

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 12/31/2018

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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (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 2017 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

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

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdoCode	2018
Assets			
Cash	25,785,208	A200	38,614,028
Petty Cash	18,670	A210	24,170
Departmental Cash	5,000	A215	
TOTAL Cash	25,808,878		38,638,198
Taxes Receivable, Overdue	5,707,022	A260	6,633,331
Returned School Taxes Receivable	9,739,807	A280	9,629,152
City School Taxes Receivable	348,686	A290	357,965
Delinquent Village Taxes Rec	506,880	A295	685,482
Tax Sale Certificates	38,324	A320	38,324
Property Acquired For Taxes	547,124	A330	618,990
Allowance For Uncollectible Taxes	-950,000	A342	-950,000
TOTAL Taxes Receivable (net)	15,937,843		17,013,244
Accounts Receivable	10,403,666	A380	688,431
TOTAL Other Receivables (net)	10,403,666		688,431
State And Federal, Social Services	6,228,928	A400	5,886,265
Due From State And Federal Government	24,800,934	A410	23,306,679
TOTAL State And Federal Aid Receivables	31,029,862		29,192,943
Due From Other Funds	7,306,775	A391	3,513,635
TOTAL Due From Other Funds	7,306,775		3,513,635
Towns & Cities	-9,443	A430	-5,819
Due From Other Governments	6,620,809	A440	6,244,222
TOTAL Due From Other Governments	6,611,367		6,238,403
Inventory Of Materials And Supplies	40,926	A445	43,961
TOTAL Inventories	40,926		43,961
Cash Special Reserves	543,351	A230	513,599
TOTAL Restricted Assets	543,351		513,599
TOTAL Assets and Deferred Outflows of Resources	97,682,666		95,842,414

COUNTY OF Saratoga
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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	7,659,593	A600	5,467,959
TOTAL Accounts Payable	7,659,593		5,467,959
Overpayments & Clearing Account	663	A690	658
TOTAL Other Liabilities	663		658
Due To Other Funds	8,418,582	A630	1,635,070
TOTAL Due To Other Funds	8,418,582		1,635,070
Due To Other Governments	10,463,801	A631	10,153,027
Due To Districts For Special Levies		A650	-570
Due To School Districts	11,795,677	A660	11,335,098
Due To City School Districts	370,236	A661	387,599
Due To Village, Delinquent Taxes	519,977	A668	694,488
TOTAL Due To Other Governments	23,149,692		22,569,643
TOTAL Liabilities	39,228,529		29,673,329
Deferred Inflows of Resources			
Deferred Inflow of Resources	21,649,142	A691	12,562,910
Deferred Taxes	5,686,404	A694	6,707,081
TOTAL Deferred Inflows of Resources	27,335,546		19,269,991
TOTAL Deferred Inflows of Resources	27,335,546		19,269,991
Fund Balance			
Not in Spendable Form	40,926	A806	26,186
TOTAL Nonspendable Fund Balance	40,926		26,186
Other Restricted Fund Balance	658,775	A899	725,961
TOTAL Restricted Fund Balance	658,775		725,961
Assigned Appropriated Fund Balance	1,853,845	A914	3,785,024
Assigned Unappropriated Fund Balance	5,006,183	A915	15,797,326
TOTAL Assigned Fund Balance	6,860,028		19,582,350
Unassigned Fund Balance	23,558,863	A917	26,564,597
TOTAL Unassigned Fund Balance	23,558,863		26,564,597
TOTAL Fund Balance	31,118,591		46,899,094
TOTAL Liabilities, Deferred Inflows And Fund Balance	97,682,666		95,842,414

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	55,523,077	A1001	56,816,822
TOTAL Real Property Taxes	55,523,077		56,816,822
Gain From Sale of Tax Acq Property	622,314	A1051	829,080
Federal Payments In Lieu of Taxes	3,838	A1080	
Other Payments In Lieu of Taxes	1,664,866	A1081	1,543,353
Interest & Penalties On Real Prop Taxes	2,476,844	A1090	2,496,800
TOTAL Real Property Tax Items	4,767,863		4,869,233
Sales And Use Tax	119,634,404	A1110	125,189,485
Tax On Hotel Room Occupancy	994,488	A1113	1,086,346
Towns Share of Sales Tax	600,000	A1115	500,000
Flat Racing Admissions Tax	575,574	A1133	723,302
Emergency Telephone System Surcharge	890,970	A1140	1,022,250
O.T.B. Surtax	367,468	A1150	355,915
TOTAL Non Property Tax Items	123,062,903		128,877,298
Treasurer Fees	78,649	A1230	71,554
Charges For Tax Redemption	21,805	A1235	17,660
Clerk Fees	3,288,864	A1255	3,662,566
Personnel Fees	26,473	A1260	15,278
Other General Departmental Income	2,433,031	A1289	2,405,073
Sheriff Fees	307,897	A1510	306,170
Altern To Incarceration Fees	5,045	A1515	5,739
Prisoner Charges	5,842	A1525	5,475
Public Pound Charges, Dog Control Fees	462,789	A1550	92,022
Restitution Surcharge	11,666	A1580	15,729
Other Public Safety Departmental Income	182,371	A1589	247,392
Home Nursing Charges	43,589	A1610	29,215
Mental Health Fees	3,073,470	A1620	2,490,880
Early Interven Fees For Serv	227,468	A1621	307,394
Other Health Departmental Income	173,277	A1689	158,327
Airport Fees & Rentals	86,553	A1770	89,037
Repay of Medical Assistance	290,861	A1801	112,034
Repayment of Family Assistance	183,722	A1809	164,262
Medical Incentive Earnings	240,113	A1811	250,992
Repayment of Child Care	73,449	A1819	118,109
Repayment of Juvenile Delinquent Care	39,472	A1823	1,704
Repayment of Safety Net Assistance	245,462	A1840	273,156
Sealer of Weights & Measures	21,100	A1962	18,500
Charges-Programs For The Aging	7,812	A1972	7,739
Planning Board Fees	22,500	A2115	22,500
TOTAL Departmental Income	11,553,279		10,888,505
Election Service Charges	134,288	A2215	83,428
Public Safety Services For Other Govts	850,635	A2260	1,307,036
Transportation Services, Other Govts	2,040,644	A2300	36,618
Youth Recreation Services, Other Govts	772,981	A2350	918,169
Programs For Aging, Other Govts	62,384	A2351	62,384

COUNTY OF Saratoga
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For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EqpCode	2018
Revenues			
Misc Revenue, Other Govts	554,895	A2389	1,476,253
TOTAL Intergovernmental Charges	4,415,827		3,883,888
Interest And Earnings	146,497	A2401	275,051
Rental of Real Property	172,889	A2410	171,993
Commissions	128,461	A2450	119,062
TOTAL Use of Money And Property	447,847		566,107
Games of Chance		A2530	15
Licenses, Other	117,764	A2545	86,948
TOTAL Licenses And Permits	117,764		86,963
Fines And Forfeited Bail	3,429	A2610	3,587
Stop-Dwi Fines	354,901	A2615	372,191
Forfeitures of Deposits	5,310	A2620	15,775
Forfeiture of Crime Proceeds	5,853	A2625	21,863
TOTAL Fines And Forfeitures	369,493		413,415
Sales of Forest Products	69,067	A2652	42,026
Sales, Other	48,236	A2655	52,939
Sales of Real Property		A2660	10,800,143
Sales of Equipment	44,985	A2665	21,036
Insurance Recoveries	154,578	A2680	20,167
Other Compensation For Loss	1,825,611	A2690	1,976,935
TOTAL Sale of Property And Compensation For Loss	2,142,477		12,913,246
Refunds of Prior Year's Expenditures		A2701	1,288,537
Vlt/tribal-State Compact Moneys	775,198	A2725	775,198
Unclassified (specify)	54,142	A2770	57,676
TOTAL Miscellaneous Local Sources	829,340		2,121,411
St Aid, Revenue Sharing	748,505	A3001	1,263,113
Casino Licensing Fees and Gaming Revenues		A3016	
State Aid Court Facilities	151,726	A3021	310,003
State Aid, Indigent Legal Services Fund	254,033	A3025	332,426
St Aid, District Attorney Salaries	72,189	A3030	72,189
St Aid - Other (specify)	211,595	A3089	186,786
St Aid, Education of Handicapped Child	5,918,931	A3277	5,563,732
St Aid, Other Educ (spec)	381,182	A3289	91,575
St Aid, Probation Services	402,368	A3310	402,168
St Aid, Navigation Law Enforcement	14,466	A3315	10,571
St Aid, Law EnfoR. Costs For DanG. Drugs	7,896	A3324	9,603
St Aid, Other Public Safety	1,719,828	A3389	2,017,955
St Aid, Public Health	735,430	A3401	759,880
St Aid Handicapped Children	177	A3446	
Early Intervention State Aid	1,013,943	A3449	951,924
St Aid, Public Health, Other		A3450	1,500
St Aid, Special Health Programs		A3472	3,769
St Aid, Other Health	16,606	A3489	30,123
St Aid, Mental Health	4,168,174	A3490	4,297,097
St Aid, Bus And Other Mass Trans	1,107	A3594	70,144
St Aid, Social Services Administration	3,990,887	A3610	2,924,549

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
St Aid, Child Care	2,904,631	A3619	2,340,771
St Aid, Juvenile Delinquent	30,828	A3623	30,681
St Aid, Safety Net	435,423	A3640	410,901
St Aid, Emergency Aid For Adults	10,011	A3642	16,993
St Aid, Day Care	11,755	A3655	-14,684
St Aid, Other Social Services	115,612	A3689	279,216
St Aid, Veterans Service Agencies	12,793	A3710	12,793
St Aid, Programs For Aging	1,137,652	A3772	1,007,669
St Aid-Economic Assistance	449,707	A3789	463,131
St Aid, Youth Programs	267,619	A3820	212,865
St Aid-Other Cul & Rec St Aid	51,560	A3889	46,105
St Aid - Other Home And Community Service	150,521	A3989	101,091
TOTAL State Aid	25,387,153		24,206,642
Federal Aid - Other	1,446,779	A4089	2,231,694
Fed Aid, Crime Control		A4320	11,775
Fed Aid, Public Health	209,421	A4401	237,275
Early Intervention Federal	97,662	A4451	147,448
Fed Aid Alcohol Addiction Control	81,337	A4488	93,999
Fed Aid Other Health	1,050,407	A4489	305,671
Fed Aid, Airport Cap Proj	31,256	A4592	1,132,179
Fed Aid, Medicaid Assistance	256,513	A4601	527,595
Fed Aid, Family Assistance	1,636,641	A4609	1,621,383
Fed Aid, Social Services Administration	4,731,104	A4610	4,221,950
Fed Aid, Food Stamp Program Admin	1,451,388	A4611	1,444,331
Flexible Fund For Family Services (ffs)	3,630,419	A4615	3,695,666
Fed Aid, Home Energy Assistance	291,718	A4641	462,344
Fed Aid Other Social Services	2,163,070	A4689	1,552,587
Fed Aid, Programs For Aging	154,985	A4772	171,003
Fed Aid Other Econ Assist & Opport	6,561	A4789	90,125
Fed Aid, Job Training Partnership	19,924	A4790	13,158
TOTAL Federal Aid	17,259,184		17,960,184
TOTAL Revenues	245,876,205		263,603,712
TOTAL Detail Revenues And Other Sources	245,876,205		263,603,712

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2017	EdgCode	2018
Expenditures			
Legislative Board, Pers Serv	439,713	A10101	441,930
Legislative Board, Equip & Cap Outlay		A10102	4,387
Legislative Board, Contr Expend	60,545	A10104	69,404
Legislative Board, Empl Bnfts	324,981	A10108	314,374
TOTAL Legislative Board	825,239		830,095
Clerk of Legis Board,pers Serv	144,916	A10401	164,511
Clerk of Legis Board,equip & Cap Out	297	A10402	680
Clerk of Legis Board,contr Expend	11,607	A10404	11,855
Clerk of Legis Board,empl Bnfts	103,784	A10408	111,379
TOTAL Clerk of Legis Board	260,604		288,425
District Attorney, Pers Serv	2,362,532	A11651	2,579,435
District Attorney,equip & Cap Outlay	2,421	A11652	6,353
District Attorney,contr Expend	375,102	A11654	413,662
District Attorney,empl Bnfts	935,732	A11658	1,028,011
TOTAL District Attorney	3,675,788		4,027,462
Public Defender,pers Serv	780,160	A11701	789,011
Public Defender, Equip & Cap Outlay		A11702	1,554
Public Defender,contr Expend	463,182	A11704	434,020
Public Defender,empl Bnfts	341,469	A11708	363,381
TOTAL Public Defender	1,584,810		1,587,966
Med Examiners & Coroners,pers Serv	55,712	A11851	55,467
Med Examiners & Coroners,equip&cap Outlay		A11852	290
Med Examiners & Coroners,contr Expend	282,736	A11854	295,608
Med Examiners & Coroners,empl Bnfts	10,411	A11858	11,284
TOTAL Med Examiners & Coroners	348,859		362,649
Municipal Exec, Pers Serv	294,417	A12301	395,064
Municipal Exec, Equip & Cap Outlay	18,673	A12302	13,656
Municipal Exec, Contr Expend	124,380	A12304	62,969
Municipal Exec, Empl Bnfts	148,835	A12308	187,524
TOTAL Municipal Exec	586,305		659,213
Auditor, Pers Serv	257,288	A13201	278,111
Auditor, Contr Expend	1,412	A13204	2,767
Auditor, Empl Bnfts	151,589	A13208	169,743
TOTAL Auditor	410,289		450,621
Treasurer, Pers Serv	754,038	A13251	677,939
Treasurer, Equip & Cap Outlay	1,046	A13252	
Treasurer, Contr Expend	50,270	A13254	129,861
Treasurer, Empl Bnfts	402,369	A13258	386,839
TOTAL Treasurer	1,207,724		1,194,639
Purchasing, Pers Serv	198,481	A13451	211,380
Purchasing, Equip & Cap Outlay		A13452	18,297
Purchasing, Contr Expend	6,307	A13454	5,819
Purchasing, Empl Bnfts	152,158	A13458	150,592
TOTAL Purchasing	356,946		386,088
Assessment, Pers Serv	565,858	A13551	625,776
Assessment, Equip & Cap Outlay		A13552	3,326

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2017	EdgCode	2018
Expenditures			
Assessment, Contr Expend	84,019	A13554	84,709
Assessment, Empl Bnfts	363,418	A13558	394,640
TOTAL Assessment	1,013,295		1,108,451
Exp On Prop Acq For Taxes, Contr Expend	7,646	A13644	7,809
TOTAL Exp On Prop Acq For Taxes	7,646		7,809
Clerk,pers Serv	2,230,643	A14101	2,378,668
Clerk,equip & Cap Outlay	213,754	A14102	329,306
Clerk,contr Expend	296,874	A14104	304,973
Clerk,empl Bnfts	1,227,129	A14108	1,294,904
TOTAL Clerk	3,968,400		4,307,852
Law, Pers Serv	373,387	A14201	404,783
Law, Contr Expend	108,916	A14204	103,817
Law, Empl Bnfts	172,175	A14208	194,475
TOTAL Law	654,478		703,075
Personnel, Pers Serv	460,974	A14301	512,758
Personnel,equip & Cap Outlay	1,009	A14302	372
Personnel, Contr Expend	125,923	A14304	184,605
Personnel, Empl Bnfts	225,072	A14308	260,074
TOTAL Personnel	812,978		957,808
Elections, Pers Serv	515,217	A14501	544,923
Elections, Equip & Cap Outlay	3,795	A14502	25,343
Elections, Contr Expend	543,723	A14504	700,347
Elections, Empl Bnfts	262,591	A14508	270,501
TOTAL Elections	1,325,326		1,541,113
Buildings, Pers Serv	1,983,902	A16201	1,969,682
Buildings, Equip & Cap Outlay	489,190	A16202	381,536
Buildings, Contr Expend	1,491,736	A16204	837,542
Buildings, Empl Bnfts	1,228,907	A16208	1,167,321
TOTAL Buildings	5,193,735		4,356,080
Central Garage, Contr Expend	259,381	A16404	294,929
TOTAL Central Garage	259,381		294,929
Central Comm System, Pers Serv	41,808	A16501	46,242
Central Comm System, Equip & Cap Outlay	45,086	A16502	45,206
Central Comm System, Contr Expend	83,075	A16504	85,182
Central Comm System, Empl Bnfts	10,688	A16508	11,297
TOTAL Central Comm System	180,657		187,926
Central Storeroom, Pers Serv	54,734	A16601	56,864
Central Storeroom, Contr Expend	976	A16604	1,335
Central Storeroom, Empl Bnfts	27,229	A16608	21,476
TOTAL Central Storeroom	82,938		79,675
Central Print & Mail, Pers Serv	80,492	A16701	81,266
Central Print & Mail, Equip & Cap Outlay		A16702	1,141
Central Print & Mail,contr Expend	258,211	A16704	260,777
Central Print & Mail,empl Bnfts	74,853	A16708	79,282
TOTAL Central Print & Mail	413,556		422,465
Central Data Process, Pers Serv	615,423	A16801	615,169

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Central Data Process & Cap Outlay	87,072	A16802	48,520
Central Data Process, Contr Expend	185,716	A16804	311,610
Central Data Process, Empl Bnfts	298,914	A16808	311,368
TOTAL Central Data Process	1,187,125		1,286,667
Unallocated Insurance, Contr Expend	715,923	A19104	734,801
TOTAL Unallocated Insurance	715,923		734,801
Judgements And Claims, Contr Expend	81,983	A19304	18,163
TOTAL Judgements And Claims	81,983		18,163
Distribution of Sales Tax	58,701,994	A19854	61,289,161
TOTAL Distribution of Sales Tax	58,701,994		61,289,161
TOTAL General Government Support	83,855,979		87,083,132
Community College Tuition, contr Expend	8,390,411	A24904	8,760,453
TOTAL Community College Tuition	8,390,411		8,760,453
Education Handicapped Children, contr Expen	11,609,615	A29604	11,598,773
TOTAL Education Handicapped Children	11,609,615		11,598,773
TOTAL Education	20,000,026		20,359,226
Public Safety Comm Sys, Equip & Cap Outlay	36,200	A30202	
Public Safety Comm Sys, Contr Expend	59,739	A30204	37,422
TOTAL Public Safety Comm Sys	95,938		37,422
Sheriff, pers Serv	11,781,949	A31101	12,675,983
Sheriff, Equip & Cap Outlay	514,238	A31102	1,010,309
Sheriff, Contr Expend	1,236,899	A31104	1,531,981
Sheriff, Empl Bnfts	6,112,275	A31108	6,526,595
TOTAL Sheriff	19,645,361		21,744,868
Probation, Pers Serv	1,479,830	A31401	1,494,412
Probation, Equip & Cap Outlay	12,637	A31402	35,251
Probation, Contr Expend	208,195	A31404	219,108
Probation, Empl Bnfts	792,068	A31408	805,428
TOTAL Probation	2,492,730		2,554,198
Jail, Pers Serv	6,227,624	A31501	6,073,231
Jail, Equip & Cap Outlay	675,119	A31502	64,710
Jail, Contr Expend	1,182,640	A31504	1,283,602
Jail, Empl Bnfts	3,166,280	A31508	3,127,657
TOTAL Jail	11,251,663		10,549,199
Stop Dwi, pers Serv	12,480	A33151	13,800
Stop Dwi, contr Expend	302,366	A33154	380,967
Stop Dwi, Empl Bnfts	4,997	A33158	562
TOTAL Stop Dwi	319,842		395,329
Fire, Pers Serv	64,147	A34101	65,684
Fire, Equip & Cap Outlay	1,513	A34102	35,099
Fire, Contr Expend	360,354	A34104	351,150
Fire, Empl Bnfts	40,664	A34108	40,617
TOTAL Fire	466,678		492,551
Control of Animals, Pers Serv	544,323	A35101	633,157
Control of Animals, Equip & Cap Outlay	5,705	A35102	1,629

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Control of Animals, Contr Expend	257,905	A35104	281,046
Control of Animals, Empl Bnfts	216,252	A35108	242,107
TOTAL Control of Animals	1,024,185		1,157,940
Safety Inspection, Pers Serv	56,690	A36201	5,686
Safety Inspection, Contr Expend	6,901	A36204	5,061
Safety Inspection, Empl Bnfts	30,112	A36208	27,420
TOTAL Safety Inspection	93,702		38,167
Civil Defense, Pers Serv	169,935	A36401	167,403
Civil Defense, Equip & Cap Outlay	1,715,048	A36402	668,448
Civil Defense, Contr Expend	1,127,137	A36404	1,153,658
Civil Defense, Empl Bnfts	88,641	A36408	77,021
TOTAL Civil Defense	3,100,761		2,066,531
TOTAL Public Safety	38,490,862		39,036,204
Public Health, Pers Serv	1,710,831	A40101	1,759,993
Public Health, Equip & Cap Outlay	23,179	A40102	16,434
Public Health, Contr Expend	271,572	A40104	227,503
Public Health, Empl Bnfts	1,286,724	A40108	1,258,032
TOTAL Public Health	3,292,306		3,261,963
Medical Assist Clinic, Contr Expend		A40174	18,469
TOTAL Medical Assist Clinic	0		18,469
Physically Handicapped, Contr Expend	353	A40464	
TOTAL Physically Handicapped	353		0
Early Intervention Pgm, contr Expend	1,997,305	A40594	2,185,839
TOTAL Early Intervention Pgm	1,997,305		2,185,839
Mental Health Admin, pers Serv	2,128,462	A43101	2,232,622
Mental Health Admin, equip & Cap Outlay	26,533	A43102	53,729
Mental Health Admin, contr Expend	1,896,681	A43104	1,981,666
Mental Health Admin, empl Bnfts	1,141,786	A43108	1,161,969
TOTAL Mental Health Admin	5,193,462		5,429,987
Mental Health Prog, pers Serv	796,607	A43201	765,566
Mental Health Prog, equip & Cap Outlay	32,396	A43202	90,547
Mental Health Prog, contr Expend	491,237	A43204	444,122
Mental Health Prog, Empl Bnfts	458,881	A43208	450,163
TOTAL Mental Health Prog	1,779,121		1,750,398
Contracted Mental Health Service	3,006,605	A43224	3,112,129
TOTAL Contracted Mental Health Service	3,006,605		3,112,129
Mental Illness, contr Expend	212,665	A43304	625,311
TOTAL Mental Illness	212,665		625,311
Public Nursing Home, Contr Expend	18,538	A45304	
Public Nursing Home, Empl Bnfts	1,418,341	A45308	1,343,266
TOTAL Public Nursing Home	1,436,879		1,343,266
TOTAL Health	16,918,696		17,727,361
Joint Airport	587,949	A56152	712,035
Joint Airport, Contr Expend	21,039	A56154	24,182
TOTAL Joint Airport	608,987		736,216

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(A) GENERAL

Results of Operation

Code Description	2017	ExpCode	2018
Expenditures			
Bus Operations, Contr Expend	78,597	A56304	78,597
TOTAL Bus Operations	78,597		78,597
TOTAL Transportation	687,584		814,813
Admin, Pers Serv	5,775,719	A60101	5,888,659
Admin, Equip & Cap Outlay		A60102	42,740
Admin, Contr Expend	430,243	A60104	470,147
Admin, Empl Bnfts	3,534,429	A60108	3,530,460
TOTAL Admin	9,740,392		9,932,006
Services For Recipients, Pers Serv	3,991,234	A60701	4,054,026
Services For Recipients, Equip & Cap Outla	30,754	A60702	753
Services For Recipients, Contr Expend	3,506,531	A60704	3,755,739
Services For Recipients, Empl Bnfts	2,262,201	A60708	2,297,056
TOTAL Services For Recipients	9,790,720		10,107,574
Medical Assistance-Mmis, Contr Expend	24,238,656	A61024	23,655,904
TOTAL Medical Assistance-Mmis	24,238,656		23,655,904
Family Assistance, Contr Expend	4,435,381	A61094	4,123,866
TOTAL Family Assistance	4,435,381		4,123,866
Child Care, Contr Expend	3,365,000	A61194	4,475,645
TOTAL Child Care	3,365,000		4,475,645
Juvenile Delinquent, Contr Expend	281,464	A61234	239,941
TOTAL Juvenile Delinquent	281,464		239,941
State Training School, Contr Expend	683,521	A61294	449,793
TOTAL State Training School	683,521		449,793
Safety Net, Contr Expend	1,820,849	A61404	1,692,421
TOTAL Safety Net	1,820,849		1,692,421
Home Energy Assistance	287,780	A61411	259,676
Home Energy Assistance, Contr Expend	49,007	A61414	52,434
Home Energy Assistance	156,118	A61418	146,554
TOTAL Home Energy Assistance	492,905		458,664
Emergency Aid For Adults, Contr Expend	25,000	A61424	28,385
TOTAL Emergency Aid For Adults	25,000		28,385
Other Economic Opp Pro, Contr Expend	1,256,844	A63264	1,265,375
TOTAL Other Economic Opp Pro	1,256,844		1,265,375
Publicity, Contr Expend	487	A64104	1,420
TOTAL Publicity	487		1,420
Veterans Service, Pers Serv	186,815	A65101	193,661
Veterans Service, Equip & Cap Outlay	6,686	A65102	
Veterans Service, Contr Expend	40,610	A65104	39,624
Veterans Service, Empl Bnfts	78,649	A65108	82,809
TOTAL Veterans Service	312,759		316,095
Consumer Affairs, Pers Serv	112,437	A66101	115,105
Consumer Affairs, Contr Expend	3,671	A66104	4,031
Consumer Affairs, Empl Bnfts	71,103	A66108	66,282
TOTAL Consumer Affairs	187,211		185,418
Programs For Aging, Pers Serv	758,145	A67721	801,932

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Programs For Aging, Equip & Cap Outlay	4,198	A67722	20,373
Programs For Aging, Contr Expend	1,724,673	A67724	1,975,278
Programs For Aging, Empl Bnfts	385,258	A67728	424,538
TOTAL Programs For Aging	2,872,273		3,222,122
TOTAL Economic Assistance And Opportunity	59,503,461		60,154,629
Youth Prog, Pers Serv	463,272	A73101	489,275
Youth Prog, Contr Expend	271,727	A73104	256,550
Youth Prog, Empl Bnfts	218,090	A73108	216,752
TOTAL Youth Prog	953,090		962,576
Library, Contr Expend	32,000	A74104	32,640
TOTAL Library	32,000		32,640
Historian, Pers Serv	33,217	A75101	19,547
Historian, Equip & Cap Outlay		A75102	1,344
Historian, Contr Expend	1,583	A75104	4,702
Historian, Empl Bnfts	8,850	A75108	5,600
TOTAL Historian	43,650		31,193
Historical Property, Contr Expend	15,000	A75204	
TOTAL Historical Property	15,000		0
Other Culture And Rec, Contr Expend	50,940	A79894	41,738
TOTAL Other Culture And Rec	50,940		41,738
TOTAL Culture And Recreation	1,094,680		1,068,146
Planning, Pers Serv	314,566	A80201	326,826
Planning, Equip & Cap Outlay	269,059	A80202	135,639
Planning, Contr Expend	338,869	A80204	323,137
Planning, Empl Bnfts	207,792	A80208	203,662
TOTAL Planning	1,130,285		989,264
Joint Planning Board, Contr Expend	53,847	A80254	53,847
TOTAL Joint Planning Board	53,847		53,847
Conservation, Contr Expend	1,153,284	A87104	1,175,504
TOTAL Conservation	1,153,284		1,175,504
Fish And Game, Contr Expend	1,767	A87204	2,800
TOTAL Fish And Game	1,767		2,800
Agriculture And Livestock, Contr Expend	1,028,720	A87504	1,049,194
TOTAL Agriculture And Livestock	1,028,720		1,049,194
TOTAL Home And Community Services	3,367,903		3,270,609
Debt Principal, Serial Bonds	2,820,000	A97106	1,005,000
TOTAL Debt Principal	2,820,000		1,005,000
Debt Interest, Serial Bonds	402,597	A97107	287,300
TOTAL Debt Interest	402,597		287,300
TOTAL Expenditures	227,141,788		230,806,421
Transfers, Other Funds	19,198,297	A99019	16,786,212

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Other Uses			
Transfers, Capital Projects Fund	1,354,720	A99509	266,200
TOTAL Operating Transfers	20,553,016		17,052,413
TOTAL Other Uses	20,553,016		17,052,413
TOTAL Detail Expenditures And Other Uses	247,694,805		247,858,834

COUNTY OF Saratoga
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	28,085,404	A8021	31,118,591
Prior Period Adj -Increase In Fund Balance	4,851,787	A8012	35,625
Prior Period Adj -Decrease In Fund Balance		A8015	
Restated Fund Balance - Beg of Year	32,937,191	A8022	31,154,216
ADD - REVENUES AND OTHER SOURCES	245,876,205		263,603,712
DEDUCT - EXPENDITURES AND OTHER USES	247,694,805		247,858,834
Fund Balance - End of Year	31,118,591	A8029	46,899,094

COUNTY OF Saratoga
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(A) GENERAL

Budget Summary

Code Description	2018	EqpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	58,582,441	A1049N	60,140,155
Est Rev - Real Property Tax Items	4,953,750	A1099N	4,953,750
Est Rev - Non Property Tax Items	121,964,229	A1199N	127,514,229
Est Rev - Departmental Income	10,692,432	A1299N	10,677,113
Est Rev - Intergovernmental Charges	2,241,783	A2399N	2,624,149
Est Rev - Use of Money And Property	393,794	A2499N	588,730
Est Rev - Licenses And Permits	100,000	A2599N	100,000
Est Rev - Fines And Forfeitures	351,296	A2649N	384,452
Est Rev - Sale of Prop And Comp For Loss	2,543,073	A2699N	2,075,700
Est Rev - Miscellaneous Local Sources	2,471,229	A2799N	2,816,674
Est Rev - Interfund Revenues	0	A2801N	0
Est Rev - State Aid	25,003,921	A3099N	28,258,768
Est Rev - Federal Aid	17,600,573	A4099N	16,969,692
TOTAL Estimated Revenues	246,898,521		257,103,412
Estimated - Proceeds of Obligations	15,308,232	A5799N	0
Appropriated Fund Balance	1,853,845	A599N	3,785,024
TOTAL Estimated Other Sources	17,162,077		3,785,024
TOTAL Estimated Revenues And Other Sources	264,060,598		260,888,436

COUNTY OF Saratoga
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(A) GENERAL

Budget Summary

Code Description	2018	EdoCode	2019
Appropriations			
App - General Government Support	103,734,597	A1999N	91,196,075
App - Education	18,735,741	A2999N	20,710,500
App - Public Safety	36,392,646	A3999N	39,303,982
App - Health	16,580,351	A4999N	17,533,734
App - Transportation	957,849	A5999N	620,450
App - Economic Assistance And Opportunity	62,524,296	A6999N	64,064,524
App - Culture And Recreation	1,042,012	A7999N	1,029,576
App - Home And Community Services	3,403,465	A8999N	3,461,753
App - Debt Service	1,292,300	A9899N	3,335,270
TOTAL Appropriations	244,663,257		241,255,864
App - Interfund Transfer	19,397,341	A9999N	19,632,572
TOTAL Other Uses	19,397,341		19,632,572
TOTAL Appropriations And Other Uses	264,060,598		260,888,436

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	1,252	CD200	
Petty Cash	150	CD210	150
TOTAL Cash	1,402		150
Accounts Receivable	6,114	CD380	
TOTAL Other Receivables (net)	6,114		0
Due From Other Funds	78,483	CD391	
TOTAL Due From Other Funds	78,483		0
TOTAL Assets and Deferred Outflows of Resources	85,999		150

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EqgCode	2018
Accounts Payable	18,381	CD600	24,721
TOTAL Accounts Payable	18,381		24,721
Due To Other Funds	17,368	CD630	-31,887
TOTAL Due To Other Funds	17,368		-31,887
TOTAL Liabilities	35,750		-7,166
Deferred Inflows of Resources			
Deferred Inflow of Resources	50,249	CD691	7,316
TOTAL Deferred Inflows of Resources	50,249		7,316
TOTAL Deferred Inflows of Resources	50,249		7,316
Fund Balance			
Unassigned Fund Balance		CD917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	85,999		150

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	ExpCode	2018
Revenues			
Other General Department Inc	832	CD1289	780
TOTAL Departmental Income	832		780
Refunds of Prior Year's Expenditures	19,047	CD2701	
TOTAL Miscellaneous Local Sources	19,047		0
Fed Aid, Job Training Partnership	780,766	CD4790	821,340
Federal Aid - Workforce Investment Act	193,609	CD4791	37,539
TOTAL Federal Aid	974,374		858,879
TOTAL Revenues	994,254		859,659
TOTAL Detail Revenues And Other Sources	994,254		859,659

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	ExpCode	2018
Expenditures			
Job Train Admin, Per Serv	52,736	CD62901	54,726
Job Train Admin, Contr Expend	2,434	CD62904	887
Job Train Admin, Empl Bnfts	46,921	CD62908	48,561
TOTAL Job Train Admin	102,090		104,175
Job Train Part Support, Pers Serv	297,776	CD62911	279,406
Job Train Part Support, Equip & Cap Outlay	715	CD62912	
Job Train Part Support, Contr Expend	399,764	CD62914	299,097
Job Train Part Support, Empl Bnfts	193,909	CD62918	176,050
TOTAL Job Train Part Support	892,164		754,554
Job Train & Services, Pers Serv		CD62921	874
Job Train & Services, Empl Bnfts		CD62928	57
TOTAL Job Train & Services	0		931
TOTAL Economic Assistance And Opportunity	994,254		859,659
TOTAL Expenditures	994,254		859,659
TOTAL Detail Expenditures And Other Uses	994,254		859,659

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	19,047	CD8021	
Prior Period Adj -Decrease In Fund Balance	19,047	CD8015	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	994,254		859,659
DEDUCT - EXPENDITURES AND OTHER USES	994,254		859,659
Fund Balance - End of Year		CD8029	

COUNTY OF Saratoga
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(D) COUNTY ROAD

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	2,165	D200	
Petty Cash	250	D210	250
TOTAL Cash	2,415		250
Accounts Receivable	525,866	D380	115,670
TOTAL Other Receivables (net)	525,866		115,670
Due From State And Federal Government	2,818,959	D410	1,029,913
TOTAL State And Federal Aid Receivables	2,818,959		1,029,913
Due From Other Funds	1,689,793	D391	
TOTAL Due From Other Funds	1,689,793		0
TOTAL Assets and Deferred Outflows of Resources	5,037,032		1,145,833

COUNTY OF Saratoga
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(D) COUNTY ROAD

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	396,297	D600	445,258
TOTAL Accounts Payable	396,297		445,258
Due To Other Funds	1,148,446	D630	419,051
TOTAL Due To Other Funds	1,148,446		419,051
TOTAL Liabilities	1,544,743		864,309
Deferred Inflows of Resources			
Deferred Inflow of Resources	2,979,948	D691	281,524
TOTAL Deferred Inflows of Resources	2,979,948		281,524
TOTAL Deferred Inflows of Resources	2,979,948		281,524
Fund Balance			
Assigned Unappropriated Fund Balance	512,341	D915	
TOTAL Assigned Fund Balance	512,341		0
TOTAL Fund Balance	512,341		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,037,032		1,145,833

COUNTY OF Saratoga
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(D) COUNTY ROAD

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Other General Departmental Income		D1289	1,215,118
TOTAL Departmental Income	0		1,215,118
Roads & Bridges Charges Other Govts	331,756	D2306	300,828
TOTAL Intergovernmental Charges	331,756		300,828
Sales of Refuse For Recycling	19,693	D2651	14,961
Sales, Other	121	D2655	143
Sales of Equipment		D2665	
Insurance Recoveries	803	D2680	13,173
TOTAL Sale of Property And Compensation For Loss	20,617		28,277
Refunds of Prior Year's Expenditures	3,235	D2701	
Unclassified (specify)	28,686	D2770	1,375
TOTAL Miscellaneous Local Sources	31,921		1,375
St Aid, Consolidated Highway Aid	814,163	D3501	6,926,562
ST. Aid Multi-Modal Transp Program	500,693	D3505	372,386
TOTAL State Aid	1,314,857		7,298,948
Federal Aid - Other	2,949,464	D4089	1,516,076
TOTAL Federal Aid	2,949,464		1,516,076
TOTAL Revenues	4,648,613		10,360,621
Interfund Transfers	14,609,959	D5031	9,579,216
TOTAL Interfund Transfers	14,609,959		9,579,216
TOTAL Other Sources	14,609,959		9,579,216
TOTAL Detail Revenues And Other Sources	19,258,572		19,939,838

COUNTY OF Saratoga
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(D) COUNTY ROAD

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Traffic Control, Pers Serv	383,550	D33101	388,361
Traffic Control, Equip & Cap Outlay		D33102	12,669
Traffic Control, Contr Expen	327,466	D33104	349,973
Traffic Control, Empl Bnfts	224,666	D33108	223,396
TOTAL Traffic Control	935,681		974,399
TOTAL Public Safety	935,681		974,399
Street Admin, Pers Serv	623,716	D50101	673,572
Street Admin, Equip & Cap Outlay	26,605	D50102	678
Street Admin, Contr Expend	18,746	D50104	20,056
Street Admin, Empl Bnfts	373,227	D50108	388,903
TOTAL Street Admin	1,042,294		1,083,210
Engineering, Pers Serv	191,212	D50201	201,953
Engineering, Contr Expend	1,945	D50204	2,242
Engineering, Empl Bnfts	86,941	D50208	92,631
TOTAL Engineering	280,098		296,826
Maint of Streets, Pers Serv	979,560	D51101	989,431
Maint of Streets, Contr Expend	5,175,331	D51104	5,480,647
Maint of Streets, Empl Bnfts	525,331	D51108	524,681
TOTAL Maint of Streets	6,680,222		6,994,759
Perm Improve Highway, Pers Serv	3,768,852	D51121	3,840,084
Perm Improve Highway, Contr Expend	525,164	D51124	452,633
Perm Improve Highway, Empl Bnfts	2,823,496	D51128	2,863,599
TOTAL Perm Improve Highway	7,117,512		7,156,316
Snow Removal, Pers Serv	797,308	D51421	804,615
Snow Removal, Contr Expend	1,905,010	D51424	2,219,196
Snow Removal, Empl Bnfts	172,770	D51428	173,459
TOTAL Snow Removal	2,875,088		3,197,271
Services, Other Govts, per Serv	78,799	D51481	86,231
Services, Other Govts, Contr Expend	221,060	D51484	218,858
Services, Other Govts, Empl Bnfts	32,133	D51488	32,077
TOTAL Services	331,992		337,167
Other Transportation, Pers Serv	91,259	D56801	93,037
Other Transportation, Equip & Cap Outlay		D56802	
Other Transportation, Contr Expend	217,221	D56804	266,502
Other Transportation, Empl Bnfts	43,840	D56808	52,693
TOTAL Other Transportation	352,319		412,233
TOTAL Transportation	18,679,525		19,477,780
TOTAL Expenditures	19,615,206		20,452,179
TOTAL Detail Expenditures And Other Uses	19,615,206		20,452,179

COUNTY OF Saratoga
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(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	868,976	D8021	512,342
Prior Period Adj -Increase In Fund Balance		D8012	
Restated Fund Balance - Beg of Year	868,976	D8022	512,342
ADD - REVENUES AND OTHER SOURCES	19,258,572		19,939,838
DEDUCT - EXPENDITURES AND OTHER USES	19,615,206		20,452,179
Fund Balance - End of Year	512,342	D8029	8

COUNTY OF Saratoga
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(D) COUNTY ROAD

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Departmental Income		D1299N	1,021,056
Est Rev - Intergovernmental Charges	280,902	D2399N	306,725
Est Rev - Sale of Prop And Comp For Loss	22,150	D2699N	22,150
Est Rev - Miscellaneous Local Sources	1,000	D2799N	1,000
Est Rev - State Aid	3,302,191	D3099N	3,257,477
Est Rev - Federal Aid	1,232,202	D4099N	0
TOTAL Estimated Revenues	4,838,445		4,608,408
Estimated - Interfund Transfer	15,057,518	D5031N	15,787,348
Appropriated Fund Balance		D599N	250,000
TOTAL Estimated Other Sources	15,057,518		16,037,348
TOTAL Estimated Revenues And Other Sources	19,895,963		20,645,756

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(D) COUNTY ROAD

Budget Summary

Code Description	2018	EdoCode	2019
Appropriations			
App - Public Safety	989,632	D3999N	1,028,432
App - Transportation	18,906,331	D5999N	19,617,324
TOTAL Appropriations	19,895,963		20,645,756
TOTAL Appropriations And Other Uses	19,895,963		20,645,756

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		DM200	354,380
TOTAL Cash	0		354,380
Accounts Receivable	683,427	DM380	
TOTAL Other Receivables (net)	683,427		0
Due From Other Funds	1,074,659	DM391	
TOTAL Due From Other Funds	1,074,659		0
TOTAL Assets and Deferred Outflows of Resources	1,758,086		354,380

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2017	EqpCode	2018
Accounts Payable	368,506	DM600	366,400
TOTAL Accounts Payable	368,506		366,400
Due To Other Funds	122,677	DM630	-12,020
TOTAL Due To Other Funds	122,677		-12,020
TOTAL Liabilities	491,182		354,380
Deferred Inflows of Resources			
Deferred Inflow of Resources	683,427	DM691	
TOTAL Deferred Inflows of Resources	683,427		0
TOTAL Deferred Inflows of Resources	683,427		0
Fund Balance			
Assigned Unappropriated Fund Balance	583,477	DM915	
TOTAL Assigned Fund Balance	583,477		0
TOTAL Fund Balance	583,477		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,758,086		354,380

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Rental of Equipment	1,176,000	DM2414	1,176,000
TOTAL Use of Money And Property	1,176,000		1,176,000
Sales of Equipment	23,368	DM2665	71,347
Insurance Recoveries	4,860	DM2680	844,343
TOTAL Sale of Property And Compensation For Loss	28,227		915,689
Refunds of Prior Year's Expenditures		DM2701	
Unclassified (specify)	230,472	DM2770	236,596
TOTAL Miscellaneous Local Sources	230,472		236,596
TOTAL Revenues	1,434,699		2,328,285
Interfund Transfers	4,588,338	DM5031	2,896,240
TOTAL Interfund Transfers	4,588,338		2,896,240
TOTAL Other Sources	4,588,338		2,896,240
TOTAL Detail Revenues And Other Sources	6,023,037		5,224,525

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2017	EdsCode	2018
Expenditures			
Machinery, Pers Serv	1,166,700	DM51301	1,187,549
Machinery, Equip & Cap Outlay	3,028,735	DM51302	2,469,389
Machinery, Contr Expend	1,423,708	DM51304	1,483,018
Machinery, Empl Bnfts	672,828	DM51308	668,046
TOTAL Machinery	6,291,971		5,808,003
TOTAL Transportation	6,291,971		5,808,003
TOTAL Expenditures	6,291,971		5,808,003
TOTAL Detail Expenditures And Other Uses	6,291,971		5,808,003

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(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	852,410	DM8021	583,476
Restated Fund Balance - Beg of Year	852,410	DM8022	583,476
ADD - REVENUES AND OTHER SOURCES	6,023,037		5,224,525
DEDUCT - EXPENDITURES AND OTHER USES	6,291,971		5,808,003
Fund Balance - End of Year	583,476	DM8029	-2

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2018	FdpCode	2019
Estimated Revenues			
Est Rev - Intergovernmental Charges	260,000	DM2399N	250,000
Est Rev - Use of Money And Property	1,176,000	DM2499N	1,176,000
Est Rev - Sale of Prop And Comp For Loss	168,500	DM2699N	69,800
Est Rev - Miscellaneous Local Sources	100	DM2799N	100
Est Rev - Interfund Revenues	4,339,823	DM2801N	3,845,224
TOTAL Estimated Revenues	5,944,423		5,341,124
TOTAL Estimated Revenues And Other Sources	5,944,423		5,341,124

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	5,944,423	DM5999N	5,341,124
TOTAL Appropriations	5,944,423		5,341,124
TOTAL Appropriations And Other Uses	5,944,423		5,341,124

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Balance Sheet

Code Description	2017	EdpCode	2018
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Balance Sheet

Code Description	2017	EdpCode	2018
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Results of Operation

Code Description	2017	EdpCode	2018
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Results of Operation

Code Description	2017	EdoCode	2018
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(EF) ENTERPRISE HEALTH REL FAC

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
Analysis of Changes in Net Position			
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	2017	EdpCode	2018
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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2017	EdpCode	2018
Assets			
Cash	18,166,319	ES200	21,503,421
TOTAL Cash	18,166,319		21,503,421
Sewer Rents Receivable	19,482	ES360	
Accounts Receivable	72,789	ES380	478,468
TOTAL Other Receivables (net)	92,271		478,468
Due From Other Funds	596,432	ES391	
TOTAL Due From Other Funds	596,432		0
Prepaid Expenses	106,202	ES480	106,202
TOTAL Prepaid Expenses	106,202		106,202
Land	35,000	ES101	35,000
Buildings	173,632,669	ES102	177,088,575
Machinery And Equipment	3,444,392	ES104	3,833,432
Infrastructure	87,102,955	ES106	89,548,648
Accum Deprec, Buildings	-86,497,105	ES112	-90,546,840
Accum Depr, Machinery & Equip	-1,510,586	ES114	-1,298,474
Accum Deprec, Infrastructure	-42,236,175	ES116	-43,891,911
TOTAL Fixed Assets (net)	133,971,150		134,768,431
Deferred Outflow of Resources		ES495	998,867
Deferred Outflows of Resources - Pensions		ES496	
TOTAL Deferred Outflows of Resources	0		998,867
TOTAL Assets and Deferred Outflows of Resources	162,932,375		167,855,389

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2017	EdpCode	2018
Accounts Payable	929,459	ES600	853,073
TOTAL Accounts Payable	929,459		853,073
Net Pension Liability -Proportionate Share	1,173,141	ES638	415,141
Total OPEB Liability	7,557,357	ES683	13,040,523
Compensated Absences	115,453	ES687	110,873
Other Liabilities	4,495,689	ES688	4,300,224
TOTAL Other Liabilities	13,341,640		17,866,761
Due To Other Funds	848,039	ES630	168,209
TOTAL Due To Other Funds	848,039		168,209
Bonds Payable	49,800,000	ES628	47,905,000
TOTAL Bond And Long Term Liabilities	49,800,000		47,905,000
TOTAL Liabilities	64,919,138		66,793,043
Deferred Inflows of Resources			
Deferred Inflow of Resources		ES691	18,887
Deferred Inflows of Resources - Pensions		ES697	1,527,566
TOTAL Deferred Inflows of Resources	0		1,546,453
TOTAL Deferred Inflows of Resources	0		1,546,453
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	84,171,150	ES920	89,515,893
Net Assets-Unrestricted (deficit)	3,842,086	ES924	
TOTAL Net Position	88,013,236		89,515,893
TOTAL Fund Balance	88,013,236		89,515,893
TOTAL Liabilities, Deferred Inflows And Fund Balance	152,932,374		157,855,389

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sewer Rents	18,341,100	ES2120	21,352,234
Sewer Charges	2,105,056	ES2122	2,527,158
Int & Penalties On Sewer Accts	4,785	ES2128	4,226
TOTAL Charges For Services Within Locality	20,450,941		23,883,619
Sales, Other	477,028	ES2655	513,194
TOTAL Sale of Property And Compensation For Loss	477,028		513,194
Interest And Earnings	4,420	ES2401	5,001
TOTAL Use of Money And Property	4,420		5,001
Refunds of Prior Year's Expenditures	6	ES2701	
Unclassified (specify)	48,926	ES2770	13,964
TOTAL Other	48,932		13,964
TOTAL Revenues	20,981,321		24,415,778
Interfund Transfers		ES5031	
TOTAL Interfund Transfers	0		0
	0		0
TOTAL Operating Revenue	20,981,321		24,415,778

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Expenses			
Adminstration-Personal Services	278,260	ES17101	299,054
TOTAL Adminstration-Personal Services	278,260		299,054
Sanitary Sewers, Pers Serv	715,488	ES81201	819,203
TOTAL Sanitary Sewers	715,488		819,203
Sewage Treatment And Disposal-Pers Serv	2,270,565	ES81301	2,333,873
TOTAL Sewage Treatment And Disposal-Pers Serv	2,270,565		2,333,873
TOTAL Personal Services	3,264,312		3,452,130
Administration-Contractual	204,251	ES17104	212,471
TOTAL Administration-Contractual	204,251		212,471
Depreciation	6,545,840	ES19944	6,251,350
TOTAL Depreciation	6,545,840		6,251,350
Sanitary Sewers, Contr Expend	1,194,171	ES81204	3,743,827
TOTAL Sanitary Sewers	1,194,171		3,743,827
Sewage Treatment And Disposal-Contr Expend	3,892,988	ES81304	7,426,505
TOTAL Sewage Treatment And Disposal-Contr Expend	3,892,988		7,426,505
TOTAL Contractual Expenses	11,837,250		17,634,153
Administration-Empl Ben	185,733	ES17108	192,474
TOTAL Administration-Empl Ben	185,733		192,474
Sanitary Sewers, Empl Bnfts	402,646	ES81208	439,168
TOTAL Sanitary Sewers	402,646		439,168
Sewage Treatment And Disposal-Empl Bnfts	1,223,712	ES81308	1,255,571
TOTAL Sewage Treatment And Disposal-Empl Bnfts	1,223,712		1,255,571
TOTAL Employee Benefits	1,812,091		1,887,213
Debt Interest, Serial Bonds	1,825,182	ES97107	1,763,444
TOTAL Interest Expense	1,825,182		1,763,444
TOTAL Expenses	18,738,834		24,736,940
Transfers, Other Funds		ES99019	
TOTAL Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Operating Expenses	18,738,834		24,736,940

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(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
Analysis of Changes in Net Position			
Net Position - Beginning of Year	82,673,593	ES8021	88,013,236
Prior Period Adj -Increase In Net Position	3,097,157	ES8012	4,108,093
Prior Period Adj -Decrease In Net Position		ES8015	2,284,275
Restated Net Position - Beg of Year	85,770,750	ES8022	89,837,054
ADD - REVENUES AND OTHER SOURCES	20,981,321		24,415,778
DEDUCT - EXPENDITURES AND OTHER USES	18,738,834		24,736,940
Net Position - End of Year	88,013,236	ES8029	89,515,893

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Cash Flow

Code Description	2017	EdpCode	2018
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		H200	26,340,023
TOTAL Cash	0		26,340,023
TOTAL Assets and Deferred Outflows of Resources	0		26,340,023

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	ExpCode	2018
Accounts Payable	31,258	H600	1,694,824
TOTAL Accounts Payable	31,258		1,694,824
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	31,258		1,694,824
Fund Balance			
Assigned Unappropriated Fund Balance		H915	24,645,199
TOTAL Assigned Fund Balance	0		24,645,199
Unassigned Fund Balance	-31,258	H917	
TOTAL Unassigned Fund Balance	-31,258		0
TOTAL Fund Balance	-31,258		24,645,199
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		26,340,023

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sales And Use Tax		H1110	
TOTAL Non Property Tax Items	0		0
Interest And Earnings		H2401	51,076
TOTAL Use of Money And Property	0		51,076
Premium & Accrued Interest On Obligations		H2710	127,543
TOTAL Miscellaneous Local Sources	0		127,543
TOTAL Revenues	0		178,619
Interfund Transfers	1,354,720	H5031	4,576,956
TOTAL Interfund Transfers	1,354,720		4,576,956
Serial Bonds		H5710	24,105,000
TOTAL Proceeds of Obligations	0		24,105,000
TOTAL Other Sources	1,354,720		28,681,956
TOTAL Detail Revenues And Other Sources	1,354,720		28,860,575

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	ExpCode	2018
Expenditures			
Buildings, Equip & Cap Outlay		H16202	3,215,517
TOTAL Buildings	0		3,215,517
Central Data Process & Cap Outlay	236,106	H16802	273,271
TOTAL Central Data Process & Cap Outlay	236,106		273,271
Pur of Land/right of Way,equip & Cap Out	187,443	H19402	695,331
TOTAL Pur of Land/right of Way	187,443		695,331
TOTAL General Government Support	423,549		4,184,119
TOTAL Expenditures	423,549		4,184,119
TOTAL Detail Expenditures And Other Uses	423,549		4,184,119

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code-Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-962,429	H8021	-31,258
Restated Fund Balance - Beg of Year	-962,429	H8022	-31,258
ADD - REVENUES AND OTHER SOURCES	1,354,720		28,860,575
DEDUCT - EXPENDITURES AND OTHER USES	423,549		4,184,119
Fund Balance - End of Year	-31,258	H8029	24,645,199

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land	4,785,105	K101	4,785,156
Buildings	53,697,606	K102	53,669,214
Machinery And Equipment	33,777,537	K104	36,409,965
Infrastructure	142,091,353	K106	149,929,781
Accum Deprec, Buildings	-26,844,948	K112	-28,156,979
Accum Depr, Machinery & Equip	-22,488,340	K114	-24,938,217
Accum Deprec, Infrastructure	-41,950,516	K116	-50,352,421
TOTAL Fixed Assets (net)	143,067,798		141,346,500
TOTAL Assets and Deferred Outflows of Resources	143,067,798		141,346,500

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	143,067,798	K159	141,346,500
TOTAL Investments in Non-Current Government Assets	143,067,798		141,346,500
TOTAL Fund Balance	143,067,798		141,346,500
TOTAL	143,067,798		141,346,500

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	12,788,646	MS200	11,534,189
TOTAL Cash	12,788,646		11,534,189
Accounts Receivable	62,024	MS380	62,434
TOTAL Other Receivables (net)	62,024		62,434
Due From Other Funds	1,261,370	MS391	
TOTAL Due From Other Funds	1,261,370		0
TOTAL Assets and Deferred Outflows of Resources	14,112,039		11,596,623

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2017	EppCode	2018
Accounts Payable	1,214,430	MS600	930,771
Benefits And Awards Payable	3,312,683	MS610	3,312,683
TOTAL Accounts Payable	4,527,114		4,243,455
Other Liabilities	754,945	MS688	754,945
TOTAL Other Liabilities	754,945		754,945
Due To Other Funds	2,915,450	MS630	-637,025
TOTAL Due To Other Funds	2,915,450		-637,025
TOTAL Liabilities	8,197,509		4,361,375
Deferred Inflows of Resources			
Deferred Inflow of Resources		MS691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Net Assets-Unrestricted (deficit)	5,914,531	MS924	7,235,249
TOTAL Net Position	5,914,531		7,235,249
TOTAL Fund Balance	5,914,531		7,235,249
TOTAL Liabilities, Deferred Inflows And Fund Balance	14,112,039		11,596,623

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(MS) SELF INSURANCE

Results of Operation

Code Description	2017	ExpCode	2018
Revenues			
Participants Assessments	22,299,333	MS2222	24,438,521
TOTAL Charges For Services To Other Localities	22,299,333		24,438,521
Insurance Recoveries		MS2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Interest And Earnings	10,892	MS2401	9,705
TOTAL Use of Money And Property	10,892		9,705
Refund of Prior Years Expend	202,966	MS2701	
Employee Contributions		MS2709	148,998
TOTAL Other	202,966		148,998
TOTAL Revenues	22,513,192		24,597,224
TOTAL Operating Revenue	22,513,192		24,597,224

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(MS) SELF INSURANCE

Results of Operation

Code Description	2017	EdpCode	2018
Expenses			
Benefits And Awards, Contr Exp	23,437,204	MS17204	23,276,506
TOTAL Benefits And Awards	23,437,204		23,276,506
TOTAL Contractual Expenses	23,437,204		23,276,506
TOTAL Expenses	23,437,204		23,276,506
TOTAL Operating Expenses	23,437,204		23,276,506

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(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
Analysis of Changes in Net Position			
Net Position - Beginning of Year	8,968,273	MS8021	5,914,531
Prior Period Adj -Decrease In Net Position	2,129,730	MS8015	
Restated Net Position - Beg of Year	6,838,543	MS8022	5,914,531
ADD - REVENUES AND OTHER SOURCES	22,513,192		24,597,224
DEDUCT - EXPENDITURES AND OTHER USES	23,437,204		23,276,506
Net Position - End of Year	5,914,531	MS8029	7,235,247

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Cash Flow

Code Description	2017	EdgCode	2018
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(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	118,472	PN200	
Cash In Time Deposits		PN201	118,485
TOTAL Cash	118,472		118,485
TOTAL Assets and Deferred Outflows of Resources	118,472		118,485

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(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Other Liabilities		PN688	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	0		0
Fund Balance			
Must Remain Intact	105,000	PN807	118,485
TOTAL Nonspendable Fund Balance	105,000		118,485
Assigned Unappropriated Fund Balance	13,472	PN915	
TOTAL Assigned Fund Balance	13,472		0
TOTAL Fund Balance	118,472		118,485
TOTAL Liabilities, Deferred Inflows And Fund Balance	118,472		118,485

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(PN) PERMANENT

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	7	PN2401	13
TOTAL Use of Money And Property	7		13
TOTAL Revenues	7		13
TOTAL Detail Revenues And Other Sources	7		13

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Results of Operation

Code Description	2017	EqsCode	2018
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COUNTY OF Saratoga
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(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		PN8021	118,472
Prior Period Adj -Increase In Fund Balance	118,464	PN8012	
Restated Fund Balance - Beg of Year	118,464	PN8022	118,472
ADD - REVENUES AND OTHER SOURCES	7		13
Fund Balance - End of Year	118,472	PN8029	118,485

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(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	1,885,679	S200	2,298,276
TOTAL Cash	1,885,679		2,298,276
Accounts Receivable	275,329	S380	250,000
TOTAL Other Receivables (net)	275,329		250,000
Due From Other Funds	4,555	S391	
TOTAL Due From Other Funds	4,555		0
Due From Other Governments	16,354,490	S440	16,354,490
TOTAL Due From Other Governments	16,354,490		16,354,490
Cash Special Reserves	7,561,124	S230	8,329,612
TOTAL Restricted Assets	7,561,124		8,329,612
TOTAL Assets and Deferred Outflows of Resources	26,081,178		27,232,379

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(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	1,987,047	S600	1,151,650
Benefits And Awards Payable	22,300,047	S610	22,300,047
TOTAL Accounts Payable	24,287,094		23,451,697
Due To Other Funds	29,990	S630	23,542
TOTAL Due To Other Funds	29,990		23,542
TOTAL Liabilities	24,317,084		23,475,238
Deferred Inflows of Resources			
Deferred Inflow of Resources	109,166	S691	35,283
TOTAL Deferred Inflows of Resources	109,166		35,283
TOTAL Deferred Inflows of Resources	109,166		35,283
Fund Balance			
Workers' Compensation Reserve	7,561,124	S814	8,329,612
TOTAL Restricted Fund Balance	7,561,124		8,329,612
Unassigned Fund Balance	-5,906,196	S917	-4,607,755
TOTAL Unassigned Fund Balance	-5,906,196		-4,607,755
TOTAL Fund Balance	1,654,928		3,721,857
TOTAL Liabilities, Deferred Inflows And Fund Balance	26,081,178		27,232,379

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(S) WORKERS COMPENSATION

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Participants Assessments	4,672,821	S2222	5,058,180
TOTAL Intergovernmental Charges	4,672,821		5,058,180
Refunds of Prior Year's Expenditures	423,466	S2701	64,139
TOTAL Miscellaneous Local Sources	423,466		64,139
TOTAL Revenues	5,096,287		5,122,320
TOTAL Detail Revenues And Other Sources	5,096,287		5,122,320

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(S) WORKERS COMPENSATION

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Self Insurance Admin, Pers Serv	80,883	S17101	85,047
Self Insurance Admin, Contr Expend	196,023	S17104	205,225
Self Insurance Admin, Empl Brfts	34,097	S17108	35,320
TOTAL Self Insurance Admin	311,004		325,592
Benefits And Awards, Contr Expend	3,003,758	S17204	2,775,179
TOTAL Benefits And Awards	3,003,758		2,775,179
TOTAL General Government Support	3,314,762		3,100,771
TOTAL Expenditures	3,314,762		3,100,771
TOTAL Detail Expenditures And Other Uses	3,314,762		3,100,771

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

(S) WORKERS COMPENSATION

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		S8021	1,654,928
Prior Period Adj -Increase In Fund Balance		S8012	45,381
Prior Period Adj -Decrease In Fund Balance	126,597	S8015	
Restated Fund Balance - Beg of Year	-126,597	S8022	1,700,309
ADD - REVENUES AND OTHER SOURCES	5,096,287		5,122,320
DEDUCT - EXPENDITURES AND OTHER USES	3,314,762		3,100,771
Fund Balance - End of Year	1,654,928	S8029	3,721,857

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	14,957,569	TA200	16,784,067
Cash, Court & Trust	440,294	TA205	
TOTAL Cash	15,397,863		16,784,067
Due From Other Funds	6,744,041	TA391	1,449,956
TOTAL Due From Other Funds	6,744,041		1,449,956
Due From Other Governments		TA440	
TOTAL Due From Other Governments	0		0
Miscellaneous Current Assets		TA489	
TOTAL Other	0		0
TOTAL Assets and Deferred Outflows of Resources	22,141,904		18,234,022

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	5,255,558	TA630	3,398,652
TOTAL Due To Other Funds	5,255,558		3,398,652
Due To Other Governments	1,705,430	TA631	394,703
TOTAL Due To Other Governments	1,705,430		394,703
Consolidated Payroll	1,937,350	TA10	2,285,956
Deferred Compensation	43,706	TA17	43,777
State Retirement	64,752	TA18	67,229
Disability Insurance	1,315	TA19	10,660
Group Insurance	4,679	TA20	33,361
Nys Income Tax	117,285	TA21	116,300
Federal Income Tax	319,865	TA22	269,359
Income Executions	6,220	TA23	3,950
Assoc & Union Dues	24,160	TA24	6,628
Social Security Tax	364,546	TA26	366,367
Employees Annuities	35	TA29	
Guaranty & Bid Deposits	149,097	TA30	260,935
Bail Deposits	144,653	TA35	121,156
Court Order Deposits	-10,600	TA36	-10,600
Tax Redemptions	59,120	TA40	26,697
Social Services Trust	482,212	TA53	460,232
State Training School	6,511	TA56	8,380
Dog Money	150,140	TA57	259,385
Mortgage Tax	1,449,535	TA58	1,188,429
Court & Trust Fund	440,294	TA61	550,719
Other Funds (specify)	9,426,042	TA85	8,371,749
TOTAL Agency Liabilities	15,180,916		14,440,667
TOTAL Liabilities	22,141,904		18,234,022
TOTAL Liabilities, Deferred Inflows And Fund Balance	22,141,904		18,234,022

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	299	TE200	454
TOTAL Cash	299		454
TOTAL Assets and Deferred Outflows of Resources	299		454

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	ObjCode	2018
Accounts Payable	299	TE600	454
TOTAL Accounts Payable	299		454
TOTAL Liabilities	299		454
TOTAL Liabilities, Deferred Inflows And Fund Balance	299		454

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	299	TE2401	
TOTAL Use of Money And Property	299		0
TOTAL Revenues	299		0
TOTAL Detail Revenues And Other Sources	299		0

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TE8021	
Prior Period Adjustments, dec Fnd Eqty	299	TE8015	
Restated Fund Balance - Beg of Year	-299	TE8022	
ADD - REVENUES AND OTHER SOURCES	299		
Fund Balance - End of Year		TE8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdoCode	2018
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
Fund Balance - End of Year		V8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	212,070,680	W129	297,947,943
TOTAL Provision To Be Made In Future Budgets	212,070,680		297,947,943
TOTAL Assets and Deferred Outflows of Resources	212,070,680		297,947,943

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	24,357,976	W638	23,716,646
Total OPEB Liability	174,010,769	W683	237,225,152
Judgments And Claims Payable	6,155,288	W686	6,155,288
Compensated Absences	2,371,648	W687	2,575,857
TOTAL Other Liabilities	206,895,680		269,672,943
Bonds Payable	5,175,000	W628	28,275,000
TOTAL Bond And Long Term Liabilities	5,175,000		28,275,000
TOTAL Liabilities	212,070,680		297,947,943
TOTAL Liabilities	212,070,680		297,947,943

Statement of Indebtedness
For the Fiscal Year Ending 2018

County of: Saratoga

Municipal Code: 410100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2014	BOND N	SEWER - SARATOGA LAKE			06/05/2014	06/12/2034	2.01%		\$18,200,000	\$16,315,000	\$745,000	\$0	\$0	\$0	\$15,570,000
2016	BOND N	Sewer Refunding 2009/2010			07/20/2016	07/15/2040	0.00%		\$31,135,000	\$31,130,000	\$340,000	\$0	\$0	\$0	\$30,790,000
2018	BOND N	Public Safety Building			10/31/2018	10/15/2033	0.03%		\$24,105,000	\$0	\$275,000	\$0	\$0	\$0	\$24,105,000
2012	BOND N	Sewer Halfmoon Refunded			10/31/2012	08/15/2023	3.00%		\$3,090,000	\$1,820,000	\$275,000	\$0	\$0	\$0	\$1,545,000
2009	BOND N	Sewer Expansion Sew Dist 1			07/15/2009	07/15/2039	3.00%		\$23,000,000	\$535,000	\$535,000	\$0	\$0	\$0	\$0
2009	BOND N	Animal Shelter MBBA Rec Act Bd			12/30/2009	12/10/2029	2.11%		\$5,180,000	\$3,405,000	\$235,000	\$0	\$0	\$0	\$3,370,000
2009	BOND N	Emergency Radio Comm Towers			10/01/2009	10/15/2019	2.50%		\$6,760,000	\$1,570,000	\$770,000	\$0	\$0	\$0	\$800,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
										\$54,975,000	\$2,900,000	\$0	\$0	\$0	\$76,180,000

COUNTY OF Saratoga
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$24,570.00
Demand Deposits	9Z2011	\$8,843,210.88
Time Deposits	9Z2021	\$118,484.88
Total		\$8,986,265.76
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$126,415,102.82
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$79,021,349.00
Total		\$205,436,451.82
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
Collateralized with securities held in 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 possession of municipality or its agent	9Z4514A	\$0.00

COUNTY OF Saratoga
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4413	\$2,133,544	\$0	\$131,414	\$2,002,130
****-1521	\$1,520,465	\$0	\$1,144,593	\$375,872
****-1602	\$1,007,365	\$46,050	\$0	\$1,053,416
****-1929	\$2,942,611	\$500	\$720	\$2,942,391
****-3920	\$480,441	\$0	\$0	\$480,441
****-4063	\$992,483	\$0	\$374,950	\$617,534
****-7263	\$2,872,810	\$0	\$0	\$2,872,810
****-7816	\$33,158	\$0	\$0	\$33,158
****-7874	\$671,341	\$0	\$0	\$671,341
****-7913	\$8,201,904	\$0	\$0	\$8,201,904
****-8779	\$147,822	\$12,859	\$0	\$160,681
****-TCRT	\$550,719	\$0	\$0	\$550,719
****-1370	\$0	\$0	\$0	\$0
****-5446	\$7,046,106	\$65,078	\$0	\$7,111,185
****-5775	\$16,022	\$0	\$0	\$16,022
****-9719	\$6,318,949	\$0	\$0	\$6,318,949
****-9722	\$2,550,272	\$0	\$0	\$2,550,272
****-9735	\$200,000	\$0	\$0	\$200,000
****-1348	\$3,225,200	\$0	\$0	\$3,225,200
****-1551	\$15,723,033	\$0	\$0	\$15,723,033
****-1399	\$26,995,880	\$0	\$0	\$26,995,880
****-1739	\$6,032,535	\$0	\$0	\$6,032,535
****-0986	\$79,406	\$0	\$0	\$79,406
****-4080	\$78,477	\$0	\$0	\$78,477
****-5803	\$1,188,429	\$0	\$0	\$1,188,429
****-5811	\$2,297,077	\$0	\$0	\$2,297,077
****-7163	\$0	\$0	\$0	\$0
****-8189	\$99,383	\$0	\$0	\$99,383
****-9331	\$1,165,620	\$0	\$0	\$1,165,620
****-9781	\$1,517,649	\$0	\$0	\$1,517,649

COUNTY OF Saratoga
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5508	\$39,367	\$0	\$0	\$39,367
****-8306	\$25	\$0	\$0	\$25
****-0600	\$24,283,619	\$0	\$0	\$24,283,619
****-7114	\$250,032	\$0	\$0	\$250,032
****-1440	\$3,303,965	\$0	\$0	\$3,303,965
Total Adjusted Bank Balance				<u>\$122,438,523</u>
Petty Cash				<u>\$24,570.00</u>
Adjustments				<u>\$3,952,010.28</u>
Total Cash				<u>\$126,415,103</u>
Total Cash Balance All Funds				<u>\$126,415,103</u>
* Must be equal				

COUNTY OF Saratoga
Local Government Questionnaire
For the Fiscal Year Ending 2018

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

COUNTY OF Saratoga
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		1,039			
Total Part Time Employees:		72			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$8,836,679.04	1,028	28	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$4,567,909.51	1,039	72	
90408	Worker's Compensation Insurance	\$2,100,770.91	1,039	72	
90458	Life Insurance				
90508	Unemployment Insurance	\$73,350.93			
90558	Disability Insurance	\$85,514.98	1,039	72	
90608	Hospital and Medical (Dental) Insurance	\$20,020,538.14	852	1	806
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$244,942.14	155		
Total		\$35,929,705.65			
Computed Total From Financial Section (comparative purposes only)		\$35,929,705.65			

COUNTY OF Saratoga
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$295,568	144,751	gallons	
Diesel Fuel	\$365,185	161,616	gallons	
Fuel Oil	\$10,101	4,003	gallons	
Natural Gas	\$103,201	189,772	cubic feet	
Electricity	\$407,620	2,479,888	kilowatt-hours	
Coal	\$		tons	
Propane	\$		gallons	

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 12/31/2018, 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 12/31/2018 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

04/17/2018
Date of Certification

Andrew B. Jarosh
Name

Director of Finance
Title

40 McMaster St. Ballston Spa, NY 12
Official Address

(515) 885-2256
Official Telephone Number

COUNTY OF Saratoga
Financial Comments
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8012 Adj for Interest earned, Trials & DWI FB Adj
Account Code A8015 Adj for Deferred Revenue, Deferred Tax, DWI FB,

Section Comment

A200 - Cash increase resulting from Maplewood Manor sale proceeds // A915 - \$15M assigned for MWM legacy costs - sale proceeds + IGT // A2660 - \$11M = MWM sale proceeds

(D) COUNTY ROAD

Section Comment

D1289 - Landfill profit sharing revenue new in 2018 // D3051 - Inc due to recognizing prior year deferred revenue

(S) WORKERS COMPENSATION

Adjustment Reason

Account Code S8012 Prior Period Adj for Interest, MWM Settlements

(ES) ENTERPRISE SEWER

Adjustment Reason

Account Code ES8012 Diff in 2017 Net Position from Audited Financials
Account Code ES8015 2018 Adj to Fund Balance + 2018 Dept Princpal not in Expense + Debt Prem Prior Year Adj

Section Comment

ES688 - Bond Premiums via financial statements // ES81304 - Additional unexpected cost for Chemicals and Disposal of Treatment Waste

(W) GENERAL LONG-TERM DEBT

Section Comment

W683 - New GASB 75 valuation // W628 - Additional long term debt related to new Public Safety Building - detail in Supplemental