

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 12/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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
- (TC) CUSTODIAL
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	32,978,653	A200	81,910,812
Petty Cash	24,170	A210	23,470
TOTAL Cash	33,002,823		81,934,282
Taxes Receivable, Current	1,353	A250	0
Taxes Receivable, Overdue	8,978,827	A260	9,051,087
Returned School Taxes Receivable	9,306,225	A280	8,982,753
City School Taxes Receivable	324,518	A290	292,024
Delinquent Village Taxes Rec	519,878	A295	474,784
Tax Sale Certificates	38,324	A320	38,324
Property Acquired For Taxes	256,070	A330	93,453
Allowance For Uncollectible Taxes	-700,000	A342	-700,000
TOTAL Taxes Receivable (net)	18,725,193		18,232,426
Accounts Receivable	1,346,535	A380	4,228,254
TOTAL Other Receivables (net)	1,346,535		4,228,254
State And Federal, Social Services	13,510,081	A400	8,580,718
Due From State And Federal Government	28,621,517	A410	32,350,902
TOTAL State And Federal Aid Receivables	42,131,597		40,931,620
Due From Other Funds	517,886	A391	
TOTAL Due From Other Funds	517,886		0
Towns & Cities	12,993	A430	44,964
Due From Other Governments	4,358,532	A440	495,355
TOTAL Due From Other Governments	4,371,525		540,319
Inventory Of Materials And Supplies	37,914	A445	39,225
TOTAL Inventories	37,914		39,225
Cash Special Reserves	1,055,065	A230	1,320,351
TOTAL Restricted Assets	1,055,065		1,320,351
TOTAL Assets	101,188,539		147,226,476

COUNTY OF Saratoga
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	6,718,334	A600	7,448,940
TOTAL Accounts Payable	6,718,334		7,448,940
Guaranty & Bid Deposits	498,155	A730	154,031
TOTAL Other Deposits	498,155		154,031
Other Liabilities	290,667	A688	7,655,996
Overpayments & Clearing Account	389	A690	
Disability Insurance	24,836	A719	15,362
Group Insurance	65,697	A720	101,551
Association and Union Dues		A724	64
Dog Money	415,230	A757	362,921
TOTAL Other Liabilities	796,819		8,135,894
Due To Other Governments	11,874,624	A631	13,028,799
Due To School Districts	10,752,376	A660	10,258,838
Due To City School Districts	327,157	A661	309,017
Due To Village, Delinquent Taxes	576,068	A668	487,125
State Retirement	258,008	A718	679,818
Taxes Collected Other Governments	7,129,402	A739	7,223,888
TOTAL Due To Other Governments	30,917,635		31,987,485
Consolidated Payroll	1,372,089	A710	1,724,675
NYS Income Tax	-982	A721	-883
Federal Income Tax	-4,482	A722	-4,640
Income Executions	3,709	A723	3,859
Social Security Tax	-649	A726	-283
TOTAL Payroll Liabilities	1,369,685		1,722,730
TOTAL Liabilities	40,300,628		49,449,080
Deferred Inflows of Resources			
Deferred Inflow of Resources	14,110,131	A691	10,589,299
Deferred Taxes	8,449,718	A694	7,471,824
TOTAL Deferred Inflows of Resources	22,559,849		18,061,123
TOTAL Deferred Inflows of Resources	22,559,849		18,061,123
Fund Balance			
Not in Spendable Form	37,914	A806	39,225
TOTAL Nonspendable Fund Balance	37,914		39,225
Other Restricted Fund Balance	1,055,065	A899	1,320,351
TOTAL Restricted Fund Balance	1,055,065		1,320,351
Assigned Appropriated Fund Balance	3,069,365	A914	9,469,946
Assigned Unappropriated Fund Balance	8,639,026	A915	7,222,813
TOTAL Assigned Fund Balance	11,708,391		16,692,759
Unassigned Fund Balance	25,526,688	A917	61,663,938
TOTAL Unassigned Fund Balance	25,526,688		61,663,938
TOTAL Fund Balance	38,328,059		79,716,273
TOTAL Liabilities, Deferred Inflows And Fund Balance	101,188,536		147,226,476

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	61,766,463	A1001	65,428,870
TOTAL Real Property Taxes	61,766,463		65,428,870
Gain From Sale of Tax Acq Property		A1051	736,745
Other Payments In Lieu of Taxes	1,327,345	A1081	1,264,672
Interest & Penalties On Real Prop Taxes	2,344,022	A1090	2,532,911
TOTAL Real Property Tax Items	3,671,367		4,534,327
Sales And Use Tax	126,120,522	A1110	153,793,782
Tax On Hotel Room Occupancy	424,392	A1113	873,911
Towns Share of Sales Tax	300,000	A1115	
Flat Racing Admissions Tax		A1133	370,952
Emergency Telephone System Surcharge	1,181,096	A1140	855,363
O.T.B. Surtax	279,160	A1150	313,392
TOTAL Non Property Tax Items	128,305,170		156,207,400
Treasurer Fees	42,730	A1230	37,062
Charges For Tax Redemption	6,300	A1235	5,637
Clerk Fees	3,140,338	A1255	3,438,062
Personnel Fees	4,580	A1260	15,330
Other General Departmental Income	2,607,308	A1289	3,122,193
Sheriff Fees	214,148	A1510	194,501
Altern To Incarceration Fees	2,522	A1515	1,026
Prisoner Charges	823	A1525	7,442
Public Pound Charges, Dog Control Fees	83,831	A1550	235,317
Restitution Surcharge	11,368	A1580	6,648
Other Public Safety Departmental Income	100,686	A1589	130,373
Home Nursing Charges	17,883	A1610	13,036
Mental Health Fees	2,957,167	A1620	3,238,400
Early Interven Fees For Serv	1,101,916	A1621	961,499
Additional Description x			
Other Health Departmental Income	92,633	A1689	78,235
Airport Fees & Rentals	90,835	A1770	94,138
Repay of Medical Assistance	16,823	A1801	183,746
Repayment of Family Assistance	269,870	A1809	195,496
Medical Incentive Earnings	114,488	A1811	352,255
Repayment of Child Care	177,675	A1819	120,149
Repayment of Juvenile Delinquent Care	6,951	A1823	9,007
Repayment of Safety Net Assistance	212,773	A1840	190,583
Sealer of Weights & Measures	12,600	A1962	5,700
Charges-Programs For The Aging	343	A1972	4,143
Planning Board Fees	22,500	A2115	22,500
TOTAL Departmental Income	11,309,091		12,662,475
Election Service Charges	96,321	A2215	112,763
Public Safety Services For Other Govts	1,471,977	A2260	2,303,799
Transportation Services, Other Govts		A2300	
Youth Recreation Services, Other Govts	1,371,136	A2350	1,650,905
Programs For Aging, Other Govts	62,384	A2351	62,384
Misc Revenue, Other Govts	2,201,072	A2389	2,078,185
TOTAL Intergovernmental Charges	5,202,890		6,208,036

COUNTY OF Saratoga
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For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	253,642	A2401	148,716
Rental of Real Property	180,406	A2410	159,029
Commissions	84,856	A2450	123,951
TOTAL Use of Money And Property	518,904		431,696
Games of Chance	15	A2530	15
Licenses, Other	68,343	A2545	105,303
TOTAL Licenses And Permits	68,358		105,318
Fines And Forfeited Bail	2,210	A2610	1,148
Stop-Dwi Fines	214,829	A2615	259,157
Forfeitures of Deposits		A2620	
Forfeiture of Crime Proceeds	720	A2625	4,284
TOTAL Fines And Forfeitures	217,759		264,589
Sales of Forest Products	172,504	A2652	150,137
Sales, Other	34,486	A2655	53,435
Sales of Real Property		A2660	2,800,100
Sales of Equipment	33,694	A2665	40,294
Insurance Recoveries	127,317	A2680	92,833
Other Compensation For Loss	2,148,808	A2690	2,323,818
TOTAL Sale of Property And Compensation For Loss	2,516,809		5,460,616
Refunds of Prior Year's Expenditures	241,516	A2701	640,456
Vlt/tribal-State Compact Moneys	620,158	A2725	891,478
Unclassified (specify)	97,934	A2770	78,138
TOTAL Miscellaneous Local Sources	959,608		1,610,072
St Aid, Revenue Sharing	767,850	A3001	1,421,833
State Aid Court Facilities	263,599	A3021	446,464
State Aid, Indigent Legal Services Fund	966,302	A3025	1,143,320
St Aid, District Attorney Salaries	57,751	A3030	86,627
St Aid - Other (specify)	451,587	A3089	243,603
St Aid, Education of Handicapped Child	3,685,304	A3277	8,752,155
St Aid, Other Educ (spec)	97,950	A3289	519,937
St Aid, Probation Services	405,222	A3310	785,278
St Aid, Navigation Law Enforcement	43,569	A3315	38,023
St Aid, Other Public Safety	1,247,634	A3389	1,148,646
St Aid, Public Health	523,542	A3401	1,388,614
St Aid Handicapped Children		A3446	
Early Intervention State Aid	550,712	A3449	898,827
St Aid, Public Health, Other		A3450	
St Aid, Special Health Programs	15,189	A3472	24,500
St Aid, Other Health	19,265	A3489	12,699
St Aid, Mental Health	4,029,938	A3490	4,278,813
St Aid, Bus And Other Mass Trans	73,683	A3594	4,108
St Aid, Social Services Administration	2,395,118	A3610	3,464,090
St Aid, Child Care	1,628,472	A3619	3,424,308
St Aid, Juvenile Delinquent	348,396	A3623	608,239
St Aid, Safety Net	366,477	A3640	406,780
St Aid, Emergency Aid For Adults	16,677	A3642	1,161

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
St Aid, Day Care	-18,371	A3655	
Additional Description Day Care MOE chargeback for DSS			
St Aid, Other Social Services	522,457	A3689	606,366
St Aid, Veterans Service Agencies	12,000	A3710	18,000
St Aid, Programs For Aging	832,643	A3772	1,346,542
St Aid-Economic Assistance	775,986	A3789	542,749
St Aid, Youth Programs	218,484	A3820	435,489
St Aid-Other Cul & Rec St Aid	18,043	A3889	57,792
St Aid - Other Home And Community Service	64,150	A3989	45,573
TOTAL State Aid	20,379,630		32,150,532
Federal Aid - Other	1,238,711	A4089	16,717,558
Additional Description ARPA			
Fed Aid, Crime Control	17,775	A4320	
Fed Aid, Public Health	224,403	A4401	883,828
Early Intervention Federal	76,037	A4451	74,531
Fed Aid Alcohol Addiction Control	48,786	A4488	22,033
Federal Aid Other Health	588,505	A4489	636,969
Fed Aid, Airport Cap Proj	3,394,094	A4592	5,949,346
Fed Aid, Medicaid Assistance	433,383	A4601	253,891
Fed Aid, Family Assistance	1,073,744	A4609	1,245,227
Fed Aid, Social Services Administration	4,888,624	A4610	4,541,031
Fed Aid, Food Stamp Program Admin	1,190,360	A4611	1,442,964
Flexible Fund For Family Services (fffs)	1,693,866	A4615	5,345,852
Fed Aid, Home Energy Assistance	233,679	A4641	1,110,740
Fed Aid Other Social Services	1,877,111	A4689	1,505,603
Fed Aid, Programs For Aging	200,830	A4772	204,295
Fed Aid Other Econ Assist & Opport	178,111	A4789	126,008
TOTAL Federal Aid	17,358,018		40,059,876
TOTAL Revenues	252,274,067		325,123,807
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COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	461,230	A10101	460,550
Legislative Board, Equip & Cap Outlay	3,890	A10102	1,227
Legislative Board, Contr Expend	86,509	A10104	53,564
Legislative Board, Empl Bnfts	360,750	A10108	447,354
TOTAL Legislative Board	912,379		962,694
Clerk of Legis Board,pers Serv	183,441	A10401	161,484
Clerk of Legis Board,equip & Cap Out	696	A10402	423
Clerk of Legis Board,contr Expend	7,598	A10404	19,243
Clerk of Legis Board,empl Bnfts	107,567	A10408	119,183
TOTAL Clerk of Legis Board	299,303		300,333
District Attorney, Pers Serv	3,090,894	A11651	3,291,018
District Attorney,equip & Cap Outlay	1,918	A11652	25,641
District Attorney,contr Expend	267,901	A11654	349,556
District Attorney,empl Bnfts	1,183,519	A11658	1,445,072
TOTAL District Attorney	4,544,232		5,111,286
Public Defender,pers Serv	1,504,332	A11701	1,749,617
Public Defender, Equip & Cap Outlay	25,661	A11702	11,226
Public Defender,contr Expend	616,809	A11704	601,076
Public Defender,empl Bnfts	540,208	A11708	715,103
TOTAL Public Defender	2,687,011		3,077,022
Med Examiners & Coroners,pers Serv	61,385	A11851	62,619
Med Examiners & Coroners,equip&cap Outlay		A11852	
Med Examiners & Coroners,contr Expend	319,582	A11854	376,955
Med Examiners & Coroners,empl Bnfts	20,129	A11858	22,101
TOTAL Med Examiners & Coroners	401,096		461,675
Municipal Exec, Pers Serv	491,798	A12301	532,150
Municipal Exec, Equip & Cap Outlay	12,529	A12302	11,555
Municipal Exec, Contr Expend	176,118	A12304	239,848
Municipal Exec, Empl Bnfts	210,078	A12308	262,426
TOTAL Municipal Exec	890,522		1,045,979
Auditor, Pers Serv	307,591	A13201	297,922
Auditor, Equip & Cap Outlay	533	A13202	
Auditor, Contr Expend	6,086	A13204	6,284
Auditor, Empl Bnfts	167,096	A13208	174,585
TOTAL Auditor	481,305		478,790
Treasurer, Pers Serv	613,788	A13251	769,364
Treasurer, Equip & Cap Outlay	3,465	A13252	4,144
Treasurer, Contr Expend	167,365	A13254	228,996
Treasurer, Empl Bnfts	343,465	A13258	464,495
TOTAL Treasurer	1,128,083		1,466,999
Purchasing, Pers Serv	225,735	A13451	237,726
Purchasing, Equip & Cap Outlay		A13452	
Purchasing, Contr Expend	5,332	A13454	7,826
Purchasing, Empl Bnfts	149,321	A13458	175,979
TOTAL Purchasing	380,388		421,532
Assessment, Pers Serv	623,440	A13551	608,942

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Assessment, Equip & Cap Outlay	578	A13552	785
Assessment, Contr Expend	59,983	A13554	63,229
Assessment, Empl Bnfts	349,774	A13558	370,424
TOTAL Assessment	1,033,776		1,043,379
Exp On Prop Acq For Taxes, Contr Expend	4,078	A13644	241
TOTAL Exp On Prop Acq For Taxes	4,078		241
Clerk,pers Serv	2,499,504	A14101	2,447,144
Clerk,equip & Cap Outlay	243,600	A14102	195,087
Clerk,contr Expend	363,143	A14104	329,682
Clerk,empl Bnfts	1,300,247	A14108	1,458,491
TOTAL Clerk	4,406,494		4,430,404
Law, Pers Serv	505,567	A14201	461,096
Law, Equip & Cap Outlay		A14202	
Law, Contr Expend	115,664	A14204	86,108
Law, Empl Bnfts	187,765	A14208	224,997
TOTAL Law	808,997		772,201
Personnel, Pers Serv	653,882	A14301	626,311
Personnel,equip & Cap Outlay	5,687	A14302	
Personnel, Contr Expend	151,607	A14304	260,937
Personnel, Empl Bnfts	388,487	A14308	420,753
TOTAL Personnel	1,199,662		1,308,001
Elections, Pers Serv	675,642	A14501	650,624
Elections, Equip & Cap Outlay	26,683	A14502	370
Elections, Contr Expend	1,092,123	A14504	648,875
Elections, Empl Bnfts	287,660	A14508	321,832
TOTAL Elections	2,082,108		1,621,701
Operation of Plant, Pers Serv	2,228,485	A16201	2,786,576
Operation of Plant, Equip & Cap Outlay	1,322,664	A16202	276,964
Operation of Plant, Contr Expend	888,598	A16204	989,215
Operation of Plant, Empl Bnfts	1,222,367	A16208	1,591,910
TOTAL Operation of Plant	5,662,115		5,644,665
Central Garage Contr Expend	179,838	A16404	336,682
TOTAL Central Garage Contr Expend	179,838		336,682
Central Comm System Pers Serv		A16501	
Central Comm System Equip & Cap Outlay	61,980	A16502	105,861
Central Comm System Contr Expend	75,667	A16504	74,823
Central Comm System Empl Bnfts	6,360	A16508	6,776
TOTAL Central Comm System Empl Bnfts	144,008		187,460
Central Storeroom Pers Serv	61,898	A16601	46,603
Central Storeroom Contr Expend	1,539	A16604	1,937
Central Storeroom Empl Bnfts	20,383	A16608	22,228
TOTAL Central Storeroom Empl Bnfts	83,820		70,768
Central Print & Mail Pers Serv	83,644	A16701	89,095
Central Print & Mail Equip & Cap Outlay		A16702	
Central Print & Mail Contr Expend	252,605	A16704	257,377

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Central Printing and Mailing, Empl Bnfts	73,844	A16708	88,196
TOTAL Central Printing and Mailing	410,093		434,667
Central Data Process Pers Serv	725,319	A16801	864,423
Central Data Process & Cap Outlay	301,361	A16802	711,373
Central Data Process, Contr Expend	475,768	A16804	527,695
Central Data Process, Empl Bnfts	349,067	A16808	440,317
TOTAL Central Data Process	1,851,514		2,543,808
Unallocated Insurance, Contr Expend	858,547	A19104	1,047,215
TOTAL Unallocated Insurance	858,547		1,047,215
Judgements And Claims, Contr Expend	70,329	A19304	110,930
TOTAL Judgements And Claims	70,329		110,930
Distribution of Sales Tax	62,294,446	A19854	74,801,785
TOTAL Distribution of Sales Tax	62,294,446		74,801,785
TOTAL General Government Support	92,814,143		107,680,217
Community College Tuition, contr Expend	8,999,397	A24904	9,721,510
TOTAL Community College Tuition	8,999,397		9,721,510
Education Handicapped Children, contr Expen	10,844,018	A29604	12,255,349
TOTAL Education Handicapped Children	10,844,018		12,255,349
TOTAL Education	19,843,415		21,976,859
Public Safety Comm Sys, Contr Expend	45,564	A30204	51,770
TOTAL Public Safety Comm Sys	45,564		51,770
Sheriff, pers Serv	11,969,706	A31101	12,000,944
Sheriff, Equip & Cap Outlay	957,306	A31102	366,109
Sheriff, Contr Expend	1,313,373	A31104	1,493,231
Sheriff, Empl Bnfts	5,959,498	A31108	6,787,696
TOTAL Sheriff	20,199,883		20,647,981
Probation, Pers Serv	1,788,031	A31401	1,727,527
Probation, Equip & Cap Outlay		A31402	919
Probation, Contr Expend	215,528	A31404	214,774
Probation, Empl Bnfts	907,706	A31408	1,029,894
TOTAL Probation	2,911,265		2,973,114
Jail, Pers Serv	8,935,045	A31501	9,267,635
Jail, Equip & Cap Outlay	159,862	A31502	853,296
Jail, Contr Expend	1,285,204	A31504	1,602,437
Jail, Empl Bnfts	4,133,409	A31508	5,029,425
TOTAL Jail	14,513,520		16,752,794
Stop Dwi, pers Serv	15,513	A33151	12,111
Stop Dwi, Equip & Cap Outlay	6,700	A33152	3,000
Stop Dwi, contr Expend	216,758	A33154	210,497
Stop Dwi, Empl Bnfts	5,800	A33158	952
TOTAL Stop Dwi	244,770		226,561
Fire, Pers Serv	69,882	A34101	72,422
Fire, Equip & Cap Outlay		A34102	
Fire, Contr Expend	373,877	A34104	409,308

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fire, Empl Bnfts	34,483	A34108	41,676
TOTAL Fire	478,241		523,406
Control of Animals, Pers Serv	803,137	A35101	928,217
Control of Animals, Equip & Cap Outlay	3,435	A35102	7,417
Control of Animals, Contr Expend	234,708	A35104	266,244
Control of Animals, Empl Bnfts	308,281	A35108	350,924
TOTAL Control of Animals	1,349,561		1,552,802
Safety Inspection, Contr Expend	5,370	A36204	761
TOTAL Safety Inspection	5,370		761
Civil Defense, Pers Serv	299,962	A36401	290,776
Civil Defense, Equip & Cap Outlay	568,137	A36402	277,984
Civil Defense, Contr Expend	1,051,812	A36404	1,554,563
Civil Defense, Empl Bnfts	87,529	A36408	102,998
TOTAL Civil Defense	2,007,440		2,226,321
TOTAL Public Safety	41,755,615		44,955,511
Public Health, Pers Serv	2,563,682	A40101	2,737,368
Public Health, Equip & Cap Outlay	121,781	A40102	51,567
Public Health, Contr Expend	712,542	A40104	1,683,818
Public Health, Empl Bnfts	1,401,488	A40108	1,739,019
TOTAL Public Health	4,799,492		6,211,774
Medical Assist Clinic, Contr Expend	29,178	A40174	99,600
TOTAL Medical Assist Clinic	29,178		99,600
Early Intervention Pgm,contr Expend	1,688,253	A40594	1,821,530
TOTAL Early Intervention Pgm	1,688,253		1,821,530
Mental Health Admin,pers Serv	2,541,705	A43101	2,498,601
Mental Health Admin,equip & Cap Outlay		A43102	6,962
Mental Health Admin,contr Expend	1,854,344	A43104	1,999,152
Mental Health Admin,empl Bnfts	1,219,896	A43108	1,345,493
TOTAL Mental Health Admin	5,615,946		5,850,208
Mental Health Prog,pers Serv	823,642	A43201	850,458
Mental Health Prog,equip & Cap Outlay	2,201	A43202	1,548
Mental Health Prog,contr Expend	382,106	A43204	371,797
Mental Health Prog, Empl Bnfts	457,907	A43208	553,887
TOTAL Mental Health Prog	1,665,856		1,777,690
Contracted Mental Health Service	3,103,644	A43224	2,828,981
TOTAL Contracted Mental Health Service	3,103,644		2,828,981
Mental Illness,contr Expend	570,980	A43304	930,563
TOTAL Mental Illness	570,980		930,563
Public Nursing Home, Pers Serv	121	A45301	
Public Nursing Home, Contr Expend		A45304	
Public Nursing Home, Empl Bnfts	1,346,800	A45308	1,416,213
TOTAL Public Nursing Home	1,346,920		1,416,213
TOTAL Health	18,820,269		20,936,559
Joint Airport	3,545,873	A56152	6,318,123

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Joint Airport, Contr Expend	26,636	A56154	67,701
TOTAL Joint Airport	3,572,510		6,385,825
Bus Operations, Contr Expend	66,807	A56304	90,387
TOTAL Bus Operations	66,807		90,387
TOTAL Transportation	3,639,317		6,476,211
Admin, Pers Serv	6,054,492	A60101	5,997,791
Admin, Equip & Cap Outlay	566	A60102	49,416
Admin, Contr Expend	676,438	A60104	767,535
Admin, Empl Bnfts	3,412,011	A60108	3,963,634
TOTAL Admin	10,143,506		10,778,375
Services For Recipients, Pers Serv	4,559,717	A60701	4,586,959
Services For Recipients, Equip & Cap Outla	1,498	A60702	16,942
Services For Recipients, Contr Expend	3,007,194	A60704	3,428,867
Services For Recipients, Empl Bnfts	2,380,114	A60708	2,717,765
TOTAL Services For Recipients	9,948,524		10,750,533
Medicaid to State	21,760,802	A61004	19,555,230
TOTAL Medicaid to State	21,760,802		19,555,230
Medical Assistance-Mmis, Contr Expend		A61024	
TOTAL Medical Assistance-Mmis	0		0
Family Assistance, Contr Expend	4,325,548	A61094	3,851,948
TOTAL Family Assistance	4,325,548		3,851,948
Child Care, Contr Expend	5,583,346	A61194	4,778,917
TOTAL Child Care	5,583,346		4,778,917
Juvenile Delinquent, Contr Expend	230,204	A61234	1,941
TOTAL Juvenile Delinquent	230,204		1,941
State Training School, Contr Expend	791,857	A61294	717,224
TOTAL State Training School	791,857		717,224
Safety Net, Contr Expend	1,864,604	A61404	1,440,676
TOTAL Safety Net	1,864,604		1,440,676
Home Energy Assistance	252,022	A61411	241,508
Home Energy Assistance		A61412	3,530
Home Energy Assistance, Contr Expend	3,354	A61414	143,521
Home Energy Assistance	135,034	A61418	136,434
TOTAL Home Energy Assistance	390,410		524,993
Emergency Aid For Adults, Contr Expend	30,523	A61424	3,745
TOTAL Emergency Aid For Adults	30,523		3,745
Other Economic Opp Pro, Contr Expend	1,101,256	A63264	936,523
TOTAL Other Economic Opp Pro	1,101,256		936,523
Publicity, Contr Expend	800	A64104	940
TOTAL Publicity	800		940
Veterans Service, Pers Serv	204,007	A65101	197,984
Veterans Service, Equip & Cap Outlay		A65102	
Veterans Service, Contr Expend	26,151	A65104	71,844
Veterans Service, Empl Bnfts	83,417	A65108	94,476
TOTAL Veterans Service	313,575		364,303

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Consumer Affairs, Pers Serv	124,668	A66101	126,671
Consumer Affairs, Contr Expend	2,450	A66104	4,192
Consumer Affairs, Empl Bnfts	63,631	A66108	75,648
TOTAL Consumer Affairs	190,749		206,511
Programs For Aging, Pers Serv	869,663	A67721	914,414
Programs For Aging, Equip & Cap Outlay	16,117	A67722	25,336
Programs For Aging, Contr Expend	2,067,667	A67724	1,578,768
Programs For Aging, Empl Bnfts	427,157	A67728	443,656
TOTAL Programs For Aging	3,380,604		2,962,173
TOTAL Economic Assistance And Opportunity	60,056,308		56,874,032
Youth Prog, Pers Serv	325,863	A73101	362,733
Youth Prog, Contr Expend	113,542	A73104	429,272
Youth Prog, Empl Bnfts	201,293	A73108	210,410
TOTAL Youth Prog	640,698		1,002,415
Library, Contr Expend	35,000	A74104	35,000
TOTAL Library	35,000		35,000
Historian, Pers Serv	13,959	A75101	53,924
Historian, Equip & Cap Outlay	2,240	A75102	
Historian, Contr Expend	7,383	A75104	7,287
Historian, Empl Bnfts	4,296	A75108	30,519
TOTAL Historian	27,879		91,730
Other Culture And Rec, Contr Expend	57,792	A79894	82,792
TOTAL Other Culture And Rec	57,792		82,792
TOTAL Culture And Recreation	761,369		1,211,937
Planning, Pers Serv	347,585	A80201	355,771
Planning, Equip & Cap Outlay	40,660	A80202	330,137
Planning, Contr Expend	358,658	A80204	450,552
Planning, Empl Bnfts	198,939	A80208	219,598
TOTAL Planning	945,842		1,356,058
Joint Planning Board, Contr Expend	53,847	A80254	53,847
TOTAL Joint Planning Board	53,847		53,847
Conservation, Contr Expend	1,167,565	A87104	1,203,122
TOTAL Conservation	1,167,565		1,203,122
Fish And Game, Contr Expend	3,857	A87204	3,857
TOTAL Fish And Game	3,857		3,857
Agriculture And Livestock, Contr Expend	1,076,143	A87504	1,282,435
TOTAL Agriculture And Livestock	1,076,143		1,282,435
TOTAL Home And Community Services	3,247,254		3,899,319
Debt Principal, Serial Bonds	1,595,000	A97106	1,650,000
TOTAL Debt Principal	1,595,000		1,650,000

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Debt Interest, Serial Bonds	906,866	A97107	854,830
TOTAL Debt Interest	906,866		854,830
TOTAL Expenditures	243,439,556		266,515,475
Transfers, Other Funds	19,394,180	A99019	17,205,121
TOTAL Operating Transfers	19,394,180		17,205,121
TOTAL Other Uses	19,394,180		17,205,121
TOTAL Expenditures	262,833,735		283,720,596

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	48,724,431	A8021	38,328,062
Prior Period Adj -Increase In Fund Balance	165,000	A8012	
Prior Period Adj -Decrease In Fund Balance	1,700	A8015	15,000
Restated Fund Balance - Beg of Year	48,887,731	A8022	38,313,062
ADD - REVENUES AND OTHER SOURCES	252,274,067		325,123,807
DEDUCT - EXPENDITURES AND OTHER USES	262,833,735		283,720,596
Fund Balance - End of Year	38,328,062	A8029	79,716,273

COUNTY OF Saratoga
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	65,027,000	A1049N	67,087,564
Est Rev - Real Property Tax Items	4,000,000	A1099N	4,005,000
Est Rev - Non Property Tax Items	129,251,347	A1199N	143,411,096
Est Rev - Departmental Income	10,814,206	A1299N	11,308,569
Est Rev - Intergovernmental Charges	7,914,098	A2399N	4,822,414
Est Rev - Use of Money And Property	665,821	A2499N	670,465
Est Rev - Licenses And Permits	90,000	A2599N	100,000
Est Rev - Fines And Forfeitures	305,000	A2649N	230,000
Est Rev - Sale of Prop And Comp For Loss	4,260,000	A2699N	2,390,000
Est Rev - Miscellaneous Local Sources	2,259,445	A2799N	25,305,760
Est Rev - Interfund Revenues	0	A2801N	0
Est Rev - State Aid	32,688,298	A3099N	30,745,900
Est Rev - Federal Aid	22,710,337	A4099N	20,625,660
TOTAL Estimated Revenues	279,985,552		310,702,428
Estimated - Proceeds of Obligations	0	A5799N	0
Appropriated Fund Balance	3,069,365	A599N	9,469,946
TOTAL Estimated Other Sources	3,069,365		9,469,946
TOTAL Estimated Revenues	283,054,917		320,172,374

COUNTY OF Saratoga
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	98,338,408	A1999N	115,293,500
App - Education	22,554,000	A2999N	26,228,429
App - Public Safety	44,750,942	A3999N	55,357,712
App - Health	18,882,663	A4999N	22,388,214
App - Transportation	5,544,400	A5999N	3,495,900
App - Economic Assistance And Opportunity	66,700,351	A6999N	65,748,343
App - Culture And Recreation	1,122,521	A7999N	529,937
App - Home And Community Services	3,836,271	A8999N	7,950,759
App - Debt Service	2,501,684	A9899N	2,492,686
TOTAL Appropriations	264,231,240		299,485,480
App - Interfund Transfer	18,823,677	A9999N	20,686,894
TOTAL Other Uses	18,823,677		20,686,894
TOTAL Appropriations	283,054,917		320,172,374

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	94,411	CD200	36,456
Petty Cash	150	CD210	150
TOTAL Cash	94,561		36,606
Accounts Receivable		CD380	3
TOTAL Other Receivables (net)	0		3
TOTAL Assets	94,561		36,609

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	772	CD600	24,660
TOTAL Accounts Payable	772		24,660
Due To Other Funds		CD630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	772		24,660
Deferred Inflows of Resources			
Deferred Inflow of Resources	93,789	CD691	11,948
TOTAL Deferred Inflows of Resources	93,789		11,948
TOTAL Deferred Inflows of Resources	93,789		11,948
Fund Balance			
Unassigned Fund Balance		CD917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	94,561		36,609

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Other General Department Inc		CD1289	
TOTAL Departmental Income	0		0
Fed Aid, Job Training Partnership	1,063,436	CD4790	1,003,319
TOTAL Federal Aid	1,063,436		1,003,319
TOTAL Revenues	1,063,436		1,003,319
TOTAL Revenues	1,063,436		1,003,319

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Job Train Admin, Per Serv	291,180	CD62901	296,107
Job Train Admin, Contr Expend	2,302	CD62904	1,492
Job Train Admin, Empl Bnfts	156,287	CD62908	173,138
TOTAL Job Train Admin	449,769		470,736
Job Train Part Support, Equip & Cap Outlay	5,988	CD62912	
Job Train Part Support, Contr Expend	553,735	CD62914	465,230
Job Train Part Support, Empl Bnfts	42,510	CD62918	48,169
TOTAL Job Train Part Support	602,233		513,399
Job Train & Services, Pers Serv	10,232	CD62921	17,138
Job Train & Services, Empl Bnfts	1,203	CD62928	2,046
TOTAL Job Train & Services	11,435		19,184
TOTAL Economic Assistance And Opportunity	1,063,436		1,003,319
TOTAL Expenditures	1,063,436		1,003,319
TOTAL Expenditures	1,063,436		1,003,319

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	1,063,436		1,003,319
DEDUCT - EXPENDITURES AND OTHER USES	1,063,436		1,003,319
Fund Balance - End of Year		CD8029	

COUNTY OF Saratoga
Annual Update Document
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(D) COUNTY ROAD

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		D200	
Petty Cash	250	D210	250
TOTAL Cash	250		250
Accounts Receivable	506,848	D380	932,176
TOTAL Other Receivables (net)	506,848		932,176
Due From State And Federal Government	2,953,192	D410	4,708,824
TOTAL State And Federal Aid Receivables	2,953,192		4,708,824
TOTAL Assets	3,460,290		5,641,250

COUNTY OF Saratoga
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(D) COUNTY ROAD

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	759,109	D600	1,398,489
TOTAL Accounts Payable	759,109		1,398,489
Due To Other Funds	517,886	D630	491,218
TOTAL Due To Other Funds	517,886		491,218
Due To Other Governments	933,073	D631	1,372,316
TOTAL Due To Other Governments	933,073		1,372,316
TOTAL Liabilities	2,210,068		3,262,024
Deferred Inflows of Resources			
Deferred Inflow of Resources	2,635,985	D691	4,708,824
TOTAL Deferred Inflows of Resources	2,635,985		4,708,824
TOTAL Deferred Inflows of Resources	2,635,985		4,708,824
Fund Balance			
Assigned Unappropriated Fund Balance		D915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-1,385,763	D917	-2,329,598
TOTAL Unassigned Fund Balance	-1,385,763		-2,329,598
TOTAL Fund Balance	-1,385,763		-2,329,598
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,460,290		5,641,250

COUNTY OF Saratoga
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(D) COUNTY ROAD

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Other General Departmental Income	825,724	D1289	1,793,007
TOTAL Departmental Income	825,724		1,793,007
Roads & Bridges Charges Other Govts	417,254	D2306	354,343
TOTAL Intergovernmental Charges	417,254		354,343
Sales of Refuse For Recycling	16,300	D2651	23,827
Sales, Other	152	D2655	184
Sales of Real Property		D2660	1,000
Insurance Recoveries	9,437	D2680	32,390
TOTAL Sale of Property And Compensation For Loss	25,889		57,402
Refunds of Prior Year's Expenditures	43,669	D2701	
Unclassified (specify)	869	D2770	260
TOTAL Miscellaneous Local Sources	44,538		260
St Aid, Consolidated Highway Aid	2,030,997	D3501	2,996,867
ST. Aid Multi-Modal Transp Program	47,197	D3505	449,947
St Aid Emergency Disaster Assist		D3960	1,407,328
TOTAL State Aid	2,078,194		4,854,142
Federal Aid - Other	434,302	D4089	1,053,803
Fed Aid, Emergency Disaster Assistance	135,465	D4960	
TOTAL Federal Aid	569,767		1,053,803
TOTAL Revenues	3,961,366		8,112,957
Interfund Transfers	16,737,664	D5031	15,145,977
TOTAL Interfund Transfers	16,737,664		15,145,977
TOTAL Other Sources	16,737,664		15,145,977
TOTAL Revenues	20,699,030		23,258,934

COUNTY OF Saratoga
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(D) COUNTY ROAD

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Traffic Control, Pers Serv	443,285	D33101	466,839
Traffic Control, Equip & Cap Outlay		D33102	7,902
Traffic Control, Contr Expen	303,472	D33104	484,634
Traffic Control, Empl Bnfts	222,417	D33108	256,349
TOTAL Traffic Control	969,173		1,215,724
TOTAL Public Safety	969,173		1,215,724
Street Admin, Pers Serv	658,294	D50101	418,546
Street Admin, Equip & Cap Outlay		D50102	
Street Admin, Contr Expend	445,490	D50104	1,810,935
Street Admin, Empl Bnfts	419,511	D50108	426,974
TOTAL Street Admin	1,523,294		2,656,455
Engineering, Pers Serv	205,379	D50201	223,050
Engineering, Contr Expend	4,668	D50204	5,145
Engineering, Empl Bnfts	92,329	D50208	129,176
TOTAL Engineering	302,376		357,370
Maint of Streets, Pers Serv	1,505,660	D51101	1,501,683
Maint of Streets, Equip & Cap Outlay	100	D51102	17,248
Maint of Streets, Contr Expend	4,563,714	D51104	4,026,036
Maint of Streets, Empl Bnfts	715,622	D51108	845,169
TOTAL Maint of Streets	6,785,096		6,390,137
Perm Improve Highway, Pers Serv	3,725,275	D51121	2,542,718
Perm Improve Highway, Equip & Cap Outlay	1,875,970	D51122	4,099,584
Perm Improve Highway, Contr Expend	629,487	D51124	915,041
Perm Improve Highway, Empl Bnfts	2,688,321	D51128	3,000,177
TOTAL Perm Improve Highway	8,919,054		10,557,521
Snow Removal, Pers Serv	745,696	D51421	722,888
Snow Removal, Contr Expend	1,290,968	D51424	1,043,539
Snow Removal, Empl Bnfts	347,764	D51428	398,781
TOTAL Snow Removal	2,384,429		2,165,208
Services, Other Govts, per Serv	106,069	D51481	105,698
Services, Other Govts, Contr Expend	227,227	D51484	164,915
Services, Other Govts, Empl Bnfts	48,569	D51488	53,877
TOTAL Services	381,864		324,490
Other Transportation, Pers Serv	51,662	D56801	52,595
Other Transportation, Contr Expend	546,278	D56804	441,672
Other Transportation, Empl Bnfts	36,234	D56808	41,598
TOTAL Other Transportation	634,174		535,864
TOTAL Transportation	20,930,288		22,987,045
TOTAL Expenditures	21,899,461		24,202,769
TOTAL Expenditures	21,899,461		24,202,769

COUNTY OF Saratoga
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(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	694,362	D8021	-1,385,762
Prior Period Adj -Decrease In Fund Balance	879,693	D8015	
Restated Fund Balance - Beg of Year	-185,331	D8022	-1,385,762
ADD - REVENUES AND OTHER SOURCES	20,699,030		23,258,934
DEDUCT - EXPENDITURES AND OTHER USES	21,899,461		24,202,769
Fund Balance - End of Year	-1,385,762	D8029	-2,329,597

COUNTY OF Saratoga
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(D) COUNTY ROAD

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	1,600,000	D1299N	1,600,000
Est Rev - Intergovernmental Charges	187,000	D2399N	324,500
Est Rev - Sale of Prop And Comp For Loss	17,150	D2699N	17,150
Est Rev - State Aid	3,970,389	D3099N	3,626,400
Est Rev - Federal Aid	2,573,100	D4099N	156,800
TOTAL Estimated Revenues	8,347,639		5,724,850
Estimated - Interfund Transfer	15,994,358	D5031N	18,205,211
TOTAL Estimated Other Sources	15,994,358		18,205,211
TOTAL Estimated Revenues	24,341,997		23,930,061

COUNTY OF Saratoga
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(D) COUNTY ROAD

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Public Safety	1,280,843	D3999N	1,128,860
App - Transportation	23,061,154	D5999N	22,801,201
TOTAL Appropriations	24,341,997		23,930,061
TOTAL Appropriations	24,341,997		23,930,061

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	604,186	DM200	
TOTAL Cash	604,186		0
Due From Other Funds		DM391	491,218
TOTAL Due From Other Funds	0		491,218
TOTAL Assets	604,186		491,218

COUNTY OF Saratoga
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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	604,186	DM600	71,633
TOTAL Accounts Payable	604,186		71,633
TOTAL Liabilities	604,186		71,633
Fund Balance			
Assigned Unappropriated Fund Balance		DM915	419,585
TOTAL Assigned Fund Balance	0		419,585
Unassigned Fund Balance		DM917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	0		419,585
TOTAL Liabilities, Deferred Inflows And Fund Balance	604,186		491,218

COUNTY OF Saratoga
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Rental of Equipment	1,129,099	DM2414	1,343,816
TOTAL Use of Money And Property	1,129,099		1,343,816
Sales of Equipment	129,194	DM2665	19,517
Insurance Recoveries	4,465	DM2680	8,104
TOTAL Sale of Property And Compensation For Loss	133,659		27,621
Unclassified (specify)	223,367	DM2770	246,317
TOTAL Miscellaneous Local Sources	223,367		246,317
St Aid, Highway Cap Projects	250,000	DM3591	
TOTAL State Aid	250,000		0
TOTAL Revenues	1,736,125		1,617,755
Interfund Transfers	2,656,516	DM5031	2,059,144
TOTAL Interfund Transfers	2,656,516		2,059,144
TOTAL Other Sources	2,656,516		2,059,144
TOTAL Revenues	4,392,641		3,676,899

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Machinery, Pers Serv	1,128,685	DM51301	1,128,750
Machinery, Equip & Cap Outlay	1,508,589	DM51302	103,389
Machinery, Contr Expend	1,085,003	DM51304	1,358,100
Machinery, Empl Bnfts	565,337	DM51308	667,074
TOTAL Machinery	4,287,614		3,257,313
TOTAL Transportation	4,287,614		3,257,313
TOTAL Expenditures	4,287,614		3,257,313
Transfers, Capital Projects Fund	155,027	DM99509	
TOTAL Operating Transfers	155,027		0
TOTAL Other Uses	155,027		0
TOTAL Expenditures	4,442,641		3,257,313

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(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	49,999	DM8021	-1
Prior Period Adj -Increase In Fund Balance		DM8012	1
Restated Fund Balance - Beg of Year	49,999	DM8022	
ADD - REVENUES AND OTHER SOURCES	4,392,641		3,676,899
DEDUCT - EXPENDITURES AND OTHER USES	4,442,641		3,257,313
Fund Balance - End of Year	-1	DM8029	419,585

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Use of Money And Property	1,343,916	DM2499N	2,857,981
Est Rev - Sale of Prop And Comp For Loss	81,500	DM2699N	125,400
Est Rev - Miscellaneous Local Sources	250,000	DM2799N	250,000
Est Rev - Interfund Revenues	2,829,319	DM2801N	2,481,683
TOTAL Estimated Revenues	4,504,735		5,715,064
TOTAL Estimated Revenues	4,504,735		5,715,064

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	4,504,735	DM5999N	5,715,064
TOTAL Appropriations	4,504,735		5,715,064
TOTAL Appropriations	4,504,735		5,715,064

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2020	EdpCode	2021
Assets			
Cash	29,240,250	ES200	34,240,173
TOTAL Cash	29,240,250		34,240,173
Accounts Receivable	721,229	ES380	512,890
TOTAL Other Receivables (net)	721,229		512,890
Prepaid Expenses	106,202	ES480	106,202
TOTAL Prepaid Expenses	106,202		106,202
Cash Special Reserves		ES230	
TOTAL Restricted Assets	0		0
Land	35,000	ES101	35,000
Buildings	179,714,819	ES102	181,030,890
Machinery And Equipment	5,694,494	ES104	5,319,108
Infrastructure	100,564,017	ES106	101,128,942
Accum Deprec, Buildings	-98,888,107	ES112	-103,104,178
Accum Depr, Machinery & Equip	-1,622,711	ES114	-2,078,122
Accum Deprec, Infrastructure	-47,949,013	ES116	-50,205,105
TOTAL Fixed Assets (net)	137,548,499		132,126,534
Deferred Outflow of Resources	1,670,823	ES495	1,587,282
Additional Description Bonds			
Deferred Outflows of Resources - Pensions	4,917,474	ES496	5,184,037
Additional Description Pensions and OPEB			
TOTAL Deferred Outflows of Resources	6,588,297		6,771,319
TOTAL Assets	174,204,476		173,757,118

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2020	EdpCode	2021
Accounts Payable	2,926,937	ES600	2,055,657
TOTAL Accounts Payable	2,926,937		2,055,657
Retained Percentages-Contracts Payable		ES605	6,091
TOTAL Retained Percentages	0		6,091
Net Pension Liability -Proportionate Share	3,157,875	ES638	11,519
Total OPEB Liability	15,954,191	ES683	16,180,531
Compensated Absences	160,029	ES687	120,409
Other Liabilities	3,909,294	ES688	3,713,835
TOTAL Other Liabilities	23,181,389		20,026,294
Bonds Payable	44,005,000	ES628	41,930,000
TOTAL Bond And Long Term Liabilities	44,005,000		41,930,000
TOTAL Liabilities	70,113,327		64,018,042
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,343,373	ES691	1,863,758
Additional Description Includes Deferred Revenue for 2021			
Deferred Inflows of Resources - Pensions	192,642	ES697	3,477,026
TOTAL Deferred Inflows of Resources	1,536,016		5,340,784
TOTAL Deferred Inflows of Resources	1,536,016		5,340,784
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	90,717,301	ES920	90,196,534
Net Assets-Restricted For Other Purposes		ES923	
Net Assets-Unrestricted (deficit)	11,837,833	ES924	14,201,758
TOTAL Net Position	102,555,134		104,398,292
TOTAL Fund Balance	102,555,134		104,398,292
TOTAL Liabilities, Deferred Inflows And Fund Balance	174,204,476		173,757,118

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Sewer Rents	22,348,291	ES2120	22,032,175
Sewer Charges	2,973,391	ES2122	3,955,124
Int & Penalties On Sewer Accts	550	ES2128	46,093
TOTAL Charges For Services Within Locality	25,322,232		26,033,392
Sales, Other	91,277	ES2655	207,282
TOTAL Sale of Property And Compensation For Loss	91,277		207,282
Interest And Earnings	124,717	ES2401	33,415
TOTAL Use of Money And Property	124,717		33,415
Unclassified (specify)	20,820	ES2770	919,659
TOTAL Other	20,820		919,659
TOTAL Revenues	25,559,047		27,193,748
TOTAL Revenues	25,559,047		27,193,748

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenses			
Administration-Personal Services		ES17101	
TOTAL Administration-Personal Services	0		0
Sanitary Sewers, Pers Serv	1,390,255	ES81201	1,845,032
TOTAL Sanitary Sewers	1,390,255		1,845,032
Sewage Treatment And Disposal-Pers Serv	1,979,818	ES81301	1,551,849
TOTAL Sewage Treatment And Disposal-Pers Serv	1,979,818		1,551,849
TOTAL Personal Services	3,370,073		3,396,881
Administration-Contractual		ES17104	
TOTAL Administration-Contractual	0		0
Depreciation	6,432,989	ES19944	6,927,575
TOTAL Depreciation	6,432,989		6,927,575
Sanitary Sewers, Contr Expend	1,819,761	ES81204	2,201,943
TOTAL Sanitary Sewers	1,819,761		2,201,943
Sewage Treatment And Disposal-Contr Expend	4,691,967	ES81304	8,417,493
TOTAL Sewage Treatment And Disposal-Contr Expend	4,691,967		8,417,493
TOTAL Contractual Expenses	12,944,716		17,547,012
Administration-Empl Ben		ES17108	
TOTAL Administration-Empl Ben	0		0
Sanitary Sewers, Empl Bnfts	1,349,470	ES81208	945,354
TOTAL Sanitary Sewers	1,349,470		945,354
Sewage Treatment And Disposal-Empl Bnfts	1,870,485	ES81308	1,735,212
TOTAL Sewage Treatment And Disposal-Empl Bnfts	1,870,485		1,735,212
TOTAL Employee Benefits	3,219,955		2,680,566
Debt Interest, Serial Bonds	1,465,045	ES97107	1,386,464
TOTAL Interest Expense	1,465,045		1,386,464
TOTAL Expenses	20,999,790		25,010,923
TOTAL Expenses	20,999,790		25,010,923

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(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Net Position - Beginning of Year	98,037,002	ES8021	102,555,135
Prior Period Adj -Increase In Net Position		ES8012	185,465
Prior Period Adj -Decrease In Net Position	41,123	ES8015	525,133
Restated Net Position - Beg of Year	97,995,879	ES8022	102,215,467
ADD - REVENUES AND OTHER SOURCES	25,559,047		27,193,748
DEDUCT - EXPENDITURES AND OTHER USES	20,999,790		25,010,923
Net Position - End of Year	102,555,135	ES8029	104,398,292

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Cash Flow

Code Description	2020	EdpCode	2021
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	1,714,104	H200	84,118
TOTAL Cash	1,714,104		84,118
TOTAL Assets	1,714,104		84,118

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	1,442,264	H600	20,702
TOTAL Accounts Payable	1,442,264		20,702
TOTAL Liabilities	1,442,264		20,702
Fund Balance			
Assigned Unappropriated Fund Balance	271,840	H915	63,415
TOTAL Assigned Fund Balance	271,840		63,415
TOTAL Fund Balance	271,840		63,415
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,714,104		84,118

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	60,225	H2401	7,104
TOTAL Use of Money And Property	60,225		7,104
St Aid-Capital Projects	189,828	H3097	
TOTAL State Aid	189,828		0
Fed Aid Other Culture & Rec -Cap Proj	759,312	H4897	
TOTAL Federal Aid	759,312		0
TOTAL Revenues	1,009,366		7,104
Interfund Transfers	155,027	H5031	
TOTAL Interfund Transfers	155,027		0
TOTAL Other Sources	155,027		0
TOTAL Revenues	1,164,393		7,104

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Operation of Plant, Equip & Cap Outlay	5,858,784	H16202	211,505
TOTAL Operation of Plant	5,858,784		211,505
Central Data Process & Cap Outlay	11,900	H16802	
TOTAL Central Data Process & Cap Outlay	11,900		0
Pur of Land/right of Way,equip & Cap Out	865,552	H19402	4,023
TOTAL Pur of Land/right of Way	865,552		4,023
TOTAL General Government Support	6,736,237		215,528
Perm Improve Highway, Equip & Cap Outlay	155,027	H51122	
TOTAL Perm Improve Highway	155,027		0
TOTAL Transportation	155,027		0
TOTAL Expenditures	6,891,264		215,528
TOTAL Expenditures	6,891,264		215,528

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,998,710	H8021	271,840
Restated Fund Balance - Beg of Year	5,998,710	H8022	271,840
ADD - REVENUES AND OTHER SOURCES	1,164,393		7,104
DEDUCT - EXPENDITURES AND OTHER USES	6,891,264		215,528
Fund Balance - End of Year	271,840	H8029	63,415

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	4,785,156	K101	4,785,156
Buildings	81,520,358	K102	80,925,807
Machinery And Equipment	39,557,914	K104	40,852,931
Infrastructure	167,555,805	K106	176,720,194
Accum Deprec, Buildings	-30,891,248	K112	-31,815,051
Accum Depr, Machinery & Equip	-27,930,766	K114	-30,502,067
Accum Deprec, Infrastructure	-70,158,099	K116	-81,227,033
TOTAL Fixed Assets (net)	164,439,121		159,739,938
TOTAL Assets	164,439,121		159,739,938

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities			
Total Non-Current Govt Assets	164,439,121	K159	159,739,938
TOTAL Investments in Non-Current Government Assets	164,439,121		159,739,938
TOTAL Fund Balance	164,439,121		159,739,938
TOTAL	164,439,121		159,739,938

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	10,520,314	MS200	12,799,198
TOTAL Cash	10,520,314		12,799,198
Accounts Receivable	57,736	MS380	
TOTAL Other Receivables (net)	57,736		0
TOTAL Assets	10,578,050		12,799,198

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	621,536	MS600	246,822
Benefits And Awards Payable	1,600,000	MS610	1,600,000
TOTAL Accounts Payable	2,221,536		1,846,822
Other Liabilities	84,945	MS688	
TOTAL Other Liabilities	84,945		0
TOTAL Liabilities	2,306,481		1,846,822
Deferred Inflows of Resources			
Deferred Inflow of Resources	35,430	MS691	41,731
TOTAL Deferred Inflows of Resources	35,430		41,731
TOTAL Deferred Inflows of Resources	35,430		41,731
Fund Balance			
Net Assets-Unrestricted (deficit)	8,236,139	MS924	10,910,645
TOTAL Net Position	8,236,139		10,910,645
TOTAL Fund Balance	8,236,139		10,910,645
TOTAL Liabilities, Deferred Inflows And Fund Balance	10,578,050		12,799,198

COUNTY OF Saratoga
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(MS) SELF INSURANCE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Participants Assessments	23,748,880	MS2222	24,364,343
TOTAL Charges For Services To Other Localities	23,748,880		24,364,343
Interest And Earnings	37,241	MS2401	9,611
TOTAL Use of Money And Property	37,241		9,611
Refund of Prior Years Expend		MS2701	
Employee Contributions	183,056	MS2709	3,690,227
Other Miscellaneous		MS2770	1,963,649
TOTAL Other	183,056		5,653,876
TOTAL Revenues	23,969,176		30,027,830
TOTAL Revenues	23,969,176		30,027,830

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(MS) SELF INSURANCE

Results of Operation

Code Description	2020	EdpCode	2021
Expenses			
Benefits And Awards, Contr Exp	25,603,980	MS17204	27,378,269
TOTAL Benefits And Awards	25,603,980		27,378,269
TOTAL Contractual Expenses	25,603,980		27,378,269
TOTAL Expenses	25,603,980		27,378,269
TOTAL Expenses	25,603,980		27,378,269

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(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Net Position - Beginning of Year	8,500,942	MS8021	8,236,138
Prior Period Adj -Increase In Net Position	1,370,000	MS8012	24,945
Prior Period Adj -Decrease In Net Position		MS8015	
Restated Net Position - Beg of Year	9,870,942	MS8022	8,261,084
ADD - REVENUES AND OTHER SOURCES	23,969,176		30,027,830
DEDUCT - EXPENDITURES AND OTHER USES	25,603,980		27,378,269
Net Position - End of Year	8,236,138	MS8029	10,910,645

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Cash Flow

Code Description	2020	EdpCode	2021
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(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	118,600	PN201	118,600
TOTAL Cash	118,600		118,600
TOTAL Assets	118,600		118,600

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(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Must Remain Intact	118,600	PN807	118,600
TOTAL Nonspendable Fund Balance	118,600		118,600
TOTAL Fund Balance	118,600		118,600
TOTAL Liabilities, Deferred Inflows And Fund Balance	118,600		118,600

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(PN) PERMANENT

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	48	PN2401	
TOTAL Use of Money And Property	48		0
TOTAL Revenues	48		0
TOTAL Revenues	48		0

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Results of Operation

Code Description	2020	EdpCode	2021
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(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	118,552	PN8021	118,600
Restated Fund Balance - Beg of Year	118,552	PN8022	118,600
ADD - REVENUES AND OTHER SOURCES	48		
Fund Balance - End of Year	118,600	PN8029	118,600

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(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	2,198,029	S200	4,168,223
TOTAL Cash	2,198,029		4,168,223
Accounts Receivable	325,000	S380	325,000
TOTAL Other Receivables (net)	325,000		325,000
Due From Other Governments	14,773,209	S440	8,768,438
TOTAL Due From Other Governments	14,773,209		8,768,438
Cash Special Reserves	12,964,056	S230	16,745,586
TOTAL Restricted Assets	12,964,056		16,745,586
TOTAL Assets	30,260,294		30,007,247

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(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	151,572	S600	232,927
Benefits And Awards Payable	20,245,246	S610	14,240,475
TOTAL Accounts Payable	20,396,818		14,473,402
Other Liabilities	625,519	S688	4,704,338
TOTAL Other Liabilities	625,519		4,704,338
TOTAL Liabilities	21,022,337		19,177,741
Deferred Inflows of Resources			
Deferred Inflow of Resources	94,605	S691	17,504
TOTAL Deferred Inflows of Resources	94,605		17,504
TOTAL Deferred Inflows of Resources	94,605		17,504
Fund Balance			
Workers' Compensation Reserve	12,964,056	S814	16,745,586
TOTAL Restricted Fund Balance	12,964,056		16,745,586
Unassigned Fund Balance	-3,820,704	S917	-5,933,584
TOTAL Unassigned Fund Balance	-3,820,704		-5,933,584
TOTAL Fund Balance	9,143,352		10,812,002
TOTAL Liabilities, Deferred Inflows And Fund Balance	30,260,294		30,007,247

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(S) WORKERS COMPENSATION

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Participants Assessments	5,001,705	S2222	4,691,841
TOTAL Intergovernmental Charges	5,001,705		4,691,841
Interest And Earnings	57,821	S2401	17,225
TOTAL Use of Money And Property	57,821		17,225
Refunds of Prior Year's Expenditures	107,085	S2701	124,842
TOTAL Miscellaneous Local Sources	107,085		124,842
TOTAL Revenues	5,166,612		4,833,908
TOTAL Revenues	5,166,612		4,833,908

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(S) WORKERS COMPENSATION

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Self Insurance Admin, Pers Serv	94,412	S17101	86,522
Self Insurance Admin, Contr Expend	196,656	S17104	206,553
Self Insurance Admin, Empl Bnfts	42,092	S17108	38,166
TOTAL Self Insurance Admin	333,160		331,241
Benefits And Awards, Contr Expend	2,733,463	S17204	2,834,016
TOTAL Benefits And Awards	2,733,463		2,834,016
TOTAL General Government Support	3,066,622		3,165,257
TOTAL Expenditures	3,066,622		3,165,257
TOTAL Expenditures	3,066,622		3,165,257

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(S) WORKERS COMPENSATION

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	6,396,462	S8021	9,143,352
Prior Period Adj -Increase In Fund Balance	646,900	S8012	0
Prior Period Adj -Decrease In Fund Balance		S8015	
Restated Fund Balance - Beg of Year	7,043,362	S8022	9,143,352
ADD - REVENUES AND OTHER SOURCES	5,166,612		4,833,908
DEDUCT - EXPENDITURES AND OTHER USES	3,066,622		3,165,257
Fund Balance - End of Year	9,143,352	S8029	10,812,002

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(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	2,593,489	TC200	2,373,101
Cash, Court & Trust	530,546	TC205	530,546
TOTAL Cash	3,124,035		2,903,648
TOTAL Assets	3,124,035		2,903,648

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(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Bail Deposits	44,239	TC735	56,623
TOTAL Other Deposits	44,239		56,623
Other Liabilities (Specify)	289	TC688	248
Social Services Trust	430,101	TC753	401,902
Court and Trust Fund	530,546	TC761	520,720
TOTAL Other Liabilities	960,936		922,870
Tax Redemptions	19,663	TC740	24,530
Mortgage Tax	2,099,198	TC758	1,899,625
TOTAL Due To Other Governments	2,118,861		1,924,155
TOTAL Liabilities	3,124,035		2,903,648
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,124,035		2,903,648

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(TC) CUSTODIAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings		TC2401	
TOTAL Use of Money And Property	0		0
Gifts And Donations		TC2705	
Unclassified (specify)	11,880,248	TC2770	13,934,072
TOTAL Miscellaneous Local Sources	11,880,248		13,934,072
TOTAL Revenues	11,880,248		13,934,072
TOTAL Revenues	11,880,248		13,934,072

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other Custodial Activities Equip & Cap		TC19352	
Other Custodial Activities Contractual	11,349,820	TC19354	13,934,072
TOTAL Other Custodial Activities Contractual	11,349,820		13,934,072
TOTAL General Government Support	11,349,820		13,934,072
TOTAL Expenditures	11,349,820		13,934,072
TOTAL Expenditures	11,349,820		13,934,072

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Prior Period Adjustments, dec Fnd Eqty	530,428	TC8015	
Restated Fund Balance - Beg of Year	-530,428	TC8022	
ADD - REVENUES AND OTHER SOURCES	11,880,248		13,934,072
DEDUCT - EXPENDITURES AND OTHER USES	11,349,820		13,934,072
Fund Balance - End of Year		TC8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	1,768	TE200	220
TOTAL Cash	1,768		220
TOTAL Assets	1,768		220

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	1,768	TE600	220
TOTAL Accounts Payable	1,768		220
Other Liabilities		TE688	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	1,768		220
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,768		220

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TE8021	
Restated Fund Balance - Beg of Year		TE8022	
Fund Balance - End of Year		TE8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	387,527,810	W129	328,571,366
TOTAL Provision To Be Made In Future Budgets	387,527,810		328,571,366
TOTAL Assets	387,527,810		328,571,366

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	68,032,424	W638	259,707
Total OPEB Liability	278,969,037	W683	285,927,603
Judgments And Claims Payable	12,964,056	W686	16,745,586
Compensated Absences	3,257,293	W687	2,983,470
TOTAL Other Liabilities	363,222,810		305,916,366
Bonds Payable	24,305,000	W628	22,655,000
TOTAL Bond And Long Term Liabilities	24,305,000		22,655,000
TOTAL Liabilities	387,527,810		328,571,366
TOTAL Liabilities	387,527,810		328,571,366

COUNTY OF Saratoga
Statement of Indebtedness
For the Fiscal Year Ending 2021

6/3/2022

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	\$14,020,000	\$805,000	\$0	\$0		\$13,215,000
2016	BOND N	Sewer Refunding 2009/2010			07/20/2016	07/15/2040	0.00%		\$31,135,000	\$29,020,000	\$960,000	\$0	\$0		\$28,060,000
2018	BOND N	Public Safety Building			10/31/2018	10/15/2033	0.03%		\$24,105,000	\$21,445,000	\$1,375,000	\$0	\$0		\$20,070,000
2012	BOND N	Sewer Halfmoon Refunded			10/31/2012	08/15/2023	3.00%		\$3,090,000	\$965,000	\$310,000	\$0	\$0		\$655,000
2009	BOND N	Animal Shelter MBBA Rec Act Bd			12/30/2009	12/10/2029	2.11%		\$5,180,000	\$2,860,000	\$275,000	\$0	\$0		\$2,585,000
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															
										\$0	\$3,725,000	\$0	\$0	\$0	\$64,585,000
										\$0	\$3,725,000	\$0	\$0	\$0	\$64,585,000

COUNTY OF Saratoga
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	<u>\$23,870.00</u>
Demand Deposits	9Z2011	<u>\$154,351,255.17</u>
Time Deposits	9Z2021	<u>\$118,600.34</u>
Total		<u>\$154,493,725.51</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$154,351,255.17</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$47,007,823.59</u>
Total		<u>\$201,359,078.76</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u>\$30,438,086.08</u>
Market Value at Balance Sheet Date	9Z4502	<u>\$30,438,086.08</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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-5446	\$12,725,720	\$18,724	\$0	\$12,744,444
*****-1399	\$9,480,986	\$0	\$0	\$9,480,986
*****-1348	\$26,071,199	\$0	\$0	\$26,071,199
*****-0600	\$3,869,558	\$0	\$0	\$3,869,558
*****-5508	\$39,905	\$0	\$0	\$39,905
*****-6766	\$31,017,500	\$0	\$0	\$31,017,500
*****-9781	\$3,205,579	\$0	\$0	\$3,205,579
*****-0986	\$118,875	\$0	\$4,886	\$113,989
*****-1440	\$7,224,020	\$0	\$0	\$7,224,020
*****-1521	\$6,090,446	\$0	\$4,236,439	\$1,854,007
*****-1929	\$2,101,793	\$0	\$0	\$2,101,793
*****-9735	\$200,000	\$0	\$0	\$200,000
*****-8779	\$198,003	\$0	\$0	\$198,003
*****-1829	\$108,216	\$269,804	\$378,020	\$0
*****-1370	\$36,115	\$0	\$0	\$36,115
*****-5775	\$24,031	\$0	\$0	\$24,031
*****-4413	\$1,100,706	\$0	\$75,531	\$1,025,174
*****-4063	\$875,339	\$0	\$65,350	\$809,989
*****-7114	\$19,363,395	\$0	\$0	\$19,363,395
*****-7263	\$2,193,162	\$182	\$0	\$2,193,344
*****-5803	\$1,899,625	\$0	\$0	\$1,899,625
*****-0001	\$8,112,744	\$0	\$0	\$8,112,744
*****-TCRT	\$520,720	\$0	\$0	\$520,720
*****-0004	\$22,325,342	\$0	\$0	\$22,325,342

COUNTY OF Saratoga
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-7163	\$0	\$0	\$0	\$0
	Total Adjusted Bank Balance			\$154,431,460
	Petty Cash			\$23,870.00
	Adjustments			\$-104,074.47
	Total Cash		9ZCASH *	\$154,351,255
	Total Cash Balance All Funds		9ZCASHB *	\$154,351,255
	* Must be equal			

COUNTY OF Saratoga
Local Government Questionnaire
For the Fiscal Year Ending 2021

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	Yes
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	Yes
7) Has your municipality prepared and documented a risk assessment plan?	Yes
If yes, has your municipality used the results to design the system of internal controls?	Yes
8) Have you had a change in chief executive or chief fiscal officer during the last year?	Yes
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 2021

Total Full Time Employees:		1,077			
Total Part Time Employees:		78			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$11,793,647.78	1,213	156	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$5,152,604.87	1,071	80	
90408	Worker's Compensation Insurance	\$2,034,138.19	1,077	78	
90458	Life Insurance				
90508	Unemployment Insurance	\$0.00	1,077	78	
90558	Disability Insurance	\$80,235.12	1,077	78	
90608	Hospital and Medical (Dental) Insurance	\$24,476,971.99	958		871
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$286,200.05			
Total		\$43,823,798.00			
Computed Total From Financial Section (comparative purposes only)		\$43,823,798.27			

COUNTY OF Saratoga
Energy Costs and Consumption
For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$347,849	149,951	gallons	
Diesel Fuel	\$204,410	101,271	gallons	
Fuel Oil	\$4,515	2,076	gallons	
Natural Gas	\$115,968	208,982	cubic feet	
Electricity	\$431,017	4,052,806	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Andrew Jarosh, hereby certify that I am the Chief Fiscal Officer of the County of Saratoga, and that the information provided in the annual financial report of the County of Saratoga, for the fiscal year ended 12/31/2021, 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 12/31/2021 and filed by means of electronic data transmission.

Stephanie Hodgson
Name of Report Preparer if different
than Chief Fiscal Officer

(518) 884-4764
Telephone Number

04/29/2021
Date of Certification

Andrew Jarosh
Name

Budget Director
Title

40 McMaster St, Ballston Spa, NY 12
Official Address

(518) 884-4724
Official Telephone Number