

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 12/31/2017

\*\*\*\*\*

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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (EF) ENTERPRISE HEALTH REL FAC
- (ES) ENTERPRISE 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 2016 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 2017

(A) GENERAL

Balance Sheet

| Code Description                                       | 2016              | EdpCode | 2017              |
|--|-------------------|---------|-------------------|
| <b>Assets</b>  |                   |         |                   |
| Cash   | 25,085,114        | A200    | 25,785,208        |
| Petty Cash   | 18,670            | A210    | 18,670            |
| Departmental Cash                                      | 5,000             | A215    | 5,000             |
| <b>TOTAL Cash</b>                                      | <b>25,108,784</b> |         | <b>25,808,878</b> |
| Taxes Receivable, Current                              | -3,328            | A250    |                   |
| Taxes Receivable, Overdue                              | 5,359,041         | A260    | 5,707,022         |
| Returned School Taxes Receivable                       | 8,989,145         | A280    | 9,739,807         |
| City School Taxes Receivable                           | 377,581           | A290    | 348,686           |
| Delinquent Village Taxes Rec                           | 590,290           | A295    | 506,880           |
| Tax Sale Certificates                                  | 39,376            | A320    | 38,324            |
| Property Acquired For Taxes                            | 914,149           | A330    | 547,124           |
| Allowance For Uncollectible Taxes                      | -950,000          | A342    | -950,000          |
| <b>TOTAL Taxes Receivable (net)</b>                    | <b>15,316,253</b> |         | <b>15,937,843</b> |
| Accounts Receivable                                    | 4,491,158         | A380    | 10,403,666        |
| <b>TOTAL Other Receivables (net)</b>                   | <b>4,491,158</b>  |         | <b>10,403,666</b> |
| State And Federal, Social Services                     | 4,818,958         | A400    | 6,228,928         |
| Due From State And Federal Government                  | 25,708,774        | A410    | 24,800,934        |
| <b>TOTAL State And Federal Aid Receivables</b>         | <b>30,527,732</b> |         | <b>31,029,862</b> |
| Due From Other Funds                                   | 6,285,441         | A391    | 7,306,775         |
| <b>TOTAL Due From Other Funds</b>                      | <b>6,285,441</b>  |         | <b>7,306,775</b>  |
| Towns & Cities   | -5,537            | A430    | -9,443            |
| Due From Other Governments                             | 8,428,895         | A440    | 6,620,809         |
| <b>TOTAL Due From Other Governments</b>                | <b>8,423,358</b>  |         | <b>6,611,367</b>  |
| Inventory Of Materials And Supplies                    | 47,498            | A445    | 40,926            |
| <b>TOTAL Inventories</b>                               | <b>47,498</b>     |         | <b>40,926</b>     |
| Cash Special Reserves                                  | 447,241           | A230    | 543,351           |
| <b>TOTAL Restricted Assets</b>                         | <b>447,241</b>    |         | <b>543,351</b>    |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>90,647,465</b> |         | <b>97,682,666</b> |

COUNTY OF Saratoga  
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(A) GENERAL

Balance Sheet

| Code Description  | 2016              | EdpCode | 2017              |
|---|-------------------|---------|-------------------|
| Accounts Payable  | 10,115,489        | A600    | 7,659,593         |
| <b>TOTAL Accounts Payable</b>                               | <b>10,115,489</b> |         | <b>7,659,593</b>  |
| Overpayments & Clearing Account                             | 711               | A690    | 663               |
| <b>TOTAL Other Liabilities</b>                              | <b>711</b>        |         | <b>663</b>        |
| Due To Other Funds  | 7,785,159         | A630    | 8,418,582         |
| <b>TOTAL Due To Other Funds</b>                             | <b>7,785,159</b>  |         | <b>8,418,582</b>  |
| Due To Other Governments                                    | 10,248,933        | A631    | 10,463,801        |
| Due To Districts For Special Levies                         | -454              | A650    |                   |
| Due To School Districts                                     | 10,686,429        | A660    | 11,795,677        |
| Due To City School Districts                                | 406,121           | A661    | 370,236           |
| Due To Village, Delinquent Taxes                            | 599,070           | A668    | 519,977           |
| <b>TOTAL Due To Other Governments</b>                       | <b>21,940,099</b> |         | <b>23,149,692</b> |
| <b>TOTAL Liabilities</b>                                    | <b>39,841,457</b> |         | <b>39,228,529</b> |
| <b>Deferred Inflows of Resources</b>                        |                   |         |                   |
| Deferred Inflow of Resources                                | 17,718,129        | A691    | 21,649,142        |
| Deferred Taxes  | 5,002,475         | A694    | 5,686,404         |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>22,720,604</b> |         | <b>27,335,546</b> |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>22,720,604</b> |         | <b>27,335,546</b> |
| <b>Fund Balance</b>   |                   |         |                   |
| Not in Spendable Form                                       | 47,498            | A806    | 40,926            |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>47,498</b>     |         | <b>40,926</b>     |
| Other Restricted Fund Balance                               | 706,741           | A899    | 658,775           |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>706,741</b>    |         | <b>658,775</b>    |
| Assigned Appropriated Fund Balance                          |                   | A914    | 1,853,845         |
| Assigned Unappropriated Fund Balance                        |                   | A915    | 5,006,183         |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>0</b>          |         | <b>6,860,028</b>  |
| Unassigned Fund Balance                                     | 27,331,166        | A917    | 23,558,863        |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>27,331,166</b> |         | <b>23,558,863</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>28,085,404</b> |         | <b>31,118,591</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>90,647,465</b> |         | <b>97,682,666</b> |

COUNTY OF Saratoga  
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For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

| Code Description                        | 2016               | EdpCode | 2017               |
|---|--------------------|---------|--------------------|
| <b>Revenues</b>                         |                    |         |                    |
| Real Property Taxes                     | 54,401,712         | A1001   | 55,523,077         |
| <b>TOTAL Real Property Taxes</b>        | <b>54,401,712</b>  |         | <b>55,523,077</b>  |
| Gain From Sale of Tax Acq Property      | 518,885            | A1051   | 622,314            |
| Federal Payments In Lieu of Taxes       | 3,754              | A1080   | 3,838              |
| Other Payments In Lieu of Taxes         | 1,755,358          | A1081   | 1,664,866          |
| Interest & Penalties On Real Prop Taxes | 2,505,870          | A1090   | 2,476,844          |
| <b>TOTAL Real Property Tax Items</b>    | <b>4,783,867</b>   |         | <b>4,767,863</b>   |
| Sales And Use Tax                       | 117,853,769        | A1110   | 119,634,404        |
| Tax On Hotel Room Occupancy             | 943,530            | A1113   | 994,488            |
| Towns Share of Sales Tax                | 600,000            | A1115   | 600,000            |
| Flat Racing Admissions Tax              | 589,507            | A1133   | 575,574            |
| Emergency Telephone System Surcharge    | 901,844            | A1140   | 890,970            |
| O.T.B. Surtax                           | 471,565            | A1150   | 367,468            |
| <b>TOTAL Non Property Tax Items</b>     | <b>121,360,215</b> |         | <b>123,062,903</b> |
| Treasurer Fees                          | 88,815             | A1230   | 78,649             |
| Charges For Tax Redemption              | 22,645             | A1235   | 21,805             |
| Clerk Fees                              | 3,135,829          | A1255   | 3,288,864          |
| Personnel Fees                          | 19,575             | A1260   | 26,473             |
| Other General Departmental Income       | 2,504,333          | A1289   | 2,433,031          |
| Sheriff Fees                            | 288,322            | A1510   | 307,897            |
| Altern To Incarceration Fees            | 6,994              | A1515   | 5,045              |
| Prisoner Charges                        | 4,788              | A1525   | 5,842              |
| Public Pound Charges, Dog Control Fees  | 199,575            | A1550   | 462,789            |
| Restitution Surcharge                   | 12,868             | A1580   | 11,666             |
| Other Public Safety Departmental Income | 197,791            | A1589   | 182,371            |
| Home Nursing Charges                    | 351,236            | A1610   | 43,589             |
| Mental Health Fees                      | 2,661,172          | A1620   | 3,073,470          |
| Early Interven Fees For Serv            | 286,913            | A1621   | 227,468            |
| Other Health Departmental Income        | 129,619            | A1689   | 173,277            |
| Airport Fees & Rentals                  | 86,324             | A1770   | 86,553             |
| Repay of Medical Assistance             | -10,219            | A1801   | 290,861            |
| Repayment of Family Assistance          | 227,702            | A1809   | 183,722            |
| Medical Incentive Earnings              | 242,051            | A1811   | 240,113            |
| Repayment of Child Care                 | 124,071            | A1819   | 73,449             |
| Repayment of Juvenile Delinquent Care   | 2,359              | A1823   | 39,472             |
| Repayment of Safety Net Assistance      | 194,587            | A1840   | 245,462            |
| Sealer of Weights & Measures            | 13,447             | A1962   | 21,100             |
| Charges-Programs For The Aging          | 42,438             | A1972   | 7,812              |
| Planning Board Fees                     | 22,500             | A2115   | 22,500             |
| <b>TOTAL Departmental Income</b>        | <b>10,855,735</b>  |         | <b>11,553,279</b>  |
| Election Service Charges                | 91,765             | A2215   | 134,288            |
| Public Safety Services For Other Govts  | 1,114,197          | A2260   | 850,635            |
| Transportation Services, Other Govts    | 35,345             | A2300   | 2,040,644          |
| Youth Recreation Services, Other Govts  | 799,604            | A2350   | 772,981            |
| Programs For Aging, Other Govts         | 62,384             | A2351   | 62,384             |

COUNTY OF Saratoga  
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(A) GENERAL

Results of Operation

| Code Description  | 2016             | EdpCode | 2017             |
|---|------------------|---------|------------------|
| <b>Revenues</b>   |                  |         |                  |
| Misc Revenue, Other Govts                               | 524,962          | A2389   | 554,895          |
| <b>TOTAL Intergovernmental Charges</b>                  | <b>2,628,256</b> |         | <b>4,415,827</b> |
| Interest And Earnings                                   | 123,339          | A2401   | 146,497          |
| Rental of Real Property                                 | 168,670          | A2410   | 172,889          |
| Commissions   | 112,016          | A2450   | 128,461          |
| <b>TOTAL Use of Money And Property</b>                  | <b>404,025</b>   |         | <b>447,847</b>   |
| Games of Chance   | 15               | A2530   |                  |
| Licenses, Other   | 77,247           | A2545   | 117,764          |
| <b>TOTAL Licenses And Permits</b>                       | <b>77,262</b>    |         | <b>117,764</b>   |
| Fines And Forfeited Bail                                | 12,670           | A2610   | 3,429            |
| Stop-Dwi Fines  | 352,110          | A2615   | 354,901          |
| Forfeitures of Deposits                                 | 15,750           | A2620   | 5,310            |
| Forfeiture of Crime Proceeds                            | 1,679            | A2625   | 5,853            |
| <b>TOTAL Fines And Forfeitures</b>                      | <b>382,209</b>   |         | <b>369,493</b>   |
| Sales of Forest Products                                | 62,000           | A2652   | 69,067           |
| Sales, Other  | 37,694           | A2655   | 48,236           |
| Sales of Real Property                                  | 2,800,000        | A2660   |                  |
| Sales of Equipment                                      | 37,398           | A2665   | 44,985           |
| Insurance Recoveries                                    | 60,558           | A2680   | 154,578          |
| Other Compensation For Loss                             | 4,169,403        | A2690   | 1,825,611        |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>7,167,053</b> |         | <b>2,142,477</b> |
| Refunds of Prior Year's Expenditures                    | 468,526          | A2701   | -193,852         |
| Vlt/tribal-State Compact Moneys                         | 775,198          | A2725   | 775,198          |
| Unclassified (specify)                                  | 105,982          | A2770   | 54,142           |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>1,349,706</b> |         | <b>635,487</b>   |
| St Aid, Revenue Sharing                                 |                  | A3001   | 748,505          |
| Casino Licensing Fees and Gaming Revenues               | 1,240,781        | A3016   |                  |
| State Aid Court Facilities                              | 304,735          | A3021   | 151,726          |
| State Aid, Indigent Legal Services Fund                 | 532,898          | A3025   | 254,033          |
| St Aid, District Attorney Salaries                      | 72,189           | A3030   | 72,189           |
| St Aid - Other (specify)                                | 104,015          | A3089   | 211,595          |
| St Aid, Education of Handicapped Child                  | 6,087,659        | A3277   | 5,918,931        |
| St Aid, Other Educ (spec)                               | 246,635          | A3289   | 381,182          |
| St Aid, Probation Services                              | 401,380          | A3310   | 402,368          |
| St Aid, Navigation Law Enforcement                      | 21,303           | A3315   | 14,466           |
| St Aid, Law EnfoR. Costs For DanG. Drugs                | 8,459            | A3324   | 7,896            |
| St Aid, Other Public Safety                             | 2,749,421        | A3389   | 1,719,828        |
| St Aid, Public Health                                   | 836,165          | A3401   | 735,430          |
| St Aid Handicapped Children                             | 675              | A3446   | 177              |
| Early Intervention State Aid                            | 824,256          | A3449   | 1,013,943        |
| St Aid, Special Health Programs                         | 17,367           | A3472   |                  |
| St Aid, Other Health                                    | 36,537           | A3489   | 16,606           |
| St Aid, Mental Health                                   | 3,512,333        | A3490   | 4,168,174        |
| St Aid, Bus And Other Mass Trans                        | 27,013           | A3594   | 1,107            |
| St Aid, Social Services Administration                  | 4,081,522        | A3610   | 3,990,887        |
| St Aid, Child Care                                      | 3,276,710        | A3619   | 2,904,631        |

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(A) GENERAL

Results of Operation

| Code Description                               | 2016               | EdpCode | 2017               |
|--|--------------------|---------|--------------------|
| <b>Revenues</b>                                |                    |         |                    |
| St Aid, Juvenile Delinquent                    | 106,253            | A3623   | 30,828             |
| St Aid, Safety Net                             | 380,563            | A3640   | 435,423            |
| St Aid, Emergency Aid For Adults               | 23,712             | A3642   | 10,011             |
| St Aid, Day Care                               | -1,718             | A3655   | 11,755             |
| St Aid, Other Social Services                  | 110,588            | A3689   | 115,612            |
| St Aid, Veterans Service Agencies              | 12,793             | A3710   | 12,793             |
| St Aid, Programs For Aging                     | 1,224,588          | A3772   | 1,137,652          |
| St Aid-Economic Assistance                     | 533,917            | A3789   | 449,707            |
| St Aid, Youth Programs                         | 181,534            | A3820   | 267,619            |
| St Aid-Other Cul & Rec St Aid                  | 35,736             | A3889   | 51,560             |
| St Aid - Other Home And Community Service      | 23,103             | A3989   | 150,521            |
| <b>TOTAL State Aid</b>                         | <b>27,013,121</b>  |         | <b>25,387,153</b>  |
| Federal Aid - Other                            | 1,570,334          | A4089   | 1,446,779          |
| Fed Aid, Crime Control                         | 4,567              | A4320   |                    |
| Fed Aid, Public Health                         | 219,493            | A4401   | 209,421            |
| Early Intervention Federal                     | 112,510            | A4451   | 97,662             |
| Fed Aid Alcohol Addiction Control              | 100,691            | A4488   | 81,337             |
| Fed Aid Other Health                           | 5,265,142          | A4489   | 1,050,407          |
| Fed Aid, Airport Cap Proj                      | 216,612            | A4592   | 31,256             |
| Fed Aid, Medicaid Assistance                   |                    | A4601   | 256,513            |
| Fed Aid, Family Assistance                     | 1,572,406          | A4609   | 1,636,641          |
| Fed Aid, Social Services Administration        | 4,375,361          | A4610   | 4,731,104          |
| Fed Aid, Food Stamp Program Admin              | 1,513,726          | A4611   | 1,451,388          |
| Flexible Fund For Family Services (fffs)       | 3,501,784          | A4615   | 3,630,419          |
| Fed Aid, Home Energy Assistance                | 412,781            | A4641   | 291,718            |
| Fed Aid Other Social Services                  | 2,591,794          | A4689   | 2,163,070          |
| Fed Aid, Programs For Aging                    | 150,625            | A4772   | 154,985            |
| Fed Aid Other Econ Assist & Opport             | 140,811            | A4789   | 6,561              |
| Fed Aid, Job Training Partnership              | 47,131             | A4790   | 19,924             |
| <b>TOTAL Federal Aid</b>                       | <b>21,795,769</b>  |         | <b>17,259,184</b>  |
| <b>TOTAL Revenues</b>                          | <b>252,218,930</b> |         | <b>245,682,353</b> |
| <b>TOTAL Detail Revenues And Other Sources</b> | <b>252,218,930</b> |         | <b>245,682,353</b> |

COUNTY OF Saratoga  
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For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

| Code Description                          | 2016             | EdpCode | 2017             |
|---|------------------|---------|------------------|
| <b>Expenditures</b>                       |                  |         |                  |
| Legislative Board, Pers Serv              | 450,059          | A10101  | 439,713          |
| Legislative Board, Equip & Cap Outlay     | 999              | A10102  |                  |
| Legislative Board, Contr Expend           | 62,177           | A10104  | 60,545           |
| Legislative Board, Empl Bnfts             | 361,898          | A10108  | 324,981          |
| <b>TOTAL Legislative Board</b>            | <b>875,133</b>   |         | <b>825,239</b>   |
| Clerk of Legis Board,pers Serv            | 141,369          | A10401  | 144,916          |
| Clerk of Legis Board,equip & Cap Out      | 2,688            | A10402  | 297              |
| Clerk of Legis Board,contr Expend         | 11,145           | A10404  | 11,607           |
| Clerk of Legis Board,empl Bnfts           | 100,163          | A10408  | 103,784          |
| <b>TOTAL Clerk of Legis Board</b>         | <b>255,366</b>   |         | <b>260,604</b>   |
| District Attorney, Pers Serv              | 2,316,194        | A11651  | 2,362,532        |
| District Attorney,equip & Cap Outlay      | 20,491           | A11652  | 2,421            |
| District Attorney,contr Expend            | 383,985          | A11654  | 375,102          |
| District Attorney,empl Bnfts              | 955,696          | A11658  | 935,732          |
| <b>TOTAL District Attorney</b>            | <b>3,676,366</b> |         | <b>3,675,788</b> |
| Public Defender,pers Serv                 | 763,511          | A11701  | 780,160          |
| Public Defender, Equip & Cap Outlay       | 64,513           | A11702  |                  |
| Public Defender,contr Expend              | 486,632          | A11704  | 463,182          |
| Public Defender,empl Bnfts                | 360,540          | A11708  | 341,469          |
| <b>TOTAL Public Defender</b>              | <b>1,675,197</b> |         | <b>1,584,810</b> |
| Med Examiners & Coroners,pers Serv        | 55,758           | A11851  | 55,712           |
| Med Examiners & Coroners,contr Expend     | 241,369          | A11854  | 282,736          |
| Med Examiners & Coroners,empl Bnfts       | 11,756           | A11858  | 10,411           |
| <b>TOTAL Med Examiners &amp; Coroners</b> | <b>308,883</b>   |         | <b>348,859</b>   |
| Municipal Exec, Pers Serv                 | 283,884          | A12301  | 294,417          |
| Municipal Exec, Equip & Cap Outlay        | 1,881            | A12302  | 18,673           |
| Municipal Exec, Contr Expend              | 77,511           | A12304  | 124,380          |
| Municipal Exec, Empl Bnfts                | 138,983          | A12308  | 148,835          |
| <b>TOTAL Municipal Exec</b>               | <b>502,259</b>   |         | <b>586,305</b>   |
| Auditor, Pers Serv                        | 267,231          | A13201  | 257,288          |
| Auditor, Contr Expend                     | 980              | A13204  | 1,412            |
| Auditor, Empl Bnfts                       | 160,520          | A13208  | 151,589          |
| <b>TOTAL Auditor</b>                      | <b>428,731</b>   |         | <b>410,289</b>   |
| Treasurer, Pers Serv                      | 719,160          | A13251  | 754,038          |
| Treasurer, Equip & Cap Outlay             | 852              | A13252  | 1,046            |
| Treasurer, Contr Expend                   | 119,867          | A13254  | 50,270           |
| Treasurer, Empl Bnfts                     | 401,543          | A13258  | 402,369          |
| <b>TOTAL Treasurer</b>                    | <b>1,241,421</b> |         | <b>1,207,724</b> |
| Purchasing, Pers Serv                     | 195,354          | A13451  | 198,481          |
| Purchasing, Equip & Cap Outlay            | 1,414            | A13452  |                  |
| Purchasing, Contr Expend                  | 6,719            | A13454  | 6,307            |
| Purchasing, Empl Bnfts                    | 153,626          | A13458  | 152,158          |
| <b>TOTAL Purchasing</b>                   | <b>357,112</b>   |         | <b>356,946</b>   |
| Assessment, Pers Serv                     | 560,696          | A13551  | 565,858          |
| Assessment, Contr Expend                  | 87,437           | A13554  | 84,019           |



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(A) GENERAL

Results of Operation

| Code Description                         | 2016             | EdpCode | 2017             |
|--|------------------|---------|------------------|
| <b>Expenditures</b>                      |                  |         |                  |
| Assessment, Empl Bnfts                   | 377,375          | A13558  | 363,418          |
| <b>TOTAL Assessment</b>                  | <b>1,025,508</b> |         | <b>1,013,295</b> |
| Exp On Prop Acq For Taxes, Contr Expend  | 7,691            | A13644  | 7,646            |
| <b>TOTAL Exp On Prop Acq For Taxes</b>   | <b>7,691</b>     |         | <b>7,646</b>     |
| Clerk,pers Serv                          | 2,219,950        | A14101  | 2,230,643        |
| Clerk,equip & Cap Outlay                 | 232,632          | A14102  | 213,754          |
| Clerk,contr Expend                       | 297,905          | A14104  | 296,874          |
| Clerk,empl Bnfts                         | 1,303,359        | A14108  | 1,227,129        |
| <b>TOTAL Clerk</b>                       | <b>4,053,845</b> |         | <b>3,968,400</b> |
| Law, Pers Serv                           | 361,460          | A14201  | 373,387          |
| Law, Contr Expend                        | 110,305          | A14204  | 108,916          |
| Law, Empl Bnfts                          | 180,578          | A14208  | 172,175          |
| <b>TOTAL Law</b>                         | <b>652,344</b>   |         | <b>654,478</b>   |
| Personnel, Pers Serv                     | 441,508          | A14301  | 460,974          |
| Personnel,equip & Cap Outlay             |                  | A14302  | 1,009            |
| Personnel, Contr Expend                  | 121,709          | A14304  | 125,923          |
| Personnel, Empl Bnfts                    | 249,374          | A14308  | 225,072          |
| <b>TOTAL Personnel</b>                   | <b>812,592</b>   |         | <b>812,978</b>   |
| Elections, Pers Serv                     | 557,008          | A14501  | 515,217          |
| Elections, Equip & Cap Outlay            | 1,350            | A14502  | 3,795            |
| Elections, Contr Expend                  | 691,408          | A14504  | 543,723          |
| Elections, Empl Bnfts                    | 270,985          | A14508  | 262,591          |
| <b>TOTAL Elections</b>                   | <b>1,520,750</b> |         | <b>1,325,326</b> |
| Buildings, Pers Serv                     | 1,936,693        | A16201  | 1,983,902        |
| Buildings, Equip & Cap Outlay            | 463,086          | A16202  | 489,190          |
| Buildings, Contr Expend                  | 980,630          | A16204  | 1,491,736        |
| Buildings, Empl Bnfts                    | 1,251,908        | A16208  | 1,228,907        |
| <b>TOTAL Buildings</b>                   | <b>4,632,317</b> |         | <b>5,193,735</b> |
| Central Garage, Equip & Cap Outlay       | 55,699           | A16402  |                  |
| Central Garage, Contr Expend             | 196,295          | A16404  | 259,381          |
| <b>TOTAL Central Garage</b>              | <b>251,995</b>   |         | <b>259,381</b>   |
| Central Comm System, Pers Serv           | 41,066           | A16501  | 41,808           |
| Central Comm System, Equip & Cap Outlay  | 46,083           | A16502  | 45,086           |
| Central Comm System, Contr Expend        | 79,707           | A16504  | 83,075           |
| Central Comm System, Empl Bnfts          | 10,662           | A16508  | 10,688           |
| <b>TOTAL Central Comm System</b>         | <b>177,518</b>   |         | <b>180,657</b>   |
| Central Storeroom, Pers Serv             | 53,350           | A16601  | 54,734           |
| Central Storeroom, Contr Expend          | 976              | A16604  | 976              |
| Central Storeroom, Empl Bnfts            | 27,444           | A16608  | 27,229           |
| <b>TOTAL Central Storeroom</b>           | <b>81,769</b>    |         | <b>82,938</b>    |
| Central Print & Mail, Pers Serv          | 85,610           | A16701  | 80,492           |
| Central Print & Mail, Equip & Cap Outlay | 944              | A16702  |                  |
| Central Print & Mail,contr Expend        | 258,071          | A16704  | 258,211          |
| Central Print & Mail,empl Bnfts          | 72,090           | A16708  | 74,853           |
| <b>TOTAL Central Print &amp; Mail</b>    | <b>416,715</b>   |         | <b>413,556</b>   |
| Central Data Process, Pers Serv          | 615,445          | A16801  | 615,423          |

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| <b>Expenditures</b>                         |                   |         |                   |
| Central Data Process & Cap Outlay           | 71,821            | A16802  | 87,072            |
| Central Data Process, Contr Expend          | 178,326           | A16804  | 185,716           |
| Central Data Process, Empl Bnfts            | 316,686           | A16808  | 298,914           |
| <b>TOTAL Central Data Process</b>           | <b>1,182,279</b>  |         | <b>1,187,125</b>  |
| Unallocated Insurance, Contr Expend         | 874,437           | A19104  | 715,923           |
| <b>TOTAL Unallocated Insurance</b>          | <b>874,437</b>    |         | <b>715,923</b>    |
| Judgements And Claims, Contr Expend         | 59,170            | A19304  | 81,983            |
| <b>TOTAL Judgements And Claims</b>          | <b>59,170</b>     |         | <b>81,983</b>     |
| Distribution of Sales Tax                   | 57,998,478        | A19854  | 58,701,994        |
| <b>TOTAL Distribution of Sales Tax</b>      | <b>57,998,478</b> |         | <b>58,701,994</b> |
| Other Gen Govt Support, Contr Expend        | 300,000           | A19894  |                   |
| <b>TOTAL Other Gen Govt Support</b>         | <b>300,000</b>    |         | <b>0</b>          |
| <b>TOTAL General Government Support</b>     | <b>83,367,877</b> |         | <b>83,855,979</b> |
| Community College Tuition,contr Expend      | 7,471,763         | A24904  | 8,390,411         |
| <b>TOTAL Community College Tuition</b>      | <b>7,471,763</b>  |         | <b>8,390,411</b>  |
| Education Handicapped Children,contr Expen  | 10,543,125        | A29604  | 11,609,615        |
| <b>TOTAL Education Handicapped Children</b> | <b>10,543,125</b> |         | <b>11,609,615</b> |
| <b>TOTAL Education</b>                      | <b>18,014,888</b> |         | <b>20,000,026</b> |
| Public Safety Comm Sys, Equip & Cap Outlay  | 72,400            | A30202  | 36,200            |
| Public Safety Comm Sys, Contr Expend        | 62,223            | A30204  | 59,739            |
| <b>TOTAL Public Safety Comm Sys</b>         | <b>134,622</b>    |         | <b>95,938</b>     |
| Sheriff,pers Serv                           | 10,755,576        | A31101  | 11,781,949        |
| Sheriff, Equip & Cap Outlay                 | 931,793           | A31102  | 514,238           |
| Sheriff, Contr Expend                       | 1,044,221         | A31104  | 1,236,899         |
| Sheriff, Empl Bnfts                         | 5,892,947         | A31108  | 6,112,275         |
| <b>TOTAL Sheriff</b>                        | <b>18,624,538</b> |         | <b>19,645,361</b> |
| Probation, Pers Serv                        | 1,490,518         | A31401  | 1,479,830         |
| Probation, Equip & Cap Outlay               | 5,696             | A31402  | 12,637            |
| Probation, Contr Expend                     | 234,802           | A31404  | 208,195           |
| Probation, Empl Bnfts                       | 829,801           | A31408  | 792,068           |
| <b>TOTAL Probation</b>                      | <b>2,560,817</b>  |         | <b>2,492,730</b>  |
| Jail, Pers Serv                             | 5,477,773         | A31501  | 6,227,624         |
| Jail, Equip & Cap Outlay                    | 406,667           | A31502  | 675,119           |
| Jail, Contr Expend                          | 1,214,729         | A31504  | 1,182,640         |
| Jail, Empl Bnfts                            | 2,979,456         | A31508  | 3,166,280         |
| <b>TOTAL Jail</b>                           | <b>10,078,624</b> |         | <b>11,251,663</b> |
| Stop Dwi,pers Serv                          | 12,480            | A33151  | 12,480            |
| Stop Dwi,contr Expend                       | 356,353           | A33154  | 302,366           |
| Stop Dwi, Empl Bnfts                        | 6,532             | A33158  | 4,997             |
| <b>TOTAL Stop Dwi</b>                       | <b>375,365</b>    |         | <b>319,842</b>    |
| Fire, Pers Serv                             | 63,133            | A34101  | 64,147            |
| Fire, Equip & Cap Outlay                    |                   | A34102  | 1,513             |
| Fire, Contr Expend                          | 306,298           | A34104  | 360,354           |
| Fire, Empl Bnfts                            | 42,307            | A34108  | 40,664            |
| <b>TOTAL Fire</b>                           | <b>411,738</b>    |         | <b>466,678</b>    |

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|---|-------------------|---------|-------------------|
| <b>Expenditures</b>                           |                   |         |                   |
| Control of Animals, Pers Serv                 | 513,660           | A35101  | 544,323           |
| Control of Animals, Equip & Cap Outlay        |                   | A35102  | 5,705             |
| Control of Animals, Contr Expend              | 259,590           | A35104  | 257,905           |
| Control of Animals, Empl Bnfts                | 221,646           | A35108  | 216,252           |
| <b>TOTAL Control of Animals</b>               | <b>994,896</b>    |         | <b>1,024,185</b>  |
| Safety Inspection, Pers Serv                  | 76,914            | A36201  | 56,690            |
| Safety Inspection, Contr Expend               | 7,182             | A36204  | 6,901             |
| Safety Inspection, Empl Bnfts                 | 45,613            | A36208  | 30,112            |
| <b>TOTAL Safety Inspection</b>                | <b>129,709</b>    |         | <b>93,702</b>     |
| Civil Defense, Pers Serv                      | 157,413           | A36401  | 169,935           |
| Civil Defense, Equip & Cap Outlay             | 821,806           | A36402  | 1,715,048         |
| Civil Defense, Contr Expend                   | 1,251,546         | A36404  | 1,127,137         |
| Civil Defense, Empl Bnfts                     | 109,963           | A36408  | 88,641            |
| <b>TOTAL Civil Defense</b>                    | <b>2,340,728</b>  |         | <b>3,100,761</b>  |
| <b>TOTAL Public Safety</b>                    | <b>35,651,038</b> |         | <b>38,490,862</b> |
| Public Health, Pers Serv                      | 1,785,776         | A40101  | 1,710,831         |
| Public Health, Equip & Cap Outlay             | 12,294            | A40102  | 23,179            |
| Public Health, Contr Expend                   | 371,439           | A40104  | 271,572           |
| Public Health, Empl Bnfts                     | 1,389,286         | A40108  | 1,286,724         |
| <b>TOTAL Public Health</b>                    | <b>3,558,796</b>  |         | <b>3,292,306</b>  |
| Physically Handicapped, Contr Expend          | 6,607             | A40464  | 353               |
| <b>TOTAL Physically Handicapped</b>           | <b>6,607</b>      |         | <b>353</b>        |
| Early Intervention Pgm,contr Expend           | 1,951,051         | A40594  | 1,997,305         |
| <b>TOTAL Early Intervention Pgm</b>           | <b>1,951,051</b>  |         | <b>1,997,305</b>  |
| Mental Health Admin,pers Serv                 | 2,082,947         | A43101  | 2,128,462         |
| Mental Health Admin,equip & Cap Outlay        | 22,351            | A43102  | 26,533            |
| Mental Health Admin,contr Expend              | 1,865,658         | A43104  | 1,896,681         |
| Mental Health Admin,empl Bnfts                | 1,169,357         | A43108  | 1,141,786         |
| <b>TOTAL Mental Health Admin</b>              | <b>5,140,312</b>  |         | <b>5,193,462</b>  |
| Mental Health Prog,pers Serv                  | 801,048           | A43201  | 796,607           |
| Mental Health Prog,equip & Cap Outlay         | 19,028            | A43202  | 32,396            |
| Mental Health Prog,contr Expend               | 390,622           | A43204  | 491,237           |
| Mental Health Prog, Empl Bnfts                | 497,864           | A43208  | 458,881           |
| <b>TOTAL Mental Health Prog</b>               | <b>1,708,561</b>  |         | <b>1,779,121</b>  |
| Contracted Mental Health Service              | 2,878,732         | A43224  | 3,006,605         |
| <b>TOTAL Contracted Mental Health Service</b> | <b>2,878,732</b>  |         | <b>3,006,605</b>  |
| Mental Illness,contr Expend                   | 192,059           | A43304  | 212,665           |
| <b>TOTAL Mental Illness</b>                   | <b>192,059</b>    |         | <b>212,665</b>    |
| Public Nursing Home, Pers Serv                | 9,561             | A45301  |                   |
| Public Nursing Home, Contr Expend             | 1,998             | A45304  | 18,538            |
| Public Nursing Home, Empl Bnfts               | 1,774,687         | A45308  | 1,418,341         |
| <b>TOTAL Public Nursing Home</b>              | <b>1,786,246</b>  |         | <b>1,436,879</b>  |
| <b>TOTAL Health</b>                           | <b>17,222,363</b> |         | <b>16,918,696</b> |
| Joint Airport                                 | 212,819           | A56152  | 587,949           |

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|--|-------------------|---------|-------------------|
| <b>Expenditures</b>                        |                   |         |                   |
| Joint Airport, Contr Expend                | 36,102            | A56154  | 21,039            |
| <b>TOTAL Joint Airport</b>                 | <b>248,921</b>    |         | <b>608,987</b>    |
| Bus Operations, Contr Expend               | 78,597            | A56304  | 78,597            |
| <b>TOTAL Bus Operations</b>                | <b>78,597</b>     |         | <b>78,597</b>     |
| <b>TOTAL Transportation</b>                | <b>327,518</b>    |         | <b>687,584</b>    |
| Admin, Pers Serv                           | 5,808,696         | A60101  | 5,775,719         |
| Admin, Contr Expend                        | 353,763           | A60104  | 430,243           |
| Admin, Empl Bnfts                          | 3,729,156         | A60108  | 3,534,429         |
| <b>TOTAL Admin</b>                         | <b>9,891,615</b>  |         | <b>9,740,392</b>  |
| Services For Recipients, Pers Serv         | 3,815,609         | A60701  | 3,991,234         |
| Services For Recipients, Equip & Cap Outla | 968               | A60702  | 30,754            |
| Services For Recipients, Contr Expend      | 3,484,354         | A60704  | 3,506,531         |
| Services For Recipients, Empl Bnfts        | 2,301,775         | A60708  | 2,262,201         |
| <b>TOTAL Services For Recipients</b>       | <b>9,602,706</b>  |         | <b>9,790,720</b>  |
| Medical Assistance, Contr Expend           | 3,177             | A61014  |                   |
| <b>TOTAL Medical Assistance</b>            | <b>3,177</b>      |         | <b>0</b>          |
| Medical Assistance-Mmis, Contr Expend      | 28,884,339        | A61024  | 24,238,656        |
| <b>TOTAL Medical Assistance-Mmis</b>       | <b>28,884,339</b> |         | <b>24,238,656</b> |
| Family Assistance, Contr Expend            | 4,214,776         | A61094  | 4,435,381         |
| <b>TOTAL Family Assistance</b>             | <b>4,214,776</b>  |         | <b>4,435,381</b>  |
| Child Care, Contr Expend                   | 3,765,993         | A61194  | 3,365,000         |
| <b>TOTAL Child Care</b>                    | <b>3,765,993</b>  |         | <b>3,365,000</b>  |
| Juvenile Delinquent, Contr Expend          | 173,386           | A61234  | 281,464           |
| <b>TOTAL Juvenile Delinquent</b>           | <b>173,386</b>    |         | <b>281,464</b>    |
| State Training School, Contr Expend        | 419,231           | A61294  | 683,521           |
| <b>TOTAL State Training School</b>         | <b>419,231</b>    |         | <b>683,521</b>    |
| Safety Net, Contr Expend                   | 1,597,919         | A61404  | 1,820,849         |
| <b>TOTAL Safety Net</b>                    | <b>1,597,919</b>  |         | <b>1,820,849</b>  |
| Home Energy Assistance                     | 225,181           | A61411  | 287,780           |
| Home Energy Assistance, Contr Expend       | 46,168            | A61414  | 49,007            |
| Home Energy Assistance                     | 146,197           | A61418  | 156,118           |
| <b>TOTAL Home Energy Assistance</b>        | <b>417,546</b>    |         | <b>492,905</b>    |
| Emergency Aid For Adults, Contr Expend     | 39,590            | A61424  | 25,000            |
| <b>TOTAL Emergency Aid For Adults</b>      | <b>39,590</b>     |         | <b>25,000</b>     |
| Other Economic Opp Pro, Contr Expend       | 1,213,109         | A63264  | 1,256,844         |
| <b>TOTAL Other Economic Opp Pro</b>        | <b>1,213,109</b>  |         | <b>1,256,844</b>  |
| Publicity, Contr Expend                    | 1,197             | A64104  | 487               |
| <b>TOTAL Publicity</b>                     | <b>1,197</b>      |         | <b>487</b>        |
| Veterans Service, Pers Serv                | 188,867           | A65101  | 186,815           |
| Veterans Service, Equip & Cap Outlay       |                   | A65102  | 6,686             |
| Veterans Service, Contr Expend             | 15,636            | A65104  | 40,610            |
| Veterans Service, Empl Bnfts               | 86,417            | A65108  | 78,649            |
| <b>TOTAL Veterans Service</b>              | <b>290,921</b>    |         | <b>312,759</b>    |
| Consumer Affairs, Pers Serv                | 108,537           | A66101  | 112,437           |
| Consumer Affairs, Equip & Cap Outlay       | 26,733            | A66102  |                   |



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| <b>Expenditures</b>                              |                   |         |                   |
| Consumer Affairs, Contr Expend                   | 3,719             | A66104  | 3,671             |
| Consumer Affairs, Empl Bnfts                     | 79,754            | A66108  | 71,103            |
| <b>TOTAL Consumer Affairs</b>                    | <b>218,743</b>    |         | <b>187,211</b>    |
| Programs For Aging, Pers Serv                    | 734,886           | A67721  | 758,145           |
| Programs For Aging, Equip & Cap Outlay           | 1,663             | A67722  | 4,198             |
| Programs For Aging, Contr Expend                 | 1,759,596         | A67724  | 1,724,673         |
| Programs For Aging, Empl Bnfts                   | 402,649           | A67728  | 385,258           |
| <b>TOTAL Programs For Aging</b>                  | <b>2,898,795</b>  |         | <b>2,872,273</b>  |
| <b>TOTAL Economic Assistance And Opportunity</b> | <b>63,633,042</b> |         | <b>59,503,461</b> |
| Youth Prog, Pers Serv                            | 470,122           | A73101  | 463,272           |
| Youth Prog, Contr Expend                         | 256,753           | A73104  | 271,727           |
| Youth Prog, Empl Bnfts                           | 211,620           | A73108  | 218,090           |
| <b>TOTAL Youth Prog</b>                          | <b>938,495</b>    |         | <b>953,090</b>    |
| Library, Contr Expend                            | 32,000            | A74104  | 32,000            |
| <b>TOTAL Library</b>                             | <b>32,000</b>     |         | <b>32,000</b>     |
| Historian, Pers Serv                             | 32,566            | A75101  | 33,217            |
| Historian, Contr Expend                          | 1,657             | A75104  | 1,583             |
| Historian, Empl Bnfts                            | 8,498             | A75108  | 8,850             |
| <b>TOTAL Historian</b>                           | <b>42,721</b>     |         | <b>43,650</b>     |
| Historical Property, Contr Expend                | 15,000            | A75204  | 15,000            |
| <b>TOTAL Historical Property</b>                 | <b>15,000</b>     |         | <b>15,000</b>     |
| Other Culture And Rec, Contr Expend              | 44,972            | A79894  | 50,940            |
| <b>TOTAL Other Culture And Rec</b>               | <b>44,972</b>     |         | <b>50,940</b>     |
| <b>TOTAL Culture And Recreation</b>              | <b>1,073,189</b>  |         | <b>1,094,680</b>  |
| Planning, Pers Serv                              | 313,320           | A80201  | 314,566           |
| Planning, Equip & Cap Outlay                     | 250,000           | A80202  | 269,059           |
| Planning, Contr Expend                           | 203,160           | A80204  | 338,869           |
| Planning, Empl Bnfts                             | 222,984           | A80208  | 207,792           |
| <b>TOTAL Planning</b>                            | <b>989,465</b>    |         | <b>1,130,285</b>  |
| Joint Planning Board, Contr Expend               | 53,847            | A80254  | 53,847            |
| <b>TOTAL Joint Planning Board</b>                | <b>53,847</b>     |         | <b>53,847</b>     |
| Conservation, Contr Expend                       | 1,153,284         | A87104  | 1,153,284         |
| <b>TOTAL Conservation</b>                        | <b>1,153,284</b>  |         | <b>1,153,284</b>  |
| Fish And Game, Contr Expend                      | 2,798             | A87204  | 1,767             |
| <b>TOTAL Fish And Game</b>                       | <b>2,798</b>      |         | <b>1,767</b>      |
| Agriculture And Livestock, Contr Expend          | 1,008,720         | A87504  | 1,028,720         |
| <b>TOTAL Agriculture And Livestock</b>           | <b>1,008,720</b>  |         | <b>1,028,720</b>  |
| <b>TOTAL Home And Community Services</b>         | <b>3,208,114</b>  |         | <b>3,367,903</b>  |
| Debt Principal, Serial Bonds                     | 2,730,000         | A97106  | 2,820,000         |
| <b>TOTAL Debt Principal</b>                      | <b>2,730,000</b>  |         | <b>2,820,000</b>  |

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|---|--------------------|---------|--------------------|
| <b>Expenditures</b>                             |                    |         |                    |
| Debt Interest, Serial Bonds                     | 514,184            | A97107  | 402,597            |
| <b>TOTAL Debt Interest</b>                      | <b>514,184</b>     |         | <b>402,597</b>     |
| <b>TOTAL Expenditures</b>                       | <b>225,742,212</b> |         | <b>227,141,788</b> |
| Transfers, Other Funds                          | 18,023,169         | A99019  | 20,553,016         |
| <b>TOTAL Operating Transfers</b>                | <b>18,023,169</b>  |         | <b>20,553,016</b>  |
| <b>TOTAL Other Uses</b>                         | <b>18,023,169</b>  |         | <b>20,553,016</b>  |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>243,765,381</b> |         | <b>247,694,805</b> |

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**Analysis of Changes in Fund Balance**

| Code Description                           | 2016              | EdpCode      | 2017              |
|--|-------------------|--------------|-------------------|
| <b>Analysis of Changes in Fund Balance</b> |                   |              |                   |
| <b>Fund Balance - Beginning of Year</b>    | <b>19,373,003</b> | <b>A8021</b> | <b>28,085,404</b> |
| Prior Period Adj -Increase In Fund Balance | 258,852           | A8012        | 5,664,132         |
| Prior Period Adj -Decrease In Fund Balance |                   | A8015        | 618,493           |
| <b>Restated Fund Balance - Beg of Year</b> | <b>19,631,855</b> | <b>A8022</b> | <b>33,131,043</b> |
| ADD - REVENUES AND OTHER SOURCES           | 252,218,930       |              | 245,682,353       |
| DEDUCT - EXPENDITURES AND OTHER USES       | 243,765,381       |              | 247,694,805       |
| <b>Fund Balance - End of Year</b>          | <b>28,085,404</b> | <b>A8029</b> | <b>31,118,591</b> |

COUNTY OF Saratoga  
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(A) GENERAL

Budget Summary

| Code Description                                  | 2017               | EdpCode | 2018               |
|---|--------------------|---------|--------------------|
| <b>Estimated Revenues</b>                         |                    |         |                    |
| Est Rev - Real Property Taxes                     | 56,927,194         | A1049N  | 58,582,441         |
| Est Rev - Real Property Tax Items                 | 4,953,750          | A1099N  | 4,953,750          |
| Est Rev - Non Property Tax Items                  | 120,200,000        | A1199N  | 121,964,229        |
| Est Rev - Departmental Income                     | 10,636,641         | A1299N  | 10,692,432         |
| Est Rev - Intergovernmental Charges               | 2,722,591          | A2399N  | 2,241,783          |
| Est Rev - Use of Money And Property               | 401,423            | A2499N  | 393,794            |
| Est Rev - Licenses And Permits                    | 65,000             | A2599N  | 100,000            |
| Est Rev - Fines And Forfeitures                   | 324,000            | A2649N  | 351,296            |
| Est Rev - Sale of Prop And Comp For Loss          | 2,554,573          | A2699N  | 2,543,073          |
| Est Rev - Miscellaneous Local Sources             | 2,982,611          | A2799N  | 2,471,229          |
| Est Rev - Interfund Revenues                      | 0                  | A2801N  | 0                  |
| Est Rev - State Aid                               | 27,090,703         | A3099N  | 25,003,921         |
| Est Rev - Federal Aid                             | 17,051,772         | A4099N  | 17,600,573         |
| <b>TOTAL Estimated Revenues</b>                   | <b>245,910,258</b> |         | <b>246,898,521</b> |
| Estimated - Proceeds of Obligations               |                    | A5799N  | 15,308,232         |
| Appropriated Fund Balance                         |                    | A599N   | 1,853,845          |
| <b>TOTAL Estimated Other Sources</b>              | <b>0</b>           |         | <b>17,162,077</b>  |
| <b>TOTAL Estimated Revenues And Other Sources</b> | <b>245,910,258</b> |         | <b>264,060,598</b> |



COUNTY OF Saratoga  
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(A) GENERAL

Budget Summary

| Code Description                           | 2017               | EdpCode | 2018               |
|--|--------------------|---------|--------------------|
| <b>Appropriations</b>                      |                    |         |                    |
| App - General Government Support           | 87,041,896         | A1999N  | 103,734,597        |
| App - Education                            | 17,985,000         | A2999N  | 18,735,741         |
| App - Public Safety                        | 36,063,237         | A3999N  | 36,392,646         |
| App - Health                               | 16,010,676         | A4999N  | 16,580,351         |
| App - Transportation                       | 1,306,271          | A5999N  | 957,849            |
| App - Economic Assistance And Opportunity  | 60,713,357         | A6999N  | 62,524,296         |
| App - Culture And Recreation               | 1,002,485          | A7999N  | 1,042,012          |
| App - Home And Community Services          | 3,186,766          | A8999N  | 3,403,465          |
| App - Debt Service                         | 3,222,597          | A9899N  | 1,292,300          |
| <b>TOTAL Appropriations</b>                | <b>226,532,285</b> |         | <b>244,663,257</b> |
| App - Interfund Transfer                   | 19,377,973         | A9999N  | 19,397,341         |
| <b>TOTAL Other Uses</b>                    | <b>19,377,973</b>  |         | <b>19,397,341</b>  |
| <b>TOTAL Appropriations And Other Uses</b> | <b>245,910,258</b> |         | <b>264,060,598</b> |

COUNTY OF Saratoga  
Annual Update Document  
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(CD) SPECIAL GRANT

Balance Sheet

| Code Description                                       | 2016          | EdpCode | 2017          |
|--|---------------|---------|---------------|
| <b>Assets</b>  |               |         |               |
| Cash   | 14,076        | CD200   | 1,252         |
| Petty Cash   | 150           | CD210   | 150           |
| <b>TOTAL Cash</b>                                      | <b>14,226</b> |         | <b>1,402</b>  |
| Accounts Receivable                                    |               | CD380   | 6,114         |
| <b>TOTAL Other Receivables (net)</b>                   | <b>0</b>      |         | <b>6,114</b>  |
| Due From Other Funds                                   | 18,753        | CD391   | 78,483        |
| <b>TOTAL Due From Other Funds</b>                      | <b>18,753</b> |         | <b>78,483</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>32,978</b> |         | <b>85,999</b> |

COUNTY OF Saratoga  
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(CD) SPECIAL GRANT

Balance Sheet

| Code Description  | 2016          | EdpCode | 2017          |
|---|---------------|---------|---------------|
| Accounts Payable  |               | CD600   | 18,381        |
| <b>TOTAL Accounts Payable</b>                               | <b>0</b>      |         | <b>18,381</b> |
| Due To Other Funds  | 13,931        | CD630   | 17,368        |
| <b>TOTAL Due To Other Funds</b>                             | <b>13,931</b> |         | <b>17,368</b> |
| <b>TOTAL Liabilities</b>                                    | <b>13,931</b> |         | <b>35,750</b> |
| <b>Deferred Inflows of Resources</b>                        |               |         |               |
| Deferred Inflow of Resources                                |               | CD691   | 50,249        |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>0</b>      |         | <b>50,249</b> |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>0</b>      |         | <b>50,249</b> |
| <b>Fund Balance</b>   |               |         |               |
| Assigned Unappropriated Fund Balance                        | 19,047        | CD915   |               |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>19,047</b> |         | <b>0</b>      |
| <b>TOTAL Fund Balance</b>                                   | <b>19,047</b> |         | <b>0</b>      |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>32,978</b> |         | <b>85,999</b> |

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2017

(CD) SPECIAL GRANT

Results of Operation

| Code Description                               | 2016             | EdpCode | 2017           |
|--|------------------|---------|----------------|
| <b>Revenues</b>                                |                  |         |                |
| Other General Department Inc                   | 915              | CD1289  | 832            |
| <b>TOTAL Departmental Income</b>               | <b>915</b>       |         | <b>832</b>     |
| Refunds of Prior Year's Expenditures           | 8,119            | CD2701  | 19,047         |
| <b>TOTAL Miscellaneous Local Sources</b>       | <b>8,119</b>     |         | <b>19,047</b>  |
| Fed Aid, Job Training Partnership              | 982,938          | CD4790  | 780,766        |
| Federal Aid - Workforce Investment Act         | 259,257          | CD4791  | 193,609        |
| <b>TOTAL Federal Aid</b>                       | <b>1,242,195</b> |         | <b>974,374</b> |
| <b>TOTAL Revenues</b>                          | <b>1,251,229</b> |         | <b>994,254</b> |
| <b>TOTAL Detail Revenues And Other Sources</b> | <b>1,251,229</b> |         | <b>994,254</b> |

COUNTY OF Saratoga  
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(CD) SPECIAL GRANT

Results of Operation

| Code Description                                 | 2016             | EdpCode | 2017           |
|--|------------------|---------|----------------|
| <b>Expenditures</b>                              |                  |         |                |
| Job Train Admin, Per Serv                        | 51,175           | CD62901 | 52,736         |
| Job Train Admin, Contr Expend                    | 19,216           | CD62904 | 2,434          |
| Job Train Admin, Empl Bnfts                      | 44,385           | CD62908 | 46,921         |
| <b>TOTAL Job Train Admin</b>                     | <b>114,776</b>   |         | <b>102,090</b> |
| Job Train Part Support, Pers Serv                | 357,150          | CD62911 | 297,776        |
| Job Train Part Support, Equip & Cap Outlay       |                  | CD62912 | 715            |
| Job Train Part Support, Contr Expend             | 570,286          | CD62914 | 399,764        |
| Job Train Part Support, Empl Bnfts               | 220,208          | CD62918 | 193,909        |
| <b>TOTAL Job Train Part Support</b>              | <b>1,147,644</b> |         | <b>892,164</b> |
| <b>TOTAL Economic Assistance And Opportunity</b> | <b>1,262,420</b> |         | <b>994,254</b> |
| <b>TOTAL Expenditures</b>                        | <b>1,262,420</b> |         | <b>994,254</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b>  | <b>1,262,420</b> |         | <b>994,254</b> |

COUNTY OF Saratoga  
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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

| Code Description                           | 2016          | EdpCode       | 2017          |
|--|---------------|---------------|---------------|
| <b>Analysis of Changes in Fund Balance</b> |               |               |               |
| <b>Fund Balance - Beginning of Year</b>    | <b>30,238</b> | <b>CD8021</b> | <b>19,047</b> |
| Prior Period Adj -Decrease In Fund Balance |               | CD8015        | 19,047        |
| <b>Restated Fund Balance - Beg of Year</b> | <b>30,238</b> | <b>CD8022</b> |               |
| ADD - REVENUES AND OTHER SOURCES           | 1,251,229     |               | 994,254       |
| DEDUCT - EXPENDITURES AND OTHER USES       | 1,262,420     |               | 994,254       |
| <b>Fund Balance - End of Year</b>          | <b>19,047</b> | <b>CD8029</b> |               |

COUNTY OF Saratoga  
Annual Update Document  
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(D) COUNTY ROAD

Balance Sheet

| Code Description                                       | 2016             | EdpCode | 2017             |
|--|------------------|---------|------------------|
| <b>Assets</b>  |                  |         |                  |
| Cash   | 767,629          | D200    | 2,165            |
| Petty Cash   | 250              | D210    | 250              |
| <b>TOTAL Cash</b>                                      | <b>767,879</b>   |         | <b>2,415</b>     |
| Accounts Receivable                                    | 223,806          | D380    | 525,866          |
| <b>TOTAL Other Receivables (net)</b>                   | <b>223,806</b>   |         | <b>525,866</b>   |
| Due From State And Federal Government                  | 802,920          | D410    | 2,818,959        |
| <b>TOTAL State And Federal Aid Receivables</b>         | <b>802,920</b>   |         | <b>2,818,959</b> |
| Due From Other Funds                                   | 1,654,822        | D391    | 1,689,793        |
| <b>TOTAL Due From Other Funds</b>                      | <b>1,654,822</b> |         | <b>1,689,793</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>3,449,426</b> |         | <b>5,037,032</b> |

COUNTY OF Saratoga  
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(D) COUNTY ROAD

Balance Sheet

| Code Description  | 2016             | EdpCode | 2017             |
|---|------------------|---------|------------------|
| Accounts Payable  | 678,164          | D600    | 396,297          |
| <b>TOTAL Accounts Payable</b>                               | <b>678,164</b>   |         | <b>396,297</b>   |
| Due To Other Funds  | 1,099,367        | D630    | 1,148,446        |
| <b>TOTAL Due To Other Funds</b>                             | <b>1,099,367</b> |         | <b>1,148,446</b> |
| <b>TOTAL Liabilities</b>                                    | <b>1,777,531</b> |         | <b>1,544,743</b> |
| <b>Deferred Inflows of Resources</b>                        |                  |         |                  |
| Deferred Inflow of Resources                                | 802,920          | D691    | 2,979,948        |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>802,920</b>   |         | <b>2,979,948</b> |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>802,920</b>   |         | <b>2,979,948</b> |
| <b>Fund Balance</b>   |                  |         |                  |
| Assigned Unappropriated Fund Balance                        | 868,975          | D915    | 512,341          |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>868,975</b>   |         | <b>512,341</b>   |
| <b>TOTAL Fund Balance</b>                                   | <b>868,975</b>   |         | <b>512,341</b>   |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>3,449,426</b> |         | <b>5,037,032</b> |



COUNTY OF Saratoga  
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(D) COUNTY ROAD

Results of Operation

| Code Description  | 2016              | EdpCode | 2017              |
|---|-------------------|---------|-------------------|
| <b>Revenues</b>   |                   |         |                   |
| Roads & Bridges Charges Other Govts                     | 351,860           | D2306   | 331,756           |
| <b>TOTAL Intergovernmental Charges</b>                  | <b>351,860</b>    |         | <b>331,756</b>    |
| Sales of Refuse For Recycling                           | 17,665            | D2651   | 19,693            |
| Sales, Other  | 82                | D2655   | 121               |
| Sales of Equipment                                      | 1,960             | D2665   |                   |
| Insurance Recoveries                                    | 2,737             | D2680   | 803               |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>22,444</b>     |         | <b>20,617</b>     |
| Refunds of Prior Year's Expenditures                    | -2,874            | D2701   | 3,235             |
| Unclassified (specify)                                  | 5,208             | D2770   | 28,686            |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>2,333</b>      |         | <b>31,921</b>     |
| St Aid, Consolidated Highway Aid                        | 3,927,548         | D3501   | 814,163           |
| ST. Aid Multi-Modal Transp Program                      | 28,404            | D3505   | 500,693           |
| <b>TOTAL State Aid</b>                                  | <b>3,955,952</b>  |         | <b>1,314,857</b>  |
| Federal Aid - Other                                     | 158,376           | D4089   | 2,949,464         |
| <b>TOTAL Federal Aid</b>                                | <b>158,376</b>    |         | <b>2,949,464</b>  |
| <b>TOTAL Revenues</b>                                   | <b>4,490,965</b>  |         | <b>4,648,613</b>  |
| Interfund Transfers                                     | 14,475,885        | D5031   | 14,609,959        |
| <b>TOTAL Interfund Transfers</b>                        | <b>14,475,885</b> |         | <b>14,609,959</b> |
| <b>TOTAL Other Sources</b>                              | <b>14,475,885</b> |         | <b>14,609,959</b> |
| <b>TOTAL Detail Revenues And Other Sources</b>          | <b>18,966,850</b> |         | <b>19,258,572</b> |

COUNTY OF Saratoga  
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(D) COUNTY ROAD

Results of Operation

| Code Description                                | 2016              | EdpCode | 2017              |
|---|-------------------|---------|-------------------|
| <b>Expenditures</b>                             |                   |         |                   |
| Traffic Control, Pers Serv                      | 377,092           | D33101  | 383,550           |
| Traffic Control, Contr Expen                    | 381,187           | D33104  | 327,466           |
| Traffic Control, Empl Bnfts                     | 233,651           | D33108  | 224,666           |
| <b>TOTAL Traffic Control</b>                    | <b>991,930</b>    |         | <b>935,681</b>    |
| <b>TOTAL Public Safety</b>                      | <b>991,930</b>    |         | <b>935,681</b>    |
| Street Admin, Pers Serv                         | 587,062           | D50101  | 623,716           |
| Street Admin, Equip & Cap Outlay                | 4,887             | D50102  | 26,605            |
| Street Admin, Contr Expend                      | 20,008            | D50104  | 18,746            |
| Street Admin, Empl Bnfts                        | 378,135           | D50108  | 373,227           |
| <b>TOTAL Street Admin</b>                       | <b>990,092</b>    |         | <b>1,042,294</b>  |
| Engineering, Pers Serv                          | 178,613           | D50201  | 191,212           |
| Engineering, Contr Expend                       | 4,209             | D50204  | 1,945             |
| Engineering, Empl Bnfts                         | 93,098            | D50208  | 86,941            |
| <b>TOTAL Engineering</b>                        | <b>275,919</b>    |         | <b>280,098</b>    |
| Maint of Streets, Pers Serv                     | 964,303           | D51101  | 979,560           |
| Maint of Streets, Contr Expend                  | 4,697,572         | D51104  | 5,175,331         |
| Maint of Streets, Empl Bnfts                    | 555,213           | D51108  | 525,331           |
| <b>TOTAL Maint of Streets</b>                   | <b>6,217,088</b>  |         | <b>6,680,222</b>  |
| Perm Improve Highway, Pers Serv                 | 3,777,955         | D51121  | 3,768,852         |
| Perm Improve Highway, Contr Expend              | 543,110           | D51124  | 525,164           |
| Perm Improve Highway, Empl Bnfts                | 2,977,420         | D51128  | 2,823,496         |
| <b>TOTAL Perm Improve Highway</b>               | <b>7,298,485</b>  |         | <b>7,117,512</b>  |
| Snow Removal, Pers Serv                         | 644,464           | D51421  | 797,308           |
| Snow Removal, Contr Expend                      | 1,340,813         | D51424  | 1,905,010         |
| Snow Removal, Empl Bnfts                        | 193,944           | D51428  | 172,770           |
| <b>TOTAL Snow Removal</b>                       | <b>2,179,221</b>  |         | <b>2,875,088</b>  |
| Services, Other Govts, per Serv                 | 81,012            | D51481  | 78,799            |
| Services, Other Govts, Contr Expend             | 232,019           | D51484  | 221,060           |
| Services, Other Govts, Empl Bnfts               | 33,457            | D51488  | 32,133            |
| <b>TOTAL Services</b>                           | <b>346,488</b>    |         | <b>331,992</b>    |
| Other Transportation, Pers Serv                 | 90,206            | D56801  | 91,259            |
| Other Transportation, Equip & Cap Outlay        |                   | D56802  |                   |
| Other Transportation, Contr Expend              | 347,795           | D56804  | 217,221           |
| Other Transportation, Empl Bnfts                | 60,855            | D56808  | 43,840            |
| <b>TOTAL Other Transportation</b>               | <b>498,856</b>    |         | <b>352,319</b>    |
| <b>TOTAL Transportation</b>                     | <b>17,806,150</b> |         | <b>18,679,525</b> |
| <b>TOTAL Expenditures</b>                       | <b>18,798,079</b> |         | <b>19,615,206</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>18,798,079</b> |         | <b>19,615,206</b> |

COUNTY OF Saratoga  
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(D) COUNTY ROAD

Analysis of Changes in Fund Balance

| Code Description                           | 2016       | EdpCode | 2017       |
|--|------------|---------|------------|
| <b>Analysis of Changes in Fund Balance</b> |            |         |            |
| Fund Balance - Beginning of Year           | 700,205    | D8021   | 868,976    |
| Prior Period Adj -Increase In Fund Balance | 0          | D8012   |            |
| Restated Fund Balance - Beg of Year        | 700,205    | D8022   | 868,976    |
| ADD - REVENUES AND OTHER SOURCES           | 18,966,850 |         | 19,258,572 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 18,798,079 |         | 19,615,206 |
| Fund Balance - End of Year                 | 868,976    | D8029   | 512,342    |

COUNTY OF Saratoga  
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(D) COUNTY ROAD

Budget Summary

| Code Description                                  | 2017              | EdpCode | 2018              |
|---|-------------------|---------|-------------------|
| <b>Estimated Revenues</b>                         |                   |         |                   |
| Est Rev - Intergovernmental Charges               | 277,093           | D2399N  | 280,902           |
| Est Rev - Sale of Prop And Comp For Loss          | 4,175             | D2699N  | 22,150            |
| Est Rev - Miscellaneous Local Sources             | 1,000             | D2799N  | 1,000             |
| Est Rev - State Aid                               | 3,485,060         | D3099N  | 3,302,191         |
| Est Rev - Federal Aid                             | 1,224,800         | D4099N  | 1,232,202         |
| <b>TOTAL Estimated Revenues</b>                   | <b>4,992,128</b>  |         | <b>4,838,445</b>  |
| Estimated - Interfund Transfer                    | 15,521,729        | D5031N  | 15,057,518        |
| <b>TOTAL Estimated Other Sources</b>              | <b>15,521,729</b> |         | <b>15,057,518</b> |
| <b>TOTAL Estimated Revenues And Other Sources</b> | <b>20,513,857</b> |         | <b>19,895,963</b> |

COUNTY OF Saratoga  
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(D) COUNTY ROAD

Budget Summary

| Code Description                           | 2017              | EdpCode | 2018              |
|--|-------------------|---------|-------------------|
| <b>Appropriations</b>                      |                   |         |                   |
| App - Public Safety                        | 946,964           | D3999N  | 989,632           |
| App - Transportation                       | 19,566,893        | D5999N  | 18,906,331        |
| <b>TOTAL Appropriations</b>                | <b>20,513,857</b> |         | <b>19,895,963</b> |
| <b>TOTAL Appropriations And Other Uses</b> | <b>20,513,857</b> |         | <b>19,895,963</b> |

COUNTY OF Saratoga  
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(DM) ROAD MACHINERY

Balance Sheet

| Code Description                                       | 2016      | EdpCode | 2017      |
|--|-----------|---------|-----------|
| <b>Assets</b>  |           |         |           |
| Accounts Receivable                                    |           | DM380   | 683,427   |
| <b>TOTAL Other Receivables (net)</b>                   | 0         |         | 683,427   |
| Due From Other Funds                                   | 1,405,524 | DM391   | 1,074,659 |
| <b>TOTAL Due From Other Funds</b>                      | 1,405,524 |         | 1,074,659 |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | 1,405,524 |         | 1,758,086 |

COUNTY OF Saratoga  
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(DM) ROAD MACHINERY

Balance Sheet

| Code Description  | 2016             | EdpCode | 2017             |
|---|------------------|---------|------------------|
| Accounts Payable  | 439,862          | DM600   | 368,506          |
| <b>TOTAL Accounts Payable</b>                               | <b>439,862</b>   |         | <b>368,506</b>   |
| Due To Other Funds  | 113,251          | DM630   | 122,677          |
| <b>TOTAL Due To Other Funds</b>                             | <b>113,251</b>   |         | <b>122,677</b>   |
| <b>TOTAL Liabilities</b>                                    | <b>553,113</b>   |         | <b>491,182</b>   |
| <b>Deferred Inflows of Resources</b>                        |                  |         |                  |
| Deferred Inflow of Resources                                |                  | DM691   | 683,427          |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>0</b>         |         | <b>683,427</b>   |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>0</b>         |         | <b>683,427</b>   |
| <b>Fund Balance</b>   |                  |         |                  |
| Assigned Unappropriated Fund Balance                        | 852,411          | DM915   | 583,477          |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>852,411</b>   |         | <b>583,477</b>   |
| <b>TOTAL Fund Balance</b>                                   | <b>852,411</b>   |         | <b>583,477</b>   |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>1,405,524</b> |         | <b>1,758,086</b> |

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(DM) ROAD MACHINERY

Results of Operation

| Code Description  | 2016             | EdpCode | 2017             |
|---|------------------|---------|------------------|
| <b>Revenues</b>   |                  |         |                  |
| Rental of Equipment                                     | 1,176,000        | DM2414  | 1,176,000        |
| <b>TOTAL Use of Money And Property</b>                  | <b>1,176,000</b> |         | <b>1,176,000</b> |
| Sales of Equipment                                      | 140,524          | DM2665  | 23,368           |
| Insurance Recoveries                                    | 121,282          | DM2680  | 4,860            |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>261,806</b>   |         | <b>28,227</b>    |
| Refunds of Prior Year's Expenditures                    | 324              | DM2701  |                  |
| Unclassified (specify)                                  | 208,441          | DM2770  | 230,472          |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>208,765</b>   |         | <b>230,472</b>   |
| <b>TOTAL Revenues</b>                                   | <b>1,646,571</b> |         | <b>1,434,699</b> |
| Interfund Transfers                                     | 3,547,284        | DM5031  | 4,588,338        |
| <b>TOTAL Interfund Transfers</b>                        | <b>3,547,284</b> |         | <b>4,588,338</b> |
| <b>TOTAL Other Sources</b>                              | <b>3,547,284</b> |         | <b>4,588,338</b> |
| <b>TOTAL Detail Revenues And Other Sources</b>          | <b>5,193,855</b> |         | <b>6,023,037</b> |



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(DM) ROAD MACHINERY

Results of Operation

| Code Description                                | 2016             | EdpCode | 2017             |
|---|------------------|---------|------------------|
| <b>Expenditures</b>                             |                  |         |                  |
| Machinery, Pers Serv                            | 1,169,918        | DM51301 | 1,166,700        |
| Machinery, Equip & Cap Outlay                   | 1,230,317        | DM51302 | 3,028,735        |
| Machinery, Contr Expend                         | 1,415,868        | DM51304 | 1,423,708        |
| Machinery, Empl Bnfts                           | 704,550          | DM51308 | 672,828          |
| <b>TOTAL Machinery</b>                          | <b>4,520,652</b> |         | <b>6,291,971</b> |
| <b>TOTAL Transportation</b>                     | <b>4,520,652</b> |         | <b>6,291,971</b> |
| <b>TOTAL Expenditures</b>                       | <b>4,520,652</b> |         | <b>6,291,971</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>4,520,652</b> |         | <b>6,291,971</b> |

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(DM) ROAD MACHINERY

**Analysis of Changes in Fund Balance**

| Code Description                           | 2016      | EdpCode | 2017      |
|--|-----------|---------|-----------|
| <b>Analysis of Changes in Fund Balance</b> |           |         |           |
| Fund Balance - Beginning of Year           | 179,208   | DM8021  | 852,410   |
| Restated Fund Balance - Beg of Year        | 179,208   | DM8022  | 852,410   |
| ADD - REVENUES AND OTHER SOURCES           | 5,193,855 |         | 6,023,037 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 4,520,652 |         | 6,291,971 |
| Fund Balance - End of Year                 | 852,410   | DM8029  | 583,476   |

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(DM) ROAD MACHINERY

Budget Summary

| Code Description                                  | 2017             | EdpCode | 2018             |
|---|------------------|---------|------------------|
| <b>Estimated Revenues</b>                         |                  |         |                  |
| Est Rev - Intergovernmental Charges               | 260,000          | DM2399N | 260,000          |
| Est Rev - Use of Money And Property               | 1,176,000        | DM2499N | 1,176,000        |
| Est Rev - Sale of Prop And Comp For Loss          | 126,500          | DM2699N | 168,500          |
| Est Rev - Miscellaneous Local Sources             | 100              | DM2799N | 100              |
| Est Rev - Interfund Revenues                      | 3,856,244        | DM2801N | 4,339,823        |
| <b>TOTAL Estimated Revenues</b>                   | <b>5,418,844</b> |         | <b>5,944,423</b> |
| <b>TOTAL Estimated Revenues And Other Sources</b> | <b>5,418,844</b> |         | <b>5,944,423</b> |

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(DM) ROAD MACHINERY

Budget Summary

| Code Description                           | 2017             | EdpCode | 2018             |
|--|------------------|---------|------------------|
| <b>Appropriations</b>                      |                  |         |                  |
| App - Transportation                       | 5,418,844        | DM5999N | 5,944,423        |
| <b>TOTAL Appropriations</b>                | <b>5,418,844</b> |         | <b>5,944,423</b> |
| <b>TOTAL Appropriations And Other Uses</b> | <b>5,418,844</b> |         | <b>5,944,423</b> |

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Balance Sheet

| Code | Description | 2016 | EdpCode | 2017 |
|------|-------------|------|---------|------|
|------|-------------|------|---------|------|

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Balance Sheet

| Code Description | 2016 | EdpCode | 2017 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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Results of Operation

| Code Description | 2016 | EdpCode | 2017 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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Results of Operation

| Code Description | 2016 | EdpCode | 2017 |
|------------------|------|---------|------|
|------------------|------|---------|------|



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(EF) ENTERPRISE HEALTH REL FAC

**Analysis of Changes in Net Position**

| Code Description                           | 2016 | EdpCode | 2017 |
|--|------|---------|------|
| <b>Analysis of Changes in Net Position</b> |      |         |      |
| Net Position - Beginning of Year           |      | EF8021  |      |
| Restated Net Position - Beg of Year        |      | EF8022  |      |
| Net Position - End of Year                 |      | EF8029  |      |

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Cash Flow

| Code Description | 2016 | EdpCode | 2017 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(ES) ENTERPRISE SEWER

Statement of Net Position

| Code Description                                       | 2016               | EdpCode | 2017               |
|--|--------------------|---------|--------------------|
| <b>Assets</b>  |                    |         |                    |
| Cash   | 16,098,617         | ES200   | 18,166,319         |
| <b>TOTAL Cash</b>                                      | <b>16,098,617</b>  |         | <b>18,166,319</b>  |
| Sewer Rents Receivable                                 | 19,482             | ES360   | 19,482             |
| Accounts Receivable                                    | 52,405             | ES380   | 72,789             |
| <b>TOTAL Other Receivables (net)</b>                   | <b>71,887</b>      |         | <b>92,271</b>      |
| Due From Other Funds                                   | 504,014            | ES391   | 596,432            |
| <b>TOTAL Due From Other Funds</b>                      | <b>504,014</b>     |         | <b>596,432</b>     |
| Prepaid Expenses                                       | 98,472             | ES480   | 106,202            |
| <b>TOTAL Prepaid Expenses</b>                          | <b>98,472</b>      |         | <b>106,202</b>     |
| Land   | 35,000             | ES101   | 35,000             |
| Buildings  | 170,879,755        | ES102   | 173,632,669        |
| Machinery And Equipment                                | 3,622,568          | ES104   | 3,444,392          |
| Infrastructure   | 83,514,832         | ES106   | 87,102,955         |
| Accum Deprec, Buildings                                | -82,833,537        | ES112   | -86,497,105        |
| Accum Depr, Machinery & Equip                          | -1,129,155         | ES114   | -1,510,586         |
| Accum Deprec, Infrastructure                           | -41,426,196        | ES116   | -42,236,175        |
| <b>TOTAL Fixed Assets (net)</b>                        | <b>132,663,267</b> |         | <b>133,971,150</b> |
| Deferred Outflow of Resources                          | 2,004,987          | ES495   |                    |
| <b>TOTAL Deferred Outflows of Resources</b>            | <b>2,004,987</b>   |         | <b>0</b>           |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>151,441,244</b> |         | <b>152,932,375</b> |

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(ES) ENTERPRISE SEWER

Statement of Net Position

| Code Description  | 2016               | EdpCode | 2017               |
|---|--------------------|---------|--------------------|
| Accounts Payable  | 889,143            | ES600   | 929,459            |
| <b>TOTAL Accounts Payable</b>                               | <b>889,143</b>     |         | <b>929,459</b>     |
| Retained Percentages-Contracts Payable                      | 15,091             | ES605   |                    |
| <b>TOTAL Retained Percentages</b>                           | <b>15,091</b>      |         | <b>0</b>           |
| Net Pension Liability -Proportionate Share                  | 2,491,409          | ES638   | 1,173,141          |
| Other Post Employment Benefits                              | 7,088,781          | ES683   | 7,557,357          |
| Compensated Absences  | 120,850            | ES687   | 115,453            |
| Other Liabilities   | 4,691,154          | ES688   | 4,495,689          |
| Overpayments & Clearing Account                             | 0                  | ES690   |                    |
| <b>TOTAL Other Liabilities</b>                              | <b>14,392,195</b>  |         | <b>13,341,640</b>  |
| Due To Other Funds  | 836,223            | ES630   | 848,039            |
| <b>TOTAL Due To Other Funds</b>                             | <b>836,223</b>     |         | <b>848,039</b>     |
| Bonds Payable   | 52,635,000         | ES628   | 49,800,000         |
| <b>TOTAL Bond And Long Term Liabilities</b>                 | <b>52,635,000</b>  |         | <b>49,800,000</b>  |
| <b>TOTAL Liabilities</b>                                    | <b>68,767,651</b>  |         | <b>64,919,138</b>  |
| <b>Deferred Inflows of Resources</b>                        |                    |         |                    |
| Deferred Inflow of Resources                                |                    | ES691   |                    |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>0</b>           |         | <b>0</b>           |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>0</b>           |         | <b>0</b>           |
| <b>Fund Balance</b>   |                    |         |                    |
| Net Assets-Invsted In Cap Asts, Net Rltd D                  | 75,337,113         | ES920   | 84,171,150         |
| Net Assets-Unrestricted (deficit)                           | 7,336,480          | ES924   | 3,842,086          |
| <b>TOTAL Net Position</b>                                   | <b>82,673,593</b>  |         | <b>88,013,236</b>  |
| <b>TOTAL Fund Balance</b>                                   | <b>82,673,593</b>  |         | <b>88,013,236</b>  |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>151,441,244</b> |         | <b>152,932,374</b> |

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(ES) ENTERPRISE SEWER

Results of Operation

| Code Description  | 2016              | EdpCode | 2017              |
|---|-------------------|---------|-------------------|
| <b>Revenues</b>   |                   |         |                   |
| Sewer Rents   | 16,545,300        | ES2120  | 18,341,100        |
| Sewer Charges   | 2,002,687         | ES2122  | 2,105,056         |
| Int & Penalties On Sewer Accts                          | 5,457             | ES2128  | 4,785             |
| <b>TOTAL Charges For Services Within Locality</b>       | <b>18,553,445</b> |         | <b>20,450,941</b> |
| Sales, Other  | 652,023           | ES2655  | 477,028           |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>652,023</b>    |         | <b>477,028</b>    |
| Interest And Earnings                                   | 6,100             | ES2401  | 4,420             |
| <b>TOTAL Use of Money And Property</b>                  | <b>6,100</b>      |         | <b>4,420</b>      |
| Refunds of Prior Year's Expenditures                    | 3,499             | ES2701  | 6                 |
| Unclassified (specify)                                  | 8,537             | ES2770  | 48,926            |
| <b>TOTAL Other</b>                                      | <b>12,036</b>     |         | <b>48,932</b>     |
| <b>TOTAL Revenues</b>                                   | <b>19,223,604</b> |         | <b>20,981,321</b> |
| Interfund Transfers                                     |                   | ES5031  | 810,477           |
| <b>TOTAL Interfund Transfers</b>                        | <b>0</b>          |         | <b>810,477</b>    |
|   | <b>0</b>          |         | <b>810,477</b>    |
| <b>TOTAL Operating Revenue</b>                          | <b>19,223,604</b> |         | <b>21,791,798</b> |

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(ES) ENTERPRISE SEWER

Results of Operation

| Code Description  | 2016              | EdpCode | 2017              |
|---|-------------------|---------|-------------------|
| <b>Expenses</b>   |                   |         |                   |
| Administration-Personal Services                        | 267,479           | ES17101 | 278,260           |
| <b>TOTAL Administration-Personal Services</b>           | <b>267,479</b>    |         | <b>278,260</b>    |
| Sanitary Sewers, Pers Serv                              | 678,254           | ES81201 | 715,488           |
| <b>TOTAL Sanitary Sewers</b>                            | <b>678,254</b>    |         | <b>715,488</b>    |
| Sewage Treatment And Disposal-Pers Serv                 | 2,223,121         | ES81301 | 2,270,565         |
| <b>TOTAL Sewage Treatment And Disposal-Pers Serv</b>    | <b>2,223,121</b>  |         | <b>2,270,565</b>  |
| <b>TOTAL Personal Services</b>                          | <b>3,168,855</b>  |         | <b>3,264,312</b>  |
| Administration-Contractual                              | 448,098           | ES17104 | 204,251           |
| <b>TOTAL Administration-Contractual</b>                 | <b>448,098</b>    |         | <b>204,251</b>    |
| Depreciation  | 5,628,648         | ES19944 | 6,545,840         |
| <b>TOTAL Depreciation</b>                               | <b>5,628,648</b>  |         | <b>6,545,840</b>  |
| Sanitary Sewers, Contr Expend                           | 1,168,013         | ES81204 | 1,194,171         |
| <b>TOTAL Sanitary Sewers</b>                            | <b>1,168,013</b>  |         | <b>1,194,171</b>  |
| Sewage Treatment And Disposal-Contr Expend              | 3,550,965         | ES81304 | 3,892,988         |
| <b>TOTAL Sewage Treatment And Disposal-Contr Expend</b> | <b>3,550,965</b>  |         | <b>3,892,988</b>  |
| <b>TOTAL Contractual Expenses</b>                       | <b>10,795,724</b> |         | <b>11,837,250</b> |
| Administration-Empl Ben                                 | 195,031           | ES17108 | 185,733           |
| <b>TOTAL Administration-Empl Ben</b>                    | <b>195,031</b>    |         | <b>185,733</b>    |
| Sanitary Sewers, Empl Bnfts                             | 423,083           | ES81208 | 402,646           |
| <b>TOTAL Sanitary Sewers</b>                            | <b>423,083</b>    |         | <b>402,646</b>    |
| Sewage Treatment And Disposal-Empl Bnfts                | 1,295,817         | ES81308 | 1,223,712         |
| <b>TOTAL Sewage Treatment And Disposal-Empl Bnfts</b>   | <b>1,295,817</b>  |         | <b>1,223,712</b>  |
| <b>TOTAL Employee Benefits</b>                          | <b>1,913,930</b>  |         | <b>1,812,091</b>  |
| Debt Interest, Serial Bonds                             | 2,172,443         | ES97107 | 1,825,182         |
| Debt Interest, Bond Anticipation Notes                  |                   | ES97307 |                   |
| <b>TOTAL Interest Expense</b>                           | <b>2,172,443</b>  |         | <b>1,825,182</b>  |
| <b>TOTAL Expenses</b>                                   | <b>18,050,952</b> |         | <b>18,738,834</b> |
| Transfers, Other Funds                                  |                   | ES99019 | 810,477           |
| <b>TOTAL Transfers</b>                                  | <b>0</b>          |         | <b>810,477</b>    |
| <b>TOTAL Other Uses</b>                                 | <b>0</b>          |         | <b>810,477</b>    |
| <b>TOTAL Operating Expenses</b>                         | <b>18,050,952</b> |         | <b>19,549,311</b> |

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(ES) ENTERPRISE SEWER

**Analysis of Changes in Net Position**

| Code Description                           | 2016       | EdpCode | 2017       |
|--|------------|---------|------------|
| <b>Analysis of Changes in Net Position</b> |            |         |            |
| Net Position - Beginning of Year           | 78,309,005 | ES8021  | 82,673,593 |
| Prior Period Adj -Increase In Net Position | 3,191,936  | ES8012  | 3,137,135  |
| Prior Period Adj -Decrease In Net Position |            | ES8015  | 39,978     |
| Restated Net Position - Beg of Year        | 81,500,941 | ES8022  | 85,770,750 |
| ADD - REVENUES AND OTHER SOURCES           | 19,223,604 |         | 21,791,798 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 18,050,952 |         | 19,549,311 |
| Net Position - End of Year                 | 82,673,593 | ES8029  | 88,013,239 |

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Cash Flow

| Code Description | 2016 | EdpCode | 2017 |
|------------------|------|---------|------|
|------------------|------|---------|------|



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Balance Sheet

| Code Description | 2016 | EdpCode | 2017 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description  | 2016            | EdpCode | 2017           |
|---|-----------------|---------|----------------|
| Accounts Payable  | 6,948           | H600    | 31,258         |
| <b>TOTAL Accounts Payable</b>                               | <b>6,948</b>    |         | <b>31,258</b>  |
| Due To Other Funds  | 955,481         | H630    |                |
| <b>TOTAL Due To Other Funds</b>                             | <b>955,481</b>  |         | <b>0</b>       |
| <b>TOTAL Liabilities</b>                                    | <b>962,429</b>  |         | <b>31,258</b>  |
| <b>Fund Balance</b>   |                 |         |                |
| Unassigned Fund Balance                                     | -962,429        | H917    | -31,258        |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>-962,429</b> |         | <b>-31,258</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>-962,429</b> |         | <b>-31,258</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>0</b>        |         | <b>0</b>       |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description                        | 2016 | EdpCode | 2017      |
|---|------|---------|-----------|
| <b>Revenues</b>                         |      |         |           |
| Interest And Earnings                   |      | H2401   |           |
| TOTAL Use of Money And Property         | 0    |         | 0         |
| TOTAL Revenues                          | 0    |         | 0         |
| Interfund Transfers                     |      | H5031   | 1,354,720 |
| TOTAL Interfund Transfers               | 0    |         | 1,354,720 |
| TOTAL Other Sources                     | 0    |         | 1,354,720 |
| TOTAL Detail Revenues And Other Sources | 0    |         | 1,354,720 |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description                                   | 2016           | EdpCode | 2017           |
|--|----------------|---------|----------------|
| <b>Expenditures</b>                                |                |         |                |
| Central Data Process & Cap Outlay                  | 25,678         | H16802  | 236,106        |
| <b>TOTAL Central Data Process &amp; Cap Outlay</b> | <b>25,678</b>  |         | <b>236,106</b> |
| Pur of Land/right of Way,equip & Cap Out           | 126,927        | H19402  | 187,443        |
| <b>TOTAL Pur of Land/right of Way</b>              | <b>126,927</b> |         | <b>187,443</b> |
| <b>TOTAL General Government Support</b>            | <b>152,604</b> |         | <b>423,549</b> |
| <b>TOTAL Expenditures</b>                          | <b>152,604</b> |         | <b>423,549</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b>    | <b>152,604</b> |         | <b>423,549</b> |

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

| Code Description                           | 2016     | EdpCode | 2017      |
|--|----------|---------|-----------|
| <b>Analysis of Changes in Fund Balance</b> |          |         |           |
| Fund Balance - Beginning of Year           | -809,824 | H8021   | -962,429  |
| Restated Fund Balance - Beg of Year        | -809,824 | H8022   | -962,429  |
| ADD - REVENUES AND OTHER SOURCES           |          |         | 1,354,720 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 152,604  |         | 423,549   |
| Fund Balance - End of Year                 | -962,429 | H8029   | -31,258   |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description                                       | 2016               | EdpCode | 2017               |
|--|--------------------|---------|--------------------|
| <b>Assets</b>  |                    |         |                    |
| Land   | 4,785,105          | K101    | 4,785,105          |
| Buildings  | 53,697,606         | K102    | 53,697,606         |
| Machinery And Equipment                                | 33,763,014         | K104    | 33,777,537         |
| Infrastructure   | 128,924,943        | K106    | 142,091,353        |
| Accum Deprec, Buildings                                | -25,540,889        | K112    | -26,844,948        |
| Accum Depr, Machinery & Equip                          | -21,758,334        | K114    | -22,488,340        |
| Accum Deprec, Infrastructure                           | -41,591,419        | K116    | -41,950,516        |
| <b>TOTAL Fixed Assets (net)</b>                        | <b>132,280,026</b> |         | <b>143,067,798</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>132,280,026</b> |         | <b>143,067,798</b> |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description  | 2016               | EdpCode | 2017               |
|---|--------------------|---------|--------------------|
| <b>Liabilities, Deferred Inflows And Fund Balance</b>     |                    |         |                    |
| Total Non-Current Govt Assets                             | 132,280,026        | K159    | 143,067,798        |
| <b>TOTAL Investments in Non-Current Government Assets</b> | <b>132,280,026</b> |         | <b>143,067,798</b> |
| <b>TOTAL Fund Balance</b>                                 | <b>132,280,026</b> |         | <b>143,067,798</b> |
| <b>TOTAL</b>  | <b>132,280,026</b> |         | <b>143,067,798</b> |

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(MS) SELF INSURANCE

Balance Sheet

| Code Description                                       | 2016              | EdpCode | 2017              |
|--|-------------------|---------|-------------------|
| <b>Assets</b>  |                   |         |                   |
| Cash   | 9,752,144         | MS200   | 12,788,646        |
| <b>TOTAL Cash</b>                                      | <b>9,752,144</b>  |         | <b>12,788,646</b> |
| Accounts Receivable                                    | 67,671            | MS380   | 62,024            |
| <b>TOTAL Other Receivables (net)</b>                   | <b>67,671</b>     |         | <b>62,024</b>     |
| Due From Other Funds                                   | 2,142,257         | MS391   | 1,261,370         |
| <b>TOTAL Due From Other Funds</b>                      | <b>2,142,257</b>  |         | <b>1,261,370</b>  |
| Due From Other Governments                             |                   | MS440   |                   |
| <b>TOTAL Due From Other Governments</b>                | <b>0</b>          |         | <b>0</b>          |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>11,962,072</b> |         | <b>14,112,039</b> |



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(MS) SELF INSURANCE

Balance Sheet

| Code Description  | 2016              | EdpCode | 2017              |
|---|-------------------|---------|-------------------|
| Accounts Payable  | 556,113           | MS600   | 1,214,430         |
| Benefits And Awards Payable                                 | 1,182,953         | MS610   | 3,312,683         |
| <b>TOTAL Accounts Payable</b>                               | <b>1,739,067</b>  |         | <b>4,527,114</b>  |
| Other Liabilities   | 754,945           | MS688   | 754,945           |
| <b>TOTAL Other Liabilities</b>                              | <b>754,945</b>    |         | <b>754,945</b>    |
| Due To Other Funds  | 483,524           | MS630   | 2,915,450         |
| <b>TOTAL Due To Other Funds</b>                             | <b>483,524</b>    |         | <b>2,915,450</b>  |
| <b>TOTAL Liabilities</b>                                    | <b>2,977,536</b>  |         | <b>8,197,509</b>  |
| <b>Deferred Inflows of Resources</b>                        |                   |         |                   |
| Deferred Inflow of Resources                                | 16,263            | MS691   |                   |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>16,263</b>     |         | <b>0</b>          |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>16,263</b>     |         | <b>0</b>          |
| <b>Fund Balance</b>   |                   |         |                   |
| Net Assets-Unrestricted (deficit)                           | 8,968,273         | MS924   | 5,914,531         |
| <b>TOTAL Net Position</b>                                   | <b>8,968,273</b>  |         | <b>5,914,531</b>  |
| <b>TOTAL Fund Balance</b>                                   | <b>8,968,273</b>  |         | <b>5,914,531</b>  |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>11,962,072</b> |         | <b>14,112,039</b> |

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(MS) SELF INSURANCE

Results of Operation

| Code Description  | 2016              | EdpCode | 2017              |
|---|-------------------|---------|-------------------|
| <b>Revenues</b>   |                   |         |                   |
| Interfund Revenues                                      |                   | MS2801  |                   |
| <b>TOTAL Charges For Services Within Locality</b>       | <b>0</b>          |         | <b>0</b>          |
| Participants Assessments                                | 23,402,820        | MS2222  | 22,299,333        |
| <b>TOTAL Charges For Services To Other Localities</b>   | <b>23,402,820</b> |         | <b>22,299,333</b> |
| Insurance Recoveries                                    | 6,431             | MS2680  |                   |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>6,431</b>      |         | <b>0</b>          |
| Interest And Earnings                                   | 5,790             | MS2401  | 10,892            |
| <b>TOTAL Use of Money And Property</b>                  | <b>5,790</b>      |         | <b>10,892</b>     |
| Reimbursement of Medicare Part D Exp                    |                   | MS2700  |                   |
| Refund of Prior Years Expend                            | 5,286,299         | MS2701  | 202,966           |
| Employee Contributions                                  |                   | MS2709  |                   |
| Other Miscellaneous                                     |                   | MS2770  |                   |
| <b>TOTAL Other</b>                                      | <b>5,286,299</b>  |         | <b>202,966</b>    |
| <b>TOTAL Revenues</b>                                   | <b>28,701,340</b> |         | <b>22,513,192</b> |
| Interfund Transfers                                     |                   | MS5031  |                   |
| <b>TOTAL Interfund Transfers</b>                        | <b>0</b>          |         | <b>0</b>          |
|   | <b>0</b>          |         | <b>0</b>          |
| <b>TOTAL Operating Revenue</b>                          | <b>28,701,340</b> |         | <b>22,513,192</b> |

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(MS) SELF INSURANCE

Results of Operation

| Code Description                              | 2016              | EdpCode | 2017              |
|---|-------------------|---------|-------------------|
| <b>Expenses</b>                               |                   |         |                   |
| Benefits And Awards, Contr Exp                | 22,958,929        | MS17204 | 23,437,204        |
| <b>TOTAL Benefits And Awards</b>              | <b>22,958,929</b> |         | <b>23,437,204</b> |
| <b>TOTAL Contractual Expenses</b>             | <b>22,958,929</b> |         | <b>23,437,204</b> |
| Administration-Employee Benefits              |                   | MS17108 |                   |
| <b>TOTAL Administration-Employee Benefits</b> | <b>0</b>          |         | <b>0</b>          |
| <b>TOTAL Employee Benefits</b>                | <b>0</b>          |         | <b>0</b>          |
| <b>TOTAL Expenses</b>                         | <b>22,958,929</b> |         | <b>23,437,204</b> |
| <b>TOTAL Operating Expenses</b>               | <b>22,958,929</b> |         | <b>23,437,204</b> |

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(MS) SELF INSURANCE

**Analysis of Changes in Net Position**

| Code Description                           | 2016       | EdpCode | 2017       |
|--|------------|---------|------------|
| <b>Analysis of Changes in Net Position</b> |            |         |            |
| Net Position - Beginning of Year           |            | MS8021  | 8,968,273  |
| Prior Period Adj -Increase In Net Position | 8,429,804  | MS8012  |            |
| Prior Period Adj -Decrease In Net Position | 5,203,943  | MS8015  | 2,129,730  |
| Restated Net Position - Beg of Year        | 3,225,862  | MS8022  | 6,838,543  |
| ADD - REVENUES AND OTHER SOURCES           | 28,701,340 |         | 22,513,192 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 22,958,929 |         | 23,437,204 |
| Net Position - End of Year                 | 8,968,273  | MS8029  | 5,914,531  |

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Cash Flow

| Code Description | 2016 | EdpCode | 2017 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(PN) PERMANENT

Balance Sheet

| Code Description                                       | 2016           | EdpCode | 2017           |
|--|----------------|---------|----------------|
| <b>Assets</b>  |                |         |                |
| Cash   | 118,464        | PN200   | 118,472        |
| <b>TOTAL Cash</b>                                      | <b>118,464</b> |         | <b>118,472</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>118,464</b> |         | <b>118,472</b> |

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(PN) PERMANENT

Balance Sheet

| Code Description  | 2016           | EdpCode | 2017           |
|---|----------------|---------|----------------|
| Other Liabilities   | 118,464        | PN688   | 118,472        |
| <b>TOTAL Other Liabilities</b>                              | <b>118,464</b> |         | <b>118,472</b> |
| <b>TOTAL Liabilities</b>                                    | <b>118,464</b> |         | <b>118,472</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>118,464</b> |         | <b>118,472</b> |

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Results of Operation

| Code Description | 2016 | EdpCode | 2017 |
|------------------|------|---------|------|
|------------------|------|---------|------|



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Results of Operation

| Code Description | 2016 | EdpCode | 2017 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(PN) PERMANENT

**Analysis of Changes in Fund Balance**

| Code Description                           | 2016 | EdpCode | 2017 |
|--|------|---------|------|
| <b>Analysis of Changes in Fund Balance</b> |      |         |      |
| Fund Balance - Beginning of Year           |      | PN8021  |      |
| Restated Fund Balance - Beg of Year        |      | PN8022  |      |
| Fund Balance - End of Year                 |      | PN8029  |      |

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(S) WORKERS COMPENSATION

Balance Sheet

| Code Description                                       | 2016              | EdpCode | 2017              |
|--|-------------------|---------|-------------------|
| <b>Assets</b>  |                   |         |                   |
| Cash   | 248,770           | S200    | 1,885,679         |
| <b>TOTAL Cash</b>                                      | <b>248,770</b>    |         | <b>1,885,679</b>  |
| Accounts Receivable                                    | 250,000           | S380    | 275,329           |
| <b>TOTAL Other Receivables (net)</b>                   | <b>250,000</b>    |         | <b>275,329</b>    |
| Due From Other Funds                                   | 3,934             | S391    | 4,555             |
| <b>TOTAL Due From Other Funds</b>                      | <b>3,934</b>      |         | <b>4,555</b>      |
| Due From Other Governments                             | 16,311,082        | S440    | 16,354,490        |
| <b>TOTAL Due From Other Governments</b>                | <b>16,311,082</b> |         | <b>16,354,490</b> |
| Cash Special Reserves                                  | 7,573,767         | S230    | 7,561,124         |
| <b>TOTAL Restricted Assets</b>                         | <b>7,573,767</b>  |         | <b>7,561,124</b>  |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>24,387,554</b> |         | <b>26,081,178</b> |

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(S) WORKERS COMPENSATION

Balance Sheet

| Code Description  | 2016              | EdpCode | 2017              |
|---|-------------------|---------|-------------------|
| Accounts Payable  | 428,487           | S600    | 1,987,047         |
| Benefits And Awards Payable                                 | 23,856,522        | S610    | 22,300,047        |
| <b>TOTAL Accounts Payable</b>                               | <b>24,285,009</b> |         | <b>24,287,094</b> |
| Due To Other Funds  | 30,648            | S630    | 29,990            |
| <b>TOTAL Due To Other Funds</b>                             | <b>30,648</b>     |         | <b>29,990</b>     |
| <b>TOTAL Liabilities</b>                                    | <b>24,315,657</b> |         | <b>24,317,084</b> |
| <b>Deferred Inflows of Resources</b>                        |                   |         |                   |
| Deferred Inflow of Resources                                | 71,897            | S691    | 109,166           |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>71,897</b>     |         | <b>109,166</b>    |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>71,897</b>     |         | <b>109,166</b>    |
| <b>Fund Balance</b>   |                   |         |                   |
| Workers' Compensation Reserve                               | 7,573,767         | S814    | 7,561,124         |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>7,573,767</b>  |         | <b>7,561,124</b>  |
| Unassigned Fund Balance                                     | -7,573,767        | S917    | -5,906,196        |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>-7,573,767</b> |         | <b>-5,906,196</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>0</b>          |         | <b>1,654,928</b>  |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>24,387,554</b> |         | <b>26,081,178</b> |

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(S) WORKERS COMPENSATION

Results of Operation

| Code Description                               | 2016             | EdpCode | 2017             |
|--|------------------|---------|------------------|
| <b>Revenues</b>                                |                  |         |                  |
| Participants Assessments                       | 3,569,620        | S2222   | 4,672,821        |
| <b>TOTAL Intergovernmental Charges</b>         | <b>3,569,620</b> |         | <b>4,672,821</b> |
| Interest And Earnings                          |                  | S2401   |                  |
| <b>TOTAL Use of Money And Property</b>         | <b>0</b>         |         | <b>0</b>         |
| Refunds of Prior Year's Expenditures           | 322,898          | S2701   | 423,466          |
| <b>TOTAL Miscellaneous Local Sources</b>       | <b>322,898</b>   |         | <b>423,466</b>   |
| <b>TOTAL Revenues</b>                          | <b>3,892,518</b> |         | <b>5,096,287</b> |
| <b>TOTAL Detail Revenues And Other Sources</b> | <b>3,892,518</b> |         | <b>5,096,287</b> |

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(S) WORKERS COMPENSATION

Results of Operation

| Code Description                                | 2016             | EdpCode | 2017             |
|---|------------------|---------|------------------|
| <b>Expenditures</b>                             |                  |         |                  |
| Self Insurance Admin, Pers Serv                 | 77,518           | S17101  | 80,883           |
| Self Insurance Admin, Contr Expend              | 234,124          | S17104  | 196,023          |
| Self Insurance Admin, Empl Bnfts                | 39,018           | S17108  | 34,097           |
| <b>TOTAL Self Insurance Admin</b>               | <b>350,660</b>   |         | <b>311,004</b>   |
| Benefits And Awards, Contr Expend               | 3,180,516        | S17204  | 3,003,758        |
| <b>TOTAL Benefits And Awards</b>                | <b>3,180,516</b> |         | <b>3,003,758</b> |
| <b>TOTAL General Government Support</b>         | <b>3,531,176</b> |         | <b>3,314,762</b> |
| <b>TOTAL Expenditures</b>                       | <b>3,531,176</b> |         | <b>3,314,762</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>3,531,176</b> |         | <b>3,314,762</b> |

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(S) WORKERS COMPENSATION

Analysis of Changes in Fund Balance

| Code Description                           | 2016            | EdpCode      | 2017             |
|--|-----------------|--------------|------------------|
| <b>Analysis of Changes in Fund Balance</b> |                 |              |                  |
| <b>Fund Balance - Beginning of Year</b>    |                 | <b>S8021</b> |                  |
| Prior Period Adj -Increase In Fund Balance |                 | S8012        | 11,358           |
| Prior Period Adj -Decrease In Fund Balance | 361,342         | S8015        | 137,954          |
| <b>Restated Fund Balance - Beg of Year</b> | <b>-361,342</b> | <b>S8022</b> | <b>-126,597</b>  |
| ADD - REVENUES AND OTHER SOURCES           | 3,892,518       |              | 5,096,287        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 3,531,176       |              | 3,314,762        |
| <b>Fund Balance - End of Year</b>          |                 | <b>S8029</b> | <b>1,654,927</b> |

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(TA) AGENCY

Balance Sheet

| Code Description                                       | 2016              | EdpCode | 2017              |
|--|-------------------|---------|-------------------|
| <b>Assets</b>  |                   |         |                   |
| Cash   | 17,215,174        | TA200   | 14,957,569        |
| Cash, Court & Trust                                    | 285,681           | TA205   | 440,294           |
| <b>TOTAL Cash</b>                                      | <b>17,500,855</b> |         | <b>15,397,863</b> |
| Securities & Mortg Bank Coll                           | 68,717,410        | TA459   |                   |
| <b>TOTAL Investments</b>                               | <b>68,717,410</b> |         | <b>0</b>          |
| Due From Other Funds                                   | 6,597,202         | TA391   | 6,744,041         |
| <b>TOTAL Due From Other Funds</b>                      | <b>6,597,202</b>  |         | <b>6,744,041</b>  |
| Due From Other Governments                             |                   | TA440   |                   |
| <b>TOTAL Due From Other Governments</b>                | <b>0</b>          |         | <b>0</b>          |
| Miscellaneous Current Assets                           | 57                | TA489   |                   |
| <b>TOTAL Other</b>                                     | <b>57</b>         |         | <b>0</b>          |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>92,815,524</b> |         | <b>22,141,904</b> |



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(TA) AGENCY

Balance Sheet

| Code Description  | 2016              | EdpCode | 2017              |
|---|-------------------|---------|-------------------|
| Due To Other Funds  | 7,294,351         | TA630   | 5,255,558         |
| <b>TOTAL Due To Other Funds</b>                             | <b>7,294,351</b>  |         | <b>5,255,558</b>  |
| Due To Other Governments                                    | 1,669,110         | TA631   | 1,705,430         |
| <b>TOTAL Due To Other Governments</b>                       | <b>1,669,110</b>  |         | <b>1,705,430</b>  |
| Consolidated Payroll  | 1,854,265         | TA10    | 1,937,350         |
| Deferred Compensation                                       | 100               | TA17    | 43,706            |
| State Retirement  | 62,368            | TA18    | 64,752            |
| Disability Insurance  | 10,412            | TA19    | 1,315             |
| Group Insurance   | -10,235           | TA20    | 4,679             |
| Nys Income Tax  | 120,793           | TA21    | 117,285           |
| Federal Income Tax  | 336,754           | TA22    | 319,865           |
| Income Executions   | 3,859             | TA23    | 6,220             |
| Assoc & Union Dues  | 221               | TA24    | 24,160            |
| Social Security Tax   | 404,854           | TA26    | 364,546           |
| Employees Annuities   |                   | TA29    | 35                |
| Guaranty & Bid Deposits                                     | 299,889           | TA30    | 149,097           |
| Deposit of Securities By Bank                               | 68,717,410        | TA32    |                   |
| Bail Deposits   | 42,283            | TA35    | 144,653           |
| Court Order Deposits  | -6,000            | TA36    | -10,600           |
| Tax Redemptions   | 38,236            | TA40    | 59,120            |
| Social Services Trust                                       | 479,352           | TA53    | 482,212           |
| State Training School                                       | 4,924             | TA56    | 6,511             |
| Dog Money   | 199,402           | TA57    | 150,140           |
| Mortgage Tax  | 1,702,526         | TA58    | 1,449,535         |
| Court & Trust Fund  | 285,681           | TA61    | 440,294           |
| Other Funds (specify)                                       | 9,304,965         | TA85    | 9,426,042         |
| <b>TOTAL Agency Liabilities</b>                             | <b>83,852,063</b> |         | <b>15,180,916</b> |
| <b>TOTAL Liabilities</b>                                    | <b>92,815,524</b> |         | <b>22,141,904</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>92,815,524</b> |         | <b>22,141,904</b> |

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

| Code Description                                       | 2016       | EdpCode | 2017       |
|--|------------|---------|------------|
| <b>Assets</b>  |            |         |            |
| Cash   | 247        | TE200   | 299        |
| <b>TOTAL Cash</b>                                      | <b>247</b> |         | <b>299</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>247</b> |         | <b>299</b> |

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

| Code Description  | 2016       | EdpCode | 2017       |
|---|------------|---------|------------|
| Accounts Payable  | 247        | TE600   | 299        |
| <b>TOTAL Accounts Payable</b>                               | <b>247</b> |         | <b>299</b> |
| <b>TOTAL Liabilities</b>                                    | <b>247</b> |         | <b>299</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>247</b> |         | <b>299</b> |

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(TE) PRIVATE PURPOSE TRUST

Results of Operation

| Code Description                               | 2016       | EdpCode | 2017       |
|--|------------|---------|------------|
| <b>Revenues</b>                                |            |         |            |
| Interest And Earnings                          | 247        | TE2401  | 299        |
| <b>TOTAL Use of Money And Property</b>         | <b>247</b> |         | <b>299</b> |
| <b>TOTAL Revenues</b>                          | <b>247</b> |         | <b>299</b> |
| <b>TOTAL Detail Revenues And Other Sources</b> | <b>247</b> |         | <b>299</b> |

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Results of Operation

| Code Description | 2016 | EdpCode | 2017 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

| Code Description                           | 2016 | EdpCode | 2017 |
|--|------|---------|------|
| <b>Analysis of Changes in Net Position</b> |      |         |      |
| Fund Balance - Beginning of Year           |      | TE8021  |      |
| Prior Period Adjustments, dec Fnd Eqty     | 247  | TE8015  | 299  |
| Restated Fund Balance - Beg of Year        | -247 | TE8022  | -299 |
| ADD - REVENUES AND OTHER SOURCES           | 247  |         | 299  |
| Fund Balance - End of Year                 |      | TE8029  |      |

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Balance Sheet

| Code Description | 2016 | EopCode | 2017 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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Balance Sheet

| Code Description | 2016 | EdpCode | 2017 |
|------------------|------|---------|------|
|------------------|------|---------|------|



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(V) DEBT SERVICE

Results of Operation

| Code Description                               | 2016 | EdpCode | 2017 |
|--|------|---------|------|
| <b>Revenues</b>                                |      |         |      |
| Premium & Accrued Interest On Obligations      |      | V2710   |      |
| <b>TOTAL Miscellaneous Local Sources</b>       | 0    |         | 0    |
| <b>TOTAL Revenues</b>                          | 0    |         | 0    |
| <b>Advanced Refunding Bonds</b>                |      | V5791   |      |
| <b>TOTAL Proceeds of Obligations</b>           | 0    |         | 0    |
| <b>TOTAL Other Sources</b>                     | 0    |         | 0    |
| <b>TOTAL Detail Revenues And Other Sources</b> | 0    |         | 0    |

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2017

(V) DEBT SERVICE

Results of Operation

| Code Description                                | 2016 | EdpCode | 2017 |
|---|------|---------|------|
| <b>Expenditures</b>                             |      |         |      |
| Fiscal Agents Fees, Contr Expend                |      | V13804  |      |
| <b>TOTAL Fiscal Agents Fees</b>                 | 0    |         | 0    |
| <b>TOTAL General Government Support</b>         | 0    |         | 0    |
| <b>TOTAL Expenditures</b>                       | 0    |         | 0    |
| Repayments To Esc Agent Adv Ref Bonds           |      | V99914  |      |
|   | 0    |         | 0    |
| <b>TOTAL Other Uses</b>                         | 0    |         | 0    |
| <b>TOTAL Detail Expenditures And Other Uses</b> | 0    |         | 0    |

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2017

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

| Code Description                           | 2016 | EdbCode | 2017 |
|--|------|---------|------|
| <b>Analysis of Changes in Fund Balance</b> |      |         |      |
| Fund Balance - Beginning of Year           |      | V8021   |      |
| Restated Fund Balance - Beg of Year        |      | V8022   |      |
| ADD - REVENUES AND OTHER SOURCES           |      |         |      |
| DEDUCT - EXPENDITURES AND OTHER USES       |      |         |      |
| Fund Balance - End of Year                 |      | V8029   |      |

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description                                       | 2016               | EdpCode | 2017               |
|--|--------------------|---------|--------------------|
| <b>Assets</b>  |                    |         |                    |
| Total Non-Current Govt Liabilities                     | 228,261,901        | W129    | 212,070,680        |
| <b>TOTAL Provision To Be Made In Future Budgets</b>    | <b>228,261,901</b> |         | <b>212,070,680</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>228,261,901</b> |         | <b>212,070,680</b> |

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description                            | 2016               | EdpCode | 2017               |
|---|--------------------|---------|--------------------|
| Net Pension Liability -Proportionate Share  | 45,322,212         | W638    | 24,357,976         |
| Other Post Employment Benefits              | 164,785,757        | W683    | 174,010,769        |
| Judgments And Claims Payable                | 7,573,767          | W686    | 6,155,288          |
| Compensated Absences                        | 2,585,165          | W687    | 2,371,648          |
| <b>TOTAL Other Liabilities</b>              | <b>220,266,901</b> |         | <b>206,895,680</b> |
| Bonds Payable                               | 7,995,000          | W628    | 5,175,000          |
| <b>TOTAL Bond And Long Term Liabilities</b> | <b>7,995,000</b>   |         | <b>5,175,000</b>   |
| <b>TOTAL Liabilities</b>                    | <b>228,261,901</b> |         | <b>212,070,680</b> |
| <b>TOTAL Liabilities</b>                    | <b>228,261,901</b> |         | <b>212,070,680</b> |

**COUNTY OF Saratoga**  
Statement of Indebtedness  
For the Fiscal Year Ending 2017

4/30/2018

County of: Saratoga

Municipal Code: 410100000000

| First<br>Year  | Debt<br>Code | Description                       | Cops<br>Flag | Comp<br>Flag | Date of<br>Issue | Date of<br>Maturity | Int.<br>Rate | Var? | Amt. Orig.<br>Issued | O/S Beg.<br>of Year | Paid<br>Dur. Year | Redeemed<br>Bond Proc. | Prior Yr.<br>Adjust. | Accreted<br>Interest | O/S End<br>of Year |
|--|--------------|-----------------------------------|--------------|--------------|------------------|---------------------|--------------|------|----------------------|---------------------|-------------------|------------------------|----------------------|----------------------|--------------------|
| 2014   | BOND N       | SEWER - SARATOGA<br>LAKE          |              |              | 06/05/2014       | 06/12/2034          | 2.01%        |      | \$18,200,000         | \$17,040,000        | \$725,000         | \$0                    | \$0                  |                      | \$16,315,000       |
| 2016   | BOND N       | Sewer Refunding<br>2009/2010      |              |              | 07/20/2016       | 07/15/2040          | 0.00%        |      | \$31,135,000         | \$31,135,000        | \$5,000           | \$0                    | \$0                  |                      | \$31,130,000       |
| 2012   | BOND N       | Sewer Halfmoon<br>Refunded        |              |              | 10/31/2012       | 08/15/2023          | 3.00%        |      | \$3,090,000          | \$2,085,000         | \$265,000         | \$0                    | \$0                  |                      | \$1,820,000        |
| 2010   | BOND N       | Sewer Expansion<br>Sewer Dist 1   |              |              | 07/15/2010       | 07/15/2040          | 4.00%        |      | \$16,990,000         | \$365,000           | \$365,000         | \$0                    | \$0                  |                      | \$0                |
| 2009   | BOND N       | Sewer Expansion Sew<br>Dist 1     |              |              | 07/15/2009       | 07/15/2039          | 3.00%        |      | \$23,000,000         | \$1,045,000         | \$510,000         | \$0                    | \$0                  |                      | \$535,000          |
| 2010   | BOND N       | Emerg Radio Comm<br>Towers        |              |              | 07/15/2010       | 07/15/2017          | 2.50%        |      | \$11,819,000         | \$1,855,000         | \$1,855,000       | \$0                    | \$0                  |                      | \$0                |
| 2009   | BOND N       | Animal Shelter MBBA<br>Rec Act Bd |              |              | 12/30/2009       | 12/10/2029          | 2.11%        |      | \$5,180,000          | \$3,830,000         | \$225,000         | \$0                    | \$0                  |                      | \$3,605,000        |
| 2009   | BOND N       | Emergency Radio<br>Comm Towers    |              |              | 10/01/2009       | 10/15/2019          | 2.50%        |      | \$6,740,000          | \$2,310,000         | \$740,000         | \$0                    | \$0                  |                      | \$1,570,000        |
| 2010   | BOND N       | Sewer (EFC)<br>Refinance          |              |              | 06/24/2010       | 10/15/2017          | 3.00%        |      | \$165,000            | \$25,000            | \$25,000          | \$0                    | \$0                  |                      | \$0                |
| 2000   | BOND N       | Sewer (EFC)                       |              |              | 03/26/1997       | 08/15/2017          | 4.25%        |      |                      | \$940,000           | \$940,000         | \$0                    | \$0                  |                      | \$0                |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year      |              |                                   |              |              |                  |                     |              |      |                      | \$60,630,000        | \$5,655,000       | \$0                    | \$0                  | \$0                  | \$54,975,000       |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year |              |                                   |              |              |                  |                     |              |      |                      | \$0                 | \$5,655,000       | \$0                    | \$0                  | \$0                  | \$54,975,000       |

COUNTY OF Saratoga  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2017

|   | <u>EDP Code</u> | <u>Amount</u>          |
|---|-----------------|------------------------|
| <b>CASH:</b>  |                 |                        |
| On Hand   | 9Z2001          | \$24,070.00            |
| Demand Deposits   | 9Z2011          | \$74,689,251.58        |
| Time Deposits   | 9Z2021          | \$7,561,124.42         |
| Total   |                 | <u>\$82,274,446.00</u> |
| <b>COLLATERAL:</b>  |                 |                        |
| - FDIC Insurance  | 9Z2014          | \$1,532,355.52         |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z2014A         | \$69,527,046.00        |
| Total   |                 | <u>\$71,059,401.52</u> |
| <b>INVESTMENTS:</b>   |                 |                        |
| - Securities (450)  |                 |                        |
| Book Value (cost)   | 9Z4501          | \$0.00                 |
| Market Value at Balance Sheet Date  | 9Z4502          | \$0.00                 |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z4504A         | \$0.00                 |
| - Repurchase Agreements (451)   |                 |                        |
| Book Value (cost)   | 9Z4511          | \$0.00                 |
| Market Value at Balance Sheet Date  | 9Z4512          | \$0.00                 |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z4514A         | \$0.00                 |

COUNTY OF Saratoga  
Bank Reconciliation  
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

| Bank<br>Account<br>Number | Bank<br>Balance | Add:<br>Deposit<br>In Transit | Less:<br>Outstanding<br>Checks | Adjusted<br>Bank<br>Balance |
|---------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| *****-AD01                | \$0             | \$0                           | \$0                            | \$0                         |
| *****-AD03                | \$3,708,634     | \$0                           | \$0                            | \$3,708,634                 |
| *****-.ADV                | \$2,386,536     | \$0                           | \$2,011,368                    | \$375,168                   |
| *****-1.AD                | \$2,165         | \$0                           | \$0                            | \$2,165                     |
| *****-1.AD                | \$1,430,278     | \$42,936                      | \$50                           | \$1,473,164                 |
| *****-ADMM                | \$0             | \$0                           | \$0                            | \$0                         |
| *****-0.OS                | \$510,226       | \$0                           | \$0                            | \$510,226                   |
| *****-.ADD                | \$1,019,358     | \$25                          | \$422,209                      | \$597,174                   |
| *****-.ADP                | (\$470)         | \$0                           | \$0                            | (\$470)                     |
| *****-1.AD                | \$160,665       | \$0                           | \$0                            | \$160,665                   |
| *****-0.TR                | \$33,125        | \$0                           | \$0                            | \$33,125                    |
| *****-AD11                | \$670,670       | \$0                           | \$0                            | \$670,670                   |
| *****-0.HI                | \$11,988,999    | \$305                         | \$0                            | \$11,989,304                |
| *****-AD04                | \$128,671       | \$0                           | \$0                            | \$128,671                   |
| *****-AD07                | \$440,244       | \$50                          | \$0                            | \$440,294                   |
| *****-0200                | \$0             | \$0                           | \$0                            | \$0                         |
| *****-1.FL                | \$7,497,865     | \$98,015                      | \$0                            | \$7,595,879                 |
| *****-1.FL                | \$1,252         | \$0                           | \$0                            | \$1,252                     |
| *****-.BOA                | \$14,283,831    | \$0                           | \$0                            | \$14,283,831                |
| *****-.BOA                | \$1,885,679     | \$0                           | \$0                            | \$1,885,679                 |
| *****-.BOA                | \$200,000       | \$0                           | \$0                            | \$200,000                   |
| *****-1.BA                | \$422,460       | \$0                           | \$0                            | \$422,460                   |
| *****-1.BA                | \$2,672,239     | \$0                           | \$308,314                      | \$2,363,925                 |
| *****-1.BA                | \$1,518,562     | \$0                           | \$0                            | \$1,518,562                 |
| *****-.CAP                | \$16,843,970    | \$0                           | \$0                            | \$16,843,970                |
| *****-KE02                | \$1,907         | \$0                           | \$0                            | \$1,907                     |
| *****-1.KE                | \$44,179        | \$0                           | \$0                            | \$44,179                    |
| *****-FN02                | \$1,449,535     | \$0                           | \$0                            | \$1,449,535                 |
| *****-0.FN                | \$7,561,124     | \$0                           | \$0                            | \$7,561,124                 |
| *****-KE03                | \$0             | \$0                           | \$0                            | \$0                         |



COUNTY OF Saratoga  
Bank Reconciliation  
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

| Bank<br>Account<br>Number    | Bank<br>Balance | Add:<br>Deposit<br>In Transit | Less:<br>Outstanding<br>Checks | Adjusted<br>Bank<br>Balance |
|------------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| ****-KE01                    | \$2             | \$0                           | \$0                            | \$2                         |
| ****-0.KE                    | \$1,768,539     | \$0                           | \$0                            | \$1,768,539                 |
| ****-KE01                    | \$428,645       | \$0                           | \$0                            | \$428,645                   |
| ****-MT01                    | \$299           | \$0                           | \$0                            | \$299                       |
| ****-MT04                    | \$39,346        | \$0                           | \$0                            | \$39,346                    |
| ****-1.SA                    | \$250,063       | \$0                           | \$0                            | \$250,063                   |
| Total Adjusted Bank Balance  |                 |                               |                                | \$76,747,987                |
| Petty Cash                   |                 |                               |                                | \$24,070.00                 |
| Adjustments                  |                 |                               |                                | \$5,502,388.39              |
| Total Cash                   |                 |                               | 9ZCASH *                       | \$82,274,446                |
| Total Cash Balance All Funds |                 |                               | 9ZCASHB *                      | \$82,274,446                |
| * Must be equal              |                 |                               |                                |                             |

COUNTY OF Saratoga  
Local Government Questionnaire  
For the Fiscal Year Ending 2017

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

COUNTY OF Saratoga  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2017

| <b>Total Full Time Employees:</b>                                 |  | 1,097                                 |                                 |                                 |                      |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| <b>Total Part Time Employees:</b>                                 |  | 211                                   |                                 |                                 |                      |
| <b>Account Code</b>   | <b>Description</b>                                     | <b>Total Expenditures (All Funds)</b> | <b># of Full Time Employees</b> | <b># of Part Time Employees</b> | <b># of Retirees</b> |
| 90108   | State Retirement System                                | \$8,834,255.01                        | 1,065                           | 77                              |                      |
| 90158   | Police and Fire Retirement                             |                                       |                                 |                                 |                      |
| 90258   | Local Pension Fund                                     |                                       |                                 |                                 |                      |
| 90308   | Social Security  | \$4,434,105.34                        | 1,097                           | 211                             |                      |
| 90408   | Worker's Compensation Insurance                        | \$2,066,105.15                        | 1,097                           | 211                             |                      |
| 90458   | Life Insurance   |                                       |                                 |                                 |                      |
| 90508   | Unemployment Insurance                                 | \$47,863.27                           | 1,097                           | 211                             |                      |
| 90558   | Disability Insurance                                   | \$77,217.22                           | 1,088                           | 132                             |                      |
| 90608   | Hospital and Medical (Dental) Insurance                | \$22,444,488.01                       | 958                             | 6                               | 738                  |
| 90708   | Union Welfare Benefits                                 |                                       |                                 |                                 |                      |
| 90858   | Supplemental Benefit Payment to Disabled Fire Fighters |                                       |                                 |                                 |                      |
| 91890   | Other Employee Benefits                                | \$279,875.64                          | 169                             | 2                               |                      |
| <b>Total</b>  |  | <b>\$38,183,909.64</b>                |                                 |                                 |                      |
| Computed Total From Financial Section (comparative purposes only) |  | <b>\$35,184,064.26</b>                |                                 |                                 |                      |

COUNTY OF Saratoga  
Energy Costs and Consumption  
For the Fiscal Year Ending 2017

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline    | \$237,784          | 137,240      | gallons          |                              |
| Diesel Fuel | \$277,660          | 155,315      | gallons          |                              |
| Fuel Oil    | \$8,092            | 3,711        | gallons          |                              |
| Natural Gas | \$95,893           | 170,430      | cubic feet       |                              |
| Electricity | \$347,573          | 2,904,367    | kilowatt-hours   |                              |
| Coal        |                    |              | tons             |                              |
| Propane     |                    |              | gallons          |                              |

COUNTY OF Saratoga  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2017

**Annual OPEB Cost and Net OPEB Obligation**

|  | Single-Employer Defined Benefits |
|--|----------------------------------|
| 1. Type of Other Post Employment Benefits Plan   |                                  |
| 2. Annual Required Contribution(ARC)   | \$21,617,555.00                  |
| 3. Interest on Net OPEB Obligation   | \$6,015,609.00                   |
| 4. Adjustment to Annual Required Contribution  | (\$9,029,031.00)                 |
| 5. Annual OPEB Expense   | \$18,604,133.00                  |
| 6. Less: Actual Contribution Made  | \$8,910,545.00                   |
| 7. Increase in Net OPEB Obligation   | \$9,693,588.00                   |
| 8. Net OPEB Obligation - beginning of year   | \$171,874,538.00                 |
| 9. Net OPEB Obligation - end of year   | \$181,568,126.00                 |
| 10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year | \$181,568,126.00                 |
| 11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)                     | 47.90%                           |

**Funded Status and Funding Process**

|  |                  |
|--|------------------|
| 12. Actuarial Accrued Liability(AAL)                                 | \$233,663,182.00 |
| 13. Less: Actuarial Value of Plan Assets                             | \$0.00           |
| 14. Unfunded Actuarial Accrued Liability(UAAL)                       | \$233,663,182.00 |
| 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             | 12/31/2017            |
| 19. Actuarial method used                               | Projected Unit Credit |
| 20. Assumed rate of return on investments discount rate | 3.50%                 |
| 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 12/31/2017, 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 12/31/2017 and filed by means of electronic data transmission.

Brian D. O'Connor  
Name of Report Preparer if different  
than Chief Fiscal Officer

(518) 885-2256  
Telephone Number

04/27/2018  
Date of Certification

Andrew B. Jarosh  
Name

Director of Finance  
Title

40 McMaster Street, Ballston Spa, N  
Official Address

(518) 885-2256  
Official Telephone Number

COUNTY OF Saratoga  
Financial Comments  
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8012 Auditor adjustments - recognize IGT funding + YTD Fund Balance Adj

Account Code A8015 Auditor adjustment + YTD Fund Equity Adj

Section Comment

A380 - \$9.2M MWM LDC sale due

A400 - \$2M from Water Authority

A600 - Removed MWM IGT w/ AJE

A915 - MWM IGT assigned for legacy costs

A2300 WA \$2M repayment

A2600 Finch sale \$2M in 2016

A3001 Casino revenue

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8015 Auditor's adjustments

(D) COUNTY ROAD

Adjustment Reason

Account Code D8012 Adj

(S) WORKERS COMPENSATION

Adjustment Reason

Account Code S8012 YTD Fund Equity Adj (Interest Earned)

Account Code S8015 Auditor Adj

(ES) ENTERPRISE SEWER

Adjustment Reason

Account Code ES8012 Difference between prev net position & Saratoga County financial statements

Account Code ES8015 Prior Year YTD Fund Balance Adj

(MS) SELF INSURANCE

Adjustment Reason

Account Code MS8015 Auditor's adjustment

(TA) AGENCY

Section Comment

Spoke to OSC - section TA440 & TA40 not reported anymore, information in supplemental schedules.

(TE) PRIVATE PURPOSE TRUST

Adjustment Reason

Account Code TE8015 Auditor's adjustment

