

# FY14 YTD Expenditure Variance Report as of June 30, 2014

FOR 2014 13

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		<u>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 -----						
01001010_58100__	EDUCATIONAL AND MEMBERSHIPS	\$ 44,000.00	\$ 5,269.00	12.0%	\$ (38,731.00)	Timing of CCM membership dues now in correct fiscal year.
01001230 CONSERVATION -----						
01001230_53200__	FEES AND PROFESSIONAL SERVICES	\$ 136,500.00	\$ 102,748.99	75.3%	\$ (33,751.01)	\$48,446 is presently encumbered for the Hoyden's Barn structural assessment, and Brett Woods Open Space property survey. The consulting engineer is compiling construction documents for the Hoydens Barn Structural Stabilization delayed by lead abatement.
01001230_54310__	MAINT/REPAIR EQUIPMENT	\$ 53,946.00	\$ 26,499.74	49.1%	\$ (27,446.26)	This account was drawn down as field work on tidegates and culverts were performed in the Spring. Adequate supervisory staff was not available to fully utilize these funds.
01001270 LEGAL SERVICES -----						
01001270_53200__	FEES AND PROFESSIONAL SERVICES	\$ 620,000.00	\$ 447,520.62	72.2%	\$ (172,479.38)	Fewer Tax Appeal legal work and lower labor costs. FY15 budget lowered to \$450k.

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01001310 RETIREE BENEFITS									
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01001310_52312__	RETIREMENT CONTRIB-401a	\$ 12,000.00	\$ 44,182.64	368.2%	\$ 32,182.64	Deficit due to more employees contributing at a higher percent. FY15 budget increased to \$38k.			
01001330 HUMAN RESOURCES									
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01001330_55210__	PROPERTY INSURANCE	\$ 397,000.00	\$ 376,973.40	95.0%	\$ (20,026.60)	55210, 55220, 55230, and 55240 should be viewed in total. Still working on obtaining Pollution insurance. The excess insurance policy expired and there was a change in carrier.			
01001330_55220__	ERRORS AND OMISSIONS & OTHER I	\$ 195,000.00	\$ 156,722.40	80.4%	\$ (38,277.60)	See above			
01001330_55230__	INTERSCHOLASTIC SPORTS INSURAN	\$ 20,000.00	\$ 39,477.00	197.4%	\$ 19,477.00	See above			
01001330_55240__	LIABILITY INSURANCE	\$ 617,000.00	\$ 539,238.72	87.4%	\$ (77,761.28)	See above			
01001330_58930__	HEART & HYPERTENSION	\$ 850,000.00	\$ 683,338.31	80.4%	\$ (166,661.69)	Running at \$57k/month for FY14 which is significantly less than budget but one cardiac event could have impacted this. FY15 budget reduced to \$725k.			

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01003050 ASSESSOR						
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01003050_53200__	FEES AND PROFESSIONAL SERVICES	\$ 110,000.00	\$ 36,600.09	33.3%	\$ (73,399.91)	Anticipated trial costs not incurred from 7/1/2013 to 6/30/2014. 3 trials scheduled as of 1/1/2014 were cancelled (cases were settled before trial). 3 trials scheduled from 3/31/2014 to 6/30/2014 were cancelled (cases were settled before trial). Total billing for completion of 10/11/12 personal property audits was \$10k.
01003090 TAX COLLECTOR						
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01003090_51010__	REGULAR PAYROLL	\$ 435,748.00	\$ 400,167.79	91.8%	\$ (35,580.21)	Employee absent for 4 months and 2 employees replaced at lower rate of pay.
01003110 INFORMATION TECHNOLOGY						
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01003110_53200__	FEES AND PROFESSIONAL SERVICES	\$ 363,500.00	\$ 341,523.71	94.0%	\$ (21,976.29)	Aggregate of several variances in software maintenance contracts.

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01003150 UNEMPLOYMENT COMPENSATION						
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01003150_52510__	UNEMPLOYMENT COMPENSATION	\$ 200,000.00	\$ 174,139.36	87.1%	\$ (25,860.64)	Combination of lower benefits resulting in cutback in Federal benefits and fewer claims than anticipated.
01004010 FIRE						
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01004010_51061__	OT EARNINGS-VACATION RELIEF	\$ 1,583,971.00	\$ 1,510,730.08	95.4%	\$ (73,240.92)	Vacation OT was calculated using vacation rates for senior firefighters, of which 4 retired. Probationary firefighters receive far less vacation time.
01004010_51062__	OT EARNINGS-SICK RELIEF	\$ 422,687.00	\$ 369,942.31	87.5%	\$ (52,744.69)	This line is developed using long term averages. Fortunately, sick was below average for this fiscal year.
01004010_51065__	OT EARNINGS-TRAINING RELIEF	\$ 247,475.00	\$ 288,810.08	116.7%	\$ 41,335.08	Additional training necessary to cover the following items necessary but not budgeted for: Special Operations-\$9,781, Fire Marshal certification, new Assistant Chief-\$12,635, Marine Operations-\$15,844, Apparatus Driver Training (2Q)-\$8,044, Rapid Intervention Training-\$1,329

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01004010_51066__	OT EARNINGS-VACANCY RELIEF	\$ 440,677.00	\$ 487,740.06	110.7%	\$ 47,063.06	The department budgets for 4 vacancies (1 per shift) only. Between July 1, 2013 and September 3, 2013, there were 4 additional vacancies due to retirements. 4 probationary firefighters were hired in September to fill the positions and attend the state fire academy.
01004010_51090__	HOLIDAY PAY	\$ 279,310.00	\$ 164,383.68	58.9%	\$ (114,926.32)	Budget for 100% usage in FY14 of all 12 holidays. The contract allows to take time off in lieu of pay; FY15 budget reduced to \$200k.
01004010_51110__	PAY DIFFERENTIAL	\$ 265,946.00	\$ 227,207.28	85.4%	\$ (38,738.72)	New hires at lower pay and 4 vacancies for 2 1/2 months.
01004030 POLICE						
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01004030_51040__	PART-TIME PAYROLL - SPECIAL PO	\$ 189,871.00	\$ 139,088.87	73.3%	\$ (50,782.13)	Carry-over of reduced compliment from prior year due to time to rebuild staff.
01004030_51090__	HOLIDAY PAY	\$ 302,303.00	\$ 280,839.28	92.9%	\$ (21,463.72)	Variable- the contract allows to take time in lieu of pay based on employee selection.
01004030_54150__	MOTOR VEHICLE FUEL AND LUBE	\$ 321,001.00	\$ 299,718.72	93.4%	\$ (21,282.28)	Fuel efficiency from new vehicles.
01004030_54330__	MAINT/REPAIR AUTOMOTIVE	\$ 85,828.00	\$ 61,947.32	72.2%	\$ (23,880.68)	Increased standardization of vehicles allowed reduction of inventory.

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01004150 ECC						
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01004150_ 51010__	REGULAR PAYROLL	\$ 732,190.00	\$ 649,853.79	88.8%	\$ (82,336.21)	2 vacancies
01004150_ 51055__	OVERTIME EARNINGS - REPLACEMEN	\$ 168,289.00	\$ 124,949.05	74.2%	\$ (43,339.95)	Replacement of 4th position did not occur during less busy shifts.
01004150_ 54310__	MAINT/REPAIR EQUIPMENT	\$ 65,000.00	\$ 86,241.34	132.7%	\$ 21,241.34	Unexpected repairs of communications cabling and antennas.
01005030 PUBLIC WORKS - OPERATIONS						
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01005030_ 51060__	OVERTIME EARNINGS - SNOW REMOV	\$ 125,000.00	\$ 321,640.32	257.3%	\$ 196,640.32	Snow
01005030_ 51070__	SEASONAL PAYROLL	\$ 196,875.00	\$ 142,660.52	72.5%	\$ (54,214.48)	Reduced to off-set OT
01005030_ 53200__	FEES AND PROFESSIONAL SERVICES	\$ 147,655.00	\$ 198,089.70	134.2%	\$ 50,434.70	With additional road work being done, all traffic control, whether it is subcontracted or Police come out of this account. Due to required inspections in public buildings as well as an increase in required monitoring of fueling stations and in ground tanks, increase to \$153k in FY15.
01005030_ 54110__	UTILITIES - WATER	\$ 80,000.00	\$ 114,698.26	143.4%	\$ 34,698.26	Irrigated fields, hot summer will run over: requested increase in FY15 budget to \$125k.
01005030_ 54120__	UTILITIES - GAS	\$ 266,251.00	\$ 286,888.27	107.8%	\$ 20,637.27	Increase in winter degree days. FY15 budget increased to \$275k.
01005030_ 54130__	UTILITIES - ELECTRIC	\$ 850,000.00	\$ 917,710.92	108.0%	\$ 67,710.92	Overage due to higher UI demand and A/C in summer

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01005030_54150__	MOTOR VEHICLE FUEL AND LUBE	\$ 264,435.00	\$ 295,970.26	111.9%	\$ 31,535.26	Snow
01005030_54320__	MAINT/REPAIR OF BLDGS & GROUND	\$ 414,080.00	\$ 714,101.58	172.5%	\$ 300,021.58	See Attachment
01005030_54330__	MAINT/REPAIR AUTOMOTIVE	\$ 350,000.00	\$ 407,821.42	116.5%	\$ 57,821.42	Snow
01005030_54340__	MAINT/REPAIR IMPROVED ROADS	\$ 252,000.00	\$ 408,602.82	162.1%	\$ 156,602.82	While I celebrate the new funding levels for asphalt, I have not been requesting enough money to support the materials needed for the increase in road work. Will have to work toward and increase here.
01005030_54370__	MATERIALS FOR MAINT/REPAIR	\$ 600,000.00	\$ 566,983.80	94.5%	\$ (33,016.20)	Deliberately underspent to help balance budget
01005030_56140__	SPECIAL DEPARTMENTAL SUPPLIES	\$ 215,000.00	\$ 273,100.87	127.0%	\$ 58,100.87	The impact of the winter was felt on the fields where we did more Spring fertilizing and sod renovations. This number can go up or down based on weather, but we anticipate it trending downward based on league participation in field maintenance cost.
01005030_57000__	CAPITAL OUTLAY	\$ 195,450.00	\$ 117,408.94	60.1%	\$ (78,041.06)	Deliberately underspent to help balance budget
01005070 ENGINEERING						
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01005070_51030__	PART-TIME PAYROLL	\$ 20,685.00	\$ 81.60	0.4%	\$ (20,603.40)	Began part-time consultant late in FY14. Expect to fully utilize hours in FY15.

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01006050 HUMAN SERVICES									
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01006050_ 51030__ PART-TIME PAYROLL	\$ 268,427.00		\$ 244,017.25		90.9%		\$ (24,409.75)		1 Social Worker PT position vacant for 9 months. Vacancy filled in FY15.
01006070 SOLID WASTE & RECYCLING									
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01006070_ 51030__ PART-TIME PAYROLL	\$ 56,906.00		\$ 89,950.04		158.1%		\$ 33,044.04		Part time Payroll was over budget due to extra coverage needed at the New Scale House. 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 walk back to the building; resulting in another employee required to service cars in line. A video system has been installed to monitor vehicles and reduce this line in FY15.
01007030 PENFIELD PAVILION COMPLEX									
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01007030_ 51070__ SEASONAL PAYROLL	\$ 58,491.00		\$ 37,920.75		64.8%		\$ (20,570.25)		Facility was not open as expected.
01007113 SMITH RICHARDSON GOLF COURSE									
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01007113_ 51010__ REGULAR PAYROLL	\$ 416,477.00		\$ 347,915.80		83.5%		\$ (68,561.20)		Foreman vacancy

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01007113_51070__ SEASONAL PAYROLL	\$ 146,151.00	\$ 124,197.70	85.0%	\$ (21,953.30)	Reduced staff hours due to later than normal opening and early close the prior winter. Staff hours are also reduced due to inclement weather during the season.
01099999 GF EXPENSE					
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01099999_59995__ FEMA- EXPENSE	\$ -	\$ 408,733.73	N/A	\$ 408,733.73	Actual and accrual
GRAND TOTAL	\$ 14,083,125.00	\$ 14,084,348.18	100.0%	\$ 1,223.18	