



**CITY OF
SARATOGA SPRINGS**

**OFFICE OF THE
COMMISSIONER OF FINANCE**

**Quarterly Financial Report
For The Quarter Ended
September 30, 2015**

**GENERAL FUND
EXPENSES
Recreation Dept – Detail**

3rd Quarter 2015 Budget Report Expenses: General Fund - RECREATION DEPARTMENT

SUB-DEPARTMENT with CATEGORY TOTALS

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.

ACCOUNTS FOR: A GENERAL FUND	2015 Adopted Budget	2015 Transfers Adjustments	2015 Revised Budget	2015 YTD Expended	2015 Encmbrncs	2015 Available Budget	2015 % Used	2014 YTD Expended	2014 Encmbrncs	2014 Available Budget	2014 % Used
6 DEPARTMENT OF RECREATION											
1910 LIABILITY INSURANCE	\$40,082	\$0	\$40,082	\$37,437	\$0	\$2,645	93.4%	\$31,831	\$0	\$0	100.0%
4 Contracted Services	\$40,082	\$0	\$40,082	\$37,437	\$0	\$2,645	93.4%	\$31,831	\$0	\$0	100.0%
1930 MEDICAL AND CASUALTY INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
7140 RECREATION EXPENSES	\$747,398	\$2,051	\$749,449	\$534,450	\$6,075	\$208,923	72.1%	\$474,505	\$9,081	\$216,314	69.1%
1 Personal Services	\$610,845	\$1,187	\$612,032	\$460,221	\$0	\$151,811	75.2%	\$396,781	\$0	\$152,833	72.2%
2 Equipment	\$35,500	(\$4,013)	\$31,487	\$14,345	\$3,554	\$13,588	56.8%	\$13,961	\$5,183	\$29,173	39.6%
4 Contracted Services	\$101,053	\$4,878	\$105,931	\$59,884	\$2,522	\$43,525	58.9%	\$63,763	\$3,898	\$34,308	66.4%
7150 SUMMER RECREATION PROGRAM	\$127,007	(\$280)	\$126,727	\$93,244	\$6,085	\$27,398	78.4%	\$81,877	\$8,079	\$37,051	70.8%
1 Personal Services	\$96,207	(\$280)	\$95,927	\$75,577	\$0	\$20,350	78.8%	\$66,677	\$0	\$29,530	69.3%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$30,800	\$0	\$30,800	\$17,666	\$6,085	\$7,049	77.1%	\$15,200	\$8,079	\$7,521	75.6%
7151 CELEBRATE YOUTH GRANT	\$1,000	\$0	\$1,000	\$0	\$0	\$1,000	0.0%	\$0	\$0	\$0	0.0%
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$1,000	\$0	\$1,000	\$0	\$0	\$1,000	0.0%	\$0	\$0	\$0	0.0%
7171 INDOOR RECREATION FACILITY	\$255,167	\$10,284	\$265,451	\$148,031	\$18,729	\$98,691	62.8%	\$127,625	\$8,974	\$117,745	53.7%
1 Personal Services	\$152,909	\$0	\$152,909	\$101,851	\$0	\$51,057	66.6%	\$94,634	\$0	\$59,226	61.5%
2 Equipment	\$5,500	\$7,334	\$12,834	\$4,247	\$4,298	\$4,289	66.6%	\$0	\$0	\$7,640	0.0%
4 Contracted Services	\$96,758	\$2,950	\$99,708	\$41,933	\$14,431	\$43,344	56.5%	\$32,990	\$8,974	\$50,879	45.2%
7180 VERNON ARENA	\$122,771	\$13,097	\$135,868	\$92,238	\$13,077	\$30,553	77.5%	\$54,347	\$0	\$73,023	42.7%
1 Personal Services	\$64,121	\$0	\$64,121	\$48,801	\$0	\$15,320	76.1%	\$50,660	\$0	\$18,410	73.3%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$58,650	\$13,097	\$71,747	\$43,437	\$13,077	\$15,233	78.8%	\$3,687	\$0	\$54,613	6.3%
7181 WEIBEL ICE RINK	\$386,953	(\$930)	\$386,023	\$219,377	\$383	\$166,263	56.9%	\$221,618	\$75	\$168,610	56.8%
1 Personal Services	\$151,769	\$0	\$151,769	\$108,256	\$0	\$43,514	71.3%	\$100,650	\$0	\$57,859	63.5%
2 Equipment	\$4,500	(\$700)	\$3,800	\$694	\$0	\$3,106	18.3%	\$307	\$0	\$4,173	6.8%
4 Contracted Services	\$230,684	(\$230)	\$230,454	\$110,427	\$383	\$119,644	48.1%	\$120,661	\$75	\$106,579	53.1%

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7240 WATERFRONT	\$26,567	(\$820)	\$25,747	\$4,688	\$0	\$21,059	18.2%	\$573	\$0	\$11,222	4.9%
1 Personal Services	\$16,267	\$0	\$16,267	\$0	\$0	\$16,267	0.0%	\$0	\$0	\$6,295	0.0%
2 Equipment	\$2,000	(\$1,500)	\$500	\$0	\$0	\$500	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$8,300	\$680	\$8,980	\$4,688	\$0	\$4,292	52.2%	\$573	\$0	\$4,927	10.4%
7310 SUMMER PARKING PROGRAM	\$16,724	\$0	\$16,724	\$13,479	\$0	\$3,245	80.6%	\$13,208	\$0	\$2,637	83.4%
1 Personal Services	\$15,224	\$0	\$15,224	\$12,621	\$0	\$2,603	82.9%	\$12,116	\$0	\$1,879	86.6%
4 Contracted Services	\$1,500	\$0	\$1,500	\$858	\$0	\$642	57.2%	\$1,092	\$0	\$758	59.0%
7320 BOYS BASKETBALL	\$17,727	\$40	\$17,767	\$4,411	\$40	\$13,316	25.0%	\$9,669	\$0	\$8,891	52.1%
1 Personal Services	\$10,227	(\$8,000)	\$2,227	\$211	\$0	\$2,016	9.5%	\$0	\$0	\$0	0.0%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$7,500	\$8,040	\$15,540	\$4,200	\$40	\$11,300	27.3%	\$9,669	\$0	\$8,891	52.1%
7330 GIRLS BASKETBALL	\$4,015	\$127	\$4,142	\$1,533	\$127	\$2,482	40.1%	\$1,418	\$0	\$2,689	34.5%
1 Personal Services	\$1,615	(\$1,500)	\$115	\$0	\$0	\$115	0.0%	\$0	\$0	\$0	0.0%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$2,400	\$1,627	\$4,027	\$1,533	\$127	\$2,367	41.2%	\$1,418	\$0	\$2,689	34.5%
7340 SOCCER	\$14,164	\$0	\$14,164	\$4,650	\$2,169	\$7,345	48.1%	\$6,903	\$2,183	\$4,781	65.5%
1 Personal Services	\$4,414	(\$1,500)	\$2,914	\$1,538	\$0	\$1,376	52.8%	\$992	\$0	\$884	52.9%
2 Equipment	\$1,500	\$0	\$1,500	\$0	\$0	\$1,500	0.0%	\$1,482	\$0	\$118	92.7%
4 Contracted Services	\$8,250	\$1,500	\$9,750	\$3,112	\$2,169	\$4,469	54.2%	\$4,429	\$2,183	\$3,779	63.6%
7350 GIRLS AND BOYS SPRING LACROSSE	\$1,677	\$0	\$1,677	\$307	\$0	\$1,370	18.3%	\$0	\$0	\$1,677	0.0%
1 Personal Services	\$1,077	\$0	\$1,077	\$0	\$0	\$1,077	0.0%	\$0	\$0	\$1,077	0.0%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$600	\$0	\$600	\$307	\$0	\$293	51.2%	\$0	\$0	\$600	0.0%
9010 NEW YORK STATE RETIREMENT SYST	\$162,625	\$15,670	\$178,295	\$40,319	\$0	\$137,976	22.6%	\$58,769	\$0	\$137,193	30.0%
8 Employee Benefits	\$162,625	\$15,670	\$178,295	\$40,319	\$0	\$137,976	22.6%	\$58,769	\$0	\$137,193	30.0%
9045 LIFE INSURANCE	\$881	\$0	\$881	\$564	\$0	\$317	64.0%	\$576	\$0	\$207	73.6%
4 Contracted Services	\$881	\$0	\$881	\$564	\$0	\$317	64.0%	\$576	\$0	\$207	73.6%
9050 UNEMPLOYMENT INSURANCE	\$8,000	\$0	\$8,000	\$2,096	\$0	\$5,904	26.2%	\$0	\$0	\$10,000	0.0%
4 Contracted Services	\$8,000	\$0	\$8,000	\$2,096	\$0	\$5,904	26.2%	\$0	\$0	\$10,000	0.0%

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9055 DISABILITY INSURANCE	\$623	\$31	\$654	\$317	\$0	\$337	48.4%	\$248	\$0	\$262	48.5%
4 Contracted Services	\$623	\$31	\$654	\$317	\$0	\$337	48.4%	\$248	\$0	\$262	48.5%
9060 HOSPITALIZATION	\$253,151	(\$31)	\$253,120	\$170,806	\$0	\$82,314	67.5%	\$164,387	\$0	\$62,748	72.4%
1 Personal Services	\$0	\$1,384	\$1,384	\$789	\$0	\$595	57.0%	\$0	\$0	\$3,230	0.0%
8 Employee Benefits	\$253,151	(\$1,415)	\$251,736	\$170,017	\$0	\$81,719	67.5%	\$164,387	\$0	\$59,519	73.4%
9089 SICK LEAVE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.00%
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.00%
TOTAL DEPARTMENT OF RECREATION	\$2,186,531	\$39,238	\$2,225,770	\$1,367,948	\$46,684	\$811,138	63.6%	\$1,247,551	\$28,391	\$855,051	59.9%

3rd Quarter 2015 General Fund Expense Budget - Recreation Department



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 2015 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 01/01/15-09/30/15.
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.