

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 12/31/2022

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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (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 2021 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 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	81,910,812	A200	90,244,503
Petty Cash	23,470	A210	23,470
TOTAL Cash	81,934,282		90,267,973
Taxes Receivable, Current	0	A250	0
Taxes Receivable, Overdue	9,051,087	A260	7,740,022
Returned School Taxes Receivable	8,982,753	A280	8,757,835
City School Taxes Receivable	292,024	A290	275,826
Delinquent Village Taxes Rec	474,784	A295	501,285
Tax Sale Certificates	38,324	A320	38,324
Property Acquired For Taxes	93,453	A330	93,453
Allowance For Uncollectible Taxes	-700,000	A342	-700,000
TOTAL Taxes Receivable (net)	18,232,426		16,706,746
Accounts Receivable	4,228,254	A380	1,251,999
TOTAL Other Receivables (net)	4,228,254		1,251,999
State And Federal, Social Services	8,580,718	A400	9,535,521
Due From State And Federal Government	32,350,902	A410	31,146,118
TOTAL State And Federal Aid Receivables	40,931,620		40,681,638
Due From Other Funds		A391	842,054
TOTAL Due From Other Funds	0		842,054
Towns & Cities	44,964	A430	406,242
Due From Other Governments	495,355	A440	257,806
TOTAL Due From Other Governments	540,319		664,047
Inventory Of Materials And Supplies	39,225	A445	28,209
TOTAL Inventories	39,225		28,209
Cash Special Reserves	1,320,351	A230	23,735,836
TOTAL Restricted Assets	1,320,351		23,735,836
TOTAL Assets	147,226,476		174,178,502

COUNTY OF Saratoga
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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	7,448,940	A600	10,028,841
TOTAL Accounts Payable	7,448,940		10,028,841
Guaranty & Bid Deposits	154,031	A730	253,399
TOTAL Other Deposits	154,031		253,399
Other Liabilities	7,655,996	A688	20,456,052
Overpayments & Clearing Account		A690	
Disability Insurance	15,362	A719	15,359
Group Insurance	101,551	A720	95,209
Association and Union Dues	64	A724	32
Dog Money	362,921	A757	480,294
TOTAL Other Liabilities	8,135,894		21,046,946
Due To Other Governments	13,028,799	A631	13,668,175
Due To School Districts	10,258,838	A660	11,155,699
Due To City School Districts	309,017	A661	288,797
Due To Village, Delinquent Taxes	487,125	A668	507,011
State Retirement	679,818	A718	882,194
Taxes Collected Other Governments	7,223,888	A739	41
TOTAL Due To Other Governments	31,987,485		26,501,918
Consolidated Payroll	1,724,675	A710	1,729,350
NYS Income Tax	-883	A721	-1,529
Federal Income Tax	-4,640	A722	-6,799
Income Executions	3,859	A723	3,859
Social Security Tax	-283	A726	-673
TOTAL Payroll Liabilities	1,722,730		1,724,209
TOTAL Liabilities	49,449,080		59,555,312
Deferred Inflows of Resources			
Deferred Inflow of Resources	10,589,299	A691	8,148,244
Deferred Taxes	7,471,824	A694	7,451,624
TOTAL Deferred Inflows of Resources	18,061,123		15,599,868
TOTAL Deferred Inflows of Resources	18,061,123		15,599,868
Fund Balance			
Not in Spendable Form	39,225	A806	28,209
TOTAL Nonspendable Fund Balance	39,225		28,209
Capital Reserve		A878	20,000,000
Reserve For Tax Stabilization		A880	2,000,000
Other Restricted Fund Balance	1,320,351	A899	1,735,837
TOTAL Restricted Fund Balance	1,320,351		23,735,837
Assigned Appropriated Fund Balance	9,469,946	A914	
Assigned Unappropriated Fund Balance	7,222,813	A915	5,949,033
TOTAL Assigned Fund Balance	16,692,759		5,949,033
Unassigned Fund Balance	61,663,938	A917	69,310,243
TOTAL Unassigned Fund Balance	61,663,938		69,310,243
TOTAL Fund Balance	79,716,273		99,023,322
TOTAL Liabilities, Deferred Inflows And Fund Balance	147,226,476		174,178,502

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	65,428,870	A1001	66,536,789
TOTAL Real Property Taxes	65,428,870		66,536,789
Gain From Sale of Tax Acq Property	736,745	A1051	
Other Payments In Lieu of Taxes	1,264,672	A1081	1,191,896
Interest & Penalties On Real Prop Taxes	2,532,911	A1090	2,516,027
TOTAL Real Property Tax Items	4,534,327		3,707,923
Sales And Use Tax	153,793,782	A1110	161,453,714
Tax On Hotel Room Occupancy	873,911	A1113	1,130,330
Towns Share of Sales Tax		A1115	
Flat Racing Admissions Tax	370,952	A1133	458,985
Emergency Telephone System Surcharge	855,363	A1140	1,013,520
O.T.B. Surtax	313,392	A1150	275,323
TOTAL Non Property Tax Items	156,207,400		164,331,871
Treasurer Fees	37,062	A1230	48,438
Charges For Tax Redemption	5,637	A1235	4,555
Clerk Fees	3,438,062	A1255	3,029,403
Personnel Fees	15,330	A1260	11,190
Other General Departmental Income	3,122,193	A1289	2,725,181
Sheriff Fees	194,501	A1510	297,659
Altern To Incarceration Fees	1,026	A1515	1,546
Prisoner Charges	7,442	A1525	1,891
Public Pound Charges, Dog Control Fees	235,317	A1550	105,251
Restitution Surcharge	6,648	A1580	3,985
Other Public Safety Departmental Income	130,373	A1589	120,000
Home Nursing Charges	13,036	A1610	263
Mental Health Fees	3,238,400	A1620	3,397,302
Early Interven Fees For Serv	961,499	A1621	1,529,956
Other Health Departmental Income	78,235	A1689	80,676
Airport Fees & Rentals	94,138	A1770	92,607
Repay of Medical Assistance	183,746	A1801	18,771
Repayment of Family Assistance	195,496	A1809	99,913
Medical Incentive Earnings	352,255	A1811	107,262
Repayment of Child Care	120,149	A1819	98,813
Repayment of Juvenile Delinquent Care	9,007	A1823	
Repayment of Safety Net Assistance	190,583	A1840	145,077
Sealer of Weights & Measures	5,700	A1962	28,000
Charges-Programs For The Aging	4,143	A1972	48,158
Planning Board Fees	22,500	A2115	22,500
TOTAL Departmental Income	12,662,475		12,018,398
Election Service Charges	112,763	A2215	109,980
Public Safety Services For Other Govts	2,303,799	A2260	2,174,438
Transportation Services, Other Govts		A2300	
Youth Recreation Services, Other Govts	1,650,905	A2350	2,002,548
Programs For Aging, Other Govts	62,384	A2351	66,952
Misc Revenue, Other Govts	2,078,185	A2389	363,021
TOTAL Intergovernmental Charges	6,208,036		4,716,939

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	148,716	A2401	1,001,145
Rental of Real Property	159,029	A2410	187,142
Commissions	123,951	A2450	259,255
TOTAL Use of Money And Property	431,696		1,447,541
Games of Chance	15	A2530	
Licenses, Other	105,303	A2545	158,351
TOTAL Licenses And Permits	105,318		158,351
Fines And Forfeited Bail	1,148	A2610	1,584
Stop-Dwi Fines	259,157	A2615	210,094
Forfeitures of Deposits		A2620	
Forfeiture of Crime Proceeds	4,284	A2625	2,618
TOTAL Fines And Forfeitures	264,589		214,296
Sales of Forest Products	150,137	A2652	131,946
Sales, Other	53,435	A2655	44,036
Sales of Real Property	2,800,100	A2660	
Sales of Equipment	40,294	A2665	95,754
Insurance Recoveries	92,833	A2680	70,974
Other Compensation For Loss	2,323,818	A2690	2,384,288
TOTAL Sale of Property And Compensation For Loss	5,460,616		2,726,998
Refunds of Prior Year's Expenditures	640,456	A2701	403,667
Premium & Accrued Interest On Obligations		A2710	
Vlt/tribal-State Compact Moneys	891,478	A2725	
Unclassified (specify)	78,138	A2770	349,689
TOTAL Miscellaneous Local Sources	1,610,072		753,356
St Aid, Revenue Sharing	1,421,833	A3001	1,829,704
State Aid Court Facilities	446,464	A3021	600,396
State Aid, Indigent Legal Services Fund	1,143,320	A3025	1,828,815
St Aid, District Attorney Salaries	86,627	A3030	72,189
St Aid - Other (specify)	243,603	A3089	1,243,159
St Aid, Education of Handicapped Child	8,752,155	A3277	5,575,503
St Aid, Other Educ (spec)	519,937	A3289	412,180
St Aid, Probation Services	785,278	A3310	408,563
St Aid, Navigation Law Enforcement	38,023	A3315	143,931
St Aid, Other Public Safety	1,148,646	A3389	1,629,464
St Aid, Public Health	1,388,614	A3401	1,229,461
St Aid Handicapped Children		A3446	
Early Intervention State Aid	898,827	A3449	1,190,082
St Aid, Public Health, Other		A3450	
St Aid, Special Health Programs	24,500	A3472	7,817
St Aid, Other Health	12,699	A3489	24,121
St Aid, Mental Health	4,278,813	A3490	4,176,256
St Aid, Bus And Other Mass Trans	4,108	A3594	2,393
St Aid, Family Assistance		A3609	95
St Aid, Social Services Administration	3,464,090	A3610	6,010,707
St Aid, Child Care	3,424,308	A3619	2,600,122
St Aid, Juvenile Delinquent	608,239	A3623	358,174

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
St Aid, Safety Net	406,780	A3640	432,570
St Aid, Emergency Aid For Adults	1,161	A3642	3,713
St Aid, Day Care		A3655	
St Aid, Other Social Services	606,366	A3689	615,360
St Aid, Veterans Service Agencies	18,000	A3710	30,000
St Aid, Programs For Aging	1,346,542	A3772	1,453,780
St Aid-Economic Assistance	542,749	A3789	279,303
St Aid, Youth Programs	435,489	A3820	276,006
St Aid-Other Cul & Rec St Aid	57,792	A3889	109,133
St Aid - Other Home And Community Service	45,573	A3989	18,006
TOTAL State Aid	32,150,532		32,561,001
Federal Aid - Other	16,717,558	A4089	12,130,000
Fed Aid, Crime Control		A4320	
Fed Aid, Public Health	883,828	A4401	2,377,774
Early Intervention Federal	74,531	A4451	33,597
Fed Aid Alcohol Addiction Control	22,033	A4488	22,088
Federal Aid Other Health	636,969	A4489	1,114,612
Fed Aid, Airport Cap Proj	5,949,346	A4592	1,199,975
Fed Aid, Medicaid Assistance	253,891	A4601	175,758
Fed Aid, Family Assistance	1,245,227	A4609	1,586,146
Fed Aid, Social Services Administration	4,541,031	A4610	5,548,321
Fed Aid, Food Stamp Program Admin	1,442,964	A4611	1,855,136
Flexible Fund For Family Services (fffs)	5,345,852	A4615	3,508,536
Fed Aid, Home Energy Assistance	1,110,740	A4641	863,982
Fed Aid Other Social Services	1,505,603	A4689	2,960,377
Fed Aid, Programs For Aging	204,295	A4772	245,567
Fed Aid Other Econ Assist & Opport	126,008	A4789	102,571
TOTAL Federal Aid	40,059,876		33,724,440
TOTAL Revenues	325,123,807		322,897,904
Bond Anticipation Notes		A5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	325,123,807		322,897,904

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	460,550	A10101	473,711
Legislative Board, Equip & Cap Outlay	1,227	A10102	812
Legislative Board, Contr Expend	53,564	A10104	54,155
Legislative Board, Empl Bnfts	447,354	A10108	452,633
TOTAL Legislative Board	962,694		981,311
Clerk of Legis Board,pers Serv	161,484	A10401	154,383
Clerk of Legis Board,equip & Cap Out	423	A10402	
Clerk of Legis Board,contr Expend	19,243	A10404	12,788
Clerk of Legis Board,empl Bnfts	119,183	A10408	112,458
TOTAL Clerk of Legis Board	300,333		279,629
District Attorney, Pers Serv	3,291,018	A11651	3,332,834
District Attorney,equip & Cap Outlay	25,641	A11652	15,314
District Attorney,contr Expend	349,556	A11654	309,436
District Attorney,empl Bnfts	1,445,072	A11658	1,282,345
TOTAL District Attorney	5,111,286		4,939,929
Public Defender,pers Serv	1,749,617	A11701	1,889,869
Public Defender, Equip & Cap Outlay	11,226	A11702	6,225
Public Defender,contr Expend	601,076	A11704	688,614
Public Defender,empl Bnfts	715,103	A11708	758,472
TOTAL Public Defender	3,077,022		3,343,179
Med Examiners & Coroners,pers Serv	62,619	A11851	78,975
Med Examiners & Coroners,equip&cap Outlay		A11852	
Med Examiners & Coroners,contr Expend	376,955	A11854	519,271
Med Examiners & Coroners,empl Bnfts	22,101	A11858	22,547
TOTAL Med Examiners & Coroners	461,675		620,792
Municipal Exec, Pers Serv	532,150	A12301	628,253
Municipal Exec, Equip & Cap Outlay	11,555	A12302	174,473
Municipal Exec, Contr Expend	239,848	A12304	341,639
Municipal Exec, Empl Bnfts	262,426	A12308	281,012
TOTAL Municipal Exec	1,045,979		1,425,376
Auditor, Pers Serv	297,922	A13201	265,791
Auditor, Equip & Cap Outlay		A13202	3,262
Auditor, Contr Expend	6,284	A13204	2,938
Auditor, Empl Bnfts	174,585	A13208	143,456
TOTAL Auditor	478,790		415,447
Treasurer, Pers Serv	769,364	A13251	912,959
Treasurer, Equip & Cap Outlay	4,144	A13252	9,599
Treasurer, Contr Expend	228,996	A13254	241,239
Treasurer, Empl Bnfts	464,495	A13258	492,106
TOTAL Treasurer	1,466,999		1,655,904
Purchasing, Pers Serv	237,726	A13451	240,699
Purchasing, Equip & Cap Outlay		A13452	
Purchasing, Contr Expend	7,826	A13454	13,584
Purchasing, Empl Bnfts	175,979	A13458	163,017
TOTAL Purchasing	421,532		417,300
Assessment, Pers Serv	608,942	A13551	586,928

COUNTY OF Saratoga
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Assessment, Equip & Cap Outlay	785	A13552	525
Assessment, Contr Expend	63,229	A13554	73,140
Assessment, Empl Bnfts	370,424	A13558	338,136
TOTAL Assessment	1,043,379		998,729
Exp On Prop Acq For Taxes, Contr Expend	241	A13644	74
TOTAL Exp On Prop Acq For Taxes	241		74
Clerk,pers Serv	2,447,144	A14101	2,311,550
Clerk,equip & Cap Outlay	195,087	A14102	290,762
Clerk,contr Expend	329,682	A14104	370,657
Clerk,empl Bnfts	1,458,491	A14108	1,356,288
TOTAL Clerk	4,430,404		4,329,257
Law, Pers Serv	461,096	A14201	593,985
Law, Equip & Cap Outlay		A14202	23,464
Law, Contr Expend	86,108	A14204	78,812
Law, Empl Bnfts	224,997	A14208	238,053
TOTAL Law	772,201		934,313
Personnel, Pers Serv	626,311	A14301	568,032
Personnel,equip & Cap Outlay		A14302	5,495
Personnel, Contr Expend	260,937	A14304	171,391
Personnel, Empl Bnfts	420,753	A14308	307,366
TOTAL Personnel	1,308,001		1,052,284
Elections, Pers Serv	650,624	A14501	739,519
Elections, Equip & Cap Outlay	370	A14502	3,316
Elections, Contr Expend	648,875	A14504	1,156,603
Elections, Empl Bnfts	321,832	A14508	296,100
TOTAL Elections	1,621,701		2,195,538
Operation of Plant, Pers Serv	2,786,576	A16201	2,756,748
Operation of Plant, Equip & Cap Outlay	276,964	A16202	1,883,390
Operation of Plant, Contr Expend	989,215	A16204	1,124,067
Operation of Plant, Empl Bnfts	1,591,910	A16208	1,499,906
TOTAL Operation of Plant	5,644,665		7,264,111
Central Garage Contr Expend	336,682	A16404	470,139
TOTAL Central Garage Contr Expend	336,682		470,139
Central Comm System Pers Serv		A16501	
Central Comm System Equip & Cap Outlay	105,861	A16502	106,110
Central Comm System Contr Expend	74,823	A16504	51,645
Central Comm System Empl Bnfts	6,776	A16508	6,811
TOTAL Central Comm System Empl Bnfts	187,460		164,566
Central Storeroom Pers Serv	46,603	A16601	46,106
Central Storeroom Contr Expend	1,937	A16604	4,104
Central Storeroom Empl Bnfts	22,228	A16608	21,190
TOTAL Central Storeroom Empl Bnfts	70,768		71,400
Central Print & Mail Pers Serv	89,095	A16701	93,787
Central Print & Mail Equip & Cap Outlay		A16702	
Central Print & Mail Contr Expend	257,377	A16704	267,829

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Central Printing and Mailing, Empl Bnfts	88,196	A16708	84,515
TOTAL Central Printing and Mailing	434,667		446,131
Central Data Process Pers Serv	864,423	A16801	913,906
Central Data Process & Cap Outlay	711,373	A16802	220,806
Central Data Process, Contr Expend	527,695	A16804	901,887
Central Data Process, Empl Bnfts	440,317	A16808	426,681
TOTAL Central Data Process	2,543,808		2,463,280
Unallocated Insurance, Contr Expend	1,047,215	A19104	1,133,914
TOTAL Unallocated Insurance	1,047,215		1,133,914
Judgements And Claims, Contr Expend	110,930	A19304	82,425
TOTAL Judgements And Claims	110,930		82,425
Distribution of Sales Tax	74,801,785	A19854	82,812,387
TOTAL Distribution of Sales Tax	74,801,785		82,812,387
TOTAL General Government Support	107,680,217		118,497,417
Community College Tuition, contr Expend	9,721,510	A24904	9,760,597
TOTAL Community College Tuition	9,721,510		9,760,597
Education Handicapped Children, contr Expen	12,255,349	A29604	16,097,713
TOTAL Education Handicapped Children	12,255,349		16,097,713
TOTAL Education	21,976,859		25,858,310
Public Safety Comm Sys, Contr Expend	51,770	A30204	107,661
TOTAL Public Safety Comm Sys	51,770		107,661
Sheriff, pers Serv	12,000,944	A31101	13,491,047
Sheriff, Equip & Cap Outlay	366,109	A31102	2,149,955
Sheriff, Contr Expend	1,493,231	A31104	2,532,755
Sheriff, Empl Bnfts	6,787,696	A31108	6,502,111
TOTAL Sheriff	20,647,981		24,675,867
Probation, Pers Serv	1,727,527	A31401	1,581,633
Probation, Equip & Cap Outlay	919	A31402	6,913
Probation, Contr Expend	214,774	A31404	269,510
Probation, Empl Bnfts	1,029,894	A31408	884,747
TOTAL Probation	2,973,114		2,742,804
Jail, Pers Serv	9,267,635	A31501	9,542,366
Jail, Equip & Cap Outlay	853,296	A31502	263,705
Jail, Contr Expend	1,602,437	A31504	1,761,586
Jail, Empl Bnfts	5,029,425	A31508	4,778,395
TOTAL Jail	16,752,794		16,346,052
Stop Dwi, pers Serv	12,111	A33151	4,129
Stop Dwi, Equip & Cap Outlay	3,000	A33152	
Stop Dwi, contr Expend	210,497	A33154	193,493
Stop Dwi, Empl Bnfts	952	A33158	874
TOTAL Stop Dwi	226,561		198,497
Fire, Pers Serv	72,422	A34101	73,584
Fire, Equip & Cap Outlay		A34102	
Fire, Contr Expend	409,308	A34104	451,656

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fire, Empl Bnfts	41,676	A34108	39,650
TOTAL Fire	523,406		564,889
Control of Animals, Pers Serv	928,217	A35101	982,354
Control of Animals, Equip & Cap Outlay	7,417	A35102	171,703
Control of Animals, Contr Expend	266,244	A35104	315,328
Control of Animals, Empl Bnfts	350,924	A35108	336,764
TOTAL Control of Animals	1,552,802		1,806,149
Safety Inspection, Contr Expend	761	A36204	1,304
TOTAL Safety Inspection	761		1,304
Civil Defense, Pers Serv	290,776	A36401	276,757
Civil Defense, Equip & Cap Outlay	277,984	A36402	2,031,066
Civil Defense, Contr Expend	1,554,563	A36404	1,176,694
Civil Defense, Empl Bnfts	102,998	A36408	90,803
TOTAL Civil Defense	2,226,321		3,575,320
TOTAL Public Safety	44,955,511		50,018,543
Public Health, Pers Serv	2,737,368	A40101	2,785,548
Public Health, Equip & Cap Outlay	51,567	A40102	87,975
Public Health, Contr Expend	1,683,818	A40104	1,769,628
Public Health, Empl Bnfts	1,739,019	A40108	1,725,097
TOTAL Public Health	6,211,774		6,368,248
Medical Assist Clinic, Contr Expend	99,600	A40174	96,196
TOTAL Medical Assist Clinic	99,600		96,196
Early Intervention Pgm,contr Expend	1,821,530	A40594	
TOTAL Early Intervention Pgm	1,821,530		0
Mental Health Admin,pers Serv	2,498,601	A43101	2,588,226
Mental Health Admin,equip & Cap Outlay	6,962	A43102	2,929
Mental Health Admin,contr Expend	1,999,152	A43104	2,020,366
Mental Health Admin,empl Bnfts	1,345,493	A43108	1,261,677
TOTAL Mental Health Admin	5,850,208		5,873,199
Mental Health Prog,pers Serv	850,458	A43201	910,414
Mental Health Prog,equip & Cap Outlay	1,548	A43202	16,035
Mental Health Prog,contr Expend	371,797	A43204	514,853
Mental Health Prog, Empl Bnfts	553,887	A43208	553,721
TOTAL Mental Health Prog	1,777,690		1,995,023
Contracted Mental Health Service	2,828,981	A43224	3,631,372
TOTAL Contracted Mental Health Service	2,828,981		3,631,372
Mental Illness,contr Expend	930,563	A43304	408,183
TOTAL Mental Illness	930,563		408,183
Public Nursing Home, Pers Serv		A45301	
Public Nursing Home, Contr Expend		A45304	
Public Nursing Home, Empl Bnfts	1,416,213	A45308	1,321,016
TOTAL Public Nursing Home	1,416,213		1,321,016
TOTAL Health	20,936,559		19,693,237
Joint Airport	6,318,123	A56152	1,008,122

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Joint Airport, Contr Expend	67,701	A56154	26,288
TOTAL Joint Airport	6,385,825		1,034,410
Bus Operations, Contr Expend	90,387	A56304	77,735
TOTAL Bus Operations	90,387		77,735
TOTAL Transportation	6,476,211		1,112,146
Admin, Pers Serv	5,997,791	A60101	6,085,101
Admin, Equip & Cap Outlay	49,416	A60102	8,417
Admin, Contr Expend	767,535	A60104	853,052
Admin, Empl Bnfts	3,963,634	A60108	3,774,882
TOTAL Admin	10,778,375		10,721,452
Services For Recipients, Pers Serv	4,586,959	A60701	4,402,874
Services For Recipients, Equip & Cap Outla	16,942	A60702	6,816
Services For Recipients, Contr Expend	3,428,867	A60704	3,986,080
Services For Recipients, Empl Bnfts	2,717,765	A60708	2,331,314
TOTAL Services For Recipients	10,750,533		10,727,084
Medicaid to State	19,555,230	A61004	19,908,366
TOTAL Medicaid to State	19,555,230		19,908,366
Family Assistance, Contr Expend	3,851,948	A61094	3,921,083
TOTAL Family Assistance	3,851,948		3,921,083
Child Care, Contr Expend	4,778,917	A61194	5,198,507
TOTAL Child Care	4,778,917		5,198,507
Juvenile Delinquent, Contr Expend	1,941	A61234	
TOTAL Juvenile Delinquent	1,941		0
State Training School, Contr Expend	717,224	A61294	712,766
TOTAL State Training School	717,224		712,766
Safety Net, Contr Expend	1,440,676	A61404	1,571,021
TOTAL Safety Net	1,440,676		1,571,021
Home Energy Assistance	241,508	A61411	260,291
Home Energy Assistance	3,530	A61412	18,158
Home Energy Assistance, Contr Expend	143,521	A61414	10,346
Home Energy Assistance	136,434	A61418	118,458
TOTAL Home Energy Assistance	524,993		407,253
Emergency Aid For Adults, Contr Expend	3,745	A61424	4,048
TOTAL Emergency Aid For Adults	3,745		4,048
Other Economic Opp Pro, Contr Expend	936,523	A63264	914,187
TOTAL Other Economic Opp Pro	936,523		914,187
Publicity, Contr Expend	940	A64104	849
TOTAL Publicity	940		849
Veterans Service, Pers Serv	197,984	A65101	203,773
Veterans Service, Equip & Cap Outlay		A65102	
Veterans Service, Contr Expend	71,844	A65104	23,778
Veterans Service, Empl Bnfts	94,476	A65108	85,190
TOTAL Veterans Service	364,303		312,742
Consumer Affairs, Pers Serv	126,671	A66101	130,587
Consumer Affairs, Equip & Cap Outlay		A66102	29,624

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Consumer Affairs, Contr Expend	4,192	A66104	7,927
Consumer Affairs, Empl Bnfts	75,648	A66108	77,860
TOTAL Consumer Affairs	206,511		245,997
Programs For Aging, Pers Serv	914,414	A67721	1,128,189
Programs For Aging, Equip & Cap Outlay	25,336	A67722	2,678
Programs For Aging, Contr Expend	1,578,768	A67724	1,838,741
Programs For Aging, Empl Bnfts	443,656	A67728	494,855
TOTAL Programs For Aging	2,962,173		3,464,463
TOTAL Economic Assistance And Opportunity	56,874,032		58,109,819
Youth Prog, Pers Serv	362,733	A73101	110,736
Youth Prog, Contr Expend	429,272	A73104	237,742
Youth Prog, Empl Bnfts	210,410	A73108	16,038
TOTAL Youth Prog	1,002,415		364,516
Library, Contr Expend	35,000	A74104	15,000
TOTAL Library	35,000		15,000
Historian, Pers Serv	53,924	A75101	69,269
Historian, Equip & Cap Outlay		A75102	9,081
Historian, Contr Expend	7,287	A75104	10,566
Historian, Empl Bnfts	30,519	A75108	34,626
TOTAL Historian	91,730		123,543
Other Culture And Rec, Contr Expend	82,792	A79894	5,806,293
TOTAL Other Culture And Rec	82,792		5,806,293
TOTAL Culture And Recreation	1,211,937		6,309,352
Planning, Pers Serv	355,771	A80201	374,263
Planning, Equip & Cap Outlay	330,137	A80202	305,882
Planning, Contr Expend	450,552	A80204	541,088
Planning, Empl Bnfts	219,598	A80208	209,954
TOTAL Planning	1,356,058		1,431,188
Joint Planning Board, Contr Expend	53,847	A80254	56,539
TOTAL Joint Planning Board	53,847		56,539
Conservation, Contr Expend	1,203,122	A87104	1,209,396
TOTAL Conservation	1,203,122		1,209,396
Fish And Game, Contr Expend	3,857	A87204	3,984
TOTAL Fish And Game	3,857		3,984
Agriculture And Livestock, Contr Expend	1,282,435	A87504	1,351,889
TOTAL Agriculture And Livestock	1,282,435		1,351,889
TOTAL Home And Community Services	3,899,319		4,052,996
Debt Principal, Serial Bonds	1,650,000	A97106	1,700,000
TOTAL Debt Principal	1,650,000		1,700,000
Debt Interest, Serial Bonds	854,830	A97107	795,529
TOTAL Debt Interest	854,830		795,529
TOTAL Expenditures	266,515,475		286,147,349

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Other Uses			
Transfers, Other Funds	17,205,121	A99019	17,443,505
TOTAL Operating Transfers	17,205,121		17,443,505
TOTAL Other Uses	17,205,121		17,443,505
TOTAL Expenditures	283,720,596		303,590,854

COUNTY OF Saratoga
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	38,328,062	A8021	79,716,273
Prior Period Adj -Increase In Fund Balance		A8012	
Prior Period Adj -Decrease In Fund Balance	15,000	A8015	
Restated Fund Balance - Beg of Year	38,313,062	A8022	79,716,273
ADD - REVENUES AND OTHER SOURCES	325,123,807		322,897,904
DEDUCT - EXPENDITURES AND OTHER USES	283,720,596		303,590,854
Fund Balance - End of Year	79,716,273	A8029	99,023,323

COUNTY OF Saratoga
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	67,087,564	A1049N	69,585,420
Est Rev - Real Property Tax Items	4,005,000	A1099N	4,328,517
Est Rev - Non Property Tax Items	143,411,096	A1199N	152,676,096
Est Rev - Departmental Income	11,308,569	A1299N	12,254,305
Est Rev - Intergovernmental Charges	4,822,414	A2399N	5,145,282
Est Rev - Use of Money And Property	670,465	A2499N	687,402
Est Rev - Licenses And Permits	100,000	A2599N	130,000
Est Rev - Fines And Forfeitures	230,000	A2649N	286,555
Est Rev - Sale of Prop And Comp For Loss	2,390,000	A2699N	2,435,000
Est Rev - Miscellaneous Local Sources	25,305,760	A2799N	751,130
Est Rev - Interfund Revenues	0	A2801N	0
Est Rev - State Aid	30,745,900	A3099N	38,362,458
Est Rev - Federal Aid	20,625,660	A4099N	24,497,661
TOTAL Estimated Revenues	310,702,428		311,139,826
Estimated - Proceeds of Obligations	0	A5799N	
Appropriated Fund Balance	9,469,946	A599N	0
TOTAL Estimated Other Sources	9,469,946		0
TOTAL Estimated Revenues	320,172,374		311,139,826

COUNTY OF Saratoga
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	115,293,500	A1999N	116,753,304
App - Education	26,228,429	A2999N	30,232,943
App - Public Safety	55,357,712	A3999N	47,086,332
App - Health	22,388,214	A4999N	20,406,522
App - Transportation	3,495,900	A5999N	897,964
App - Economic Assistance And Opportunity	65,748,343	A6999N	66,517,288
App - Culture And Recreation	529,937	A7999N	719,280
App - Home And Community Services	7,950,759	A8999N	4,929,785
App - Debt Service	2,492,686	A9899N	2,763,772
TOTAL Appropriations	299,485,480		290,307,190
App - Interfund Transfer	20,686,894	A9999N	20,832,636
TOTAL Other Uses	20,686,894		20,832,636
TOTAL Appropriations	320,172,374		311,139,826

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	36,456	CD200	
Petty Cash	150	CD210	150
TOTAL Cash	36,606		150
Accounts Receivable	3	CD380	13,233
TOTAL Other Receivables (net)	3		13,233
TOTAL Assets	36,609		13,383

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	24,660	CD600	11,335
TOTAL Accounts Payable	24,660		11,335
Due To Other Funds		CD630	2,048
TOTAL Due To Other Funds	0		2,048
TOTAL Liabilities	24,660		13,383
Deferred Inflows of Resources			
Deferred Inflow of Resources	11,948	CD691	
TOTAL Deferred Inflows of Resources	11,948		0
TOTAL Deferred Inflows of Resources	11,948		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	36,609		13,383

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Other General Department Inc		CD1289	
TOTAL Departmental Income	0		0
Fed Aid, Job Training Partnership	1,003,319	CD4790	834,714
TOTAL Federal Aid	1,003,319		834,714
TOTAL Revenues	1,003,319		834,714
TOTAL Revenues	1,003,319		834,714

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Job Train Admin, Per Serv	296,107	CD62901	413,418
Job Train Admin, Contr Expend	1,492	CD62904	1,715
Job Train Admin, Empl Bnfts	173,138	CD62908	181,580
TOTAL Job Train Admin	470,736		596,714
Job Train Part Support, Equip & Cap Outlay		CD62912	4,291
Job Train Part Support, Contr Expend	465,230	CD62914	147,634
Job Train Part Support, Empl Bnfts	48,169	CD62918	49,238
TOTAL Job Train Part Support	513,399		201,163
Job Train & Services, Pers Serv	17,138	CD62921	32,737
Job Train & Services, Empl Bnfts	2,046	CD62928	4,100
TOTAL Job Train & Services	19,184		36,838
TOTAL Economic Assistance And Opportunity	1,003,319		834,714
TOTAL Expenditures	1,003,319		834,714
TOTAL Expenditures	1,003,319		834,714

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	1,003,319		834,714
DEDUCT - EXPENDITURES AND OTHER USES	1,003,319		834,714
Fund Balance - End of Year		CD8029	

COUNTY OF Saratoga
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(D) COUNTY ROAD

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash		D200	
Petty Cash	250	D210	250
TOTAL Cash	250		250
Accounts Receivable	932,176	D380	325,474
TOTAL Other Receivables (net)	932,176		325,474
Due From State And Federal Government	4,708,824	D410	2,165,766
TOTAL State And Federal Aid Receivables	4,708,824		2,165,766
TOTAL Assets	5,641,250		2,491,490

COUNTY OF Saratoga
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(D) COUNTY ROAD

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	1,398,489	D600	1,288,197
TOTAL Accounts Payable	1,398,489		1,288,197
Due To Other Funds	491,218	D630	840,006
TOTAL Due To Other Funds	491,218		840,006
Due To Other Governments	1,372,316	D631	954,464
TOTAL Due To Other Governments	1,372,316		954,464
TOTAL Liabilities	3,262,024		3,082,666
Deferred Inflows of Resources			
Deferred Inflow of Resources	4,708,824	D691	1,739,927
TOTAL Deferred Inflows of Resources	4,708,824		1,739,927
TOTAL Deferred Inflows of Resources	4,708,824		1,739,927
Fund Balance			
Unassigned Fund Balance	-2,329,598	D917	-2,331,104
TOTAL Unassigned Fund Balance	-2,329,598		-2,331,104
TOTAL Fund Balance	-2,329,598		-2,331,104
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,641,250		2,491,490

COUNTY OF Saratoga
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(D) COUNTY ROAD

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Other General Departmental Income	1,793,007	D1289	1,796,825
TOTAL Departmental Income	1,793,007		1,796,825
Roads & Bridges Charges Other Govts	354,343	D2306	119,642
TOTAL Intergovernmental Charges	354,343		119,642
Sales of Refuse For Recycling	23,827	D2651	27,878
Sales, Other	184	D2655	72
Sales of Real Property	1,000	D2660	
Insurance Recoveries	32,390	D2680	7,029
TOTAL Sale of Property And Compensation For Loss	57,402		34,980
Refunds of Prior Year's Expenditures		D2701	732
Unclassified (specify)	260	D2770	140
TOTAL Miscellaneous Local Sources	260		872
St Aid, Consolidated Highway Aid	2,996,867	D3501	7,790,796
ST. Aid Multi-Modal Transp Program	449,947	D3505	61,923
St Aid Emergency Disaster Assist	1,407,328	D3960	
TOTAL State Aid	4,854,142		7,852,719
Federal Aid - Other	1,053,803	D4089	1,587,578
Fed Aid, Emergency Disaster Assistance		D4960	
TOTAL Federal Aid	1,053,803		1,587,578
TOTAL Revenues	8,112,957		11,392,615
Interfund Transfers	15,145,977	D5031	13,628,822
TOTAL Interfund Transfers	15,145,977		13,628,822
TOTAL Other Sources	15,145,977		13,628,822
TOTAL Revenues	23,258,934		25,021,437

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(D) COUNTY ROAD

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Traffic Control, Pers Serv	466,839	D33101	464,304
Traffic Control, Equip & Cap Outlay	7,902	D33102	3,999
Traffic Control, Contr Expen	484,634	D33104	489,046
Traffic Control, Empl Bnfts	256,349	D33108	232,103
TOTAL Traffic Control	1,215,724		1,189,452
TOTAL Public Safety	1,215,724		1,189,452
Street Admin, Pers Serv	418,546	D50101	380,902
Street Admin, Contr Expend	1,810,935	D50104	29,331
Street Admin, Empl Bnfts	426,974	D50108	358,971
TOTAL Street Admin	2,656,455		769,204
Engineering, Pers Serv	223,050	D50201	296,510
Engineering, Contr Expend	5,145	D50204	4,120
Engineering, Empl Bnfts	129,176	D50208	166,926
TOTAL Engineering	357,370		467,557
Maint of Streets, Pers Serv	1,501,683	D51101	1,509,628
Maint of Streets, Equip & Cap Outlay	17,248	D51102	
Maint of Streets, Contr Expend	4,026,036	D51104	8,105,230
Maint of Streets, Empl Bnfts	845,169	D51108	797,663
TOTAL Maint of Streets	6,390,137		10,412,521
Perm Improve Highway, Pers Serv	2,542,718	D51121	3,506,271
Perm Improve Highway, Equip & Cap Outlay	4,099,584	D51122	
Perm Improve Highway, Contr Expend	915,041	D51124	766,401
Perm Improve Highway, Empl Bnfts	3,000,177	D51128	2,823,425
TOTAL Perm Improve Highway	10,557,521		7,096,097
Snow Removal, Pers Serv	722,888	D51421	702,562
Snow Removal, Contr Expend	1,043,539	D51424	2,107,762
Snow Removal, Empl Bnfts	398,781	D51428	362,468
TOTAL Snow Removal	2,165,208		3,172,792
Services, Other Govts, per Serv	105,698	D51481	119,342
Services, Other Govts, Contr Expend	164,915	D51484	233,435
Services, Other Govts, Empl Bnfts	53,877	D51488	54,510
TOTAL Services	324,490		407,286
Other Transportation, Pers Serv	52,595	D56801	53,639
Other Transportation, Contr Expend	441,672	D56804	1,414,253
Other Transportation, Empl Bnfts	41,598	D56808	40,143
TOTAL Other Transportation	535,864		1,508,035
TOTAL Transportation	22,987,045		23,833,491
TOTAL Expenditures	24,202,769		25,022,943
TOTAL Expenditures	24,202,769		25,022,943

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(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,385,762	D8021	-2,329,597
Prior Period Adj -Decrease In Fund Balance		D8015	
Restated Fund Balance - Beg of Year	-1,385,762	D8022	-2,329,597
ADD - REVENUES AND OTHER SOURCES	23,258,934		25,021,437
DEDUCT - EXPENDITURES AND OTHER USES	24,202,769		25,022,943
Fund Balance - End of Year	-2,329,597	D8029	-2,331,104

COUNTY OF Saratoga
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(D) COUNTY ROAD

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	1,600,000	D1299N	1,800,000
Est Rev - Intergovernmental Charges	324,500	D2399N	324,500
Est Rev - Sale of Prop And Comp For Loss	17,150	D2699N	39,180
Est Rev - State Aid	3,626,400	D3099N	5,580,838
Est Rev - Federal Aid	156,800	D4099N	1,914,240
TOTAL Estimated Revenues	5,724,850		9,658,758
Estimated - Interfund Transfer	18,205,211	D5031N	20,102,489
TOTAL Estimated Other Sources	18,205,211		20,102,489
TOTAL Estimated Revenues	23,930,061		29,761,247

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(D) COUNTY ROAD

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Public Safety	1,128,860	D3999N	1,251,650
App - Transportation	22,801,201	D5999N	28,509,597
TOTAL Appropriations	23,930,061		29,761,247
TOTAL Appropriations	23,930,061		29,761,247

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash		DM200	598,255
TOTAL Cash	0		598,255
Due From Other Funds	491,218	DM391	
TOTAL Due From Other Funds	491,218		0
TOTAL Assets	491,218		598,255

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	71,633	DM600	178,669
TOTAL Accounts Payable	71,633		178,669
TOTAL Liabilities	71,633		178,669
Fund Balance			
Assigned Unappropriated Fund Balance	419,585	DM915	419,585
TOTAL Assigned Fund Balance	419,585		419,585
Unassigned Fund Balance		DM917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	419,585		419,585
TOTAL Liabilities, Deferred Inflows And Fund Balance	491,218		598,255

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Rental of Equipment	1,343,816	DM2414	1,737,986
TOTAL Use of Money And Property	1,343,816		1,737,986
Sales of Equipment	19,517	DM2665	
Insurance Recoveries	8,104	DM2680	2,940
TOTAL Sale of Property And Compensation For Loss	27,621		2,940
Unclassified (specify)	246,317	DM2770	216,713
TOTAL Miscellaneous Local Sources	246,317		216,713
St Aid, Highway Cap Projects		DM3591	
TOTAL State Aid	0		0
TOTAL Revenues	1,617,755		1,957,639
Interfund Transfers	2,059,144	DM5031	3,814,683
TOTAL Interfund Transfers	2,059,144		3,814,683
TOTAL Other Sources	2,059,144		3,814,683
TOTAL Revenues	3,676,899		5,772,321

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Machinery, Pers Serv	1,128,750	DM51301	1,118,310
Machinery, Equip & Cap Outlay	103,389	DM51302	2,390,282
Machinery, Contr Expend	1,358,100	DM51304	1,646,248
Machinery, Empl Bnfts	667,074	DM51308	617,482
TOTAL Machinery	3,257,313		5,772,321
TOTAL Transportation	3,257,313		5,772,321
TOTAL Expenditures	3,257,313		5,772,321
TOTAL Expenditures	3,257,313		5,772,321

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(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1	DM8021	419,585
Prior Period Adj -Increase In Fund Balance	1	DM8012	
Restated Fund Balance - Beg of Year		DM8022	419,585
ADD - REVENUES AND OTHER SOURCES	3,676,899		5,772,321
DEDUCT - EXPENDITURES AND OTHER USES	3,257,313		5,772,321
Fund Balance - End of Year	419,585	DM8029	419,585

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Use of Money And Property	2,857,981	DM2499N	3,455,147
Est Rev - Sale of Prop And Comp For Loss	125,400	DM2699N	153,200
Est Rev - Miscellaneous Local Sources	250,000	DM2799N	226,850
Est Rev - Interfund Revenues	2,481,683	DM2801N	730,147
TOTAL Estimated Revenues	5,715,064		4,565,344
TOTAL Estimated Revenues	5,715,064		4,565,344

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	5,715,064	DM5999N	4,565,344
TOTAL Appropriations	5,715,064		4,565,344
TOTAL Appropriations	5,715,064		4,565,344

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2021	EdpCode	2022
Assets			
Cash	34,240,173	ES200	38,478,843
TOTAL Cash	34,240,173		38,478,843
Accounts Receivable	512,890	ES380	764,485
TOTAL Other Receivables (net)	512,890		764,485
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	181,030,890	ES102	182,197,722
Machinery And Equipment	5,319,108	ES104	5,418,301
Infrastructure	101,128,942	ES106	103,494,769
Net Pension Asset - Proportionate Share		ES108	978,065
Accum Deprec, Buildings	-103,104,178	ES112	-107,357,870
Accum Depr, Machinery & Equip	-2,078,122	ES114	-2,506,750
Accum Deprec, Infrastructure	-50,205,105	ES116	-52,480,028
TOTAL Fixed Assets (net)	132,126,534		129,779,209
Deferred Outflow of Resources	1,587,282	ES495	1,503,741
Deferred Outflows of Resources - Pensions	5,184,037	ES496	4,267,783
TOTAL Deferred Outflows of Resources	6,771,319		5,771,524
TOTAL Assets	173,757,118		174,900,263

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2021	EdpCode	2022
Accounts Payable	2,055,657	ES600	1,667,235
TOTAL Accounts Payable	2,055,657		1,667,235
Retained Percentages-Contracts Payable	6,091	ES605	50,834
TOTAL Retained Percentages	6,091		50,834
Net Pension Liability -Proportionate Share	11,519	ES638	
Total OPEB Liability	16,180,531	ES683	16,556,825
Compensated Absences	120,409	ES687	145,827
Other Liabilities	3,713,835	ES688	3,518,364
TOTAL Other Liabilities	20,026,294		20,221,016
Bonds Payable	41,930,000	ES628	39,775,000
TOTAL Bond And Long Term Liabilities	41,930,000		39,775,000
TOTAL Liabilities	64,018,042		61,714,085
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,863,758	ES691	1,321,593
Deferred Inflows of Resources - Pensions	3,477,026	ES697	3,463,282
TOTAL Deferred Inflows of Resources	5,340,784		4,784,875
TOTAL Deferred Inflows of Resources	5,340,784		4,784,875
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	90,196,534	ES920	89,026,144
Net Assets-Unrestricted (deficit)	14,201,758	ES924	19,375,154
TOTAL Net Position	104,398,292		108,401,298
TOTAL Fund Balance	104,398,292		108,401,298
TOTAL Liabilities, Deferred Inflows And Fund Balance	173,757,118		174,900,258

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Sewer Rents	22,032,175	ES2120	22,526,204
Sewer Charges	3,955,124	ES2122	3,926,588
Int & Penalties On Sewer Accts	46,093	ES2128	953
TOTAL Charges For Services Within Locality	26,033,392		26,453,744
Sales, Other	207,282	ES2655	40,983
TOTAL Sale of Property And Compensation For Loss	207,282		40,983
Interest And Earnings	33,415	ES2401	457,892
TOTAL Use of Money And Property	33,415		457,892
Unclassified (specify)	919,659	ES2770	18,878
TOTAL Other	919,659		18,878
TOTAL Revenues	27,193,748		26,971,496
TOTAL Revenues	27,193,748		26,971,496

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenses			
Sanitary Sewers, Pers Serv	1,845,032	ES81201	2,047,953
TOTAL Sanitary Sewers	1,845,032		2,047,953
Sewage Treatment And Disposal-Pers Serv	1,551,849	ES81301	1,444,695
TOTAL Sewage Treatment And Disposal-Pers Serv	1,551,849		1,444,695
TOTAL Personal Services	3,396,881		3,492,648
Depreciation	6,927,575	ES19944	6,957,242
TOTAL Depreciation	6,927,575		6,957,242
Sanitary Sewers, Contr Expend	2,201,943	ES81204	214,376
TOTAL Sanitary Sewers	2,201,943		214,376
Sewage Treatment And Disposal-Contr Expend	8,417,493	ES81304	8,972,183
TOTAL Sewage Treatment And Disposal-Contr Expend	8,417,493		8,972,183
TOTAL Contractual Expenses	17,547,012		16,143,801
Sanitary Sewers, Empl Bnfts	945,354	ES81208	1,070,127
TOTAL Sanitary Sewers	945,354		1,070,127
Sewage Treatment And Disposal-Empl Bnfts	1,735,212	ES81308	957,568
TOTAL Sewage Treatment And Disposal-Empl Bnfts	1,735,212		957,568
TOTAL Employee Benefits	2,680,566		2,027,695
Debt Interest, Serial Bonds	1,386,464	ES97107	1,304,347
TOTAL Interest Expense	1,386,464		1,304,347
TOTAL Expenses	25,010,923		22,968,491
TOTAL Expenses	25,010,923		22,968,491

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(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year	102,555,135	ES8021	104,398,292
Prior Period Adj -Increase In Net Position	185,465	ES8012	
Prior Period Adj -Decrease In Net Position	525,133	ES8015	
Restated Net Position - Beg of Year	102,215,467	ES8022	104,398,292
ADD - REVENUES AND OTHER SOURCES	27,193,748		26,971,496
DEDUCT - EXPENDITURES AND OTHER USES	25,010,923		22,968,491
Net Position - End of Year	104,398,292	ES8029	108,401,298

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Cash Flow

Code Description	2021	EdpCode	2022
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	84,118	H200	32,169,589
TOTAL Cash	84,118		32,169,589
TOTAL Assets	84,118		32,169,589

COUNTY OF Saratoga
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	20,702	H600	15,535
TOTAL Accounts Payable	20,702		15,535
Bond Anticipation Notes Payable		H626	30,974,650
TOTAL Notes Payable	0		30,974,650
TOTAL Liabilities	20,702		30,990,185
Fund Balance			
Assigned Unappropriated Fund Balance	63,415	H915	1,179,405
TOTAL Assigned Fund Balance	63,415		1,179,405
TOTAL Fund Balance	63,415		1,179,405
TOTAL Liabilities, Deferred Inflows And Fund Balance	84,118		32,169,589

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	7,104	H2401	345,936
TOTAL Use of Money And Property	7,104		345,936
Premium & Accrued Interest On Obligations		H2710	268,865
TOTAL Miscellaneous Local Sources	0		268,865
St Aid-Capital Projects		H3097	13,964
St Aid-Other Economic Assistance		H3797	500,000
TOTAL State Aid	0		513,964
Federal Aid Capital Proj Publi		H4397	55,854
Fed Aid Other Culture & Rec -Cap Proj		H4897	
TOTAL Federal Aid	0		55,854
TOTAL Revenues	7,104		1,184,619
Interfund Transfers		H5031	
TOTAL Interfund Transfers	0		0
Term Bonds		H5700	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	7,104		1,184,619

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Operation of Plant, Equip & Cap Outlay	211,505	H16202	36,419
TOTAL Operation of Plant	211,505		36,419
Central Data Process & Cap Outlay		H16802	
TOTAL Central Data Process & Cap Outlay	0		0
Pur of Land/right of Way,equip & Cap Out	4,023	H19402	32,210
TOTAL Pur of Land/right of Way	4,023		32,210
TOTAL General Government Support	215,528		68,630
Perm Improve Highway, Equip & Cap Outlay		H51122	
TOTAL Perm Improve Highway	0		0
TOTAL Transportation	0		0
TOTAL Expenditures	215,528		68,630
TOTAL Expenditures	215,528		68,630

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	271,840	H8021	63,415
Restated Fund Balance - Beg of Year	271,840	H8022	63,415
ADD - REVENUES AND OTHER SOURCES	7,104		1,184,619
DEDUCT - EXPENDITURES AND OTHER USES	215,528		68,630
Fund Balance - End of Year	63,415	H8029	1,179,405

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	4,785,156	K101	4,785,156
Buildings	80,925,807	K102	80,925,807
Machinery And Equipment	40,852,931	K104	43,742,895
Infrastructure	176,720,194	K106	186,662,735
Net Pension Asset - Proportionate Share		K108	22,420,624
Accum Deprec, Buildings	-31,815,051	K112	-31,815,051
Accum Depr, Machinery & Equip	-30,502,067	K114	-33,530,778
Accum Deprec, Infrastructure	-81,227,033	K116	-92,429,738
TOTAL Fixed Assets (net)	159,739,938		180,761,651
TOTAL Assets	159,739,938		180,761,651

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities			
Total Non-Current Govt Assets	159,739,938	K159	180,761,651
TOTAL Investments in Non-Current Government Assets	159,739,938		180,761,651
TOTAL Fund Balance	159,739,938		180,761,651
TOTAL	159,739,938		180,761,651

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	12,799,198	MS200	15,185,333
TOTAL Cash	12,799,198		15,185,333
Accounts Receivable		MS380	143
TOTAL Other Receivables (net)	0		143
TOTAL Assets	12,799,198		15,185,476

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	246,822	MS600	577,095
Benefits And Awards Payable	1,600,000	MS610	1,600,000
TOTAL Accounts Payable	1,846,822		2,177,095
TOTAL Liabilities	1,846,822		2,177,095
Deferred Inflows of Resources			
Deferred Inflow of Resources	41,731	MS691	35,520
TOTAL Deferred Inflows of Resources	41,731		35,520
TOTAL Deferred Inflows of Resources	41,731		35,520
Fund Balance			
Net Assets-Unrestricted (deficit)	10,910,645	MS924	12,972,862
TOTAL Net Position	10,910,645		12,972,862
TOTAL Fund Balance	10,910,645		12,972,862
TOTAL Liabilities, Deferred Inflows And Fund Balance	12,799,198		15,185,476

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(MS) SELF INSURANCE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Participants Assessments	24,364,343	MS2222	24,682,299
TOTAL Charges For Services To Other Localities	24,364,343		24,682,299
Interest And Earnings	9,611	MS2401	139,377
TOTAL Use of Money And Property	9,611		139,377
Employee Contributions	3,690,227	MS2709	3,463,134
Other Miscellaneous	1,963,649	MS2770	541,409
TOTAL Other	5,653,876		4,004,543
TOTAL Revenues	30,027,830		28,826,219
TOTAL Revenues	30,027,830		28,826,219

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(MS) SELF INSURANCE

Results of Operation

Code Description	2021	EdpCode	2022
Expenses			
Benefits And Awards, Contr Exp	27,378,269	MS17204	26,764,002
TOTAL Benefits And Awards	27,378,269		26,764,002
TOTAL Contractual Expenses	27,378,269		26,764,002
TOTAL Expenses	27,378,269		26,764,002
TOTAL Expenses	27,378,269		26,764,002

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(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year	8,236,138	MS8021	10,910,645
Prior Period Adj -Increase In Net Position	24,945	MS8012	
Prior Period Adj -Decrease In Net Position		MS8015	
Restated Net Position - Beg of Year	8,261,084	MS8022	10,910,645
ADD - REVENUES AND OTHER SOURCES	30,027,830		28,826,219
DEDUCT - EXPENDITURES AND OTHER USES	27,378,269		26,764,002
Net Position - End of Year	10,910,645	MS8029	12,972,862

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Cash Flow

Code Description	2021	EdpCode	2022
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(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	118,600	PN201	118,606
TOTAL Cash	118,600		118,606
TOTAL Assets	118,600		118,606

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(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Must Remain Intact	118,600	PN807	118,606
TOTAL Nonspendable Fund Balance	118,600		118,606
TOTAL Fund Balance	118,600		118,606
TOTAL Liabilities, Deferred Inflows And Fund Balance	118,600		118,606

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(PN) PERMANENT

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings		PN2401	6
TOTAL Use of Money And Property	0		6
TOTAL Revenues	0		6
TOTAL Revenues	0		6

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Results of Operation

Code Description	2021	EdpCode	2022
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(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	118,600	PN8021	118,600
Restated Fund Balance - Beg of Year	118,600	PN8022	118,600
ADD - REVENUES AND OTHER SOURCES			6
Fund Balance - End of Year	118,600	PN8029	118,606

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(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	4,168,223	S200	3,590,050
TOTAL Cash	4,168,223		3,590,050
Accounts Receivable	325,000	S380	325,000
TOTAL Other Receivables (net)	325,000		325,000
Due From Other Governments	8,768,438	S440	9,099,889
TOTAL Due From Other Governments	8,768,438		9,099,889
Cash Special Reserves	16,745,586	S230	18,866,274
TOTAL Restricted Assets	16,745,586		18,866,274
TOTAL Assets	30,007,247		31,881,214

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(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	232,927	S600	324,205
Benefits And Awards Payable	14,240,475	S610	14,571,926
TOTAL Accounts Payable	14,473,402		14,896,131
Other Liabilities	4,704,338	S688	3,912,707
TOTAL Other Liabilities	4,704,338		3,912,707
TOTAL Liabilities	19,177,741		18,808,838
Deferred Inflows of Resources			
Deferred Inflow of Resources	17,504	S691	68,201
TOTAL Deferred Inflows of Resources	17,504		68,201
TOTAL Deferred Inflows of Resources	17,504		68,201
Fund Balance			
Workers' Compensation Reserve	16,745,586	S814	18,866,274
TOTAL Restricted Fund Balance	16,745,586		18,866,274
Unassigned Fund Balance	-5,933,584	S917	-5,862,100
TOTAL Unassigned Fund Balance	-5,933,584		-5,862,100
TOTAL Fund Balance	10,812,002		13,004,174
TOTAL Liabilities, Deferred Inflows And Fund Balance	30,007,247		31,881,214

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(S) WORKERS COMPENSATION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Participants Assessments	4,691,841	S2222	4,791,827
TOTAL Intergovernmental Charges	4,691,841		4,791,827
Interest And Earnings	17,225	S2401	221,207
TOTAL Use of Money And Property	17,225		221,207
Refunds of Prior Year's Expenditures	124,842	S2701	69,226
TOTAL Miscellaneous Local Sources	124,842		69,226
TOTAL Revenues	4,833,908		5,082,260
TOTAL Revenues	4,833,908		5,082,260

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(S) WORKERS COMPENSATION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Self Insurance Admin, Pers Serv	86,522	S17101	66,921
Self Insurance Admin, Contr Expend	206,553	S17104	190,105
Self Insurance Admin, Empl Bnfts	38,166	S17108	27,317
TOTAL Self Insurance Admin	331,241		284,343
Benefits And Awards, Contr Expend	2,834,016	S17204	2,605,744
TOTAL Benefits And Awards	2,834,016		2,605,744
TOTAL General Government Support	3,165,257		2,890,088
TOTAL Expenditures	3,165,257		2,890,088
TOTAL Expenditures	3,165,257		2,890,088

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(S) WORKERS COMPENSATION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	9,143,352	S8021	10,812,002
Prior Period Adj -Increase In Fund Balance	0	S8012	
Prior Period Adj -Decrease In Fund Balance		S8015	
Restated Fund Balance - Beg of Year	9,143,352	S8022	10,812,002
ADD - REVENUES AND OTHER SOURCES	4,833,908		5,082,260
DEDUCT - EXPENDITURES AND OTHER USES	3,165,257		2,890,088
Fund Balance - End of Year	10,812,002	S8029	13,004,174

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(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	2,373,101	TC200	2,368,788
Cash, Court & Trust	530,546	TC205	530,546
TOTAL Cash	2,903,648		2,899,334
TOTAL Assets	2,903,648		2,899,334

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(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
Bail Deposits	56,623	TC735	40,470
TOTAL Other Deposits	56,623		40,470
Other Liabilities (Specify)	248	TC688	188
Social Services Trust	401,902	TC753	297,279
Court and Trust Fund	520,720	TC761	889,876
TOTAL Other Liabilities	922,870		1,187,343
Tax Redemptions	24,530	TC740	24,530
Mortgage Tax	1,899,625	TC758	1,646,992
TOTAL Due To Other Governments	1,924,155		1,671,521
TOTAL Liabilities	2,903,648		2,899,334
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,903,648		2,899,334

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Unclassified (specify)	13,934,072	TC2770	13,198,978
TOTAL Miscellaneous Local Sources	13,934,072		13,198,978
TOTAL Revenues	13,934,072		13,198,978
TOTAL Revenues	13,934,072		13,198,978

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other Custodial Activities Contractual	13,934,072	TC19354	13,198,978
TOTAL Other Custodial Activities Contractual	13,934,072		13,198,978
TOTAL General Government Support	13,934,072		13,198,978
TOTAL Expenditures	13,934,072		13,198,978
TOTAL Expenditures	13,934,072		13,198,978

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Prior Period Adjustments,dec Fnd Eqty		TC8015	
Restated Fund Balance - Beg of Year		TC8022	
ADD - REVENUES AND OTHER SOURCES	13,934,072		13,198,978
DEDUCT - EXPENDITURES AND OTHER USES	13,934,072		13,198,978
Fund Balance - End of Year		TC8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2022

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	220	TE200	0
TOTAL Cash	220		0
TOTAL Assets	220		0

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2022

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	220	TE600	0
TOTAL Accounts Payable	220		0
TOTAL Liabilities	220		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	220		0

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2022

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
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 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	328,571,366	W129	342,219,986
TOTAL Provision To Be Made In Future Budgets	328,571,366		342,219,986
TOTAL Assets	328,571,366		342,219,986

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	259,707	W638	
Total OPEB Liability	285,927,603	W683	296,363,882
Judgments And Claims Payable	16,745,586	W686	18,866,274
Compensated Absences	2,983,470	W687	6,034,829
TOTAL Other Liabilities	305,916,366		321,264,986
Bonds Payable	22,655,000	W628	20,955,000
TOTAL Bond And Long Term Liabilities	22,655,000		20,955,000
TOTAL Liabilities	328,571,366		342,219,986
TOTAL Liabilities	328,571,366		342,219,986

COUNTY OF Saratoga
Statement of Indebtedness
For the Fiscal Year Ending 2022

5/25/2023

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
2022	BAN N	Sewer and Capital Projects		Y	09/22/2022	09/22/2023	3.132%		\$30,974,650	\$0	\$0	\$0	\$0		\$30,974,650
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2016	BOND N	Sewer Refunding 2009/2010			07/20/2016	07/15/2040	0.00%		\$31,135,000	\$28,060,000	\$1,010,000	\$0	\$0		\$27,050,000
2014	BOND N	SEWER - SARATOGA LAKE			06/05/2014	06/12/2034	2.01%		\$18,200,000	\$13,215,000	\$825,000	\$0	\$0		\$12,390,000
2018	BOND N	Public Safety Building			10/31/2018	10/15/2033	0.03%		\$24,105,000	\$20,070,000	\$1,415,000	\$0	\$0		\$18,655,000
2012	BOND N	Sewer Halfmoon Refunded			10/31/2012	08/15/2023	3.00%		\$3,090,000	\$655,000	\$320,000	\$0	\$0		\$335,000
2009	BOND N	Animal Shelter MBBA Rec Act Bd			12/30/2009	12/10/2029	2.11%		\$5,180,000	\$2,585,000	\$285,000	\$0	\$0		\$2,300,000
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									\$30,974,650	\$64,585,000	\$3,855,000	\$0	\$0	\$0	\$91,704,650

COUNTY OF Saratoga
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$23,870.00
Demand Deposits	9Z2011	\$225,910,495.15
Time Deposits	9Z2021	\$118,600.34
Total		<u>\$226,052,965.49</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$225,910,495.15
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$47,007,823.59
Total		<u>\$272,918,318.74</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$102,967,191.79
Market Value at Balance Sheet Date	9Z4502	\$102,967,191.79
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

COUNTY OF Saratoga
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-1	\$35,701,144	\$0	\$0	\$35,701,144
*****-1348	\$21,844,053	\$0	\$0	\$21,844,053
*****-1370	\$94,572	\$0	\$0	\$94,572
*****-1399	\$9,490,469	\$0	\$0	\$9,490,469
*****-1440	\$5,324,725	\$0	\$0	\$5,324,725
*****-1521	\$4,638,991	\$0	\$3,305,729	\$1,333,262
*****-1829	\$116,240	\$715,210	\$831,450	\$0
*****-1929	\$1,455,603	\$0	\$0	\$1,455,603
*****-3	\$7,037,178	\$0	\$0	\$7,037,178
*****-4	\$3,306,047	\$0	\$0	\$3,306,047
*****-4001	\$10,136,628	\$0	\$0	\$10,136,628
*****-4002	\$22,556,296	\$0	\$0	\$22,556,296
*****-4003	\$24,229,899	\$0	\$0	\$24,229,899
*****-4063	\$912,333	\$0	\$103,845	\$808,488
*****-4413	\$1,098,595	\$0	\$78,521	\$1,020,074
*****-5446	\$14,884,401	\$97,572	\$0	\$14,981,973
*****-5508	\$39,991	\$0	\$0	\$39,991
*****-5775	\$25,092	\$0	\$0	\$25,092
*****-5803	\$1,646,992	\$0	\$0	\$1,646,992
*****-600	\$3,923,066	\$0	\$0	\$3,923,066
*****-6766	\$31,093,206	\$0	\$0	\$31,093,206
*****-7114	\$17,739,798	\$0	\$0	\$17,739,798
*****-7263	\$1,809,061	\$10	\$0	\$1,809,071
*****-8779	\$191,676	\$0	\$0	\$191,676
*****-9735	\$200,000	\$0	\$0	\$200,000
*****-9781	\$8,855,735	\$0	\$0	\$8,855,735
*****-986	\$82,718	\$0	\$5,031	\$77,688

COUNTY OF Saratoga
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-tcrt	\$889,876	\$0	\$0	\$889,876
	Total Adjusted Bank Balance			\$225,812,600
	Petty Cash			\$23,870.00
	Adjustments			\$74,020.00
	Total Cash		9ZCASH *	\$225,910,490
	Total Cash Balance All Funds		9ZCASHB *	\$225,910,494
	* Must be equal			

COUNTY OF Saratoga
Local Government Questionnaire
For the Fiscal Year Ending 2022

	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 2022

Total Full Time Employees:		1,057			
Total Part Time Employees:		107			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$8,365,617.60	1,234	177	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$5,369,540.91	1,057	107	
90408	Worker's Compensation Insurance	\$2,083,808.20	1,057	107	
90458	Life Insurance				
90508	Unemployment Insurance	\$23,056.43	1,057	107	
90558	Disability Insurance	\$81,623.94	1,057	107	
90608	Hospital and Medical (Dental) Insurance	\$24,423,550.62	961		869
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$282,000.00			
Total		\$40,629,197.70			
Computed Total From Financial Section (comparative purposes only)		\$40,664,743.65			

COUNTY OF Saratoga
Energy Costs and Consumption
For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$529,680	157,148	gallons	
Diesel Fuel	\$397,908	94,451	gallons	
Fuel Oil	\$56,855	21,596	gallons	
Natural Gas	\$97,143	185,245	cubic feet	
Electricity	\$457,141	4,031,999	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 12/31/2022, 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 12/31/2022 and filed by means of electronic data transmission.

Christopher Schall
Name of Report Preparer if different
than Chief Fiscal Officer

(518) 884-4643
Telephone Number

04/28/2023
Date of Certification

Andrew Jarosh
Name

Director of Finance
Title

40 McMaster St, Ballston Spa, NY 12
Official Address

(518) 884-4724
Official Telephone Number