

## FY14 YTD Expenditure Variance Report as of March 31, 2014

FOR 2014 09

	A	B = A x 75%	C	D = C/B	E = C - B	F
	<u>BUDGET</u>	<u>YTD BUDGET</u>	<u>YTD ACTUAL</u>	<u>YTD ACT/ YTD BUD</u>	<u>YTD ACT- YTD BUD</u>	<u>COMMENTS</u>
01001010 FIRST SELECTMAN'S OFFICE						
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01001010_58100__ __ EDUCATIONAL AND MEMBERSHIPS	\$ 44,000.00	\$ 33,000.00	\$ -	0.0%	\$ (33,000.00)	Membership dues to be paid in Q4. US Conf of Mayors (\$5,269) and CCM (\$37,094 est).
01001030 TOWN CLERK						
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01001030_56100__ __ PRINTING BINDING & PHOTOGRAPH	\$ 106,357.00	\$ 79,767.75	\$ 39,073.13	49.0%	\$ (40,694.62)	Timing of payments for real estate services; \$6k surplus expected
01001230 CONSERVATION						
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01001230_53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 136,500.00	\$ 102,375.00	\$ 4,579.24	4.5%	\$ (97,795.76)	The consulting engineer is compiling construction documents for the Hoydens Barn Structural Stabilization work to be bid this winter/spring. This account is expected to be expended except for the \$17.5k to be encumbered pending completion of the mosquito
01001230_54310__ __ MAINT/REPAIR EQUIPMENT	\$ 53,946.00	\$ 40,459.50	\$ 2,662.28	6.6%	\$ (37,797.22)	This account is as expected within the 5% variation since we have been invoiced but have not yet paid the \$23K for the USGS Stream Gaging Stations. This account is expected to be drawn down as field work continues on tidegates and culverts in the Spring.
01001270 LEGAL SERVICES						
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01001270_53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 620,000.00	\$ 465,000.00	\$ 325,666.62	70.0%	\$ (139,333.38)	Timing- \$40k surplus anticipated. Represents 8 months of invoices
01001310 RETIREE BENEFITS						
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01001310_52312__ __ RETIREMENT CONTRIB-401a	\$ 12,000.00	\$ 9,000.00	\$ 29,636.67	329.3%	\$ 20,636.67	Deficit of \$28k due to more employees. Budget FY15 increased.
01001330 HUMAN RESOURCES						
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01001330_55210__ __ PROPERTY INSURANCE	\$ 397,000.00	\$ 297,750.00	\$ 359,854.40	120.9%	\$ 62,104.40	55210, 55220, 55230, and 55240 are viewed in total. The excess insurance policy expired and there was a change in carrier. Expect \$12k overage in insurance accounts in total.
01001330_55220__ __ ERRORS AND OMISSIONS & OTHER I	\$ 195,000.00	\$ 146,250.00	\$ 156,722.40	107.2%	\$ 10,472.40	See above
01001330_55230__ __ INTERSCHOLASTIC SPORTS INSURAN	\$ 20,000.00	\$ 15,000.00	\$ 39,477.00	263.2%	\$ 24,477.00	See above
01001330_55240__ __ LIABILITY INSURANCE	\$ 617,000.00	\$ 462,750.00	\$ 465,555.72	100.6%	\$ 2,805.72	See above
01001330_58930__ __ HEART & HYPERTENSION	\$ 850,000.00	\$ 637,500.00	\$ 558,510.51	87.6%	\$ (78,989.49)	Running at \$62k/month for \$744k total for FY14 which is significantly less than budget but one cardiac event could impact this.
01001370 HARBOR MANAGEMENT COMMISSION						
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01001370_53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 21,124.00	\$ 15,843.00	\$ 5,280.00	33.3%	\$ (10,563.00)	Consultant fees in arrears. Anticipate \$5k savings.
01003050 ASSESSOR						
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01003050_53200__ __	FEES AND PROFESSIONAL SERVICES	\$ 110,000.00	\$ 82,500.00	\$ 34,400.09	41.7%	\$ (48,099.91)	3 trials scheduled as of 1/1/2014 were rescheduled to next fiscal year. 3 trials are scheduled from 3/31/2014 to 6/30/2014. Estimated professional trial support from 3/31/2014 to 6/30/2014 is \$30,000. Estimated \$38k surplus.

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01003090 TAX COLLECTOR						
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01003090_56100__ __ PRINTING BINDING & PHOTOGRAPH	\$ 26,000.00	\$ 19,500.00	\$ 6,115.69	31.4%	\$ (13,384.31)	Timing-Remainder of budget projected to be used Q4.
01003090_56150__ __ POSTAGE	\$ 45,000.00	\$ 33,750.00	\$ 12,535.92	37.1%	\$ (21,214.08)	Savings generated by bundling billings and mailing efficiencies. \$11k surplus anticipated.
01003110 INFORMATION TECHNOLOGY						
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01003110_53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 363,500.00	\$ 272,625.00	\$ 292,536.50	107.3%	\$ 19,911.50	Timing
01003110_54310__ __ MAINT/REPAIR EQUIPMENT	\$ 55,750.00	\$ 41,812.50	\$ 61,318.01	146.6%	\$ 19,505.51	\$20K for EMC NAS Maint for BOE Equipment.
01003110_55300__ __ COMMUNICATIONS	\$ 377,000.00	\$ 282,750.00	\$ 306,941.83	108.6%	\$ 24,191.83	Timing
01003110_57000__ __ CAPITAL OUTLAY	\$ 109,000.00	\$ 81,750.00	\$ 56,232.00	68.8%	\$ (25,518.00)	Timing
01003110_59010__ __ IT-CONTINGENCY	\$ 25,000.00	\$ 18,750.00	\$ -	0.0%	\$ (18,750.00)	Held in reserve in case it's needed (100k-75k=25k). Transfer to be requested by BOF.
01003150 UNEMPLOYMENT COMPENSATION						
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01003150_52510__ __ UNEMPLOYMENT COMPENSATION	\$ 200,000.00	\$ 150,000.00	\$ 100,151.36	66.8%	\$ (49,848.64)	Timing of payments to the State; this reflects 8 months. \$50k savings by end of year.
01004010 FIRE						
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01004010_51030__ __ PART-TIME PAYROLL	\$ 36,099.00	\$ 27,074.25	\$ 19,928.71	73.6%	\$ (7,145.54)	Timing- will be under budget by \$3k
01004010_51061__ __ OT EARNINGS-VACATION RELIEF	\$ 1,583,971.00	\$ 1,187,978.25	\$ 981,782.99	82.6%	\$ (206,195.26)	Timing- Normal usage for 3/4 of year. Q4 represents majority of spending in this account.

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01004010_51062__ __ OT EARNINGS-SICK RELIEF	\$ 422,687.00	\$ 317,015.25	\$ 273,086.16	86.1%	\$ (43,929.09)	Timing- Normal usage for 3/4 of year. Q4 represents majority of spending in this account. Could be under budget by \$8k as no long-term illness at this point.
01004010_51063__ __ OT EARNINGS-INJURY RELIEF	\$ 70,423.00	\$ 52,817.25	\$ 38,352.30	72.6%	\$ (14,464.95)	This account underbudget so far, this is a difficult line to predict but hopeful with new training and wellness initiatives, can continue downward spending trend.
01004010_51064__ __ OT EARNINGS-BUS/OTHER RELIEF	\$ 295,120.00	\$ 221,340.00	\$ 202,664.63	91.6%	\$ (18,675.37)	Timing- Could be slightly over by \$1k.
01004010_51065__ __ OT EARNINGS-TRAINING RELIEF	\$ 247,475.00	\$ 185,606.25	\$ 230,338.88	124.1%	\$ 44,732.63	Over budget due to contractual requirements-fire Marshals class. Expect \$10k overage
01004010_51066__ __ OT EARNINGS-VACANCY RELIEF	\$ 440,677.00	\$ 330,507.75	\$ 384,077.21	116.2%	\$ 53,569.46	This account is used to budget the 4 positions on Ladder 1. There were 4 additional positions due to retirements from July 2013 until the 4 candidates were hired on August 28,2013. \$80k overage anticipated will be offset by Regular payroll, Holiday Pay
01004010_51090__ __ HOLIDAY PAY	\$ 279,310.00	\$ 209,482.50	-	0.0%	\$ (209,482.50)	Timing- To be paid in Q4. Anticipate underage by \$50k
01004010_51110__ __ PAY DIFFERENTIAL	\$ 265,946.00	\$ 199,459.50	\$ 227,207.28	113.9%	\$ 27,747.78	Timing- Paid annually in December, will be under budget for FY14 by \$38k.
01004010_51150__ __ WORK ATTENDANCE BONUS	-	-	\$ 7,787.30	N/A	\$ 7,787.30	Due to contract negotiations, did not budget in FY14. Was eliminated in prior contract and then reinstated

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01004010_54150__	MOTOR VEHICLE FUEL AND LUBE	\$ 81,250.00	\$ 60,937.50	\$ 39,848.53	65.4%	\$ (21,088.97)	Timing- Should be under by \$5k.
01004010_54320__	MAINT/REPAIR OF BLDGS & GROUND	\$ 75,000.00	\$ 56,250.00	\$ 66,952.67	119.0%	\$ 10,702.67	Slightly higher maintenance issues combined with some larger projects have driven this over budget(outside maintenance to Station 2, HVAC repairs). \$7k overage expected.
01004010_54330__	MAINT/REPAIR AUTOMOTIVE	\$ 234,850.00	\$ 176,137.50	\$ 228,588.49	129.8%	\$ 52,450.99	Over budget due to significant equipment repairs. \$20k overage expected.
01004010_56120__	CLOTHING AND DRY GOODS	\$ 171,995.00	\$ 128,996.25	\$ 171,031.57	132.6%	\$ 42,035.32	Timing- Should be on target. 60% of this line is for uniform allowance per union rules, paid in Q1
01004010_56140__	SPECIAL DEPARTMENTAL SUPPLIES	\$ 50,500.00	\$ 37,875.00	\$ 22,776.98	60.1%	\$ (15,098.02)	Timing- should be on target or slightly under.
01004010_58100__	EDUCATIONAL AND MEMBERSHIPS	\$ 58,100.00	\$ 43,575.00	\$ 54,942.19	126.1%	\$ 11,367.19	Over due to contractual educational requirements. \$5k overage expected.
01004030 POLICE							
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01004030_51040__	PART-TIME PAYROLL - SPECIAL PO	\$ 189,871.00	\$ 142,403.25	\$ 106,638.48	74.9%	\$ (35,764.77)	Reduced coverage at Beaches and Downtown. \$50k savings expected for FY14.
01004030_51050__	OVERTIME EARNINGS	\$ 656,680.00	\$ 492,510.00	\$ 593,598.48	120.5%	\$ 101,088.48	51050, 51055, and 51100 are viewed in total. Overage due to vacancies (755 days) and will be partially offset by transfer from Contingency. Will be \$206 over budget after transfer.
01004030_51055__	OVERTIME EARNINGS - REPLACEMENT	\$ 978,586.00	\$ 733,939.50	\$ 826,092.85	112.6%	\$ 92,153.35	See above
01004030_51090__	HOLIDAY PAY	\$ 286,503.00	\$ 214,877.25	\$ 204,223.08	95.0%	\$ (10,654.17)	Timing; will have \$8k surplus
01004030_51100__	OVERTIME EARNINGS - TRAINING	\$ 301,304.00	\$ 225,978.00	\$ 191,985.91	85.0%	\$ (33,992.09)	See above

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01004030_51110__ __ PAY DIFFERENTIAL	\$ 365,687.00	\$ 274,265.25	\$ 322,551.50	117.6%	\$ 48,286.25	Timing- On Target
01004030_54150__ __ MOTOR VEHICLE FUEL AND LUBE	\$ 321,001.00	\$ 240,750.75	\$ 214,693.90	89.2%	\$ (26,056.85)	Timing- On Target
01004030_54330__ __ MAINT/REPAIR AUTOMOTIVE	\$ 85,828.00	\$ 64,371.00	\$ 33,351.41	51.8%	\$ (31,019.59)	Was on hold item for BOE overage- now timing.
01004030_56120__ __ CLOTHING AND DRY GOODS	\$ 217,000.00	\$ 162,750.00	\$ 184,196.79	113.2%	\$ 21,446.79	Contractual payment in July; \$7k surplus by year end
01004030_56140__ __ SPECIAL DEPARTMENTAL SUPPLIES	\$ 75,000.00	\$ 56,250.00	\$ 45,404.91	80.7%	\$ (10,845.09)	Timing-Ammunition purchase in Q4; on target
01004030_57000__ __ CAPITAL OUTLAY	\$ 353,596.00	\$ 265,197.00	\$ 322,269.10	121.5%	\$ 57,072.10	Was on hold item for BOE overage- now timing.
01004030_58100__ __ EDUCATIONAL AND MEMBERSHIPS	\$ 30,000.00	\$ 22,500.00	\$ 8,266.20	36.7%	\$ (14,233.80)	Only 2 in College; expect \$12k surplus
01004030_58110__ __ TRAINING	\$ 80,000.00	\$ 60,000.00	\$ 49,589.05	82.6%	\$ (10,410.95)	Several training classes on hold; \$7k savings
 01004070 STREET LIGHTS -----						
01004070_54130__ __ UTILITIES - ELECTRIC	\$ 640,000.00	\$ 480,000.00	\$ 532,302.24	110.9%	\$ 52,302.24	Timing- 10 months of expenses
 01004150 ECC -----						
01004150_51055__ __ OVERTIME EARNINGS - REPLACEMEN	\$ 168,289.00	\$ 126,216.75	\$ 96,517.31	76.5%	\$ (29,699.44)	Q4 will show an increase in open shifts due to employees using their accrued time. \$28k surplus expected.
01004150_54310__ __ MAINT/REPAIR EQUIPMENT	\$ 65,000.00	\$ 48,750.00	\$ 17,065.36	35.0%	\$ (31,684.64)	Timing-Approx. \$36k pending in repairs to radio system. Should be on target by end of year.
01004150_55300__ __ COMMUNICATIONS	\$ 163,480.00	\$ 122,610.00	\$ 97,949.18	79.9%	\$ (24,660.82)	We have not paid March AT&T for PD and FD or the Verizon Wireless. We have not had to purchase the amount of modems we anticipated (\$3k savings)
01004150_55301__ __ COMMUN-CMED	\$ 54,093.00	\$ 40,569.75	\$ 54,092.87	133.3%	\$ 13,523.12	Invoice for FY14 paid in full.
 01005011 PUBLIC WORKS - ADMINISTRATION -----						

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01005011_51030__ __ PART-TIME PAYROLL	\$ 15,889.00	\$ 11,916.75	\$ 17,611.95	147.8%	\$ 5,695.20	PW Administrative Secretary Position was vacant for 5+ week, needed coverage. Also had to have coverage during training of new employee. Add'l cost of \$5K will more than offset savings from vacancy
01005011_51050__ __ OVERTIME EARNINGS	\$ 500.00	\$ 375.00	\$ 6,404.40	1707.8%	\$ 6,029.40	Former PW Admin opted for comp time instead of OT; current Admin properly receives OT. Add'l hours needed due to absence of Marina & the Recycling coordinators vacancies. Expect \$8k overage
01005030 PUBLIC WORKS - OPERATIONS						
01005030_51030__ __ PART-TIME PAYROLL	\$ 73,814.00	\$ 55,360.50	\$ 48,849.24	88.2%	\$ (6,511.26)	Reducing in Q4 to help cover overtime overages; \$8k surplus
01005030_51050__ __ OVERTIME EARNINGS	\$ 225,000.00	\$ 168,750.00	\$ 207,421.40	122.9%	\$ 38,671.40	Some OT related to winter repairs after storms as well as repairs not done during winter. \$20k overage expected
01005030_51060__ __ OVERTIME EARNINGS - SNOW REMOV	\$ 125,000.00	\$ 93,750.00	\$ 328,608.10	350.5%	\$ 234,858.10	Currently \$204k over budget expected due to winter storms. The new bad 4 letter word: SNOW
01005030_51070__ __ SEASONAL PAYROLL	\$ 196,875.00	\$ 147,656.25	\$ 114,869.62	77.8%	\$ (32,786.63)	Expect to be on budget
01005030_51090__ __ HOLIDAY PAY	\$ 10,877.00	\$ 8,157.75	\$ 15,016.12	184.1%	\$ 6,858.37	Reclass needed. Pay differential was paid out of holiday, will be on budget
01005030_53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 151,569.00	\$ 113,676.75	\$ 66,094.71	58.1%	\$ (47,582.04)	Timing, will be on budget
01005030_53310__ __ RENTAL AND STORAGE	\$ 50,000.00	\$ 37,500.00	\$ 9,423.65	25.1%	\$ (28,076.35)	Several spring rentals, should be slight savings of \$5k

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01005030_54010__ __ CONTRACTED PROPERTY SERVICES	\$ 1,298,700.00	\$ 974,025.00	\$ 1,067,840.62	109.6%	\$ 93,815.62	Trying to meet budget, might be slightly over
01005030_54110__ __ UTILITIES - WATER	\$ 80,000.00	\$ 60,000.00	\$ 86,997.06	145.0%	\$ 26,997.06	Irrigated fields, hot, dry, summer, will run over, requested increase in FY15 budget. \$40k overage expected in FY14
01005030_54130__ __ UTILITIES - ELECTRIC	\$ 850,000.00	\$ 637,500.00	\$ 793,915.60	124.5%	\$ 156,415.60	First three months averaged \$97k due to hot summer. UI rates increased Feb 2014. Based on remaining FY14 monthly bills of \$70k and another \$10k transferred to FTC electric account. \$80k overage expected.
01005030_54131__ __ UTILITIES-ELECTRIC-FTC	\$ 22,700.00	\$ 17,025.00	\$ 12,393.98	72.8%	\$ (4,631.02)	Only first 6 mos FTC bills charged to this account, remainder of year will be transferred in. Should be on target after transfer and lessened electric usage (non AC) in Spring.
01005030_54140__ __ HEATING FUEL	\$ 32,456.00	\$ 24,342.00	\$ 35,249.92	144.8%	\$ 10,907.92	Extremely cold winter & degree days. Expect \$5k overage
01005030_54150__ __ MOTOR VEHICLE FUEL AND LUBE	\$ 264,435.00	\$ 198,326.25	\$ 236,806.78	119.4%	\$ 38,480.53	Consumption rate is up, slight price increase in October.
01005030_54310__ __ MAINT/REPAIR EQUIPMENT	\$ 29,700.00	\$ 22,275.00	\$ 13,125.79	58.9%	\$ (9,149.21)	On target, some savings here of \$8k. Testing is current, repairs caught up.

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01005030_54320__	MAINT/REPAIR OF BLDGS & GROUND	\$ 419,736.00	\$ 314,802.00	\$ 624,668.54	198.4%	\$ 309,866.54	
01005030_54330__	MAINT/REPAIR AUTOMOTIVE	\$ 350,000.00	\$ 262,500.00	\$ 323,624.28	123.3%	\$ 61,124.28	\$235 k overage expected. Over budget due to \$73K on Ffld Woods Library roof unexpectedly, plus \$152k on major repairs: \$20k Tennis Center water main replacement, \$9k DPW new boiler, \$30k Hoydens residence new bathroom, \$12k Victorian cottage roof, \$15k Behind due to winter, plus breakdowns from winter. \$10k overage expected
01005030_54340__	MAINT/REPAIR IMPROVED ROADS	\$ 252,000.00	\$ 189,000.00	\$ 393,840.61	208.4%	\$ 204,840.61	Drainage mat'ls needed during repaving of streets.\$71k overage expected.
01005030_54370__	MATERIALS FOR MAINT/REPAIR	\$ 612,200.00	\$ 459,150.00	\$ 408,427.58	89.0%	\$(50,722.42)	Needed supplies will increase spending. Trying to ease spending to assist with Building & Grounds overage. \$62k surplus expected
01005030_55300__	COMMUNICATIONS	\$ 29,996.00	\$ 22,497.00	\$ 21,205.49	94.3%	\$(1,291.51)	On target
01005030_56130__	CLEANING AND JANITORIAL SUPPLI	\$ 40,200.00	\$ 30,150.00	\$ 24,945.68	82.7%	\$(5,204.32)	
01005030_56140__	SPECIAL DEPARTMENTAL SUPPLIES	\$ 215,000.00	\$ 161,250.00	\$ 244,276.40	151.5%	\$ 83,026.40	Parks and beaches now open. Fall field renovations are primarily drawn from this account. Weather impact on fields, sod, and fertilizers. \$35k overage expected.
01005030_57000__	CAPITAL OUTLAY	\$ 195,450.00	\$ 146,587.50	\$ 122,899.46	83.8%	\$(23,688.04)	Purchases made early in year, will be on budget, was holding small truck purchase \$42k. Some sidewalk repairs to finish, prefer not to hold back on spending.

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01005030_57002__ __ CAPITAL - ASPHALT PAVING	\$ 2,750,000.00	\$ 2,062,500.00	\$ 2,453,120.27	118.9%	\$ 390,620.27	Will expend full amount, need more to maintain infrastructure.
01005030_58100__ __ EDUCATIONAL AND MEMBERSHIPS	\$ 6,000.00	\$ 4,500.00	\$ 8,907.71	197.9%	\$ 4,407.71	Q4 spending stopped. \$3k overage
01005030_58120__ __ TRAVEL AND MEETINGS	\$ 5,500.00	\$ 4,125.00	\$ 10,306.89	249.9%	\$ 6,181.89	Meals for employees, \$5k over
<b>01005070 ENGINEERING</b>						
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01005070_51030__ __ PART-TIME PAYROLL	\$ 20,685.00	\$ 15,513.75	\$ 81.60	0.5%	\$ (15,432.15)	Inspector expenses of \$10k in Q4 for EPA phase 1& 2 stormwater/sidewalks. \$10k surplus expected
<b>01006010 HEALTH</b>						
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01006010_51080__ __ TEMPORARY PAYROLL	\$ 40,000.00	\$ 30,000.00	\$ 42,809.28	142.7%	\$ 12,809.28	3 Nurses took 6 weeks paid sick leave - nearly entire overage is due to the need to fill those leaves with substitute nurses. Expect to go over budget \$13k for FY14.
<b>01006050 HUMAN SERVICES</b>						
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01006050_51030__ __ PART-TIME PAYROLL	\$ 268,427.00	\$ 201,320.25	\$ 188,561.92	93.7%	\$ (12,758.33)	1 Social Worker PT position vacant for 6 months; actively seeking new hire.
01006050_54320__ __ MAINT/REPAIR OF BLDGS & GROUND	\$ 32,000.00	\$ 24,000.00	\$ 572.97	2.4%	\$ (23,427.03)	New furniture and installation of handicapped door push buttons to be completed in Q4; will be on-target

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	A	B = A x 75%	C	D = C/B	E = C - B	F
	<u>BUDGET</u>	<u>YTD BUDGET</u>	<u>YTD ACTUAL</u>	<u>YTD ACT/ YTD BUD</u>	<u>YTD ACT- YTD BUD</u>	<u>COMMENTS</u>
01006070 SOLID WASTE & RECYCLING -----						
01006070_51030__ __ PART-TIME PAYROLL	\$ 56,906.00	\$ 42,679.50	\$ 69,620.36	163.1%	\$ 26,940.86	
						Part time Payroll is over budget due to employee retirement, training new part time employees. Also the new Scale House was elevated, due to FEMA Regulations, which doubled the distance that the Scale Operator had to travel to inspect the vehicles and wal
01006070_53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 2,971,713.00	\$ 2,228,784.75	\$ 1,889,701.67	84.8%	\$ (339,083.08)	
						The variance is due to a decrease in the tonnage anticipated. Also, the 9 month actual should be \$1,923,701 based on an invoice for the month of March which has not been paid yet. Variance offset by lower revenue.
01006070_54010__ __ CONTRACTED PROPERTY SERVICES	\$ 498,245.00	\$ 373,683.75	\$ 391,449.66	104.8%	\$ 17,765.91	
						The variance is due to an increase we had during July and August for the Temporary Recycling Center that we had to operate. We were able to utilize another facility, which reduced the costs. \$20k overbudget expected.
01007010 LIBRARY -----						
01007010_51030__ __ PART-TIME PAYROLL	\$ 512,352.00	\$ 384,264.00	\$ 371,601.43	96.7%	\$ (12,662.57)	
						Timing- Expect to be on target.
01007010_54320__ __ MAINT/REPAIR OF BLDGS & GROUND	\$ 39,000.00	\$ 29,250.00	\$ 13,925.87	47.6%	\$ (15,324.13)	
						Timing; most maintenance completed in the Spring

## FY14 YTD Expenditure Variance Report as of March 31, 2014

FOR 2014 09

	A	B = A x 75%	C	D = C/B	E = C - B	F
	<u>BUDGET</u>	<u>YTD BUDGET</u>	<u>YTD ACTUAL</u>	<u>YTD ACT/ YTD BUD</u>	<u>YTD ACT- YTD BUD</u>	<u>COMMENTS</u>
01007010_56180__ __ LIBRARY MATERIALS	\$ 547,300.00	\$ 410,475.00	\$ 377,902.67	92.1%	\$ (32,572.33)	Was holding funds as requested for BOE overage- now timing.
01007030 PENFIELD PAVILION COMPLEX						
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01007030_51070__ __ SEASONAL PAYROLL	\$ 58,491.00	\$ 43,868.25	\$ 30,613.00	69.8%	\$ (13,255.25)	Surplus of \$17k expected as building was not open as budgeted from Jan thru June.
01007050 PARKS & RECREATION						
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01007050_53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 90,500.00	\$ 67,875.00	\$ 38,532.00	56.8%	\$ (29,343.00)	Timing- Expect to be on target. Seasonal programs take place in Q4.
01007050_54320__ __ MAINT/REPAIR OF BLDGS & GROUND	\$ 20,000.00	\$ 15,000.00	\$ 177.80	1.2%	\$ (14,822.20)	Maintenance of outdoor facilities in Q4. Was holding funds as requested for BOE overage- now timing
01007070 WATERFRONT & MARINA						
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01007070_51070__ __ SEASONAL PAYROLL	\$ 311,800.00	\$ 233,850.00	\$ 271,134.56	115.9%	\$ 37,284.56	Expect to have \$4k surplus. We did not open beaches full time as schools did not close for summer till late June.
01007070_54320__ __ MAINT/REPAIR OF BLDGS & GROUND	\$ 30,000.00	\$ 22,500.00	\$ 14,515.39	64.5%	\$ (7,984.61)	Was holding funds as requested for BOE overage- now timing
01007111 CARL J DICKMAN GOLF COURSE						
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01007111_51070__ __ SEASONAL PAYROLL	\$ 99,541.00	\$ 74,655.75	\$ 58,680.46	78.6%	\$ (15,975.29)	Timing- expect to have small surplus of \$8k. Weather dependent
01007113 SMITH RICHARDSON GOLF COURSE						
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## FY14 YTD Expenditure Variance Report as of March 31, 2014

FOR 2014 09

	A	B = A x 75%	C	D = C/B	E = C - B	F
	<u>BUDGET</u>	<u>YTD BUDGET</u>	<u>YTD ACTUAL</u>	<u>YTD ACT/ YTD BUD</u>	<u>YTD ACT- YTD BUD</u>	<u>COMMENTS</u>
01007113_51070__ __ SEASONAL PAYROLL	\$ 146,151.00	\$ 109,613.25	\$ 83,241.68	75.9%	\$ (26,371.57)	Timing- expect to be on target. Weather dependent
01007113_51070__ 200 SEASONAL PAYROLL	\$ 103,725.00	\$ 77,793.75	\$ 72,009.80	92.6%	\$ (5,783.95)	Timing- expect to be on target. Weather dependent
01007113_53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 185,750.00	\$ 139,312.50	\$ 151,149.80	108.5%	\$ 11,837.30	Timing issue 10 month of golf pro expenses, on target to meet budget
01007113_54110__ __ UTILITIES - WATER	\$ 50,000.00	\$ 37,500.00	\$ 26,928.61	71.8%	\$ (10,571.39)	Timing- expect to be on target. Weather dependent
01007113_54320__ __ MAINT/REPAIR OF BLDGS & GROUND	\$ 77,000.00	\$ 57,750.00	\$ 72,839.14	126.1%	\$ 15,089.14	Timing of payments as well as building repairs- expect to be on target.
01007113_56140__ __ SPECIAL DEPARTMENTAL SUPPLIES	\$ 190,000.00	\$ 142,500.00	\$ 181,468.54	127.3%	\$ 38,968.54	Timing of purchasing of chemicals and materials in Q3 for Spring- expect to be on target.
<b>GRAND TOTAL *</b>	<b>\$ 28,382,681.00</b>	<b>\$ 21,287,010.75</b>	<b>\$ 21,751,773.94</b>	<b>102.2%</b>	<b>\$ 464,763.19</b>	

\* TOTAL OF ALL ACCOUNTS EXCEPT THOSE LISTED BELOW:

- BOE
- Health Insurance
- Life Insurance
- Debt Service
- NFPs
- Various Insurance Premiums
- Contribution to Surplus
- Contribution to Risk Management
- Risk Management
- Retirees Benefits
- Contingency & Misc Contingency
- Workers Compensation
- Private School Bus Transportation
- Health and Welfare Services