

# Youth and Rec Programs Net Financial Analysis

9/23/2022

## Appropriations

	2020	2021	2022 Budget	2022 EOY	2023 Tentative Budget	\$ Change	2022 Budget % Change from 2023
7020.11 · Rec PS - Director	\$ 16,171	\$ 16,057	\$ 24,163	\$ 22,000	\$ 23,870	\$ (293)	-1.23%
7020.121 · Rec PS - Summer Camp Staff	\$ -	\$ 31,372	\$ 36,000	\$ 39,000	\$ 47,800	\$ 11,800	24.69%
7020.122 · Rec PS - Fall Staff	\$ 1,534	\$ 400	\$ 2,050	\$ -	\$ -	\$ (2,050)	n/a
7020.123 · Rec PS - Winter Staff	\$ -	\$ 3,641	\$ 1,500	\$ -	\$ -	\$ (1,500)	n/a
7020.124 · Rec PS - Spring Staff	\$ -	\$ 1,788	\$ 2,450	\$ -	\$ -	\$ (2,450)	n/a
7020.125 · Rec PS - Summer Sports Clinic Staff	\$ -	\$ 1,200	\$ 1,600	\$ -	\$ -	\$ (1,600)	n/a
7020.41 · Rec CE - Rec Dir. Supplies	\$ 70	\$ 4,476	\$ 5,155	\$ 5,155	\$ 5,600	\$ 445	7.95%
7020.42 · Rec CE - Programs	\$ 5,283	\$ 15,634	\$ 23,700	\$ 26,371	\$ 31,300	\$ 7,600	24.28%
7020.43 · Rec CE - Adult Community Rec	\$ 1,050	\$ 750	\$ 1,200	\$ 100	\$ 1,200	\$ -	0.00%
Benefits Estimates FICA (Rec)	\$ 1,354	\$ 3,628	\$ 4,602	\$ 4,667	\$ 5,483	\$ 880	16.06%
Benefits Estimates NYSLRS (youth and rec)	\$ 320	\$ 173	\$ 200	\$ 1,626	\$ 2,000	\$ 1,800	90.00%
7310.1 · Youth Programs PS - teen jobs	\$ 15,178	\$ 13,002	\$ 20,015	\$ 20,015	\$ 20,015	\$ -	0.00%
7310.4 · Youth Programs CE	\$ 58,714	\$ 63,601	\$ 64,604	\$ 64,604	\$ 71,759	\$ 7,155	9.97%
Benefits Estimates FICA (Youth)	\$ 1,161	\$ 995	\$ 1,531	\$ 1,531	\$ 1,531	\$ -	0.00%
<b>Total</b>	<b>\$ 100,835</b>	<b>\$ 156,717</b>	<b>\$ 188,771</b>	<b>\$ 185,069</b>	<b>\$ 210,558</b>	<b>\$ 21,787</b>	<b>10.35%</b>

## Revenue

A2001 · Park & Recreation Charges	\$ 2,150	\$ 62,221	\$ 78,880	\$ 79,000	\$ 94,500	\$ 15,620	16.53%
A2350 · Youth Services, OG	\$ 69,919	\$ 44,841	\$ 46,218	\$ 46,218	\$ 49,009	\$ 2,791	5.69%
A2351 · Rec Services, OG		\$ 22,403	\$ 23,472	\$ 23,472	\$ 23,472	\$ -	0.00%
A2705 · Gifts and Donations	\$ 1,760	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 73,829</b>	<b>\$ 129,465</b>	<b>\$ 148,570</b>	<b>\$ 148,690</b>	<b>\$ 166,981</b>	<b>\$ 18,411</b>	<b>11.03%</b>

<b>Town's Net Position = Revenue - Appropriations (i.e. what the Town paid for the Youth and Rec Programs)</b>	\$ (27,006)	\$ (27,252)	ToU Under-Payment: Actuals Since Rec Program	\$ (40,201)	\$ (36,379)	\$ (43,577)
<b>What we should have put in per contract</b>	\$ 34,244	\$ 34,244	Services Transfer	\$ 34,929	\$ 34,929	\$ 35,977
<b>Difference*</b>	\$ 7,238	\$ 6,992	<b>\$ 14,230</b>	\$ (5,272)	\$ (1,450)	\$ (7,600)

\*a positive number = Town under paid, a negative number (if in parathesis) = net position is more than contracted amount