeitures	318,326		382,209
Sales of Forest Products	80,699	A2652	62,000
Sales, Other	35,093	A2655	37,694
Sales of Real Property		A2660	2,800,000
Additional Description Finch Pruyn \$2M & MWM LDC \$800K			
Sales of Equipment	32,358	A2665	37,398
Insurance Recoveries	36,640	A2680	60,558
Other Compensation For Loss	2,064,207	A2690	4,169,403
Additional Description Tobacco Settlement			
TOTAL Sale of Property And Compensation For Loss	2,248,997		7,167,053
Refunds of Prior Year's Expenditures	2,694,160	A2701	468,526
Vlt/tribal-State Compact Moneys	775,198	A2725	775,198
Unclassified (specify)	109,484	A2770	105,982
Additional Description Misc Planning/Vet fund raiser			
TOTAL Miscellaneous Local Sources	3,578,841		1,349,706
Casino Licensing Fees		A3016	1,240,781
Additional Description Schenectady Rivers Casino			
State Aid Court Facilities	273,450	A3021	304,735
State Aid, Indigent Legal Services Fund	168,577	A3025	532,898
St Aid, District Attorney Salaries	72,189	A3030	72,189
St Aid - Other (specify)	95,107	A3089	104,015
St Aid, Education of Handicapped Child	5,880,165	A3277	6,087,659
St Aid, Other Educ (spec)		A3289	246,635
St Aid, Probation Services	400,568	A3310	401,380
St Aid, Navigation Law Enforcement	12,960	A3315	21,303
St Aid, Law EnfoR. Costs For DanG. Drugs	7,535	A3324	8,459
St Aid, Other Public Safety	1,608,839	A3389	2,749,421
St Aid, Public Health	352,640	A3401	836,165
St Aid Handicapped Children	1,733	A3446	675
Early Intervention State Aid	713,976	A3449	824,256
St Aid, Special Health Programs	1,104	A3472	17,367
St Aid, Other Health	25,926	A3489	36,537
St Aid, Mental Health	4,022,539	A3490	3,512,333

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
St Aid, Bus And Other Mass Trans	89,929	A3594	27,013
St Aid, Family Assistance	45	A3609	
St Aid, Social Services Administration	3,122,539	A3610	4,081,522
St Aid, Child Care	3,124,399	A3619	3,276,710
St Aid, Juvenile Delinquent	45,786	A3623	106,253
St Aid, Safety Net	346,261	A3640	380,563
St Aid, Emergency Aid For Adults	41,266	A3642	23,712
St Aid, Day Care	12,533	A3655	-1,718
St Aid, Other Social Services		A3689	110,588
St Aid, Veterans Service Agencies	12,793	A3710	12,793
St Aid, Programs For Aging	653,432	A3772	1,224,588
St Aid-Economic Assistance	575,761	A3789	533,917
St Aid, Youth Programs	303,218	A3820	181,534
St Aid-Other Cul & Rec St Aid	53,158	A3889	35,736
St Aid - Other Home And Community Service	119,686	A3989	23,103
TOTAL State Aid	22,138,111		27,013,121
Federal Aid - Other	1,856,393	A4089	1,570,334
Fed Aid, Crime Control	130,044	A4320	4,567
Fed Aid, Public Health	191,128	A4401	219,493
Early Intervention Federal	100,002	A4451	112,510
Fed Aid Alcohol Addiction Control	110,399	A4488	100,691
Fed Aid Other Health	235,472	A4489	5,265,142
Additional Description IGT \$5M			
Fed Aid, Airport Cap Proj	537,002	A4592	216,612
Fed Aid, Medicaid Assistance	30,785	A4601	
Fed Aid, Family Assistance	1,733,904	A4609	1,572,406
Fed Aid, Social Services Administration	6,164,206	A4610	4,375,361
Fed Aid, Food Stamp Program Admin	1,436,668	A4611	1,513,726
Flexible Fund For Family Services (fffs)	5,174,344	A4615	3,501,784
Fed Aid, Home Energy Assistance	420,178	A4641	412,781
Fed Aid Other Social Services	1,590,557	A4689	2,591,794
Fed Aid, Programs For Aging	166,413	A4772	150,625
Fed Aid Other Econ Assist & Opport	22,995	A4789	140,811
Fed Aid, Job Training Partnership	32,481	A4790	47,131
Fed Aid, Other Home And Comm Services	294,964	A4989	
TOTAL Federal Aid	20,227,936		21,795,769
TOTAL Revenues	237,325,218		252,218,930
Interfund Transfers	2,003,737	A5031	
TOTAL Interfund Transfers	2,003,737		0
TOTAL Other Sources	2,003,737		0
TOTAL Detail Revenues And Other Sources	239,328,955		252,218,930

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Legislative Board, Pers Serv	441,699	A10101	450,059
Legislative Board, Equip & Cap Outlay	671	A10102	999
Legislative Board, Contr Expend	70,854	A10104	62,177
Legislative Board, Empl Bnfts	409,637	A10108	361,898
TOTAL Legislative Board	922,861		875,133
Clerk of Legis Board,pers Serv	137,858	A10401	141,369
Clerk of Legis Board,equip & Cap Out		A10402	2,688
Clerk of Legis Board,contr Expend	14,273	A10404	11,145
Clerk of Legis Board,empl Bnfts	103,856	A10408	100,163
TOTAL Clerk of Legis Board	255,987		255,366
District Attorney, Pers Serv	2,210,803	A11651	2,316,194
District Attorney,equip & Cap Outlay		A11652	20,491
District Attorney,contr Expend	420,722	A11654	383,985
District Attorney,empl Bnfts	1,046,441	A11658	955,696
TOTAL District Attorney	3,677,966		3,676,366
Public Defender,pers Serv	727,831	A11701	763,511
Public Defender, Equip & Cap Outlay	21,989	A11702	64,513
Public Defender,contr Expend	512,621	A11704	486,632
Public Defender,empl Bnfts	391,159	A11708	360,540
TOTAL Public Defender	1,653,599		1,675,197
Med Examiners & Coroners,pers Serv	53,638	A11851	55,758
Med Examiners & Coroners,contr Expend	240,905	A11854	241,369
Med Examiners & Coroners,empl Bnfts	13,016	A11858	11,756
TOTAL Med Examiners & Coroners	307,559		308,883
Municipal Exec, Pers Serv	292,928	A12301	283,884
Municipal Exec, Equip & Cap Outlay	1,265	A12302	1,881
Municipal Exec, Contr Expend	91,217	A12304	77,511
Municipal Exec, Empl Bnfts	168,709	A12308	138,983
TOTAL Municipal Exec	554,118		502,259
Auditor, Pers Serv	250,919	A13201	267,231
Auditor, Contr Expend	440	A13204	980
Auditor, Empl Bnfts	172,022	A13208	160,520
TOTAL Auditor	423,381		428,731
Treasurer, Pers Serv	671,400	A13251	719,160
Treasurer, Equip & Cap Outlay		A13252	852
Treasurer, Contr Expend	96,502	A13254	119,867
Treasurer, Empl Bnfts	419,626	A13258	401,543
TOTAL Treasurer	1,187,528		1,241,421
Purchasing, Pers Serv	197,467	A13451	195,354
Purchasing, Equip & Cap Outlay	274	A13452	1,414
Purchasing, Contr Expend	6,970	A13454	6,719
Purchasing, Empl Bnfts	168,678	A13458	153,626
TOTAL Purchasing	373,388		357,112
Assessment, Pers Serv	543,688	A13551	560,696
Assessment, Equip & Cap Outlay	679	A13552	
Assessment, Contr Expend	88,665	A13554	87,437

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Assessment, Empl Bnfts	396,503	A13558	377,375
TOTAL Assessment	1,029,535		1,025,508
Exp On Prop Acq For Taxes, Contr Expend	7,545	A13644	7,691
TOTAL Exp On Prop Acq For Taxes	7,545		7,691
Clerk,pers Serv	2,151,909	A14101	2,219,950
Clerk,equip & Cap Outlay	184,600	A14102	232,632
Clerk,contr Expend	268,859	A14104	297,905
Clerk,empl Bnfts	1,386,482	A14108	1,303,359
TOTAL Clerk	3,991,850		4,053,845
Law, Pers Serv	352,619	A14201	361,460
Law, Equip & Cap Outlay	4,443	A14202	
Law, Contr Expend	106,888	A14204	110,305
Law, Empl Bnfts	192,139	A14208	180,578
TOTAL Law	656,089		652,344
Personnel, Pers Serv	346,982	A14301	441,508
Personnel, Contr Expend	195,610	A14304	121,709
Personnel, Empl Bnfts	245,154	A14308	249,374
TOTAL Personnel	787,746		812,592
Elections, Pers Serv	512,713	A14501	557,008
Elections, Equip & Cap Outlay		A14502	1,350
Elections, Contr Expend	408,436	A14504	691,408
Elections, Empl Bnfts	291,828	A14508	270,985
TOTAL Elections	1,212,978		1,520,750
Buildings, Pers Serv	1,883,144	A16201	1,936,693
Buildings, Equip & Cap Outlay	358,143	A16202	463,086
Buildings, Contr Expend	1,010,226	A16204	980,630
Buildings, Empl Bnfts	1,319,463	A16208	1,251,908
TOTAL Buildings	4,570,975		4,632,317
Central Garage, Equip & Cap Outlay	41,819	A16402	55,699
Central Garage, Contr Expend	226,601	A16404	196,295
TOTAL Central Garage	268,420		251,995
Central Comm System, Pers Serv	34,334	A16501	41,066
Central Comm System, Equip & Cap Outlay	114,242	A16502	46,083
Central Comm System, Contr Expend	91,315	A16504	79,707
Central Comm System, Empl Bnfts	10,156	A16508	10,662
TOTAL Central Comm System	250,047		177,518
Central Storeroom, Pers Serv	51,181	A16601	53,350
Central Storeroom, Contr Expend	1,003	A16604	976
Central Storeroom, Empl Bnfts	29,835	A16608	27,444
TOTAL Central Storeroom	82,019		81,769
Central Print & Mail, Pers Serv	82,515	A16701	85,610
Central Print & Mail, Equip & Cap Outlay		A16702	944
Central Print & Mail,contr Expend	256,757	A16704	258,071
Central Print & Mail,empl Bnfts	77,243	A16708	72,090
TOTAL Central Print & Mail	416,515		416,715
Central Data Process, Pers Serv	594,121	A16801	615,445

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Central Data Process & Cap Outlay	88,440	A16802	71,821
Central Data Process, Contr Expend	125,896	A16804	178,326
Central Data Process, Empl Bnfts	336,845	A16808	316,686
TOTAL Central Data Process	1,145,302		1,182,279
Unallocated Insurance, Contr Expend	855,163	A19104	874,437
TOTAL Unallocated Insurance	855,163		874,437
Judgements And Claims, Contr Expend	168,453	A19304	59,170
TOTAL Judgements And Claims	168,453		59,170
Distribution of Sales Tax	56,464,379	A19854	57,998,478
TOTAL Distribution of Sales Tax	56,464,379		57,998,478
Other Gen Govt Support, Contr Expend		A19894	300,000
Additional Description Unallocated Town of Saratoga			
TOTAL Other Gen Govt Support	0		300,000
TOTAL General Government Support	81,263,404		83,367,877
Community College Tuition,contr Expend	6,898,976	A24904	7,471,763
TOTAL Community College Tuition	6,898,976		7,471,763
Education Handicapped Children,contr Expen	10,807,149	A29604	10,543,125
TOTAL Education Handicapped Children	10,807,149		10,543,125
Other Education Activities,contr Expend		A29804	
TOTAL Other Education Activities	0		0
TOTAL Education	17,706,125		18,014,888
Public Safety Comm Sys, Equip & Cap Outlay	66,366	A30202	72,400
Public Safety Comm Sys, Contr Expend	62,811	A30204	62,223
TOTAL Public Safety Comm Sys	129,178		134,622
Sheriff,pers Serv	10,045,770	A31101	10,755,576
Sheriff, Equip & Cap Outlay	733,924	A31102	931,793
Sheriff, Contr Expend	919,798	A31104	1,044,221
Sheriff, Empl Bnfts	6,125,456	A31108	5,892,947
TOTAL Sheriff	17,824,948		18,624,538
Probation, Pers Serv	1,340,358	A31401	1,490,518
Probation, Equip & Cap Outlay	4,443	A31402	5,696
Probation, Contr Expend	220,158	A31404	234,802
Probation, Empl Bnfts	848,777	A31408	829,801
TOTAL Probation	2,413,736		2,560,817
Jail, Pers Serv	5,521,490	A31501	5,477,773
Jail, Equip & Cap Outlay	18,594	A31502	406,667
Jail, Contr Expend	1,325,498	A31504	1,214,729
Jail, Empl Bnfts	3,269,737	A31508	2,979,456
TOTAL Jail	10,135,320		10,078,624
Stop Dwi,pers Serv	10,931	A33151	12,480
Stop Dwi,contr Expend	280,389	A33154	356,353
Stop Dwi, Empl Bnfts	1,204	A33158	6,532
TOTAL Stop Dwi	292,524		375,365
Fire, Pers Serv	61,894	A34101	63,133
Fire, Equip & Cap Outlay		A34102	
Fire, Contr Expend	238,613	A34104	306,298

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Fire, Empl Bnfts	44,931	A34108	42,307
TOTAL Fire	345,437		411,738
Control of Animals, Pers Serv	431,576	A35101	513,660
Control of Animals, Equip & Cap Outlay	2,575	A35102	
Control of Animals, Contr Expend	248,299	A35104	259,590
Control of Animals, Empl Bnfts	231,886	A35108	221,646
TOTAL Control of Animals	914,335		994,896
Safety Inspection, Pers Serv	70,561	A36201	76,914
Safety Inspection, Contr Expend	1,813	A36204	7,182
Safety Inspection, Empl Bnfts	47,394	A36208	45,613
TOTAL Safety Inspection	119,768		129,709
Civil Defense, Pers Serv	148,882	A36401	157,413
Civil Defense, Equip & Cap Outlay	1,574,903	A36402	821,806
Civil Defense, Contr Expend	658,477	A36404	1,251,546
Civil Defense, Empl Bnfts	120,228	A36408	109,963
TOTAL Civil Defense	2,502,490		2,340,728
TOTAL Public Safety	34,677,737		35,651,038
Public Health, Pers Serv	2,204,230	A40101	1,785,776
Public Health, Equip & Cap Outlay	43,746	A40102	12,294
Public Health, Contr Expend	684,445	A40104	371,439
Public Health, Empl Bnfts	1,693,530	A40108	1,389,286
TOTAL Public Health	4,625,951		3,558,796
Physically Handicapped, Contr Expend	9,929	A40464	6,607
TOTAL Physically Handicapped	9,929		6,607
Early Intervention Pgm,contr Expend	1,562,898	A40594	1,951,051
TOTAL Early Intervention Pgm	1,562,898		1,951,051
Mental Health Admin,pers Serv	1,843,168	A43101	2,082,947
Mental Health Admin,equip & Cap Outlay	32,936	A43102	22,351
Mental Health Admin,contr Expend	1,992,853	A43104	1,865,658
Mental Health Admin,empl Bnfts	1,136,725	A43108	1,169,357
TOTAL Mental Health Admin	5,005,682		5,140,312
Mental Health Prog,pers Serv	786,873	A43201	801,048
Mental Health Prog,equip & Cap Outlay	15,550	A43202	19,028
Mental Health Prog,contr Expend	384,464	A43204	390,622
Mental Health Prog, Empl Bnfts	517,161	A43208	497,864
TOTAL Mental Health Prog	1,704,048		1,708,561
Contracted Mental Health Service	3,038,982	A43224	2,878,732
TOTAL Contracted Mental Health Service	3,038,982		2,878,732
Mental Illness,contr Expend	225,225	A43304	192,059
TOTAL Mental Illness	225,225		192,059
Public Nursing Home, Pers Serv	22,528	A45301	9,561
Public Nursing Home, Contr Expend	21,636	A45304	1,998
Public Nursing Home, Empl Bnfts	1,454,724	A45308	1,774,687
TOTAL Public Nursing Home	1,498,888		1,786,246
TOTAL Health	17,671,605		17,222,363

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Joint Airport	155,584	A56152	212,819
Joint Airport, Contr Expend	34,070	A56154	36,102
TOTAL Joint Airport	189,654		248,921
Bus Operations, Contr Expend	117,896	A56304	78,597
TOTAL Bus Operations	117,896		78,597
TOTAL Transportation	307,549		327,518
Admin, Pers Serv	5,625,359	A60101	5,808,696
Admin, Equip & Cap Outlay	25,451	A60102	
Admin, Contr Expend	303,025	A60104	353,763
Admin, Empl Bnfts	4,056,086	A60108	3,729,156
TOTAL Admin	10,009,920		9,891,615
Services For Recipients, Pers Serv	3,713,587	A60701	3,815,609
Services For Recipients, Equip & Cap Outla	1,710	A60702	968
Services For Recipients, Contr Expend	3,487,609	A60704	3,484,354
Services For Recipients, Empl Bnfts	2,475,777	A60708	2,301,775
TOTAL Services For Recipients	9,678,682		9,602,706
Medical Assistance, Contr Expend	10,361	A61014	3,177
TOTAL Medical Assistance	10,361		3,177
Medical Assistance-Mmis, Contr Expend	24,020,027	A61024	28,884,339
TOTAL Medical Assistance-Mmis	24,020,027		28,884,339
Family Assistance, Contr Expend	4,974,004	A61094	4,214,776
TOTAL Family Assistance	4,974,004		4,214,776
Child Care, Contr Expend	3,745,430	A61194	3,765,993
TOTAL Child Care	3,745,430		3,765,993
Juvenile Delinquent, Contr Expend	140,364	A61234	173,386
TOTAL Juvenile Delinquent	140,364		173,386
State Training School, Contr Expend	134,288	A61294	419,231
TOTAL State Training School	134,288		419,231
Safety Net, Contr Expend	1,552,529	A61404	1,597,919
TOTAL Safety Net	1,552,529		1,597,919
Home Energy Assistance	218,243	A61411	225,181
Home Energy Assistance	3,221	A61412	
Home Energy Assistance, Contr Expend	53,083	A61414	46,168
Home Energy Assistance	119,497	A61418	146,197
TOTAL Home Energy Assistance	394,044		417,546
Emergency Aid For Adults, Contr Expend	82,902	A61424	39,590
TOTAL Emergency Aid For Adults	82,902		39,590
Other Economic Opp Pro, Contr Expend	1,095,337	A63264	1,213,109
TOTAL Other Economic Opp Pro	1,095,337		1,213,109
Publicity, Contr Expend	6,303	A64104	1,197
Publicity, Empl Bnfts		A64108	
TOTAL Publicity	6,303		1,197
Promotion of Industry, Contr Expend		A64204	
TOTAL Promotion of Industry	0		0
Veterans Service, Pers Serv	183,996	A65101	188,867

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Veterans Service, Equip & Cap Outlay	11,250	A65102	
Veterans Service, Contr Expend	34,580	A65104	15,636
Veterans Service, Empl Bnfts	95,232	A65108	86,417
TOTAL Veterans Service	325,058		290,921
Consumer Affairs, Pers Serv	105,624	A66101	108,537
Consumer Affairs, Equip & Cap Outlay		A66102	26,733
Consumer Affairs, Contr Expend	2,511	A66104	3,719
Consumer Affairs, Empl Bnfts	88,802	A66108	79,754
TOTAL Consumer Affairs	196,937		218,743
Programs For Aging, Pers Serv	686,196	A67721	734,886
Programs For Aging, Equip & Cap Outlay	5,447	A67722	1,663
Programs For Aging, Contr Expend	1,595,096	A67724	1,759,596
Programs For Aging, Empl Bnfts	438,702	A67728	402,649
TOTAL Programs For Aging	2,725,441		2,898,795
TOTAL Economic Assistance And Opportunity	59,091,627		63,633,042
Youth Prog, Pers Serv	457,118	A73101	470,122
Youth Prog, Equip & Cap Outlay		A73102	
Youth Prog, Contr Expend	279,334	A73104	256,753
Youth Prog, Empl Bnfts	315,572	A73108	211,620
TOTAL Youth Prog	1,052,024		938,495
Library, Contr Expend	30,600	A74104	32,000
TOTAL Library	30,600		32,000
Historian, Pers Serv	30,981	A75101	32,566
Historian, Contr Expend	2,219	A75104	1,657
Historian, Empl Bnfts	9,121	A75108	8,498
TOTAL Historian	42,321		42,721
Historical Property, Contr Expend		A75204	15,000
TOTAL Historical Property	0		15,000
Other Culture And Rec, Contr Expend	54,945	A79894	44,972
TOTAL Other Culture And Rec	54,945		44,972
TOTAL Culture And Recreation	1,179,890		1,073,189
Planning, Pers Serv	302,182	A80201	313,320
Planning, Equip & Cap Outlay	371,833	A80202	250,000
Planning, Contr Expend	256,137	A80204	203,160
Planning, Empl Bnfts	233,372	A80208	222,984
TOTAL Planning	1,163,524		989,465
Joint Planning Board, Contr Expend	55,665	A80254	53,847
TOTAL Joint Planning Board	55,665		53,847
Environmental Control, Contr Expend		A80904	
TOTAL Environmental Control	0		0
Conservation, Contr Expend	1,150,981	A87104	1,153,284
TOTAL Conservation	1,150,981		1,153,284
Fish And Game, Contr Expend		A87204	2,798
TOTAL Fish And Game	0		2,798

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Agriculture And Livestock, Contr Expend	965,400	A87504	1,008,720
TOTAL Agriculture And Livestock	965,400		1,008,720
Misc Home & Comm Serv, Contr Expend	250,000	A89894	
TOTAL Misc Home & Comm Serv	250,000		0
TOTAL Home And Community Services	3,585,570		3,208,114
Debt Principal, Serial Bonds	2,630,000	A97106	2,730,000
TOTAL Debt Principal	2,630,000		2,730,000
Debt Interest, Serial Bonds	619,609	A97107	514,184
TOTAL Debt Interest	619,609		514,184
TOTAL Expenditures	218,733,116		225,742,212
Transfers, Other Funds	19,562,917	A99019	18,023,169
TOTAL Operating Transfers	19,562,917		18,023,169
TOTAL Other Uses	19,562,917		18,023,169
TOTAL Detail Expenditures And Other Uses	238,296,034		243,765,381

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	19,674,860	A8021	19,373,003
Prior Period Adj -Increase In Fund Balance	1,244,723	A8012	258,852
Prior Period Adj -Decrease In Fund Balance	2,579,500	A8015	
Restated Fund Balance - Beg of Year	18,340,082	A8022	19,631,855
ADD - REVENUES AND OTHER SOURCES	239,328,955		252,218,930
DEDUCT - EXPENDITURES AND OTHER USES	238,296,034		243,765,381
Fund Balance - End of Year	19,373,003	A8029	28,085,404

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	54,170,081	A1049N	56,927,194
Est Rev - Real Property Tax Items	5,076,646	A1099N	4,953,750
Est Rev - Non Property Tax Items	120,968,358	A1199N	120,200,000
Est Rev - Departmental Income	12,950,549	A1299N	10,636,641
Est Rev - Intergovernmental Charges	2,599,505	A2399N	2,722,591
Est Rev - Use of Money And Property	413,249	A2499N	401,423
Est Rev - Licenses And Permits	35,000	A2599N	65,000
Est Rev - Fines And Forfeitures	347,344	A2649N	324,000
Est Rev - Sale of Prop And Comp For Loss	2,549,187	A2699N	2,554,573
Est Rev - Miscellaneous Local Sources	1,470,448	A2799N	2,982,611
Est Rev - Interfund Revenues	975,033	A2801N	0
Est Rev - State Aid	27,037,128	A3099N	27,090,703
Est Rev - Federal Aid	16,974,529	A4099N	17,051,772
TOTAL Estimated Revenues	245,567,057		245,910,258
Appropriated Fund Balance	2,354,144	A599N	
TOTAL Estimated Other Sources	2,354,144		0
TOTAL Estimated Revenues And Other Sources	247,921,201		245,910,258

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	87,657,122	A1999N	87,041,896
App - Education	18,125,000	A2999N	17,985,000
App - Public Safety	37,587,702	A3999N	36,063,237
App - Health	17,432,530	A4999N	16,010,676
App - Transportation	655,237	A5999N	1,306,271
App - Economic Assistance And Opportunity	59,350,626	A6999N	60,713,357
App - Culture And Recreation	976,056	A7999N	1,002,485
App - Home And Community Services	3,300,840	A8999N	3,186,766
App - Debt Service	3,244,184	A9899N	3,222,597
TOTAL Appropriations	228,329,297		226,532,285
App - Interfund Transfer	19,591,904	A9999N	19,377,973
TOTAL Other Uses	19,591,904		19,377,973
TOTAL Appropriations And Other Uses	247,921,201		245,910,258

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	21,360	CD200	14,076
Petty Cash	150	CD210	150
TOTAL Cash	21,510		14,226
Due From Other Funds	17,202	CD391	18,753
TOTAL Due From Other Funds	17,202		18,753
TOTAL Assets and Deferred Outflows of Resources	38,712		32,978

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	2,427	CD600	
TOTAL Accounts Payable	2,427		0
Due To Other Funds		CD630	13,931
TOTAL Due To Other Funds	0		13,931
TOTAL Liabilities	2,427		13,931
Deferred Inflows of Resources			
Deferred Inflow of Resources Additional Description 0	6,047	CD691	
TOTAL Deferred Inflows of Resources	6,047		0
TOTAL Deferred Inflows of Resources	6,047		0
Fund Balance			
Assigned Unappropriated Fund Balance	30,238	CD915	19,047
TOTAL Assigned Fund Balance	30,238		19,047
TOTAL Fund Balance	30,238		19,047
TOTAL Liabilities, Deferred Inflows And Fund Balance	38,712		32,978

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(CD) SPECIAL GRANT

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Other General Department Inc	987	CD1289	915
TOTAL Departmental Income	987		915
Refunds of Prior Year's Expenditures		CD2701	8,119
TOTAL Miscellaneous Local Sources	0		8,119
Fed Aid, Job Training Partnership	967,670	CD4790	982,938
Federal Aid - Workforce Investment Act	277,502	CD4791	259,257
TOTAL Federal Aid	1,245,172		1,242,195
TOTAL Revenues	1,246,159		1,251,229
TOTAL Detail Revenues And Other Sources	1,246,159		1,251,229

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(CD) SPECIAL GRANT

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Job Train Admin, Per Serv	49,362	CD62901	51,175
Job Train Admin, Contr Expend	24,244	CD62904	19,216
Job Train Admin, Empl Bnfts	20,323	CD62908	44,385
TOTAL Job Train Admin	93,929		114,776
Job Train Part Support, Pers Serv	335,511	CD62911	357,150
Job Train Part Support, Equip & Cap Outlay	676	CD62912	
Job Train Part Support, Contr Expend	631,162	CD62914	570,286
Job Train Part Support, Empl Bnfts	161,148	CD62918	220,208
TOTAL Job Train Part Support	1,128,498		1,147,644
TOTAL Economic Assistance And Opportunity	1,222,427		1,262,420
TOTAL Expenditures	1,222,427		1,262,420
TOTAL Detail Expenditures And Other Uses	1,222,427		1,262,420

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	6,506	CD8021	30,238
Restated Fund Balance - Beg of Year	6,506	CD8022	30,238
ADD - REVENUES AND OTHER SOURCES	1,246,159		1,251,229
DEDUCT - EXPENDITURES AND OTHER USES	1,222,427		1,262,420
Fund Balance - End of Year	30,238	CD8029	19,047

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(D) COUNTY ROAD

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	94,476	D200	767,629
Cash In Time Deposits		D201	
Petty Cash	250	D210	250
TOTAL Cash	94,726		767,879
Accounts Receivable	216,216	D380	223,806
TOTAL Other Receivables (net)	216,216		223,806
Due From State And Federal Government	1,808,621	D410	802,920
TOTAL State And Federal Aid Receivables	1,808,621		802,920
Due From Other Funds	1,768,960	D391	1,654,822
TOTAL Due From Other Funds	1,768,960		1,654,822
TOTAL Assets and Deferred Outflows of Resources	3,888,522		3,449,426

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(D) COUNTY ROAD

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	2,170,155	D600	678,164
TOTAL Accounts Payable	2,170,155		678,164
Due To Other Funds	943,725	D630	1,099,367
TOTAL Due To Other Funds	943,725		1,099,367
TOTAL Liabilities	3,113,880		1,777,531
Deferred Inflows of Resources			
Deferred Inflow of Resources	74,437	D691	802,920
TOTAL Deferred Inflows of Resources	74,437		802,920
TOTAL Deferred Inflows of Resources	74,437		802,920
Fund Balance			
Assigned Unappropriated Fund Balance	700,205	D915	868,975
TOTAL Assigned Fund Balance	700,205		868,975
TOTAL Fund Balance	700,205		868,975
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,888,522		3,449,426

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(D) COUNTY ROAD

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Roads & Bridges Charges Other Govts	276,170	D2306	351,860
TOTAL Intergovernmental Charges	276,170		351,860
Sales of Refuse For Recycling	53,793	D2651	17,665
Sales, Other	149	D2655	82
Sales of Equipment	59,895	D2665	1,960
Insurance Recoveries	1,886	D2680	2,737
TOTAL Sale of Property And Compensation For Loss	115,722		22,444
Refunds of Prior Year's Expenditures	-42,143	D2701	-2,874
Additional Description Write off old A/R acct 20380			
Unclassified (specify)	255,772	D2770	5,208
TOTAL Miscellaneous Local Sources	213,629		2,333
St Aid, Consolidated Highway Aid	2,766,097	D3501	3,927,548
ST. Aid Multi-Modal Transp Program	530,448	D3505	28,404
Additional Description \$127,000 deferred 2017			
TOTAL State Aid	3,296,545		3,955,952
Federal Aid - Other	2,702,976	D4089	158,376
Additional Description \$675,000 deferred 2017			
TOTAL Federal Aid	2,702,976		158,376
TOTAL Revenues	6,605,043		4,490,965
Interfund Transfers	16,680,775	D5031	14,475,885
TOTAL Interfund Transfers	16,680,775		14,475,885
TOTAL Other Sources	16,680,775		14,475,885
TOTAL Detail Revenues And Other Sources	23,285,817		18,966,850

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(D) COUNTY ROAD

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Traffic Control, Pers Serv	182,006	D33101	377,092
Traffic Control, Contr Expen	336,084	D33104	381,187
Traffic Control, Empl Bnfts	137,256	D33108	233,651
TOTAL Traffic Control	655,346		991,930
TOTAL Public Safety	655,346		991,930
Street Admin, Pers Serv	526,246	D50101	587,062
Street Admin, Equip & Cap Outlay	4,185	D50102	4,887
Street Admin, Contr Expend	18,824	D50104	20,008
Street Admin, Empl Bnfts	388,327	D50108	378,135
TOTAL Street Admin	937,582		990,092
Engineering, Pers Serv	127,586	D50201	178,613
Engineering, Equip & Cap Outlay	8,100	D50202	
Engineering, Contr Expend	9,101	D50204	4,209
Engineering, Empl Bnfts	91,544	D50208	93,098
TOTAL Engineering	236,332		275,919
Maint of Streets, Pers Serv	932,356	D51101	964,303
Maint of Streets, Equip & Cap Outlay		D51102	
Maint of Streets, Contr Expend	8,978,820	D51104	4,697,572
Maint of Streets, Empl Bnfts	612,330	D51108	555,213
TOTAL Maint of Streets	10,523,506		6,217,088
Perm Improve Highway, Pers Serv	3,371,066	D51121	3,777,955
Perm Improve Highway, Contr Expend	535,530	D51124	543,110
Perm Improve Highway, Empl Bnfts	2,972,984	D51128	2,977,420
TOTAL Perm Improve Highway	6,879,579		7,298,485
Snow Removal, Pers Serv	972,373	D51421	644,464
Snow Removal, Contr Expend	1,577,664	D51424	1,340,813
Snow Removal, Empl Bnfts	442,614	D51428	193,944
TOTAL Snow Removal	2,992,651		2,179,221
Services, Other Govts,per Serv	61,897	D51481	81,012
Services, Other Govts, Contr Expend	227,739	D51484	232,019
Services, Other Govts, Empl Bnfts	27,636	D51488	33,457
TOTAL Services	317,273		346,488
Other Transportation, Pers Serv	406,501	D56801	90,206
Additional Description Recycling contracted to cities/towns			
Other Transportation, Ewuiop & Cap Outlay		D56802	
Other Transportation, Contr Expend	145,514	D56804	347,795
Additional Description Recycling contracted to cities/towns			
Other Transportation, Empl Bnfts	266,138	D56808	60,855
Additional Description Recycling contracted to cities/towns			
TOTAL Other Transportation	818,153		498,856
TOTAL Transportation	22,705,075		17,806,150
TOTAL Expenditures	23,360,421		18,798,079
TOTAL Detail Expenditures And Other Uses	23,360,421		18,798,079

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	774,809	D8021	700,205
Prior Period Adj -Increase In Fund Balance		D8012	0
Restated Fund Balance - Beg of Year	774,809	D8022	700,205
ADD - REVENUES AND OTHER SOURCES	23,285,817		18,966,850
DEDUCT - EXPENDITURES AND OTHER USES	23,360,421		18,798,079
Fund Balance - End of Year	700,205	D8029	868,975

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(D) COUNTY ROAD

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Intergovernmental Charges	327,161	D2399N	277,093
Est Rev - Sale of Prop And Comp For Loss	2,200	D2699N	4,175
Est Rev - Miscellaneous Local Sources	1,000	D2799N	1,000
Est Rev - State Aid	2,773,933	D3099N	3,485,060
Est Rev - Federal Aid	674,160	D4099N	1,224,800
TOTAL Estimated Revenues	3,778,454		4,992,128
Estimated - Interfund Transfer	15,956,337	D5031N	15,521,729
TOTAL Estimated Other Sources	15,956,337		15,521,729
TOTAL Estimated Revenues And Other Sources	19,734,791		20,513,857

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(D) COUNTY ROAD

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Public Safety	922,885	D3999N	946,964
App - Transportation	18,811,906	D5999N	19,566,893
TOTAL Appropriations	19,734,791		20,513,857
TOTAL Appropriations And Other Uses	19,734,791		20,513,857

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Due From Other Funds	468,807	DM391	1,405,524
TOTAL Due From Other Funds	468,807		1,405,524
TOTAL Assets and Deferred Outflows of Resources	468,807		1,405,524

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	219,762	DM600	439,862
TOTAL Accounts Payable	219,762		439,862
Due To Other Funds	69,836	DM630	113,251
TOTAL Due To Other Funds	69,836		113,251
TOTAL Liabilities	289,599		553,113
Fund Balance			
Assigned Unappropriated Fund Balance	179,208	DM915	852,411
TOTAL Assigned Fund Balance	179,208		852,411
TOTAL Fund Balance	179,208		852,411
TOTAL Liabilities, Deferred Inflows And Fund Balance	468,807		1,405,524

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(DM) ROAD MACHINERY

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Rental of Equipment	1,078,000	DM2414	1,176,000
TOTAL Use of Money And Property	1,078,000		1,176,000
Sales of Equipment	45,020	DM2665	140,524
Insurance Recoveries	848,122	DM2680	121,282
TOTAL Sale of Property And Compensation For Loss	893,142		261,806
Refunds of Prior Year's Expenditures	77	DM2701	324
Unclassified (specify)	257,391	DM2770	208,441
Additional Description Misc Internal Charges to Dept's			
TOTAL Miscellaneous Local Sources	257,468		208,765
TOTAL Revenues	2,228,609		1,646,571
Interfund Transfers	2,882,143	DM5031	3,547,284
TOTAL Interfund Transfers	2,882,143		3,547,284
TOTAL Other Sources	2,882,143		3,547,284
TOTAL Detail Revenues And Other Sources	5,110,752		5,193,855

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(DM) ROAD MACHINERY

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Machinery, Pers Serv	970,011	DM51301	1,169,918
Machinery, Equip & Cap Outlay	1,828,316	DM51302	1,230,317
Machinery, Contr Expend	1,645,673	DM51304	1,415,868
Machinery, Empl Bnfts	670,439	DM51308	704,550
TOTAL Machinery	5,114,439		4,520,652
TOTAL Transportation	5,114,439		4,520,652
TOTAL Expenditures	5,114,439		4,520,652
TOTAL Detail Expenditures And Other Uses	5,114,439		4,520,652

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	182,895	DM8021	179,208
Restated Fund Balance - Beg of Year	182,895	DM8022	179,208
ADD - REVENUES AND OTHER SOURCES	5,110,752		5,193,855
DEDUCT - EXPENDITURES AND OTHER USES	5,114,439		4,520,652
Fund Balance - End of Year	179,208	DM8029	852,410

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(DM) ROAD MACHINERY

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Intergovernmental Charges	260,000	DM2399N	260,000
Use of Money And Property	1,176,000	DM2499N	1,176,000
Sale of Property And ComP. For Loss	141,500	DM2699N	126,500
Miscellaneous Local Sources	100	DM2799N	100
Interfund Revenues	3,635,567	DM2801N	3,856,244
TOTAL Estimated Revenues	5,213,167		5,418,844
TOTAL Estimated Revenues And Other Sources	5,213,167		5,418,844

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(DM) ROAD MACHINERY

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
Transportation	5,213,167	DM5999N	5,418,844
TOTAL Appropriations	5,213,167		5,418,844
TOTAL Appropriations And Other Uses	5,213,167		5,418,844

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(EF) ENTERPRISE HEALTH REL FAC

Analysis of Changes in Net Position

Code Description	2015	EdpCode	2016
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-28,830,890	EF8021	
Prior Period Adj -Increase In Net Position	28,830,890	EF8012	
Prior Period Adj -Decrease In Net Position		EF8015	
Restated Net Position - Beg of Year		EF8022	
Net Position - End of Year		EF8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Cash Flow

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2015	EdpCode	2016
Assets			
Cash	13,060,541	ES200	16,098,617
TOTAL Cash	13,060,541		16,098,617
Sewer Rents Receivable	19,482	ES360	19,482
Accounts Receivable	161,122	ES380	52,405
TOTAL Other Receivables (net)	180,604		71,887
Due From Other Funds	444,835	ES391	504,014
TOTAL Due From Other Funds	444,835		504,014
Prepaid Expenses	133,497	ES480	98,472
TOTAL Prepaid Expenses	133,497		98,472
Land	35,000	ES101	35,000
Buildings	170,740,755	ES102	170,879,755
Machinery And Equipment	3,483,083	ES104	3,622,568
Infrastructure	78,591,322	ES106	83,514,832
Accum Deprec, Buildings	-79,165,970	ES112	-82,833,537
Accum Depr, Machinery & Equip	-996,188	ES114	-1,129,155
Accum Deprec, Infrastructure	-40,757,830	ES116	-41,426,196
TOTAL Fixed Assets (net)	131,930,173		132,663,267
TOTAL Assets and Deferred Outflows of Resources	145,749,649		149,436,257

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2015	EdpCode	2016
Accounts Payable	768,251	ES600	889,143
TOTAL Accounts Payable	768,251		889,143
Retained Percentages-Contracts Payable	489,289	ES605	15,091
TOTAL Retained Percentages	489,289		15,091
Bond Anticipation Notes Payable		ES626	
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	557,165	ES638	2,491,409
Other Post Employment Benefits	6,634,944	ES683	7,088,781
Compensated Absences	191,046	ES687	120,850
Overpayments & Clearing Account	0	ES690	0
TOTAL Other Liabilities	7,383,155		9,701,041
Due To Other Funds	784,949	ES630	836,223
TOTAL Due To Other Funds	784,949		836,223
Bonds Payable	58,015,000	ES628	52,635,000
TOTAL Bond And Long Term Liabilities	58,015,000		52,635,000
TOTAL Liabilities	67,440,644		64,076,497
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	73,915,172	ES920	85,359,760
Net Assets-Unrestricted (deficit)	4,393,833	ES924	
TOTAL Net Position	78,309,005		85,359,760
TOTAL Fund Balance	78,309,005		85,359,760
TOTAL Liabilities, Deferred Inflows And Fund Balance	145,749,649		149,436,257

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Sewer Rents	16,546,679	ES2120	16,545,300
Sewer Charges	1,848,370	ES2122	2,002,687
Int & Penalties On Sewer Accts	3,950	ES2128	5,457
TOTAL Charges For Services Within Locality	18,398,999		18,553,445
Sales, Other	545,187	ES2655	652,023
TOTAL Sale of Property And Compensation For Loss	545,187		652,023
Interest And Earnings	8,065	ES2401	6,100
TOTAL Use of Money And Property	8,065		6,100
Refunds of Prior Year's Expenditures	105,024	ES2701	3,499
Unclassified (specify)	3,578	ES2770	8,537
TOTAL Other	108,603		12,036
TOTAL Revenues	19,060,853		19,223,604
Real Property Taxes		ES1001	
TOTAL Real Property Taxes	0		0
TOTAL Taxes	0		0
TOTAL Operating Revenue	19,060,853		19,223,604

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2015	EdpCode	2016
Expenses			
Adminstration-Personal Services	228,090	ES17101	267,479
TOTAL Adminstration-Personal Services	228,090		267,479
Sanitary Sewers, Pers Serv	762,327	ES81201	678,254
TOTAL Sanitary Sewers	762,327		678,254
Sewage Treatment And Disposal-Pers Serv	2,026,661	ES81301	2,223,121
TOTAL Sewage Treatment And Disposal-Pers Serv	2,026,661		2,223,121
TOTAL Personal Services	3,017,078		3,168,855
Credit Card Fees		ES13754	
TOTAL Credit Card Fees	0		0
Administration-Contractual	257,093	ES17104	276,931
TOTAL Administration-Contractual	257,093		276,931
Depreciation	4,827,315	ES19944	5,628,648
TOTAL Depreciation	4,827,315		5,628,648
Sanitary Sewers, Contr Expend	1,144,407	ES81204	1,168,013
TOTAL Sanitary Sewers	1,144,407		1,168,013
Sewage Treatment And Disposal-Contr Expend	3,042,465	ES81304	3,550,965
TOTAL Sewage Treatment And Disposal-Contr Expend	3,042,465		3,550,965
TOTAL Contractual Expenses	9,271,281		10,624,557
Administration-Empl Ben	192,339	ES17108	195,031
TOTAL Administration-Empl Ben	192,339		195,031
Sanitary Sewers, Empl Bnfts	500,720	ES81208	423,083
TOTAL Sanitary Sewers	500,720		423,083
Sewage Treatment And Disposal-Empl Bnfts	1,308,565	ES81308	1,295,817
TOTAL Sewage Treatment And Disposal-Empl Bnfts	1,308,565		1,295,817
TOTAL Employee Benefits	2,001,624		1,913,930
Debt Interest, Serial Bonds	2,482,525	ES97107	2,172,443
Debt Interest, Bond Anticipation Notes		ES97307	
TOTAL Interest Expense	2,482,525		2,172,443
TOTAL Expenses	16,772,508		17,879,785
TOTAL Operating Expenses	16,772,508		17,879,785

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

Code Description	2015	EdpCode	2016
Analysis of Changes in Net Position			
Net Position - Beginning of Year	75,017,196	ES8021	78,309,005
Prior Period Adj -Increase In Net Position	1,003,463	ES8012	5,706,936
Restated Net Position - Beg of Year	76,020,660	ES8022	84,015,941
ADD - REVENUES AND OTHER SOURCES	19,060,853		19,223,604
DEDUCT - EXPENDITURES AND OTHER USES	16,772,508		17,879,785
Net Position - End of Year	78,309,005	ES8029	85,359,761

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Cash Flow

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		G8021	
Restated Fund Balance - Beg of Year		G8022	
Fund Balance - End of Year		G8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(G) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Departmental Income	1	G1299N	0
TOTAL Estimated Revenues	1		0
TOTAL Estimated Revenues And Other Sources	1		0

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(G) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Home And Community Services	1	G8999N	0
TOTAL Appropriations	1		0
TOTAL Appropriations And Other Uses	1		0

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Due From Other Funds		H391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	5,821	H600	6,948
TOTAL Accounts Payable	5,821		6,948
Due To Other Funds	804,003	H630	955,481
TOTAL Due To Other Funds	804,003		955,481
TOTAL Liabilities	809,824		962,429
Fund Balance			
Assigned Appropriated Fund Balance		H914	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-809,824	H917	-962,429
TOTAL Unassigned Fund Balance	-809,824		-962,429
TOTAL Fund Balance	-809,824		-962,429
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	67	H2401	
TOTAL Use of Money And Property	67		0
TOTAL Revenues	67		0
TOTAL Detail Revenues And Other Sources	67		0

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Otb Pari-Mutuel Oper, Equip & Cap Outlay		H13352	
TOTAL Otb Pari-Mutuel Oper	0		0
Central Data Process & Cap Outlay	459,396	H16802	25,678
TOTAL Central Data Process & Cap Outlay	459,396		25,678
Pur of Land/right of Way,equip & Cap Out	51,662	H19402	126,927
TOTAL Pur of Land/right of Way	51,662		126,927
Other Gen Govt Support, Equip & Cap Outlay		H19892	
TOTAL Other Gen Govt Support	0		0
TOTAL General Government Support	511,058		152,604
TOTAL Expenditures	511,058		152,604
Transfers, Other Funds	2,003,737	H99019	
TOTAL Operating Transfers	2,003,737		0
TOTAL Other Uses	2,003,737		0
TOTAL Detail Expenditures And Other Uses	2,514,795		152,604

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,704,903	H8021	-809,824
Prior Period Adj -Decrease In Fund Balance		H8015	
Restated Fund Balance - Beg of Year	1,704,903	H8022	-809,824
ADD - REVENUES AND OTHER SOURCES	67		
DEDUCT - EXPENDITURES AND OTHER USES	2,514,795		152,604
Fund Balance - End of Year	-809,824	H8029	-962,429

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Land	4,785,105	K101	4,785,105
Buildings	53,697,606	K102	53,697,606
Machinery And Equipment	31,268,976	K104	33,763,014
Infrastructure	104,639,889	K106	128,924,943
Accum Deprec, Buildings	-24,236,830	K112	-25,540,889
Accum Depr, Machinery & Equip	-21,597,428	K114	-21,758,334
Accum Deprec, Infrastructure	-41,809,171	K116	-41,591,419
TOTAL Fixed Assets (net)	106,748,149		132,280,026
TOTAL Assets and Deferred Outflows of Resources	106,748,149		132,280,026

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	106,748,149	K159	132,280,026
TOTAL Investments in Non-Current Government Assets	106,748,149		132,280,026
TOTAL Fund Balance	106,748,149		132,280,026
TOTAL	106,748,149		132,280,026

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(MS) SELF INSURANCE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash		MS200	9,752,144
TOTAL Cash	0		9,752,144
Accounts Receivable		MS380	67,671
TOTAL Other Receivables (net)	0		67,671
Due From Other Funds		MS391	2,142,257
TOTAL Due From Other Funds	0		2,142,257
Due From Other Governments		MS440	
TOTAL Due From Other Governments	0		0
TOTAL Assets and Deferred Outflows of Resources	0		11,962,072

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(MS) SELF INSURANCE

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable		MS600	556,113
Benefits And Awards Payable		MS610	1,182,953
TOTAL Accounts Payable	0		1,739,067
Other Liabilities		MS688	754,945
TOTAL Other Liabilities	0		754,945
Due To Other Funds		MS630	483,524
TOTAL Due To Other Funds	0		483,524
TOTAL Liabilities	0		2,977,536
Deferred Inflows of Resources			
Deferred Inflow of Resources		MS691	16,263
TOTAL Deferred Inflows of Resources	0		16,263
TOTAL Deferred Inflows of Resources	0		16,263
Fund Balance			
Net Assets-Unrestricted (deficit)		MS924	8,968,273
TOTAL Net Position	0		8,968,273
TOTAL Fund Balance	0		8,968,273
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		11,962,072

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(MS) SELF INSURANCE

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interfund Revenues		MS2801	
TOTAL Charges For Services Within Locality	0		0
Participants Assessments		MS2222	23,402,820
TOTAL Charges For Services To Other Localities	0		23,402,820
Insurance Recoveries		MS2680	6,431
TOTAL Sale of Property And Compensation For Loss	0		6,431
Interest And Earnings		MS2401	5,790
TOTAL Use of Money And Property	0		5,790
Reimbursement of Medicare Part D Exp		MS2700	
Refund of Prior Years Expend		MS2701	5,286,299
Employee Contributions		MS2709	
Other Miscellaneous		MS2770	
TOTAL Other	0		5,286,299
TOTAL Revenues	0		28,701,340
Interfund Transfers		MS5031	
TOTAL Interfund Transfers	0		0
	0		0
TOTAL Operating Revenue	0		28,701,340

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(MS) SELF INSURANCE

Results of Operation

Code Description	2015	EdpCode	2016
Expenses			
Benefits And Awards, Contr Exp		MS17204	22,958,929
TOTAL Benefits And Awards	0		22,958,929
TOTAL Contractual Expenses	0		22,958,929
Administration-Employee Benefits		MS17108	
TOTAL Administration-Employee Benefits	0		0
TOTAL Employee Benefits	0		0
TOTAL Expenses	0		22,958,929
TOTAL Operating Expenses	0		22,958,929

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2015	EdpCode	2016
Analysis of Changes in Net Position			
Net Position - Beginning of Year		MS8021	
Prior Period Adj -Increase In Net Position		MS8012	8,429,804
Prior Period Adj -Decrease In Net Position		MS8015	5,203,943
Restated Net Position - Beg of Year		MS8022	3,225,862
ADD - REVENUES AND OTHER SOURCES			28,701,340
DEDUCT - EXPENDITURES AND OTHER USES			22,958,929
Net Position - End of Year		MS8029	8,968,273

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Cash Flow

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(PN) PERMANENT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	118,458	PN200	118,464
TOTAL Cash	118,458		118,464
TOTAL Assets and Deferred Outflows of Resources	118,458		118,464

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(PN) PERMANENT

Balance Sheet

Code Description	2015	EdpCode	2016
Other Liabilities	118,458	PN688	118,464
TOTAL Other Liabilities	118,458		118,464
TOTAL Liabilities	118,458		118,464
TOTAL Liabilities, Deferred Inflows And Fund Balance	118,458		118,464

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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 2016

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	210,854	S200	248,770
Cash In Time Deposits		S201	
TOTAL Cash	210,854		248,770
Accounts Receivable	9,941	S380	250,000
TOTAL Other Receivables (net)	9,941		250,000
Due From Other Funds	1,664	S391	3,934
TOTAL Due From Other Funds	1,664		3,934
Due From Other Governments	14,212,789	S440	16,311,082
TOTAL Due From Other Governments	14,212,789		16,311,082
Cash Special Reserves	7,562,389	S230	7,573,767
TOTAL Restricted Assets	7,562,389		7,573,767
TOTAL Assets and Deferred Outflows of Resources	21,997,637		24,387,554

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	538,427	S600	428,487
Benefits And Awards Payable	21,385,509	S610	23,856,522
TOTAL Accounts Payable	21,923,936		24,285,009
Due To Other Funds	29,972	S630	30,648
TOTAL Due To Other Funds	29,972		30,648
TOTAL Liabilities	21,953,909		24,315,657
Deferred Inflows of Resources			
Deferred Inflow of Resources	43,728	S691	71,897
TOTAL Deferred Inflows of Resources	43,728		71,897
TOTAL Deferred Inflows of Resources	43,728		71,897
Fund Balance			
Workers' Compensation Reserve	7,562,389	S814	7,573,767
TOTAL Restricted Fund Balance	7,562,389		7,573,767
Unassigned Fund Balance	-7,562,389	S917	-7,573,767
TOTAL Unassigned Fund Balance	-7,562,389		-7,573,767
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	21,997,637		24,387,554

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Participants Assessments	3,159,717	S2222	3,569,620
TOTAL Intergovernmental Charges	3,159,717		3,569,620
Interest And Earnings	10,001	S2401	
TOTAL Use of Money And Property	10,001		0
Refunds of Prior Year's Expenditures	165,647	S2701	322,898
TOTAL Miscellaneous Local Sources	165,647		322,898
TOTAL Revenues	3,335,365		3,892,518
TOTAL Detail Revenues And Other Sources	3,335,365		3,892,518

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Self Insurance Admin, Pers Serv	62,397	S17101	77,518
Self Insurance Admin, Contr Expend	343,016	S17104	234,124
Self Insurance Admin, Empl Bnfts	37,570	S17108	39,018
TOTAL Self Insurance Admin	442,983		350,660
Benefits And Awards, Contr Expend	3,365,088	S17204	3,180,516
TOTAL Benefits And Awards	3,365,088		3,180,516
TOTAL General Government Support	3,808,071		3,531,176
TOTAL Expenditures	3,808,071		3,531,176
TOTAL Detail Expenditures And Other Uses	3,808,071		3,531,176

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(S) WORKERS COMPENSATION

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		S8021	
Prior Period Adj -Increase In Fund Balance	472,706	S8012	
Prior Period Adj -Decrease In Fund Balance		S8015	361,342
Restated Fund Balance - Beg of Year	472,706	S8022	-361,342
ADD - REVENUES AND OTHER SOURCES	3,335,365		3,892,518
DEDUCT - EXPENDITURES AND OTHER USES	3,808,071		3,531,176
Fund Balance - End of Year		S8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	20,116,673	TA200	17,215,174
Cash, Court & Trust	302,555	TA205	285,681
TOTAL Cash	20,419,228		17,500,855
Securities & Mortg Bank Coll	56,068,008	TA459	68,717,410
TOTAL Investments	56,068,008		68,717,410
Due From Other Funds	6,535,187	TA391	6,597,202
TOTAL Due From Other Funds	6,535,187		6,597,202
Due From Other Governments	590,617	TA440	
TOTAL Due From Other Governments	590,617		0
Miscellaneous Current Assets	156	TA489	57
TOTAL Other	156		57
TOTAL Assets and Deferred Outflows of Resources	83,613,195		92,815,524

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	6,974,800	TA630	7,294,351
TOTAL Due To Other Funds	6,974,800		7,294,351
Due To Other Governments	6,430,339	TA631	1,669,110
TOTAL Due To Other Governments	6,430,339		1,669,110
Consolidated Payroll	1,444,918	TA10	1,854,265
Deferred Compensation	33,786	TA17	100
State Retirement	78,210	TA18	62,368
Disability Insurance	2,608	TA19	10,412
Group Insurance	-253,768	TA20	-10,235
Nys Income Tax	99,214	TA21	120,793
Federal Income Tax	260,723	TA22	336,754
Income Executions	2,157	TA23	3,859
Assoc & Union Dues	23,209	TA24	221
Social Security Tax	320,315	TA26	404,854
Employees Annuities	28	TA29	
Guaranty & Bid Deposits	130,211	TA30	299,889
Deposit of Securities By Bank	56,068,008	TA32	68,717,410
Bail Deposits	160,283	TA35	42,283
Court Order Deposits	-6,000	TA36	-6,000
Tax Redemptions	19,890	TA40	38,236
Social Services Trust	504,412	TA53	479,352
State Training School	3,927	TA56	4,924
Dog Money	256,119	TA57	199,402
Mortgage Tax	1,160,849	TA58	1,702,526
Court & Trust Fund	302,555	TA61	285,681
Other Funds (specify)	9,596,404	TA85	9,304,965
TOTAL Agency Liabilities	70,208,056		83,852,063
TOTAL Liabilities	83,613,195		92,815,524
TOTAL Liabilities, Deferred Inflows And Fund Balance	83,613,195		92,815,524

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	249	TE200	247
TOTAL Cash	249		247
TOTAL Assets and Deferred Outflows of Resources	249		247

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	249	TE600	247
TOTAL Accounts Payable	249		247
TOTAL Liabilities	249		247
TOTAL Liabilities, Deferred Inflows And Fund Balance	249		247

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	249	TE2401	247
TOTAL Use of Money And Property	249		247
TOTAL Revenues	249		247
TOTAL Detail Revenues And Other Sources	249		247

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2015	EdpCode	2016
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TE8021	
Prior Period Adjustments,dec Fnd Eqty	249	TE8015	247
Restated Fund Balance - Beg of Year	-249	TE8022	-247
ADD - REVENUES AND OTHER SOURCES	249		247
Fund Balance - End of Year		TE8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
------------------	------	---------	------

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Total Non-Current Govt Liabilities	187,644,833	W129	228,261,901
TOTAL Provision To Be Made In Future Budgets	187,644,833		228,261,901
TOTAL Assets and Deferred Outflows of Resources	187,644,833		228,261,901

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Net Pension Liability -Proportionate Share	9,573,795	W638	45,322,212
Other Post Employment Benefits	157,650,063	W683	164,785,757
Judgments And Claims Payable	7,562,389	W686	7,573,767
Compensated Absences	2,133,586	W687	2,585,165
TOTAL Other Liabilities	176,919,833		220,266,901
Bonds Payable	10,725,000	W628	7,995,000
TOTAL Bond And Long Term Liabilities	10,725,000		7,995,000
TOTAL Liabilities	187,644,833		228,261,901
TOTAL Liabilities	187,644,833		228,261,901

COUNTY OF Saratoga
Statement of Indebtedness
For the Fiscal Year Ending 2016

4/14/2017

County of: Saratoga

Municipal Code: 41010000000

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	2.00%		\$18,200,000	\$17,750,000	\$710,000	\$0	\$0		\$17,040,000
2016	BOND N	Sewer Refunding 2009/2010			07/20/2016	07/15/2040	0.00%		\$31,135,000	\$0	\$0	\$0	\$0		\$31,135,000
2012	BOND N	Sewer Halfmoon Refunded			10/31/2012	08/15/2023	3.00%		\$3,090,000	\$2,345,000	\$260,000	\$0	\$0		\$2,085,000
2010	BOND N	Sewer Expansion Sewer Dist 1			07/15/2010	07/15/2040	4.00%		\$16,990,000	\$15,415,000	\$15,050,000	\$0	\$0		\$365,000
2009	BOND N	Sewer Expansion Sew Dist 1			07/15/2009	07/15/2039	4.00%		\$23,000,000	\$20,490,000	\$19,445,000	\$0	\$0		\$1,045,000
2010	BOND N	Emerg Radio Comm Towers			07/15/2010	07/15/2017	4.00%		\$11,819,000	\$3,655,000	\$1,800,000	\$0	\$0		\$1,855,000
2009	BOND N	Animal Shelter MBBA Rec Act Bd			12/30/2009	12/10/2029	5.11%		\$5,180,000	\$4,045,000	\$215,000	\$0	\$0		\$3,830,000
2009	BOND N	Emergency Radio Comm Towers			10/01/2009	10/15/2019	4.00%		\$6,760,000	\$3,025,000	\$715,000	\$0	\$0		\$2,310,000
2010	BOND N	Sewer (EFC) Refinance			06/24/2010	10/15/2017	2.73%		\$165,000	\$45,000	\$20,000	\$0	\$0		\$25,000
2000	BOND N	Sewer (EFC)			03/26/1997	08/15/2017	2.63%			\$1,970,000	\$1,030,000	\$0	\$0		\$940,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$31,135,000	\$68,740,000	\$39,245,000	\$0	\$0	\$0	\$60,630,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$31,135,000	\$68,740,000	\$39,245,000	\$0	\$0	\$0	\$60,630,000

COUNTY OF Saratoga
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2016

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$24,070.00
Demand Deposits	9Z2011	
Time Deposits	9Z2021	\$7,573,766.88
Total		\$7,597,836.88
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,903,203.72
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$68,717,410.00
Total		\$70,620,613.72
 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 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-.BOA	\$248,470	\$300	\$0	\$248,770
****-FN02	\$1,702,526	\$0	\$0	\$1,702,526
****-.CAP	\$12,538,837	\$0	\$0	\$12,538,837
****-1.SA	\$252,857	\$0	\$0	\$252,857
****-1.BA	\$2,220,906	\$0	\$62,788	\$2,158,118
****-1.BA	\$816,873	\$0	\$0	\$816,873
****-1.BA	\$1,516,438	\$0	\$0	\$1,516,438
****-1.BA	\$553,941	\$0	\$0	\$553,941
****-1.AD	\$707,395	\$60,234	\$0	\$767,629
****-ADMM	\$376,017	\$0	\$0	\$376,017
****-1.AD	\$5,032,434	\$0	\$216	\$5,032,218
****-AD03	\$3,591,048	\$0	\$0	\$3,591,048
****-0.HI	\$8,967,248	\$1,025	\$0	\$8,968,273
****-0.OS	\$372,173	\$0	\$0	\$372,173
****-0.TR	\$75,068	\$0	\$0	\$75,068
****-AD11	\$670,057	\$0	\$0	\$670,057
****-AD07	\$285,681	\$0	\$0	\$285,681
****-1.FN	\$0	\$0	\$0	\$0
****-.ADP	\$1,094,828	\$216	\$2,019	\$1,093,025
****-1.AD	\$1,554,973	\$10	\$0	\$1,554,983
****-.ADV	\$1,379,775	\$0	\$1,003,866	\$375,909
****-AD04	\$113,871	\$0	\$0	\$113,871
****-1.KE	\$58,765	\$0	\$0	\$58,765
****-KE01	\$689,274	\$0	\$0	\$689,274
****-0.FN	\$7,573,767	\$0	\$0	\$7,573,767
****-0.KE	\$2,695,434	\$0	\$0	\$2,695,434
****-0.FN	\$0	\$0	\$0	\$0
****-MT01	\$247	\$0	\$0	\$247
****-MT04	\$39,323	\$0	\$0	\$39,323
****-1.FL	\$14,076	\$0	\$0	\$14,076

COUNTY OF Saratoga
Bank Reconciliation
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-.BOA	\$200,843	\$0	\$843	\$200,000
****-.BOA	\$11,607,189	\$0	\$0	\$11,607,189
****-0200	\$0	\$0	\$0	\$0
****-KE03	\$0	\$0	\$0	\$0
****-1.FL	\$5,515,830	\$28,237	\$186	\$5,543,882
****-.ADD	\$912,395	\$0	\$310,203	\$602,192
****-KE01	(\$484)	\$0	\$0	(\$484)
****-KE02	\$61,155	\$0	\$0	\$61,155
	Total Adjusted Bank Balance			\$72,149,130
	Petty Cash			\$24,070.00
	Adjustments			\$5,457,793.27
	Total Cash			9ZCASH * \$77,630,993
	Total Cash Balance All Funds			9ZCASHB * \$77,630,993
	* Must be equal			

COUNTY OF Saratoga
Local Government Questionnaire
For the Fiscal Year Ending 2016

	<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>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</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 2016

Total Full Time Employees:		1,102			
Total Part Time Employees:		217			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$8,903,909.26	1,077	72	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$4,284,014.69	1,102	217	
90408	Worker's Compensation Insurance	\$1,678,516.00	1,102	217	
90458	Life Insurance				
90508	Unemployment Insurance	\$100,137.16	1,102	217	
90558	Disability Insurance	\$76,613.64	1,094	192	
90608	Hospital and Medical (Dental) Insurance	\$20,990,180.84	962	10	731
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$268,186.98	162	4	
Total		\$36,301,558.57			
Computed Total From Financial Section (comparative purposes only)		\$36,301,558.57			

COUNTY OF Saratoga
 Energy Costs and Consumption
 For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$193,806	129,687	gallons	
Diesel Fuel	\$214,899	143,376	gallons	
Fuel Oil	\$7,377	3,951	gallons	
Natural Gas	\$95,129	161,057	cubic feet	THM
Electricity	\$375,048	3,225,757	kilowatt-hours	
Coal			tons	
Propane			gallons	

COUNTY OF Saratoga
 Schedule of Other Post Employment Benefits (OPEB)
 For the Fiscal Year Ending 2016

Annual OPEB Cost and Net OPEB Obligation

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$16,786,572.00
3. Interest on Net OPEB Obligation	\$6,571,400.00
4. Adjustment to Annual Required Contribution	(\$9,135,210.00)
5. Annual OPEB Expense	\$14,222,762.00
6. Less: Actual Contribution Made	\$6,633,231.00
7. Increase in Net OPEB Obligation	\$7,589,531.00
8. Net OPEB Obligation - beginning of year	\$164,285,007.00
9. Net OPEB Obligation - end of year	\$171,874,538.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$171,874,538.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	46.64%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$176,430,225.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$176,430,225.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
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	12/31/2016
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	.04%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Andrew B. 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 12/31/2016, 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 12/31/2016 and filed by means of electronic data transmission.

D'Arcy Plummer
Name of Report Preparer if different than Chief Fiscal Officer

Andrew B. Jarosh
Name

(518) 884-4724
Telephone Number

Deputy Treasurer
Title

40 McMaster Street, Ballston Spa, NY
Official Address

04/14/2017
Date of Certification

(518) 884-4724
Official Telephone Number

COUNTY OF Saratoga
Financial Comments
For the Fiscal Year Ending 2016

(A) GENERAL

Adjustment Reason

Account Code A8012 Reclass reserve interest; 2016 unspent trails and open space reserve; dwi reserve adj

(D) COUNTY ROAD

Adjustment Reason

Account Code D8012 rounding error 2015

(S) WORKERS COMPENSATION

Adjustment Reason

Account Code S8012 Reclass restricted interest

Account Code S8015 Adj fund balance to reserve

(ES) ENTERPRISE SEWER

Adjustment Reason

Account Code ES8012 OPEB, Prepaid Retirement Adj, Fixed Assets Adj

(MS) SELF INSURANCE

Adjustment Reason

Account Code MS8012 Set up MS Fund - \$5,285,417.71; Adjust IBNR - \$2,010,989.20; CRCTN \$463,397.47; CRCTN - \$670,000

Account Code MS8015 Adjust IBNR - \$3,193,942.63; CRCTN B/S Claims Dep - \$1,340,000.00; CRCTN - \$670,000

(TE) PRIVATE PURPOSE TRUST

Adjustment Reason

Account Code TE8015 software will not allow TE97897 Expense