

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 12/31/2019

\*\*\*\*\*

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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (ES) ENTERPRISE SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (MS) SELF INSURANCE
- (PN) PERMANENT
- (S) WORKERS COMPENSATION
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 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 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	38,401,665	A200	35,581,001
Petty Cash	24,170	A210	24,170
Departmental Cash		A215	
<b>TOTAL Cash</b>	<b>38,425,835</b>		<b>35,605,171</b>
Taxes Receivable, Overdue	6,633,331	A260	7,962,530
Returned School Taxes Receivable	9,629,152	A280	9,471,202
City School Taxes Receivable	357,965	A290	351,965
Delinquent Village Taxes Rec	685,482	A295	603,565
Tax Sale Certificates	38,324	A320	38,324
Property Acquired For Taxes	618,990	A330	412,397
Allowance For Uncollectible Taxes	-950,000	A342	-800,000
<b>TOTAL Taxes Receivable (net)</b>	<b>17,013,244</b>		<b>18,039,983</b>
Accounts Receivable	688,431	A380	3,247,825
<b>TOTAL Other Receivables (net)</b>	<b>688,431</b>		<b>3,247,825</b>
State And Federal, Social Services	5,886,265	A400	9,317,301
Due From State And Federal Government	23,306,679	A410	24,873,878
<b>TOTAL State And Federal Aid Receivables</b>	<b>29,192,943</b>		<b>34,191,179</b>
Due From Other Funds	3,513,635	A391	
<b>TOTAL Due From Other Funds</b>	<b>3,513,635</b>		<b>0</b>
Towns & Cities	-5,819	A430	60,873
Due From Other Governments	6,244,222	A440	4,333,719
<b>TOTAL Due From Other Governments</b>	<b>6,238,403</b>		<b>4,394,592</b>
Inventory Of Materials And Supplies	43,961	A445	43,780
<b>TOTAL Inventories</b>	<b>43,961</b>		<b>43,780</b>
Cash Special Reserves	725,961	A230	536,613
<b>TOTAL Restricted Assets</b>	<b>725,961</b>		<b>536,613</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>95,842,414</b>		<b>96,059,142</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	5,467,959	A600	5,915,484
<b>TOTAL Accounts Payable</b>	<b>5,467,959</b>		<b>5,915,484</b>
Overpayments & Clearing Account	658	A690	711
<b>TOTAL Other Liabilities</b>	<b>658</b>		<b>711</b>
Due To Other Funds	1,635,070	A630	
<b>TOTAL Due To Other Funds</b>	<b>1,635,070</b>		<b>0</b>
Due To Other Governments	10,153,027	A631	11,162,718
Due To Districts For Special Levies	-570	A650	-62
Due To School Districts	11,335,098	A660	11,356,888
Due To City School Districts	387,599	A661	364,955
Due To Village, Delinquent Taxes	694,488	A668	613,669
<b>TOTAL Due To Other Governments</b>	<b>22,569,643</b>		<b>23,498,169</b>
<b>TOTAL Liabilities</b>	<b>29,673,329</b>		<b>29,414,363</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	12,562,910	A691	10,275,458
Deferred Taxes	6,707,081	A694	7,644,891
<b>TOTAL Deferred Inflows of Resources</b>	<b>19,269,991</b>		<b>17,920,349</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>19,269,991</b>		<b>17,920,349</b>
<b>Fund Balance</b>			
Not in Spendable Form	3,442,613	A806	26,186
<b>TOTAL Nonspendable Fund Balance</b>	<b>3,442,613</b>		<b>26,186</b>
Other Restricted Fund Balance	725,961	A899	799,416
<b>TOTAL Restricted Fund Balance</b>	<b>725,961</b>		<b>799,416</b>
Assigned Appropriated Fund Balance	3,785,024	A914	3,565,214
Assigned Unappropriated Fund Balance	15,797,326	A915	15,797,326
<b>TOTAL Assigned Fund Balance</b>	<b>19,582,350</b>		<b>19,362,540</b>
Unassigned Fund Balance	23,148,170	A917	28,536,289
<b>TOTAL Unassigned Fund Balance</b>	<b>23,148,170</b>		<b>28,536,289</b>
<b>TOTAL Fund Balance</b>	<b>46,899,094</b>		<b>48,724,431</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>95,842,414</b>		<b>96,059,143</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	56,816,822	A1001	59,204,671
<b>TOTAL Real Property Taxes</b>	<b>56,816,822</b>		<b>59,204,671</b>
Gain From Sale of Tax Acq Property	829,080	A1051	500,803
Federal Payments In Lieu of Taxes		A1080	
Other Payments In Lieu of Taxes	1,543,353	A1081	1,460,774
Interest & Penalties On Real Prop Taxes	2,496,800	A1090	2,482,052
<b>TOTAL Real Property Tax Items</b>	<b>4,869,233</b>		<b>4,443,629</b>
Sales And Use Tax	125,189,485	A1110	130,169,728
Tax On Hotel Room Occupancy	1,086,346	A1113	1,000,682
Towns Share of Sales Tax	500,000	A1115	400,000
Flat Racing Admissions Tax	723,302	A1133	428,734
Emergency Telephone System Surcharge	1,022,250	A1140	788,366
O.T.B. Surtax	355,915	A1150	335,170
<b>TOTAL Non Property Tax Items</b>	<b>128,877,298</b>		<b>133,122,680</b>
Treasurer Fees	71,554	A1230	77,930
Charges For Tax Redemption	17,660	A1235	17,195
Clerk Fees	3,662,566	A1255	3,738,056
Personnel Fees	15,278	A1260	12,270
Other General Departmental Income	2,405,073	A1289	2,435,970
Sheriff Fees	306,170	A1510	314,015
Altern To Incarceration Fees	5,739	A1515	3,795
Prisoner Charges	5,475	A1525	3,264
Public Pound Charges, Dog Control Fees	92,022	A1550	154,624
Restitution Surcharge	15,729	A1580	11,516
Other Public Safety Departmental Income	247,392	A1589	175,399
Home Nursing Charges	29,215	A1610	24,184
Mental Health Fees	2,490,880	A1620	3,134,257
Early Interven Fees For Serv	307,394	A1621	627,038
Other Health Departmental Income	158,327	A1689	175,101
Airport Fees & Rentals	89,037	A1770	91,059
Repay of Medical Assistance	112,034	A1801	-68,147
Repayment of Family Assistance	164,262	A1809	169,525
Medical Incentive Earnings	250,992	A1811	230,412
Repayment of Child Care	118,109	A1819	102,707
Repayment of Juvenile Delinquent Care	1,704	A1823	5,722
Repayment of Safety Net Assistance	273,156	A1840	282,479
Sealer of Weights & Measures	18,500	A1962	16,200
Charges-Programs For The Aging	7,739	A1972	3,006
Planning Board Fees	22,500	A2115	22,500
<b>TOTAL Departmental Income</b>	<b>10,888,505</b>		<b>11,760,077</b>
Election Service Charges	83,428	A2215	155,742
Public Safety Services For Other Govts	1,307,036	A2260	1,673,133
Transportation Services, Other Govts	36,618	A2300	10,918
Youth Recreation Services, Other Govts	918,169	A2350	1,244,308
Programs For Aging, Other Govts	62,384	A2351	63,879

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Misc Revenue, Other Govts	1,476,253	A2389	2,250,478
<b>TOTAL Intergovernmental Charges</b>	<b>3,883,888</b>		<b>5,398,458</b>
Interest And Earnings	275,051	A2401	460,351
Rental of Real Property	171,993	A2410	180,666
Commissions	119,062	A2450	143,929
<b>TOTAL Use of Money And Property</b>	<b>566,107</b>		<b>784,946</b>
Games of Chance	15	A2530	30
Licenses, Other	86,948	A2545	82,680
<b>TOTAL Licenses And Permits</b>	<b>86,963</b>		<b>82,710</b>
Fines And Forfeited Bail	3,587	A2610	2,648
Stop-Dwi Fines	372,191	A2615	336,462
Forfeitures of Deposits	15,775	A2620	7,600
Forfeiture of Crime Proceeds	21,863	A2625	2,594
<b>TOTAL Fines And Forfeitures</b>	<b>413,415</b>		<b>349,303</b>
Sales of Forest Products	42,026	A2652	27,639
Sales, Other	52,939	A2655	43,161
Sales of Real Property	10,800,143	A2660	
Additional Description 2018 - Sale of MWM			
Sales of Equipment	21,036	A2665	21,192
Insurance Recoveries	20,167	A2680	292,266
Other Compensation For Loss	1,976,935	A2690	1,873,096
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>12,913,246</b>		<b>2,257,355</b>
Refunds of Prior Year's Expenditures	1,288,537	A2701	233,167
Vlt/tribal-State Compact Moneys	775,198	A2725	775,198
Unclassified (specify)	57,676	A2770	402,078
Additional Description Note here			
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,121,411</b>		<b>1,410,443</b>
St Aid, Revenue Sharing	1,263,113	A3001	1,408,528
State Aid Court Facilities	310,003	A3021	607,392
State Aid, Indigent Legal Services Fund	332,426	A3025	341,136
St Aid, District Attorney Salaries	72,189	A3030	72,189
St Aid - Other (specify)	186,786	A3089	270,627
St Aid, Education of Handicapped Child	5,563,732	A3277	5,581,255
St Aid, Other Educ (spec)	91,575	A3289	654,693
St Aid, Probation Services	402,168	A3310	403,618
St Aid, Navigation Law Enforcement	10,571	A3315	18,899
St Aid, Law EnfoR. Costs For DanG. Drugs	9,603	A3324	
St Aid, Other Public Safety	2,017,955	A3389	1,605,028
St Aid, Public Health	759,880	A3401	756,493
St Aid Handicapped Children		A3446	410
Early Intervention State Aid	951,924	A3449	1,386,694
St Aid, Public Health, Other	1,500	A3450	
St Aid, Special Health Programs	3,769	A3472	12,660
St Aid, Other Health	30,123	A3489	26,802
St Aid, Mental Health	4,297,097	A3490	4,312,098
St Aid, Bus And Other Mass Trans	70,144	A3594	15,745
St Aid, Social Services Administration	2,924,549	A3610	5,273,363

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
St Aid, Child Care	2,340,771	A3619	3,526,849
St Aid, Juvenile Delinquent	30,681	A3623	22,559
St Aid, Safety Net	410,901	A3640	415,794
St Aid, Emergency Aid For Adults	16,993	A3642	6,597
St Aid, Day Care	-14,684	A3655	-21,372
St Aid, Other Social Services	279,216	A3689	363,693
St Aid, Veterans Service Agencies	12,793	A3710	15,000
St Aid, Programs For Aging	1,007,669	A3772	1,233,587
St Aid-Economic Assistance	463,131	A3789	266,212
St Aid, Youth Programs	212,865	A3820	193,032
St Aid-Other Cul & Rec St Aid	46,105	A3889	72,872
St Aid - Other Home And Community Service	101,091	A3989	128,898
<b>TOTAL State Aid</b>	<b>24,206,642</b>		<b>28,971,350</b>
Federal Aid - Other	2,231,694	A4089	2,055,823
Fed Aid, Crime Control	11,775	A4320	4,414
Fed Aid, Public Health	237,275	A4401	130,428
Early Intervention Federal	147,448	A4451	59,781
Fed Aid Alcohol Addiction Control	93,999	A4488	66,673
Fed Aid Other Health	305,671	A4489	264,239
Fed Aid, Airport Cap Proj	1,132,179	A4592	292,313
Fed Aid, Medicaid Assistance	527,595	A4601	277,578
Fed Aid, Family Assistance	1,621,383	A4609	1,532,016
Fed Aid, Social Services Administration	4,221,950	A4610	5,005,310
Fed Aid, Food Stamp Program Admin	1,444,331	A4611	1,485,830
Flexible Fund For Family Services (fffs)	3,695,666	A4615	3,398,099
Fed Aid, Home Energy Assistance	462,344	A4641	547,412
Fed Aid Other Social Services	1,552,587	A4689	2,088,405
Fed Aid, Programs For Aging	171,003	A4772	178,240
Fed Aid Other Econ Assist & Opport	90,125	A4789	48,747
Fed Aid, Job Training Partnership	13,158	A4790	
<b>TOTAL Federal Aid</b>	<b>17,960,184</b>		<b>17,435,307</b>
<b>TOTAL Revenues</b>	<b>263,603,712</b>		<b>265,220,930</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>263,603,712</b>		<b>265,220,930</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Legislative Board, Pers Serv	441,930	A10101	452,865
Legislative Board, Equip & Cap Outlay	4,387	A10102	
Legislative Board, Contr Expend	69,404	A10104	77,706
Legislative Board, Empl Bnfts	314,374	A10108	344,551
<b>TOTAL Legislative Board</b>	<b>830,095</b>		<b>875,123</b>
Clerk of Legis Board,pers Serv	164,511	A10401	163,948
Clerk of Legis Board,equip & Cap Out	680	A10402	950
Clerk of Legis Board,contr Expend	11,855	A10404	17,233
Clerk of Legis Board,empl Bnfts	111,379	A10408	109,723
<b>TOTAL Clerk of Legis Board</b>	<b>288,425</b>		<b>291,854</b>
District Attorney, Pers Serv	2,579,435	A11651	2,703,683
District Attorney,equip & Cap Outlay	6,353	A11652	6,750
District Attorney,contr Expend	413,662	A11654	460,639
District Attorney,empl Bnfts	1,028,011	A11658	1,076,654
<b>TOTAL District Attorney</b>	<b>4,027,462</b>		<b>4,247,725</b>
Public Defender,pers Serv	789,011	A11701	944,273
Public Defender, Equip & Cap Outlay	1,554	A11702	5,575
Public Defender,contr Expend	434,020	A11704	762,053
Public Defender,empl Bnfts	363,381	A11708	404,910
<b>TOTAL Public Defender</b>	<b>1,587,966</b>		<b>2,116,811</b>
Med Examiners & Coroners,pers Serv	55,467	A11851	60,097
Med Examiners & Coroners,equip&cap Outlay	290	A11852	
Med Examiners & Coroners,contr Expend	295,608	A11854	266,362
Med Examiners & Coroners,empl Bnfts	11,284	A11858	15,041
<b>TOTAL Med Examiners &amp; Coroners</b>	<b>362,649</b>		<b>341,500</b>
Municipal Exec, Pers Serv	395,064	A12301	415,058
Municipal Exec, Equip & Cap Outlay	13,656	A12302	633
Municipal Exec, Contr Expend	62,969	A12304	130,184
Municipal Exec, Empl Bnfts	187,524	A12308	193,893
<b>TOTAL Municipal Exec</b>	<b>659,213</b>		<b>739,768</b>
Auditor, Pers Serv	278,111	A13201	289,607
Auditor, Contr Expend	2,767	A13204	882
Auditor, Empl Bnfts	169,743	A13208	176,100
<b>TOTAL Auditor</b>	<b>450,621</b>		<b>466,589</b>
Treasurer, Pers Serv	677,939	A13251	586,756
Treasurer, Equip & Cap Outlay		A13252	926
Treasurer, Contr Expend	129,861	A13254	160,076
Treasurer, Empl Bnfts	386,839	A13258	356,153
<b>TOTAL Treasurer</b>	<b>1,194,639</b>		<b>1,103,910</b>
Purchasing, Pers Serv	211,380	A13451	218,907
Purchasing, Equip & Cap Outlay	18,297	A13452	
Purchasing, Contr Expend	5,819	A13454	6,354
Purchasing, Empl Bnfts	150,592	A13458	150,446
<b>TOTAL Purchasing</b>	<b>386,088</b>		<b>375,706</b>
Assessment, Pers Serv	625,776	A13551	667,520
Assessment, Equip & Cap Outlay	3,326	A13552	11,794



COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Assessment, Contr Expend	84,709	A13554	82,645
Assessment, Empl Bnfts	394,640	A13558	400,874
<b>TOTAL Assessment</b>	<b>1,108,451</b>		<b>1,162,833</b>
Exp On Prop Acq For Taxes, Contr Expend	7,809	A13644	4,320
<b>TOTAL Exp On Prop Acq For Taxes</b>	<b>7,809</b>		<b>4,320</b>
Clerk,pers Serv	2,378,668	A14101	2,493,920
Clerk,equip & Cap Outlay	329,306	A14102	611,860
Clerk,contr Expend	304,973	A14104	341,556
Clerk,empl Bnfts	1,294,904	A14108	1,240,218
<b>TOTAL Clerk</b>	<b>4,307,852</b>		<b>4,687,554</b>
Law, Pers Serv	404,783	A14201	430,872
Law, Equip & Cap Outlay		A14202	294
Law, Contr Expend	103,817	A14204	79,324
Law, Empl Bnfts	194,475	A14208	185,639
<b>TOTAL Law</b>	<b>703,075</b>		<b>696,129</b>
Personnel, Pers Serv	512,758	A14301	698,082
Personnel,equip & Cap Outlay	372	A14302	
Personnel, Contr Expend	184,605	A14304	135,776
Personnel, Empl Bnfts	260,074	A14308	262,149
<b>TOTAL Personnel</b>	<b>957,808</b>		<b>1,096,007</b>
Elections, Pers Serv	544,923	A14501	543,001
Elections, Equip & Cap Outlay	25,343	A14502	61,956
Elections, Contr Expend	700,347	A14504	766,530
Elections, Empl Bnfts	270,501	A14508	264,635
<b>TOTAL Elections</b>	<b>1,541,113</b>		<b>1,636,122</b>
Buildings, Pers Serv	1,969,682	A16201	1,946,388
Buildings, Equip & Cap Outlay	381,536	A16202	584,399
Buildings, Contr Expend	837,542	A16204	954,436
Buildings, Empl Bnfts	1,167,321	A16208	1,184,641
<b>TOTAL Buildings</b>	<b>4,356,080</b>		<b>4,669,864</b>
Central Garage, Contr Expend	294,929	A16404	268,903
<b>TOTAL Central Garage</b>	<b>294,929</b>		<b>268,903</b>
Central Comm System, Pers Serv	46,242	A16501	778
Central Comm System, Equip & Cap Outlay	45,206	A16502	47,216
Central Comm System, Contr Expend	85,182	A16504	82,783
Central Comm System, Empl Bnfts	11,297	A16508	6,158
<b>TOTAL Central Comm System</b>	<b>187,926</b>		<b>136,935</b>
Central Storeroom, Pers Serv	56,864	A16601	59,319
Central Storeroom, Contr Expend	1,335	A16604	1,394
Central Storeroom, Empl Bnfts	21,476	A16608	20,536
<b>TOTAL Central Storeroom</b>	<b>79,675</b>		<b>81,248</b>
Central Print & Mail, Pers Serv	81,266	A16701	86,430
Central Print & Mail, Equip & Cap Outlay	1,141	A16702	23,594
Central Print & Mail,contr Expend	260,777	A16704	249,586
Central Print & Mail,empl Bnfts	79,282	A16708	78,254
<b>TOTAL Central Print &amp; Mail</b>	<b>422,465</b>		<b>437,864</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Central Data Process, Pers Serv	615,169	A16801	586,855
Central Data Process & Cap Outlay	48,520	A16802	164,878
Central Data Process, Contr Expend	311,610	A16804	219,645
Central Data Process, Empl Bnfts	311,368	A16808	241,153
<b>TOTAL Central Data Process</b>	<b>1,286,667</b>		<b>1,212,531</b>
Unallocated Insurance, Contr Expend	734,801	A19104	762,354
<b>TOTAL Unallocated Insurance</b>	<b>734,801</b>		<b>762,354</b>
Judgements And Claims, Contr Expend	18,163	A19304	68,139
<b>TOTAL Judgements And Claims</b>	<b>18,163</b>		<b>68,139</b>
Distribution of Sales Tax	61,289,161	A19854	63,573,444
<b>TOTAL Distribution of Sales Tax</b>	<b>61,289,161</b>		<b>63,573,444</b>
<b>TOTAL General Government Support</b>	<b>87,083,132</b>		<b>91,053,236</b>
Community College Tuition,contr Expend	8,760,453	A24904	8,624,754
<b>TOTAL Community College Tuition</b>	<b>8,760,453</b>		<b>8,624,754</b>
Education Handicapped Children,contr Expen	11,598,773	A29604	13,474,001
<b>TOTAL Education Handicapped Children</b>	<b>11,598,773</b>		<b>13,474,001</b>
<b>TOTAL Education</b>	<b>20,359,226</b>		<b>22,098,755</b>
Public Safety Comm Sys, Contr Expend	37,422	A30204	40,778
<b>TOTAL Public Safety Comm Sys</b>	<b>37,422</b>		<b>40,778</b>
Sheriff,pers Serv	12,675,983	A31101	13,363,407
Sheriff, Equip & Cap Outlay	1,010,309	A31102	855,242
Sheriff, Contr Expend	1,531,981	A31104	1,321,117
Sheriff, Empl Bnfts	6,526,595	A31108	6,526,963
<b>TOTAL Sheriff</b>	<b>21,744,868</b>		<b>22,066,729</b>
Probation, Pers Serv	1,494,412	A31401	1,645,742
Probation, Equip & Cap Outlay	35,251	A31402	10,325
Probation, Contr Expend	219,108	A31404	221,605
Probation, Empl Bnfts	805,428	A31408	846,621
<b>TOTAL Probation</b>	<b>2,554,198</b>		<b>2,724,293</b>
Jail, Pers Serv	6,073,231	A31501	6,175,239
Jail, Equip & Cap Outlay	64,710	A31502	535,236
Jail, Contr Expend	1,283,602	A31504	1,619,756
Jail, Empl Bnfts	3,127,657	A31508	3,095,170
<b>TOTAL Jail</b>	<b>10,549,199</b>		<b>11,425,401</b>
Stop Dwi,pers Serv	13,800	A33151	16,343
Stop Dwi, Equip & Cap Outlay		A33152	30,209
Stop Dwi,contr Expend	380,967	A33154	312,695
Stop Dwi, Empl Bnfts	562	A33158	529
<b>TOTAL Stop Dwi</b>	<b>395,329</b>		<b>359,776</b>
Fire, Pers Serv	65,684	A34101	66,920
Fire, Equip & Cap Outlay	35,099	A34102	208,738
Fire, Contr Expend	351,150	A34104	387,804
Fire, Empl Bnfts	40,617	A34108	39,363
<b>TOTAL Fire</b>	<b>492,551</b>		<b>702,824</b>
Control of Animals, Pers Serv	633,157	A35101	692,796

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Control of Animals, Equip & Cap Outlay	1,629	A35102	30,927
Control of Animals, Contr Expend	281,046	A35104	287,919
Control of Animals, Empl Bnfts	242,107	A35108	278,127
<b>TOTAL Control of Animals</b>	<b>1,157,940</b>		<b>1,289,769</b>
Safety Inspection, Pers Serv	5,686	A36201	
Safety Inspection, Contr Expend	5,061	A36204	7,507
Safety Inspection, Empl Bnfts	27,420	A36208	18,868
<b>TOTAL Safety Inspection</b>	<b>38,167</b>		<b>26,375</b>
Civil Defense, Pers Serv	167,403	A36401	183,408
Civil Defense, Equip & Cap Outlay	668,448	A36402	1,366,440
Civil Defense, Contr Expend	1,153,658	A36404	1,155,456
Civil Defense, Empl Bnfts	77,021	A36408	77,881
<b>TOTAL Civil Defense</b>	<b>2,066,531</b>		<b>2,783,185</b>
<b>TOTAL Public Safety</b>	<b>39,036,204</b>		<b>41,419,129</b>
Public Health, Pers Serv	1,759,993	A40101	1,891,597
Public Health, Equip & Cap Outlay	16,434	A40102	59,448
Public Health, Contr Expend	227,503	A40104	212,188
Public Health, Empl Bnfts	1,258,032	A40108	1,287,784
<b>TOTAL Public Health</b>	<b>3,261,963</b>		<b>3,451,017</b>
Medical Assist Clinic, Contr Expend	18,469	A40174	9,886
<b>TOTAL Medical Assist Clinic</b>	<b>18,469</b>		<b>9,886</b>
Physically Handicapped, Contr Expend		A40464	820
<b>TOTAL Physically Handicapped</b>	<b>0</b>		<b>820</b>
Early Intervention Pgm,contr Expend	2,185,839	A40594	2,199,393
<b>TOTAL Early Intervention Pgm</b>	<b>2,185,839</b>		<b>2,199,393</b>
Mental Health Admin,pers Serv	2,232,622	A43101	2,435,508
Mental Health Admin,equip & Cap Outlay	53,729	A43102	18,041
Mental Health Admin,contr Expend	1,981,666	A43104	2,037,643
Mental Health Admin,empl Bnfts	1,161,969	A43108	1,178,797
<b>TOTAL Mental Health Admin</b>	<b>5,429,987</b>		<b>5,669,989</b>
Mental Health Prog,pers Serv	765,566	A43201	757,317
Mental Health Prog,equip & Cap Outlay	90,547	A43202	9,889
Mental Health Prog,contr Expend	444,122	A43204	425,044
Mental Health Prog, Empl Bnfts	450,163	A43208	439,486
<b>TOTAL Mental Health Prog</b>	<b>1,750,398</b>		<b>1,631,736</b>
Contracted Mental Health Service	3,112,129	A43224	3,245,000
<b>TOTAL Contracted Mental Health Service</b>	<b>3,112,129</b>		<b>3,245,000</b>
Mental Illness,contr Expend	625,311	A43304	745,162
<b>TOTAL Mental Illness</b>	<b>625,311</b>		<b>745,162</b>
Public Nursing Home, Contr Expend		A45304	5,718
Public Nursing Home, Empl Bnfts	1,343,266	A45308	1,399,388
<b>TOTAL Public Nursing Home</b>	<b>1,343,266</b>		<b>1,405,106</b>
<b>TOTAL Health</b>	<b>17,727,361</b>		<b>18,358,110</b>
Joint Airport	712,035	A56152	319,187

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Joint Airport, Contr Expend	24,182	A56154	27,100
<b>TOTAL Joint Airport</b>	<b>736,216</b>		<b>346,287</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>814,813</b>		<b>424,884</b>
Admin, Pers Serv	5,888,659	A60101	5,892,243
Admin, Equip & Cap Outlay	42,740	A60102	15,485
Admin, Contr Expend	470,147	A60104	708,351
Admin, Empl Bnfts	3,530,460	A60108	3,553,744
<b>TOTAL Admin</b>	<b>9,932,006</b>		<b>10,169,822</b>
Services For Recipients, Pers Serv	4,054,026	A60701	4,301,329
Services For Recipients, Equip & Cap Outla	753	A60702	12,472
Services For Recipients, Contr Expend	3,755,739	A60704	3,653,396
Services For Recipients, Empl Bnfts	2,297,056	A60708	2,385,162
<b>TOTAL Services For Recipients</b>	<b>10,107,574</b>		<b>10,352,359</b>
Medical Assistance-Mmis, Contr Expend	23,655,904	A61024	24,040,853
<b>TOTAL Medical Assistance-Mmis</b>	<b>23,655,904</b>		<b>24,040,853</b>
Family Assistance, Contr Expend	4,123,866	A61094	4,212,199
<b>TOTAL Family Assistance</b>	<b>4,123,866</b>		<b>4,212,199</b>
Child Care, Contr Expend	4,475,645	A61194	5,204,210
<b>TOTAL Child Care</b>	<b>4,475,645</b>		<b>5,204,210</b>
Juvenile Delinquent, Contr Expend	239,941	A61234	295,660
<b>TOTAL Juvenile Delinquent</b>	<b>239,941</b>		<b>295,660</b>
State Training School, Contr Expend	449,793	A61294	353,064
<b>TOTAL State Training School</b>	<b>449,793</b>		<b>353,064</b>
Safety Net, Contr Expend	1,692,421	A61404	1,870,117
<b>TOTAL Safety Net</b>	<b>1,692,421</b>		<b>1,870,117</b>
Home Energy Assistance	259,676	A61411	251,108
Home Energy Assistance		A61412	475
Home Energy Assistance, Contr Expend	52,434	A61414	61,986
Home Energy Assistance	146,554	A61418	133,472
<b>TOTAL Home Energy Assistance</b>	<b>458,664</b>		<b>447,040</b>
Emergency Aid For Adults, Contr Expend	28,385	A61424	12,984
<b>TOTAL Emergency Aid For Adults</b>	<b>28,385</b>		<b>12,984</b>
Other Economic Opp Pro, Contr Expend	1,265,375	A63264	1,271,941
<b>TOTAL Other Economic Opp Pro</b>	<b>1,265,375</b>		<b>1,271,941</b>
Publicity, Contr Expend	1,420	A64104	1,652
<b>TOTAL Publicity</b>	<b>1,420</b>		<b>1,652</b>
Veterans Service, Pers Serv	193,661	A65101	201,694
Veterans Service, Equip & Cap Outlay		A65102	
Veterans Service, Contr Expend	39,624	A65104	45,744
Veterans Service, Empl Bnfts	82,809	A65108	85,747
<b>TOTAL Veterans Service</b>	<b>316,095</b>		<b>333,185</b>
Consumer Affairs, Pers Serv	115,105	A66101	119,889
Consumer Affairs, Contr Expend	4,031	A66104	3,343

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Consumer Affairs, Empl Bnfts	66,282	A66108	64,501
<b>TOTAL Consumer Affairs</b>	<b>185,418</b>		<b>187,732</b>
Programs For Aging, Pers Serv	801,932	A67721	840,344
Programs For Aging, Equip & Cap Outlay	20,373	A67722	1,545
Programs For Aging, Contr Expend	1,975,278	A67724	2,117,186
Programs For Aging, Empl Bnfts	424,538	A67728	411,110
<b>TOTAL Programs For Aging</b>	<b>3,222,122</b>		<b>3,370,185</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>60,154,629</b>		<b>62,123,005</b>
Youth Prog, Pers Serv	489,275	A73101	477,547
Youth Prog, Contr Expend	256,550	A73104	254,158
Youth Prog, Empl Bnfts	216,752	A73108	225,219
<b>TOTAL Youth Prog</b>	<b>962,576</b>		<b>956,923</b>
Library, Contr Expend	32,640	A74104	34,000
<b>TOTAL Library</b>	<b>32,640</b>		<b>34,000</b>
Historian, Pers Serv	19,547	A75101	35,582
Historian, Equip & Cap Outlay	1,344	A75102	2,043
Historian, Contr Expend	4,702	A75104	6,809
Historian, Empl Bnfts	5,600	A75108	9,212
<b>TOTAL Historian</b>	<b>31,193</b>		<b>53,646</b>
Historical Property, Contr Expend		A75204	
<b>TOTAL Historical Property</b>	<b>0</b>		<b>0</b>
Other Culture And Rec, Contr Expend	41,738	A79894	92,872
<b>TOTAL Other Culture And Rec</b>	<b>41,738</b>		<b>92,872</b>
<b>TOTAL Culture And Recreation</b>	<b>1,068,146</b>		<b>1,137,441</b>
Planning, Pers Serv	326,826	A80201	331,725
Planning, Equip & Cap Outlay	135,639	A80202	529,515
Planning, Contr Expend	323,137	A80204	344,746
Planning, Empl Bnfts	203,662	A80208	201,755
<b>TOTAL Planning</b>	<b>989,264</b>		<b>1,407,741</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	1,175,504	A87104	1,163,899
<b>TOTAL Conservation</b>	<b>1,175,504</b>		<b>1,163,899</b>
Fish And Game, Contr Expend	2,800	A87204	3,857
<b>TOTAL Fish And Game</b>	<b>2,800</b>		<b>3,857</b>
Agriculture And Livestock, Contr Expend	1,049,194	A87504	1,230,596
<b>TOTAL Agriculture And Livestock</b>	<b>1,049,194</b>		<b>1,230,596</b>
<b>TOTAL Home And Community Services</b>	<b>3,270,609</b>		<b>3,859,940</b>
Debt Principal, Serial Bonds	1,005,000	A97106	2,375,000
<b>TOTAL Debt Principal</b>	<b>1,005,000</b>		<b>2,375,000</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Debt Interest, Serial Bonds	287,300	A97107	960,271
<b>TOTAL Debt Interest</b>	<b>287,300</b>		<b>960,271</b>
<b>TOTAL Expenditures</b>	<b>230,806,421</b>		<b>243,809,770</b>
Transfers, Other Funds	12,475,457	A99019	19,385,146
Transfers, Capital Projects Fund	4,576,956	A99509	
<b>TOTAL Operating Transfers</b>	<b>17,052,413</b>		<b>19,385,146</b>
<b>TOTAL Other Uses</b>	<b>17,052,413</b>		<b>19,385,146</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>247,858,834</b>		<b>263,194,915</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>31,118,591</b>	<b>A8021</b>	<b>46,899,094</b>
Prior Period Adj -Increase In Fund Balance	35,625	A8012	102,307
Prior Period Adj -Decrease In Fund Balance		A8015	302,984
<b>Restated Fund Balance - Beg of Year</b>	<b>31,154,216</b>	<b>A8022</b>	<b>46,698,416</b>
ADD - REVENUES AND OTHER SOURCES	263,603,712		265,220,930
DEDUCT - EXPENDITURES AND OTHER USES	247,858,834		263,194,915
<b>Fund Balance - End of Year</b>	<b>46,899,094</b>	<b>A8029</b>	<b>48,724,431</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	60,140,155	A1049N	62,627,257
Est Rev - Real Property Tax Items	4,953,750	A1099N	4,953,750
Est Rev - Non Property Tax Items	127,514,229	A1199N	131,121,847
Est Rev - Departmental Income	10,677,113	A1299N	11,319,090
Est Rev - Intergovernmental Charges	2,624,149	A2399N	3,124,754
Est Rev - Use of Money And Property	588,730	A2499N	690,730
Est Rev - Licenses And Permits	100,000	A2599N	90,000
Est Rev - Fines And Forfeitures	384,452	A2649N	366,640
Est Rev - Sale of Prop And Comp For Loss	2,075,700	A2699N	2,056,000
Est Rev - Miscellaneous Local Sources	2,816,674	A2799N	2,741,765
Est Rev - Interfund Revenues	0	A2801N	0
Est Rev - State Aid	28,258,768	A3099N	31,159,664
Est Rev - Federal Aid	16,969,692	A4099N	22,998,134
<b>TOTAL Estimated Revenues</b>	<b>257,103,412</b>		<b>273,249,631</b>
Estimated - Proceeds of Obligations	0	A5799N	0
Appropriated Fund Balance	3,785,024	A599N	3,565,214
<b>TOTAL Estimated Other Sources</b>	<b>3,785,024</b>		<b>3,565,214</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>260,888,436</b>		<b>276,814,845</b>



COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support	91,196,075	A1999N	98,114,809
App - Education	20,710,500	A2999N	21,475,000
App - Public Safety	39,303,982	A3999N	40,572,902
App - Health	17,533,734	A4999N	19,074,285
App - Transportation	620,450	A5999N	6,570,900
App - Economic Assistance And Opportunity	64,064,524	A6999N	65,591,352
App - Culture And Recreation	1,029,576	A7999N	1,081,643
App - Home And Community Services	3,461,753	A8999N	3,543,495
App - Debt Service	3,335,270	A9899N	2,498,434
<b>TOTAL Appropriations</b>	<b>241,255,864</b>		<b>258,522,820</b>
App - Interfund Transfer	19,632,572	A9999N	18,292,025
<b>TOTAL Other Uses</b>	<b>19,632,572</b>		<b>18,292,025</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>260,888,436</b>		<b>276,814,845</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash		CD200	-14,424
Petty Cash	150	CD210	150
<b>TOTAL Cash</b>	<b>150</b>		<b>-14,274</b>
Accounts Receivable		CD380	
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>150</b>		<b>-14,274</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	24,721	CD600	19,505
<b>TOTAL Accounts Payable</b>	<b>24,721</b>		<b>19,505</b>
Due To Other Funds	-31,887	CD630	-33,779
<b>TOTAL Due To Other Funds</b>	<b>-31,887</b>		<b>-33,779</b>
<b>TOTAL Liabilities</b>	<b>-7,166</b>		<b>-14,274</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	7,316	CD691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>7,316</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>7,316</b>		<b>0</b>
<b>Fund Balance</b>			
Unassigned Fund Balance		CD917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>150</b>		<b>-14,274</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Other General Department Inc	780	CD1289	636
<b>TOTAL Departmental Income</b>	<b>780</b>		<b>636</b>
Refunds of Prior Year's Expenditures		CD2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
Fed Aid, Job Training Partnership	821,340	CD4790	1,102,329
Federal Aid - Workforce Investment Act	37,539	CD4791	5,464
<b>TOTAL Federal Aid</b>	<b>858,879</b>		<b>1,107,793</b>
<b>TOTAL Revenues</b>	<b>859,659</b>		<b>1,108,429</b>
Interfund Transfers		CD5031	4,622
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>4,622</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>4,622</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>859,659</b>		<b>1,113,051</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Job Train Admin, Per Serv	54,726	CD62901	318,408
Job Train Admin, Contr Expend	887	CD62904	1,961
Job Train Admin, Empl Bnfts	48,561	CD62908	159,641
<b>TOTAL Job Train Admin</b>	<b>104,175</b>		<b>480,010</b>
Job Train Part Support, Pers Serv	279,406	CD62911	-157
Job Train Part Support, Equip & Cap Outlay		CD62912	609
Job Train Part Support, Contr Expend	299,097	CD62914	571,461
Job Train Part Support, Empl Bnfts	176,050	CD62918	40,747
<b>TOTAL Job Train Part Support</b>	<b>754,554</b>		<b>612,660</b>
Job Train & Services, Pers Serv	874	CD62921	19,590
Job Train & Services, Empl Bnfts	57	CD62928	791
<b>TOTAL Job Train &amp; Services</b>	<b>931</b>		<b>20,381</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>859,659</b>		<b>1,113,051</b>
<b>TOTAL Expenditures</b>	<b>859,659</b>		<b>1,113,051</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>859,659</b>		<b>1,113,051</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>CD8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>CD8022</b>	
ADD - REVENUES AND OTHER SOURCES	859,659		1,113,051
DEDUCT - EXPENDITURES AND OTHER USES	859,659		1,113,051
<b>Fund Balance - End of Year</b>		<b>CD8029</b>	

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(D) COUNTY ROAD

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash		D200	1,385,076
Petty Cash	250	D210	250
<b>TOTAL Cash</b>	<b>250</b>		<b>1,385,326</b>
Accounts Receivable	115,670	D380	409,857
<b>TOTAL Other Receivables (net)</b>	<b>115,670</b>		<b>409,857</b>
Due From State And Federal Government	1,029,913	D410	70,434
<b>TOTAL State And Federal Aid Receivables</b>	<b>1,029,913</b>		<b>70,434</b>
Due From Other Funds		D391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,145,833</b>		<b>1,865,618</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(D) COUNTY ROAD

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	445,258	D600	1,140,772
<b>TOTAL Accounts Payable</b>	<b>445,258</b>		<b>1,140,772</b>
Due To Other Funds	419,051	D630	
<b>TOTAL Due To Other Funds</b>	<b>419,051</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>864,309</b>		<b>1,140,772</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	281,524	D691	30,484
<b>TOTAL Deferred Inflows of Resources</b>	<b>281,524</b>		<b>30,484</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>281,524</b>		<b>30,484</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		D915	694,362
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>694,362</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>694,362</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,145,833</b>		<b>1,865,618</b>



COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(D) COUNTY ROAD

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Other General Departmental Income	1,215,118	D1289	1,667,072
<b>TOTAL Departmental Income</b>	<b>1,215,118</b>		<b>1,667,072</b>
Roads & Bridges Charges Other Govts	300,828	D2306	69,194
<b>TOTAL Intergovernmental Charges</b>	<b>300,828</b>		<b>69,194</b>
Sales of Refuse For Recycling	14,961	D2651	15,156
Sales, Other	143	D2655	123
Insurance Recoveries	13,173	D2680	3,438
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>28,277</b>		<b>18,718</b>
Refunds of Prior Year's Expenditures		D2701	847,157
Unclassified (specify)	1,375	D2770	384
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,375</b>		<b>847,541</b>
St Aid, Consolidated Highway Aid	6,926,562	D3501	3,591,821
ST. Aid Multi-Modal Transp Program	372,386	D3505	337,833
<b>TOTAL State Aid</b>	<b>7,298,948</b>		<b>3,929,654</b>
Federal Aid - Other	1,516,076	D4089	242,019
<b>TOTAL Federal Aid</b>	<b>1,516,076</b>		<b>242,019</b>
<b>TOTAL Revenues</b>	<b>10,360,621</b>		<b>6,774,197</b>
Interfund Transfers	9,579,216	D5031	16,207,348
<b>TOTAL Interfund Transfers</b>	<b>9,579,216</b>		<b>16,207,348</b>
<b>TOTAL Other Sources</b>	<b>9,579,216</b>		<b>16,207,348</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>19,939,838</b>		<b>22,981,545</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(D) COUNTY ROAD

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Traffic Control, Pers Serv	388,361	D33101	398,094
Traffic Control, Equip & Cap Outlay	12,669	D33102	
Traffic Control, Contr Expen	349,973	D33104	422,246
Traffic Control, Empl Bnfts	223,396	D33108	223,418
<b>TOTAL Traffic Control</b>	<b>974,399</b>		<b>1,043,759</b>
<b>TOTAL Public Safety</b>	<b>974,399</b>		<b>1,043,759</b>
Street Admin, Pers Serv	673,572	D50101	689,992
Street Admin, Equip & Cap Outlay	678	D50102	4,571
Street Admin, Contr Expend	20,056	D50104	1,284,958
Street Admin, Empl Bnfts	388,903	D50108	397,870
<b>TOTAL Street Admin</b>	<b>1,083,210</b>		<b>2,377,391</b>
Engineering, Pers Serv	201,953	D50201	206,233
Engineering, Contr Expend	2,242	D50204	4,393
Engineering, Empl Bnfts	92,631	D50208	95,004
<b>TOTAL Engineering</b>	<b>296,826</b>		<b>305,630</b>
Maint of Streets, Pers Serv	989,431	D51101	1,288,830
Maint of Streets, Equip & Cap Outlay		D51102	400
Maint of Streets, Contr Expend	5,480,647	D51104	5,133,668
Maint of Streets, Empl Bnfts	524,681	D51108	594,341
<b>TOTAL Maint of Streets</b>	<b>6,994,759</b>		<b>7,017,239</b>
Perm Improve Highway, Pers Serv	3,840,084	D51121	4,154,834
Perm Improve Highway, Contr Expend	452,633	D51124	614,469
Perm Improve Highway, Empl Bnfts	2,863,599	D51128	2,487,042
<b>TOTAL Perm Improve Highway</b>	<b>7,156,316</b>		<b>7,256,345</b>
Snow Removal, Pers Serv	804,615	D51421	897,733
Snow Removal, Contr Expend	2,219,196	D51424	1,770,885
Snow Removal, Empl Bnfts	173,459	D51428	208,420
<b>TOTAL Snow Removal</b>	<b>3,197,271</b>		<b>2,877,038</b>
Services, Other Govts,per Serv	86,231	D51481	80,590
Services, Other Govts, Contr Expend	218,858	D51484	152,441
Services, Other Govts, Empl Bnfts	32,077	D51488	39,867
<b>TOTAL Services</b>	<b>337,167</b>		<b>272,898</b>
Other Transportation, Pers Serv	93,037	D56801	54,938
Other Transportation, Contr Expend	266,502	D56804	584,856
Other Transportation, Empl Bnfts	52,693	D56808	36,140
<b>TOTAL Other Transportation</b>	<b>412,233</b>		<b>675,934</b>
<b>TOTAL Transportation</b>	<b>19,477,780</b>		<b>20,782,475</b>
<b>TOTAL Expenditures</b>	<b>20,452,179</b>		<b>21,826,234</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>20,452,179</b>		<b>21,826,234</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(D) COUNTY ROAD

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>512,342</b>	<b>D8021</b>	<b>0</b>
Prior Period Adj -Decrease In Fund Balance		D8015	460,949
<b>Restated Fund Balance - Beg of Year</b>	<b>512,342</b>	<b>D8022</b>	<b>-460,949</b>
ADD - REVENUES AND OTHER SOURCES	19,939,838		22,981,545
DEDUCT - EXPENDITURES AND OTHER USES	20,452,179		21,826,234
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>D8029</b>	<b>694,362</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(D) COUNTY ROAD

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	1,021,056	D1299N	1,500,000
Est Rev - Intergovernmental Charges	306,725	D2399N	274,710
Est Rev - Sale of Prop And Comp For Loss	22,150	D2699N	15,150
Est Rev - Miscellaneous Local Sources	1,000	D2799N	
Est Rev - State Aid	3,257,477	D3099N	4,635,271
Est Rev - Federal Aid	0	D4099N	3,346,400
<b>TOTAL Estimated Revenues</b>	<b>4,608,408</b>		<b>9,771,531</b>
Estimated - Interfund Transfer	15,787,348	D5031N	14,602,815
Appropriated Fund Balance	250,000	D599N	0
<b>TOTAL Estimated Other Sources</b>	<b>16,037,348</b>		<b>14,602,815</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>20,645,756</b>		<b>24,374,346</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(D) COUNTY ROAD

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - Public Safety	1,028,432	D3999N	1,110,898
App - Transportation	19,617,324	D5999N	23,263,448
<b>TOTAL Appropriations</b>	<b>20,645,756</b>		<b>24,374,346</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>20,645,756</b>		<b>24,374,346</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	354,380	DM200	226,955
<b>TOTAL Cash</b>	<b>354,380</b>		<b>226,955</b>
Accounts Receivable		DM380	
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
Due From Other Funds		DM391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>354,380</b>		<b>226,955</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	366,400	DM600	176,955
<b>TOTAL Accounts Payable</b>	<b>366,400</b>		<b>176,955</b>
Due To Other Funds	-12,020	DM630	
<b>TOTAL Due To Other Funds</b>	<b>-12,020</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>354,380</b>		<b>176,955</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		DM691	
<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>			
Assigned Unappropriated Fund Balance		DM915	50,000
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>50,000</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>50,000</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>354,380</b>		<b>226,955</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(DM) ROAD MACHINERY

Results of Operation

Code Description	2018	EdpCode	2019
<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	71,347	DM2665	128,563
Insurance Recoveries	844,343	DM2680	66,208
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>915,689</b>		<b>194,771</b>
Unclassified (specify)	236,596	DM2770	272,708
<b>TOTAL Miscellaneous Local Sources</b>	<b>236,596</b>		<b>272,708</b>
<b>TOTAL Revenues</b>	<b>2,328,285</b>		<b>1,643,479</b>
Interfund Transfers	2,896,240	DM5031	3,173,175
<b>TOTAL Interfund Transfers</b>	<b>2,896,240</b>		<b>3,173,175</b>
<b>TOTAL Other Sources</b>	<b>2,896,240</b>		<b>3,173,175</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>5,224,525</b>		<b>4,816,654</b>



COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(DM) ROAD MACHINERY

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Machinery, Pers Serv	1,187,549	DM51301	1,099,241
Machinery, Equip & Cap Outlay	2,469,389	DM51302	1,613,885
Machinery, Contr Expend	1,483,018	DM51304	1,446,751
Machinery, Empl Bnfts	668,046	DM51308	605,669
<b>TOTAL Machinery</b>	<b>5,808,003</b>		<b>4,765,546</b>
<b>TOTAL Transportation</b>	<b>5,808,003</b>		<b>4,765,546</b>
<b>TOTAL Expenditures</b>	<b>5,808,003</b>		<b>4,765,546</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>5,808,003</b>		<b>4,765,546</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(DM) ROAD MACHINERY

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>583,476</b>	<b>DM8021</b>	<b>-1</b>
Prior Period Adj -Decrease In Fund Balance		DM8015	1,108
<b>Restated Fund Balance - Beg of Year</b>	<b>583,476</b>	<b>DM8022</b>	<b>-1,109</b>
ADD - REVENUES AND OTHER SOURCES	5,224,525		4,816,654
DEDUCT - EXPENDITURES AND OTHER USES	5,808,003		4,765,546
<b>Fund Balance - End of Year</b>	<b>-1</b>	<b>DM8029</b>	<b>50,000</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(DM) ROAD MACHINERY

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Intergovernmental Charges	250,000	DM2399N	0
Est Rev - Use of Money And Property	1,176,000	DM2499N	1,343,916
Est Rev - Sale of Prop And Comp For Loss	69,800	DM2699N	110,167
Est Rev - Miscellaneous Local Sources	100	DM2799N	250,000
Est Rev - Interfund Revenues	3,845,224	DM2801N	3,689,210
<b>TOTAL Estimated Revenues</b>	<b>5,341,124</b>		<b>5,393,293</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>5,341,124</b>		<b>5,393,293</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(DM) ROAD MACHINERY

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - Transportation	5,341,124	DM5999N	5,393,293
<b>TOTAL Appropriations</b>	<b>5,341,124</b>		<b>5,393,293</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>5,341,124</b>		<b>5,393,293</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	21,503,421	ES200	28,424,198
<b>TOTAL Cash</b>	<b>21,503,421</b>		<b>28,424,198</b>
Accounts Receivable	478,468	ES380	956,664
<b>TOTAL Other Receivables (net)</b>	<b>478,468</b>		<b>956,664</b>
Prepaid Expenses	106,202	ES480	106,202
<b>TOTAL Prepaid Expenses</b>	<b>106,202</b>		<b>106,202</b>
Land	35,000	ES101	35,000
Buildings	177,088,575	ES102	177,704,422
Machinery And Equipment	3,833,432	ES104	4,153,661
Infrastructure	89,548,648	ES106	95,984,955
Accum Deprec, Buildings	-90,546,840	ES112	-94,709,439
Accum Depr, Machinery & Equip	-1,298,474	ES114	-1,468,057
Accum Deprec, Infrastructure	-43,891,911	ES116	-45,849,346
<b>TOTAL Fixed Assets (net)</b>	<b>134,768,431</b>		<b>135,851,197</b>
Deferred Outflow of Resources	998,867	ES495	1,101,227
Deferred Outflows of Resources - Pensions		ES496	
<b>TOTAL Deferred Outflows of Resources</b>	<b>998,867</b>		<b>1,101,227</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>157,855,389</b>		<b>166,439,488</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2018	EdpCode	2019
Accounts Payable	853,073	ES600	4,483,615
<b>TOTAL Accounts Payable</b>	<b>853,073</b>		<b>4,483,615</b>
Net Pension Liability -Proportionate Share	415,141	ES638	844,470
Total OPEB Liability	13,040,523	ES683	13,074,555
Compensated Absences	110,873	ES687	119,640
Other Liabilities	4,300,224	ES688	
<b>TOTAL Other Liabilities</b>	<b>17,866,761</b>		<b>14,038,665</b>
Due To Other Funds	168,209	ES630	
<b>TOTAL Due To Other Funds</b>	<b>168,209</b>		<b>0</b>
Bonds Payable	47,905,000	ES628	45,995,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>47,905,000</b>		<b>45,995,000</b>
<b>TOTAL Liabilities</b>	<b>66,793,043</b>		<b>64,517,280</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	18,887	ES691	256,756
Deferred Inflows of Resources - Pensions	1,527,566	ES697	
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,546,453</b>		<b>256,756</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,546,453</b>		<b>256,756</b>
<b>Fund Balance</b>			
Net Assets-Invested In Cap Asts, Net Rltd D	89,515,893	ES920	101,665,451
Net Assets-Unrestricted (deficit)		ES924	
<b>TOTAL Net Position</b>	<b>89,515,893</b>		<b>101,665,451</b>
<b>TOTAL Fund Balance</b>	<b>89,515,893</b>		<b>101,665,451</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>157,855,389</b>		<b>166,439,488</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Sewer Rents	21,352,234	ES2120	21,553,790
Sewer Charges	2,527,158	ES2122	2,542,201
Int & Penalties On Sewer Accts	4,226	ES2128	2,747
<b>TOTAL Charges For Services Within Locality</b>	<b>23,883,619</b>		<b>24,098,738</b>
Sales, Other	513,194	ES2655	355,198
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>513,194</b>		<b>355,198</b>
Interest And Earnings	5,001	ES2401	232,469
<b>TOTAL Use of Money And Property</b>	<b>5,001</b>		<b>232,469</b>
Unclassified (specify)	13,964	ES2770	21,222
<b>TOTAL Other</b>	<b>13,964</b>		<b>21,222</b>
<b>TOTAL Revenues</b>	<b>24,415,778</b>		<b>24,707,628</b>
Interfund Transfers		ES5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
	<b>0</b>		<b>0</b>
<b>TOTAL Operating Revenue</b>	<b>24,415,778</b>		<b>24,707,628</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenses</b>			
Administration-Personal Services	299,054	ES17101	454,456
<b>TOTAL Administration-Personal Services</b>	<b>299,054</b>		<b>454,456</b>
Sanitary Sewers, Pers Serv	819,203	ES81201	733,529
<b>TOTAL Sanitary Sewers</b>	<b>819,203</b>		<b>733,529</b>
Sewage Treatment And Disposal-Pers Serv	2,333,873	ES81301	2,145,286
<b>TOTAL Sewage Treatment And Disposal-Pers Serv</b>	<b>2,333,873</b>		<b>2,145,286</b>
<b>TOTAL Personal Services</b>	<b>3,452,130</b>		<b>3,333,271</b>
Administration-Contractual	212,471	ES17104	204,503
<b>TOTAL Administration-Contractual</b>	<b>212,471</b>		<b>204,503</b>
Depreciation	6,251,350	ES19944	6,342,961
<b>TOTAL Depreciation</b>	<b>6,251,350</b>		<b>6,342,961</b>
Sanitary Sewers, Contr Expend	3,743,827	ES81204	-798,502
<b>TOTAL Sanitary Sewers</b>	<b>3,743,827</b>		<b>-798,502</b>
Sewage Treatment And Disposal-Contr Expend	7,426,505	ES81304	5,108,152
<b>TOTAL Sewage Treatment And Disposal-Contr Expend</b>	<b>7,426,505</b>		<b>5,108,152</b>
<b>TOTAL Contractual Expenses</b>	<b>17,634,153</b>		<b>10,857,113</b>
Administration-Empl Ben	192,474	ES17108	285,474
<b>TOTAL Administration-Empl Ben</b>	<b>192,474</b>		<b>285,474</b>
Sanitary Sewers, Empl Bnfts	439,168	ES81208	416,230
<b>TOTAL Sanitary Sewers</b>	<b>439,168</b>		<b>416,230</b>
Sewage Treatment And Disposal-Empl Bnfts	1,255,571	ES81308	249,349
<b>TOTAL Sewage Treatment And Disposal-Empl Bnfts</b>	<b>1,255,571</b>		<b>249,349</b>
<b>TOTAL Employee Benefits</b>	<b>1,887,213</b>		<b>951,052</b>
Debt Interest, Serial Bonds	1,763,444	ES97107	1,698,569
<b>TOTAL Interest Expense</b>	<b>1,763,444</b>		<b>1,698,569</b>
<b>TOTAL Expenses</b>	<b>24,736,940</b>		<b>16,840,005</b>
Transfers, Other Funds		ES99019	
<b>TOTAL Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Operating Expenses</b>	<b>24,736,940</b>		<b>16,840,005</b>



COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(ES) ENTERPRISE SEWER

**Analysis of Changes in Net Position**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	88,013,236	ES8021	89,515,893
Prior Period Adj -Increase In Net Position	4,108,093	ES8012	4,281,935
Prior Period Adj -Decrease In Net Position	2,284,275	ES8015	
Restated Net Position - Beg of Year	89,837,054	ES8022	93,797,828
ADD - REVENUES AND OTHER SOURCES	24,415,778		24,707,628
DEDUCT - EXPENDITURES AND OTHER USES	24,736,940		16,840,005
Net Position - End of Year	89,515,893	ES8029	101,665,451

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

Cash Flow

Code Description	2018	EdpCode	2019
------------------	------	---------	------

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	26,340,023	H200	8,928,804
<b>TOTAL Cash</b>	<b>26,340,023</b>		<b>8,928,804</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>26,340,023</b>		<b>8,928,804</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,694,824	H600	2,930,094
<b>TOTAL Accounts Payable</b>	<b>1,694,824</b>		<b>2,930,094</b>
<b>TOTAL Liabilities</b>	<b>1,694,824</b>		<b>2,930,094</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	24,645,199	H915	5,998,710
<b>TOTAL Assigned Fund Balance</b>	<b>24,645,199</b>		<b>5,998,710</b>
Unassigned Fund Balance		H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>24,645,199</b>		<b>5,998,710</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>26,340,023</b>		<b>8,928,804</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Sales And Use Tax		H1110	
<b>TOTAL Non Property Tax Items</b>	<b>0</b>		<b>0</b>
Interest And Earnings	51,076	H2401	337,858
<b>TOTAL Use of Money And Property</b>	<b>51,076</b>		<b>337,858</b>
Premium & Accrued Interest On Obligations	127,543	H2710	
<b>TOTAL Miscellaneous Local Sources</b>	<b>127,543</b>		<b>0</b>
St Aid-Capital Projects		H3097	782,059
<b>TOTAL State Aid</b>	<b>0</b>		<b>782,059</b>
Fed Aid Other Culture & Rec -Cap Proj		H4897	3,128,237
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>3,128,237</b>
<b>TOTAL Revenues</b>	<b>178,619</b>		<b>4,248,154</b>
Interfund Transfers	4,576,956	H5031	
<b>TOTAL Interfund Transfers</b>	<b>4,576,956</b>		<b>0</b>
Serial Bonds	24,105,000	H5710	
<b>TOTAL Proceeds of Obligations</b>	<b>24,105,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>28,681,956</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>28,860,575</b>		<b>4,248,154</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay	3,215,517	H16202	18,609,030
<b>TOTAL Buildings</b>	<b>3,215,517</b>		<b>18,609,030</b>
Central Data Process & Cap Outlay	273,271	H16802	31,900
<b>TOTAL Central Data Process &amp; Cap Outlay</b>	<b>273,271</b>		<b>31,900</b>
Pur of Land/right of Way,equip & Cap Out	695,331	H19402	4,253,712
<b>TOTAL Pur of Land/right of Way</b>	<b>695,331</b>		<b>4,253,712</b>
<b>TOTAL General Government Support</b>	<b>4,184,119</b>		<b>22,894,643</b>
<b>TOTAL Expenditures</b>	<b>4,184,119</b>		<b>22,894,643</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>4,184,119</b>		<b>22,894,643</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-31,258</b>	<b>H8021</b>	<b>24,645,199</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>-31,258</b>	<b>H8022</b>	<b>24,645,199</b>
ADD - REVENUES AND OTHER SOURCES	28,860,575		4,248,154
DEDUCT - EXPENDITURES AND OTHER USES	4,184,119		22,894,643
<b>Fund Balance - End of Year</b>	<b>24,645,199</b>	<b>H8029</b>	<b>5,998,710</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Land	4,785,156	K101	4,785,156
Buildings	53,669,214	K102	76,350,091
Machinery And Equipment	36,409,965	K104	38,678,248
Infrastructure	149,929,781	K106	157,188,636
Accum Deprec, Buildings	-28,156,979	K112	-29,508,015
Accum Depr, Machinery & Equip	-24,938,217	K114	-26,379,826
Accum Deprec, Infrastructure	-50,352,421	K116	-59,854,899
<b>TOTAL Fixed Assets (net)</b>	<b>141,346,500</b>		<b>161,259,393</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>141,346,500</b>		<b>161,259,393</b>



COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	141,346,500	K159	161,259,393
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>141,346,500</b>		<b>161,259,393</b>
<b>TOTAL Fund Balance</b>	<b>141,346,500</b>		<b>161,259,393</b>
<b>TOTAL</b>	<b>141,346,500</b>		<b>161,259,393</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(MS) SELF INSURANCE

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	11,534,189	MS200	11,419,181
<b>TOTAL Cash</b>	<b>11,534,189</b>		<b>11,419,181</b>
Accounts Receivable	62,434	MS380	28,450
<b>TOTAL Other Receivables (net)</b>	<b>62,434</b>		<b>28,450</b>
Due From Other Funds		MS391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>11,596,623</b>		<b>11,447,631</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(MS) SELF INSURANCE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	930,771	MS600	691,744
Benefits And Awards Payable	3,312,683	MS610	800,000
<b>TOTAL Accounts Payable</b>	<b>4,243,455</b>		<b>1,491,744</b>
Other Liabilities	754,945	MS688	1,454,945
<b>TOTAL Other Liabilities</b>	<b>754,945</b>		<b>1,454,945</b>
Due To Other Funds	-637,025	MS630	
<b>TOTAL Due To Other Funds</b>	<b>-637,025</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>4,361,375</b>		<b>2,946,689</b>
<b>Fund Balance</b>			
Net Assets-Unrestricted (deficit)	7,235,249	MS924	8,500,942
<b>TOTAL Net Position</b>	<b>7,235,249</b>		<b>8,500,942</b>
<b>TOTAL Fund Balance</b>	<b>7,235,249</b>		<b>8,500,942</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>11,596,623</b>		<b>11,447,631</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(MS) SELF INSURANCE

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Participants Assessments	24,438,521	MS2222	23,000,327
<b>TOTAL Charges For Services To Other Localities</b>	<b>24,438,521</b>		<b>23,000,327</b>
Interest And Earnings	9,705	MS2401	81,433
<b>TOTAL Use of Money And Property</b>	<b>9,705</b>		<b>81,433</b>
Refund of Prior Years Expend		MS2701	289
Employee Contributions	148,998	MS2709	170,408
Other Miscellaneous		MS2770	171,547
<b>TOTAL Other</b>	<b>148,998</b>		<b>342,244</b>
<b>TOTAL Revenues</b>	<b>24,597,224</b>		<b>23,424,004</b>
<b>TOTAL Operating Revenue</b>	<b>24,597,224</b>		<b>23,424,004</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(MS) SELF INSURANCE

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenses</b>			
Benefits And Awards, Contr Exp	23,276,506	MS17204	23,880,258
<b>TOTAL Benefits And Awards</b>	<b>23,276,506</b>		<b>23,880,258</b>
<b>TOTAL Contractual Expenses</b>	<b>23,276,506</b>		<b>23,880,258</b>
<b>TOTAL Expenses</b>	<b>23,276,506</b>		<b>23,880,258</b>
<b>TOTAL Operating Expenses</b>	<b>23,276,506</b>		<b>23,880,258</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(MS) SELF INSURANCE

**Analysis of Changes in Net Position**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	5,914,531	MS8021	7,235,249
Prior Period Adj -Increase In Net Position		MS8012	2,421,947
Prior Period Adj -Decrease In Net Position		MS8015	700,000
Restated Net Position - Beg of Year	5,914,531	MS8022	8,957,196
ADD - REVENUES AND OTHER SOURCES	24,597,224		23,424,004
DEDUCT - EXPENDITURES AND OTHER USES	23,276,506		23,880,258
Net Position - End of Year	7,235,249	MS8029	8,500,939

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

Cash Flow

Code Description	2018	EdpCode	2019
------------------	------	---------	------

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash In Time Deposits	118,485	PN201	118,552
<b>TOTAL Cash</b>	<b>118,485</b>		<b>118,552</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>118,485</b>		<b>118,552</b>



COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Fund Balance</b>			
Must Remain Intact	118,485	PN807	118,552
<b>TOTAL Nonspendable Fund Balance</b>	<b>118,485</b>		<b>118,552</b>
<b>TOTAL Fund Balance</b>	<b>118,485</b>		<b>118,552</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>118,485</b>		<b>118,552</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(PN) PERMANENT

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Interest And Earnings	13	PN2401	68
<b>TOTAL Use of Money And Property</b>	<b>13</b>		<b>68</b>
<b>TOTAL Revenues</b>	<b>13</b>		<b>68</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>13</b>		<b>68</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
------------------	------	---------	------

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	118,472	PN8021	118,485
<b>Restated Fund Balance - Beg of Year</b>	118,472	PN8022	118,485
ADD - REVENUES AND OTHER SOURCES	13		68
<b>Fund Balance - End of Year</b>	118,485	PN8029	118,551

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	2,298,276	S200	2,914,128
<b>TOTAL Cash</b>	<b>2,298,276</b>		<b>2,914,128</b>
Accounts Receivable	250,000	S380	325,000
<b>TOTAL Other Receivables (net)</b>	<b>250,000</b>		<b>325,000</b>
Due From Other Funds		S391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Due From Other Governments	16,354,490	S440	14,405,073
<b>TOTAL Due From Other Governments</b>	<b>16,354,490</b>		<b>14,405,073</b>
Cash Special Reserves	8,329,612	S230	10,147,724
<b>TOTAL Restricted Assets</b>	<b>8,329,612</b>		<b>10,147,724</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>27,232,379</b>		<b>27,791,925</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,151,650	S600	180,369
Benefits And Awards Payable	22,300,047	S610	20,524,010
<b>TOTAL Accounts Payable</b>	<b>23,451,697</b>		<b>20,704,379</b>
Other Liabilities		S688	627,059
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>627,059</b>
Due To Other Funds	23,542	S630	
<b>TOTAL Due To Other Funds</b>	<b>23,542</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>23,475,238</b>		<b>21,331,438</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	35,283	S691	64,025
<b>TOTAL Deferred Inflows of Resources</b>	<b>35,283</b>		<b>64,025</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>35,283</b>		<b>64,025</b>
<b>Fund Balance</b>			
Workers' Compensation Reserve	8,329,612	S814	10,147,724
<b>TOTAL Restricted Fund Balance</b>	<b>8,329,612</b>		<b>10,147,724</b>
Unassigned Fund Balance	-4,607,755	S917	-3,751,262
<b>TOTAL Unassigned Fund Balance</b>	<b>-4,607,755</b>		<b>-3,751,262</b>
<b>TOTAL Fund Balance</b>	<b>3,721,857</b>		<b>6,396,462</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>27,232,379</b>		<b>27,791,925</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Participants Assessments	5,058,180	S2222	5,215,973
<b>TOTAL Intergovernmental Charges</b>	<b>5,058,180</b>		<b>5,215,973</b>
Interest And Earnings		S2401	104,887
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>104,887</b>
Refunds of Prior Year's Expenditures	64,139	S2701	533,024
<b>TOTAL Miscellaneous Local Sources</b>	<b>64,139</b>		<b>533,024</b>
<b>TOTAL Revenues</b>	<b>5,122,320</b>		<b>5,853,884</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>5,122,320</b>		<b>5,853,884</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Self Insurance Admin, Pers Serv	85,047	S17101	89,462
Self Insurance Admin, Contr Expend	205,225	S17104	196,317
Self Insurance Admin, Empl Bnfts	35,320	S17108	36,758
<b>TOTAL Self Insurance Admin</b>	<b>325,592</b>		<b>322,536</b>
Benefits And Awards, Contr Expend	2,775,179	S17204	2,758,362
<b>TOTAL Benefits And Awards</b>	<b>2,775,179</b>		<b>2,758,362</b>
<b>TOTAL General Government Support</b>	<b>3,100,771</b>		<b>3,080,899</b>
<b>TOTAL Expenditures</b>	<b>3,100,771</b>		<b>3,080,899</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,100,771</b>		<b>3,080,899</b>



COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(S) WORKERS COMPENSATION

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,654,928</b>	<b>S8021</b>	<b>3,721,857</b>
Prior Period Adj -Increase In Fund Balance	45,381	S8012	
Prior Period Adj -Decrease In Fund Balance		S8015	98,380
<b>Restated Fund Balance - Beg of Year</b>	<b>1,700,309</b>	<b>S8022</b>	<b>3,623,477</b>
ADD - REVENUES AND OTHER SOURCES	5,122,320		5,853,884
DEDUCT - EXPENDITURES AND OTHER USES	3,100,771		3,080,899
<b>Fund Balance - End of Year</b>	<b>3,721,857</b>	<b>S8029</b>	<b>6,396,462</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	16,784,067	TA200	15,514,526
<b>TOTAL Cash</b>	<b>16,784,067</b>		<b>15,514,526</b>
Due From Other Funds	1,449,956	TA391	-33,779
<b>TOTAL Due From Other Funds</b>	<b>1,449,956</b>		<b>-33,779</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>18,234,022</b>		<b>15,480,746</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	3,398,652	TA630	
<b>TOTAL Due To Other Funds</b>	<b>3,398,652</b>		<b>0</b>
Due To Other Governments	394,703	TA631	405,892
<b>TOTAL Due To Other Governments</b>	<b>394,703</b>		<b>405,892</b>
Consolidated Payroll	2,285,956	TA10	840,172
Deferred Compensation	43,777	TA17	46,602
State Retirement	67,229	TA18	76,505
Disability Insurance	10,660	TA19	22,193
Group Insurance	33,361	TA20	74,167
Nys Income Tax	116,300	TA21	121,466
Federal Income Tax	269,359	TA22	280,046
Income Executions	3,950	TA23	5,721
Assoc & Union Dues	6,628	TA24	24,288
Social Security Tax	366,367	TA26	385,440
Employees Annuities		TA29	7
Guaranty & Bid Deposits	260,935	TA30	180,121
Bail Deposits	121,156	TA35	121,807
Court Order Deposits	-10,600	TA36	-10,600
Tax Redemptions	26,697	TA40	16,364
Social Services Trust	460,232	TA53	463,089
State Training School	8,380	TA56	9,072
Dog Money	259,385	TA57	311,442
Mortgage Tax	1,188,429	TA58	1,444,122
Court & Trust Fund	550,719	TA61	519,193
Other Funds (specify)	8,371,749	TA85	10,143,634
<b>TOTAL Agency Liabilities</b>	<b>14,440,667</b>		<b>15,074,854</b>
<b>TOTAL Liabilities</b>	<b>18,234,022</b>		<b>15,480,746</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>18,234,022</b>		<b>15,480,746</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	454	TE200	2,497
<b>TOTAL Cash</b>	<b>454</b>		<b>2,497</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>454</b>		<b>2,497</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	454	TE600	2,497
<b>TOTAL Accounts Payable</b>	<b>454</b>		<b>2,497</b>
<b>TOTAL Liabilities</b>	<b>454</b>		<b>2,497</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>454</b>		<b>2,497</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
------------------	------	---------	------

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
------------------	------	---------	------

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>		<b>TE8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>TE8022</b>	
<b>Fund Balance - End of Year</b>		<b>TE8029</b>	



COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Total Non-Current Govt Liabilities	282,146,366	W129	281,722,529
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>282,146,366</b>		<b>281,722,529</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>282,146,366</b>		<b>281,722,529</b>

COUNTY OF Saratoga  
Annual Update Document  
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	7,915,069	W638	17,570,038
Total OPEB Liability	237,225,152	W683	225,562,931
Judgments And Claims Payable	6,155,288	W686	10,147,724
Compensated Absences	2,575,857	W687	2,541,837
<b>TOTAL Other Liabilities</b>	<b>253,871,366</b>		<b>255,822,529</b>
Bonds Payable	28,275,000	W628	25,900,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>28,275,000</b>		<b>25,900,000</b>
<b>TOTAL Liabilities</b>	<b>282,146,366</b>		<b>281,722,529</b>
<b>TOTAL Liabilities</b>	<b>282,146,366</b>		<b>281,722,529</b>

**COUNTY OF Saratoga**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2019**

4/21/2020

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	\$15,570,000	\$765,000	\$0	\$0		\$14,805,000
2016	BOND N	Sewer Refunding 2009/2010			07/20/2016	07/15/2040	0.00%		\$31,135,000	\$30,790,000	\$860,000	\$0	\$0		\$29,930,000
2018	BOND N	Public Safety Building			10/31/2018	10/15/2033	0.03%		\$24,105,000	\$24,105,000	\$1,325,000	\$0	\$0		\$22,780,000
2012	BOND N	Sewer Halfmoon Refunded			10/31/2012	08/15/2023	3.00%		\$3,090,000	\$1,545,000	\$285,000	\$0	\$0		\$1,260,000
2009	BOND N	Animal Shelter MBBA Rec Act Bd			12/30/2009	12/10/2029	2.11%		\$5,180,000	\$3,370,000	\$250,000	\$0	\$0		\$3,120,000
2009	BOND N	Emergency Radio Comm Towers			10/01/2009	10/15/2019	2.50%		\$6,760,000	\$800,000	\$800,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$76,180,000	\$4,285,000	\$0	\$0	\$0	\$71,895,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$76,180,000	\$4,285,000	\$0	\$0	\$0	\$71,895,000

COUNTY OF Saratoga  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2019

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	<u>\$24,570.00</u>
Demand Deposits	9Z2011	<u>\$9,873,842.82</u>
Time Deposits	9Z2021	<u>\$118,552.48</u>
Total		<u>\$10,016,965.30</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$115,209,392.38</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$47,007,823.59</u>
Total		<u>\$162,217,215.97</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u>\$10,018,154.60</u>
Market Value at Balance Sheet Date	9Z4502	<u>\$9,157,509.57</u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u>                    </u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u>                    </u>
Market Value at Balance Sheet Date	9Z4512	<u>                    </u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u>                    </u>

COUNTY OF Saratoga  
Bank Reconciliation  
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-1440	\$4,788,530	\$4	\$0	\$4,788,535
*****-1521	\$21,880	\$0	\$0	\$21,880
*****-1602	\$0	\$0	\$0	\$0
*****-1829	\$0	\$0	\$0	\$0
*****-1929	\$5,124,492	\$1,377	\$0	\$5,125,870
*****-4063	\$1,002,359	\$0	\$18,286	\$984,073
*****-4413	\$5,181,768	\$0	\$12,523	\$5,169,245
*****-7263	\$1,922,671	\$532	\$0	\$1,923,203
*****-8779	\$154,057	\$0	\$0	\$154,057
*****-TCRT	\$519,193	\$0	\$0	\$519,193
*****-1370	\$0	\$0	\$0	\$0
*****-5446	\$878,575	\$86,327	\$0	\$964,902
*****-5775	\$21,486	\$0	\$0	\$21,486
*****-9735	\$200,000	\$0	\$0	\$200,000
*****-1348	\$14,025,564	\$0	\$0	\$14,025,564
*****-1399	\$29,375,432	\$0	\$0	\$29,375,432
*****-1739	\$802	\$0	\$0	\$802
*****-0986	\$80,944	\$0	\$1,960	\$78,983
*****-4080	\$0	\$0	\$0	\$0
*****-5803	\$1,444,122	\$0	\$0	\$1,444,122
*****-5811	\$0	\$0	\$0	\$0
*****-7163	\$0	\$0	\$0	\$0
*****-8189	\$0	\$0	\$0	\$0
*****-9331	\$0	\$0	\$0	\$0
*****-9781	\$1,958,466	\$0	\$0	\$1,958,466
*****-5508	\$39,878	\$0	\$0	\$39,878
*****-0600	\$11,089,212	\$0	\$0	\$11,089,212

COUNTY OF Saratoga  
Bank Reconciliation  
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-7114	\$23,911,106	\$0	\$0	\$23,911,106
	Total Adjusted Bank Balance			\$101,796,009
	Petty Cash			\$24,570.00
	Adjustments			\$13,388,813.83
	Total Cash		9ZCASH *	\$115,209,392
	Total Cash Balance All Funds		9ZCASHB *	\$115,209,402
	* Must be equal			

COUNTY OF Saratoga  
Local Government Questionnaire  
For the Fiscal Year Ending 2019

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? 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? 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 2019

<b>Total Full Time Employees:</b>		1,051			
<b>Total Part Time Employees:</b>		61			
<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	\$9,103,148.17	1,049	2	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$4,764,925.82	1,051	2	
90408	Worker's Compensation Insurance	\$2,164,996.45	1,051	2	
90458	Life Insurance				
90508	Unemployment Insurance	\$81,824.25			
90558	Disability Insurance	\$78,036.17	1,051	2	
90608	Hospital and Medical (Dental) Insurance	\$19,322,181.45	900		863
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$242,082.90			
<b>Total</b>		<b>\$35,757,195.21</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$34,847,387.17</b>			



COUNTY OF Saratoga  
Energy Costs and Consumption  
For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$281,764	144,755	gallons	
Diesel Fuel	\$223,574	157,968	gallons	
Fuel Oil	\$9,313	3,896	gallons	
Natural Gas	\$120,671	238,511	cubic feet	
Electricity	\$323,966	4,172,600	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 12/31/2019, 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 12/31/2019 and filed by means of electronic data transmission.

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

(518) 885-2256  
Telephone Number

04/20/2020  
Date of Certification

Andrew B. Jarosh  
Name

Director of Finance  
Title

40 McMaster St, Ballston Spa, NY 12  
Official Address

(518) 885-2256  
Official Telephone Number

COUNTY OF Saratoga  
Financial Comments  
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8012 Auditor AJE + adjustments to Resitricted Funds in 2019

Account Code A8015 Auditor AJE and unposted AP from after Soft Close of Funds

(D) COUNTY ROAD

Adjustment Reason

Account Code D8015 Prior Year AJE from Auditor for Landfill Reveneue // AP Posted after Soft Close of Fund

(DM) ROAD MACHINERY

Adjustment Reason

Account Code DM8012 AP posted after Soft Close of Funds

Account Code DM8015 AP Posted after Soft Close of Fund

(S) WORKERS COMPENSATION

Adjustment Reason

Account Code S8015 Auditor AJE to adjust IBNR & 3rd Party Admin Deposit

(ES) ENTERPRISE SEWER

Adjustment Reason

Account Code ES8012 Adj to restate PY Net Position - Using new balancing process recommended by Auditors

(MS) SELF INSURANCE

Adjustment Reason

Account Code MS8012 Audit AJE to amend IBNR & unposted AP

Account Code MS8015 Adj to MS-0688.CDPHP - Contingent Liability CDPHP for loss deposit with new insurance carrier.  
Posted 1/14/19