



City of Saratoga Springs

OFFICE OF COMMISSIONER OF FINANCE

MICHELE D. CLARK-MADIGAN
COMMISSIONER OF FINANCE

474 Broadway – City Hall
Saratoga Springs, New York 12866-2296
518-587-3550
Fax 518-580-0781

M. LYNN BACHNER
Budget Director

CHRISTINE A. GILLMETT-BROWN
Director of Finance

LAURA TOWNSEND
Receiver of Taxes

KAMERON KLIPPEL
Payroll Administrator

YVETTE SHAVER
Finance Department Assistant

TO: Mayor Kelly
Commissioner Dalton
Commissioner Scirocco
Commissioner Franck
Deputies, Managers

Marilyn Rivers, Director of Risk and Safety
Derrick LeGall, Recreation Commission
Ryan McMahon, City Center
Harvey Fox, SAD
Matt Jones, WASAD

CC: Christine Gillmett-Brown, Director of Finance
M. Lynn Bachner, Budget Director

FROM: Commissioner Madigan

DATE: July 15, 2021

2022 BUDGET CALL LETTER

Planning the budget for the 2022 fiscal year will be a different exercise than last year. The economy is growing towards pre-pandemic levels. The substantial efforts made by the Finance Department, Council members, employees, as well as our community have served to protect essential services, maintain financial stability, attain an outstanding bond rating, and recently, fulfill our plan of revising the 2021 budget.

This year, as in pre-pandemic years, I am asking each department to submit its 2022 budget requests without providing parameters base on diminished revenue. I recommend that requests are for reasonable, annual expenditures. . **Finally, please keep in mind that it is it is my goal to maintain a stable City tax rate for 2022.**

In accordance with Section 4.4.2 of the City Charter, attached please find the 2022 budget worksheets for your department or entity. You will find worksheets for revenue as well as expenditures that relate to your department or entity. **Please complete both the 2021 Projections and the 2022 Requests.**

Please return your Requested Budgets on the Budget Request Worksheets. Budget Request Worksheets must be submitted to the Budget Director by:

12:00 PM on Tuesday, August 10, 2021

GUIDELINES

Below are guidelines to consult as you work through your budgets. Please do not hesitate to contact the Budget Director.

- **Benefits:** Retirement, health care and other insurance items will undoubtedly increase, due to both cost of living and COVID-19. The Finance Office, with assistance from Risk and Safety Management, will provide these figures when actual amounts are available. For your planning purposes, insurance is estimated at an 8% increase, retirement costs an average of 22.7% of wages amounts for Police and Fire, and 15.4% of wage amounts for all other employees.

| | |
|--------------|------------------------------|
| 54773 | Liability insurance |
| 54774 | Life insurance |
| 54775 | Self Insurance |
| 54770 | Disability insurance |
| 58010 | Hospitalization |
| 58011 | Vision |
| 58040, 58020 | Retirement (NYSPFRS, NYSERS) |

The following lines can remain unchanged from 2021 amounts at this time:

| | |
|-------|--------------------------|
| 51001 | Hospitalization opt-out |
| 58013 | HRA Admin Fee |
| 58014 | HRA Co-Pay Reimbursement |

- **Unemployment:** Each individual department is responsible for calculating projected **Unemployment (54776)** expenditures. These may increase as well. Please allocate \$13,104.00 for each estimated annual obligation (26 weeks annual payout; \$504 max/per employee per week).
- **Sick Leave:** Each individual department is responsible for calculating projected **Sick Leave (51990)** expenditures.
 - ‘Sick Leave’ is used to budget for accumulated sick leave payout in the event of retirement or separation from the City. Please poll your department and plan as necessary.
- **Wage and Social Security.** Each individual department is responsible for calculating its **2022 salaries**, and the corresponding **Social Security (58030)**.
 - Salary lines should include ‘steps’, ‘longevity’, and contractual increases *if available*. If a contract has expired, use 2021 base amounts per the expired document, *plus* steps and longevity. Upgraded salaries due to contract settlements will be budgeted by Finance in its Contingency line (A3829999 59010).
 - Social Security is calculated by multiplying wages by 0.0765. There is usually one social security line per each sub-department. Please contact Finance if you need assistance.
 - **Itemization:** For wage expense lines that include multiple employees, please include an itemized list or spread sheet describing each position, and salary, confirming the total wages requested.

- Please include an **itemization of expenditures** for the following expense line items:

| | | | |
|-------|----------------|------------------------|-------------------------|
| 54180 | Other Supplies | 52300 | Miscellaneous Equipment |
| 52100 | Equipment | 54720, 54726, 54740 | Service Contracts |
| 52400 | Vehicles | | |

- Department Organization Chart. Please provide a **current organization chart** describing your department, including the total number of employees. In addition, include the number of employees (FT, PT, Seasonal) for each section. Finance can provide prior year charts for assistance.

SUMMARY

Please return your Requested Budgets on the Budget Request Worksheets. Budget Request Worksheets must be submitted by:

[12:00 PM on Tuesday, August 10, 2021](#)

- **Once MUNIS input is complete, proofs of your requests will be provided to you for verification.**
- I will submit a proposed Comprehensive Budget at the City Council meeting on October 5, 2021. The first public hearing must occur on or before November 1st, and we will be well within compliance of this charter requirement.
- If there are any questions, please do not hesitate to contact the Budget Director or me. Thank you very much. We can all look forward to a positive 2022 budget season.

Sincerely,

Michele Madigan, Commissioner of Finance