

City of Saratoga Springs

**I. GENERAL LEDGER AND BUDGET
ACCOUNT STRUCTURE**

Office of Finance

Adopted July 19, 2011
Updated August 7, 2012
Updated June 18, 2013

I. GENERAL LEDGER AND BUDGET ACCOUNT STRUCTURE

The City of Saratoga Springs uses MUNIS financial management systems (a Tyler Technologies product) to process and contain its budget and other financial data. This program supports a budget document that lists every expenditure and estimated revenue for each department and entity of the City of Saratoga Springs. It also reflects all cash, transfer, and general ledger transactions. Each item is identified in compliance with the State Chart of Accounts.

Every line in the general ledger and budget is identified by a letter and a series of numbers that reflect that underlying account structure. The general ledger and budget accounts are broken down into what the system calls ORG, OBJECT and PROJECT. The ORG can be thought of as the organizational code, the OBJECT defines the account as a revenue or expenditure, and the PROJECT number further describes the account for more refined tracking and sorting of data.

ORG

The ORG is broken down by the following segments.

- 1 Fund: A = GENERAL FUND
 E = CITY CENTER AUTHORITY
 F = WATER FUND
 G = SEWER FUND
 H = CAPITAL FUND
 P = SPECIAL ASSESSMENT FUND
 Q = WEST AVENUE SPECIAL ASSESSMENT DISTRICT
 V = DEBT SERVICE FUND
 Y = COMMUNITY DEVELOPMENT

- 2 Function: The function is a State code which assigns account numbers to State categories utilized in preparing the Annual Financial Report required to be filed with the State Comptroller by the Finance Office at the close of each fiscal year. (i.e. 01 = Property Tax, 02 = Property Tax Items, 30 = General government support, 31 = Public Safety, etc.) For a complete list please contact the Finance Office.

- 3 Department: 1 = Mayor
 2 = Finance
 3 = DPW
 4 = DPS
 5 = Accounts
 6 = Recreation
 7 = City Center

- 4 Sub department: The sub department further describes the department and is defined by the State Uniform Chart of Accounts. The sub department is only

used for Expenditures. (i.e. 1210 = Mayor, 3120 = Police Department, etc.) For a complete list please contact the Finance Office.

- 5 Category: The Category defines the type of expenditure.
 - 1 = Personal Service
 - 2 = Equipment and Capital Outlay
 - 4 = Contracted Services
 - 6 = Principal
 - 7 = Interest
 - 8 = Employee Benefits
 - 9 = Contingency/Transfers

OBJECT

The OBJECT is made up of five characters and more specifically defines the revenue or expenditure. The first character signifies the type of account and a 4 = Revenue and a 5 = Expenditure. In case of expenditure accounts, the second character is the same as the category listed above. The next 4 characters for a revenue account and the next three characters provide for even more definition such as employee title, vehicle, professional service, health insurance, etc. For a complete list please contact the Finance Office.

Project number

The project number is used in the Capital Fund, Community Development and General Fund, but could be used in other funds if needed. Each new project is assigned a unique number to allow for more detailed tracking and sorting of the expenditure.

Reports and inquiries can be generated by the various segments, ORG, OBJECT, Project, etc.

When preparing documents for processing of expenditures, use the category to help determine what type of expense should be charged to the account. For instance, for payroll charges, category 1 accounts should be used. To purchase vehicles and other assets, category 2 accounts should be used. To pay for professional services, such as attorney fees, use category 4.

SAMPLE

A3143124 54110 – Police Department Office Supplies

A3143124	
A	General Fund
31	Public Safety function per State Code
4	City of Saratoga Springs Department of Public Safety
3124	Sub-Department (3210 “Police Department”; the final digit, “4”, coincides with the category, which in this case is contract services (see below))

54110	
5	Expense
4	Contracted Services (goods or serviced that are purchased)
110	further definition of the line item expenditure

For additional guidance on understanding and using the proper accounts, please contact the Finance Office.