



**CITY OF  
SARATOGA SPRINGS**

**OFFICE OF THE  
COMMISSIONER OF FINANCE**

**Quarterly Financial Report  
For The Quarter Ended  
March 31, 2013**

**GENERAL FUND  
EXPENSES  
By CATEGORY**

# 1st Quarter 2013 Budget Report - OVERVIEW: GENERAL FUND Expenses by Category

## Personal Service; Contracted Services; Equipment; Benefits; Debt Service (Interest); Contingency, Interfund Transfer

**Note:** This report is to fulfill Saratoga Springs City Charter Requirements. It is designed to assist city departments in the execution of their budgets. These figures are not audited and are on a cash basis.

**Note:** Expenditures may not be charged directly to a contingency line. Accordingly, "YTD Expended" and "Percent Used" will not reflect contingency amounts utilized. See instead, columns "Transfers Adjustments" and/or "Revised Budget".

	2013 Adopted Expense Budget	2013 Revised Expense Budget	2013 YTD Expended	2013 Encmbrncs	2013 Available Budget	2013 % Used	2012 YTD Expended	2012 Encmbrncs	2012 Available Budget	2012 % Used
A - General Fund										
1 Personal Service *	\$20,196,352	\$20,211,839	\$4,988,001	\$0	\$15,223,839	24.7%	\$4,898,532	\$0	\$15,031,581	24.6%
2 Equipment and Capital Outlay	\$511,666	\$663,927	\$119,719	\$159,200	\$385,007	42.0%	\$94,604	\$241,521	\$221,622	60.3%
4 Contracted Services	\$6,279,533	\$7,959,492	\$1,531,999	\$1,976,845	\$4,450,648	44.1%	\$1,523,105	\$2,477,250	\$3,885,533	50.7%
6 Principal	\$89,591	\$89,591	\$0	\$0	\$89,591	0.0%	\$0	\$0	\$86,011	0.0%
7 Debt Service Interest	\$48,312	\$48,312	\$0	\$0	\$48,312	0.0%	\$0	\$0	\$56,892	0.0%
8 Employee Benefits	\$11,394,060	\$11,394,060	\$2,891,753	\$0	\$8,502,307	25.4%	\$2,638,572	\$0	\$7,944,006	24.9%
9 Contingency/Transfers	\$1,347,121	\$1,347,121	\$583,317	\$0	\$763,804	43.3%	\$70,126	\$0	\$367,540	16.0%
<b>A - TOTAL GENERAL FUND</b>	<b>\$39,866,635</b>	<b>\$41,714,342</b>	<b>\$10,114,789</b>	<b>\$2,136,045</b>	<b>\$29,463,508</b>	<b>29.4%</b>	<b>\$9,224,939</b>	<b>\$2,718,771</b>	<b>\$27,593,186</b>	<b>30.2%</b>

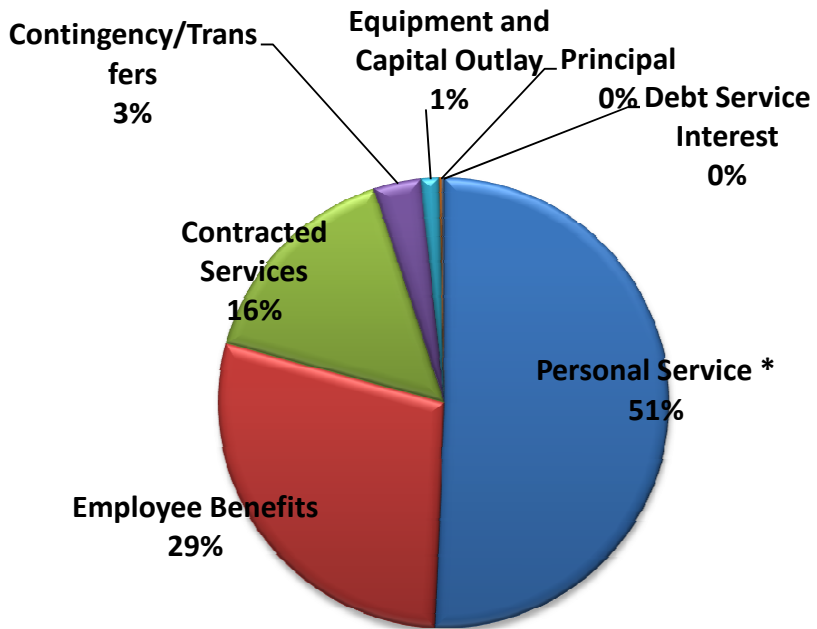
### \* 1st Quarter 2013 Number of General Fund Personnel:

	FT	PT
Mayor	16	8
Finance	10	1
DPW	85	10
DPS	148	21 (64 FT PO; 56 FT FD)
Accounts	10	4
Rec	5	41

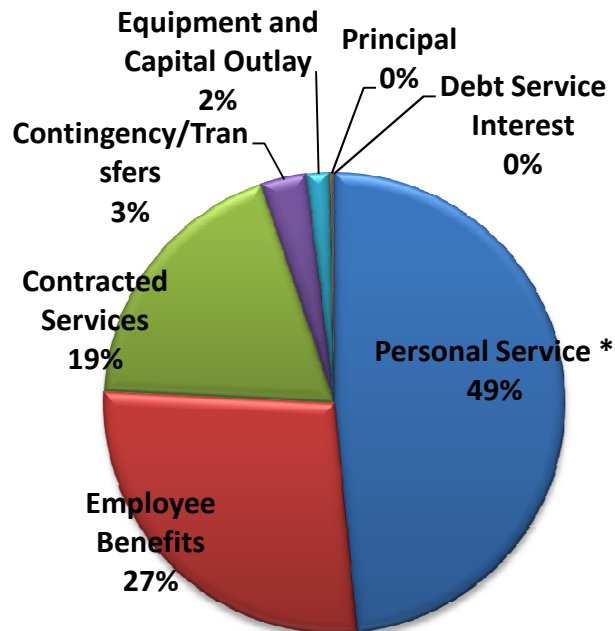
<b>TOTAL</b>	<b>274</b>	<b>85</b>	<b>359</b>
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Retirees Opt Out	13
Pensioners (DPS)	13

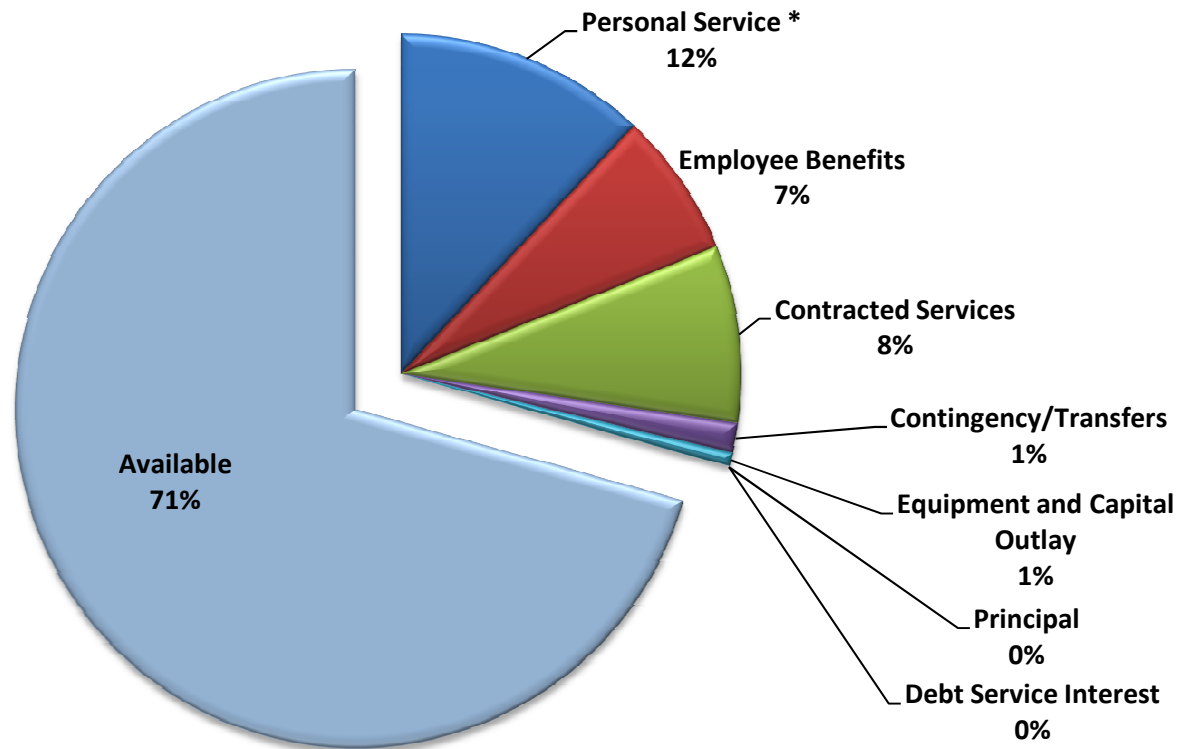
**2013 Total Adopted GENERAL FUND Expense Budget  
by Category  
(\$39,866,635)**



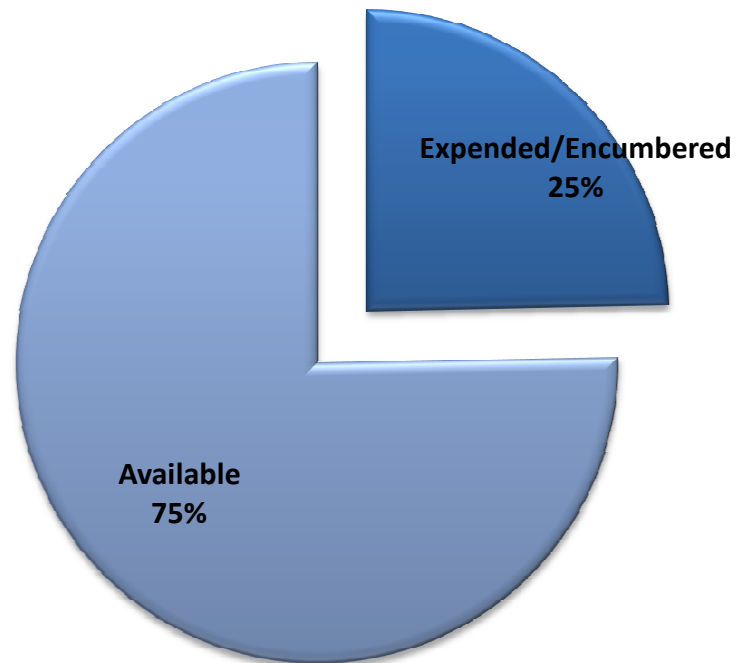
**1st Quarter 2013 Total Revised GENERAL FUND Expense Budget  
by Category  
(\$41,714,342)**



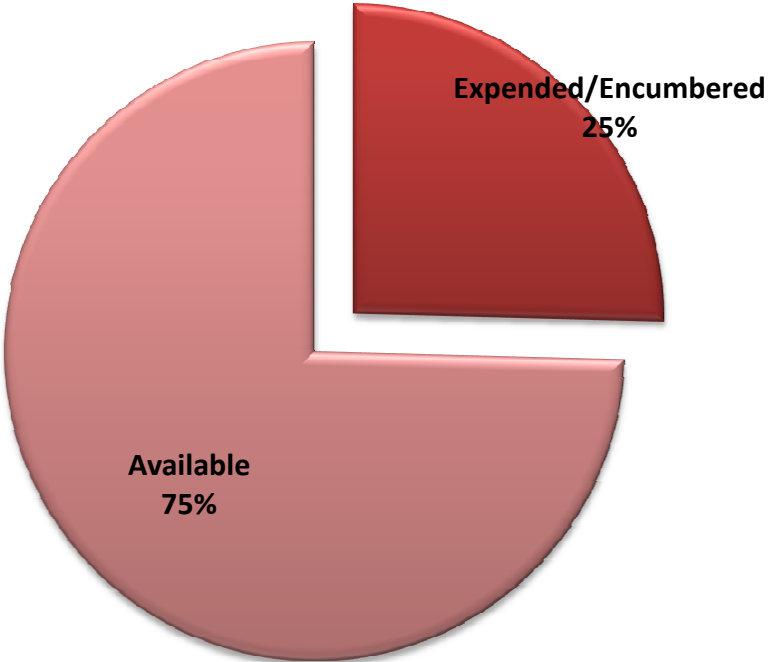
**1st Quarter 2013 GENERAL FUND Expense Budget  
Available/Expended+Encumbered//Total  
(\$12,250,834/\$29,463,508//\$41,714,342 )**



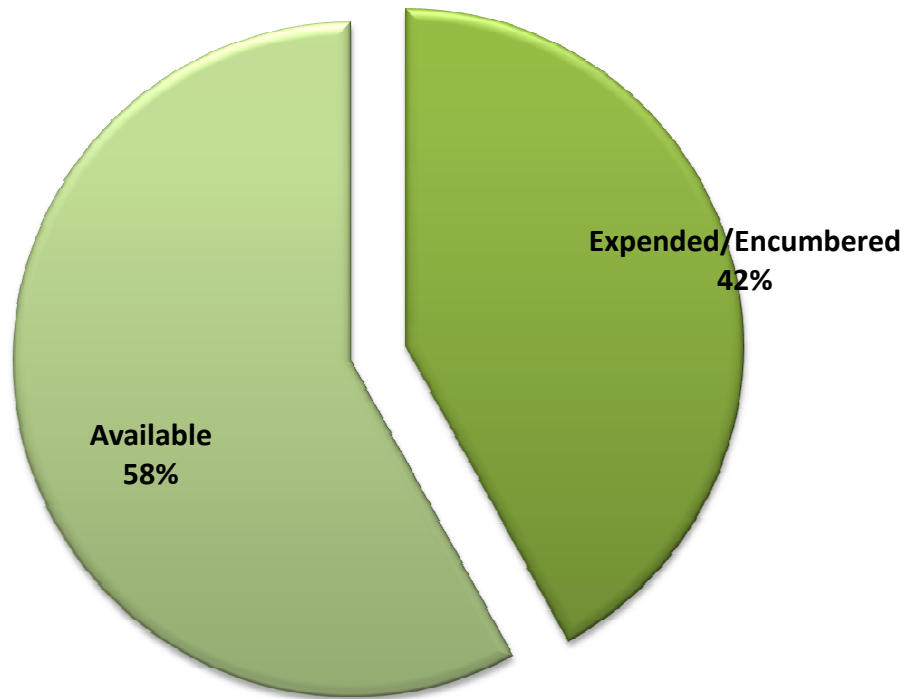
## 1st Quarter 2013 GENERAL FUND Expense Budget - Personal Service



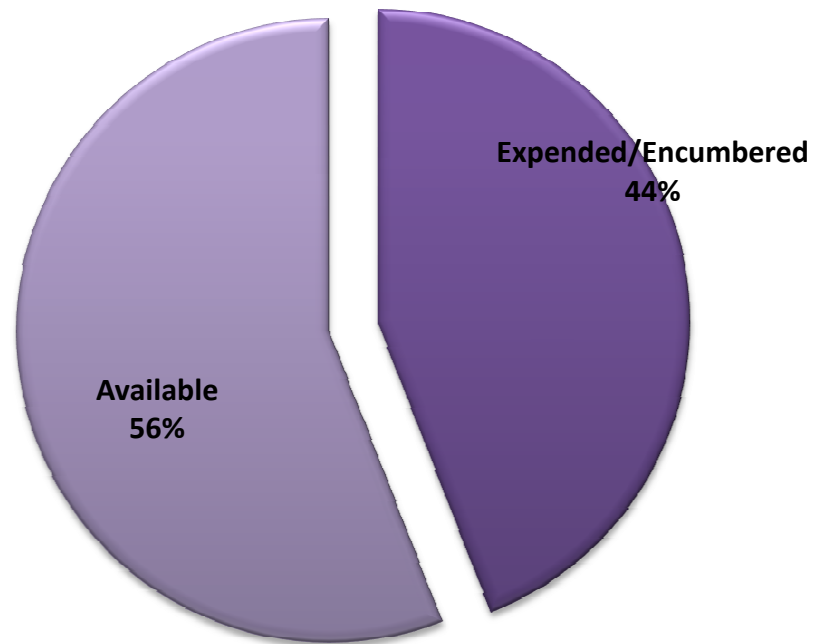
**1st Quarter 2013 GENERAL FUND Expense Budget - Benefits**



# 1st Quarter 2013 GENERAL FUND Expense Budget - Equipment



**1st Quarter 2013 GENERAL FUND Expense Budget  
Contracted Services**



## NOTES AND COMMENTS

1. **Purpose of this Report:** This is a report to fulfill Saratoga Springs City Charter requirements. It is designed to assist city departments in the execution of their budgets. These figures are not audited and are on a cash basis.
2. **Revenue Printed as Credit:** Revenue has a minus sign (-) as it is printed as a credit in the city financial accounting system.
3. **Comparing 2013 Expenses with Prior Years:** Year-to year variation may be evident between some items because the *total* budgets have increased or decreased. Compare both the Amounts as well as the Percents. In addition, items are sometimes re-categorized due to re-organization, auditor recommendation, or increased clarification. This can also affect year-to-year comparison.
4. **“Number of Personnel”:** Differences among quarters are due to seasonal needs, budget changes, retirements, etc.
5. **Contingency Expense Line:** Expenditures may not be charged directly to a contingency line. Funds must be transferred from this line into the line from where the expense may be charged, such as a payroll line. Accordingly, “YTD Expended” and “Percent Used” will not reflect contingency amounts utilized. See instead, columns entitled “Transfers Adjustments” and “Revised Budget” for amounts drawn out of contingency.
6. **Balanced Budget and “Carry Forward”:** The difference between total Revised Revenue and Expenses is equal to encumbrance "carried forward" from prior year.
7. **YTD Revenue Collected:** Year to date revenue collected represents moneys received *and* posted for the period 01/01/13-03/31/13.
8. **Sales Tax Data:** Sales tax data reflects payments received by the city; it does not reflect the total per the New York State collection period.