

FY14 YTD Expenditure Variance Report as of September 30, 2014

FOR 2015 03

	A	B = A x 25%	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>
010 General Fund						

01001010 FIRST SELECTMAN'S OFFICE						

01001010__ 58100__ __ EDUCATIONAL AND MEMBERSHIPS	\$ 44,000	\$ 11,000	\$ 37,154	338%	\$ 26,154	Membership dues paid in Q1
01001030 TOWN CLERK						

01001030__ 56100__ __ PRINTING BINDING & PHOTOGRAPH	\$ 113,539	\$ 28,385	\$ 13,137	46%	\$ (15,248)	Timing of payments for printing of ballots and real estate land records
01001070 REGISTRARS OF VOTERS						

01001070__ 51070__ __ SEASONAL PAYROLL	\$ 58,910	\$ 14,728	\$ 26,437	180%	\$ 11,709	Timing- August primaries
01001230 CONSERVATION						

01001230__ 53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 74,446	\$ 18,612	\$ 43,547	234%	\$ 24,936	Hoydens Barn structural assessment completed and Brett Woods survey completed
01001230__ 54310__ __ MAINT/REPAIR EQUIPMENT	\$ 53,946	\$ 13,487	\$ 704	5%	\$ (12,783)	Work on tidegates, culverts, and dikes require application/permit process which has been delayed due to staff shortage
01001270 LEGAL SERVICES						

01001270__ 53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 450,000	\$ 112,500	\$ 71,587	64%	\$ (40,914)	Timing of receipt of legal bills
01001330 HUMAN RESOURCES						

01001330__ 55210__ __ PROPERTY INSURANCE	\$ 523,425	\$ 130,856	\$ 222,633	170%	\$ 91,777	Timing-2nd quarter CIRMA bill paid
01001330__ 55220__ __ ERRORS AND OMISSIONS & OTHER I	\$ 226,300	\$ 56,575	\$ 89,684	159%	\$ 33,109	Timing-2nd quarter CIRMA bill paid
01001330__ 55230__ __ INTERSCHOLASTIC SPORTS INSURAN	\$ 42,000	\$ 10,500	\$ 39,477	376%	\$ 28,977	Timing- Full year premium paid in Q1
01001330__ 55240__ __ LIABILITY INSURANCE	\$ 580,000	\$ 145,000	\$ 346,273	239%	\$ 201,273	Timing- Full year premium paid in Q1
01001330__ 58930__ __ HEART & HYPERTENSION	\$ 725,000	\$ 181,250	\$ 127,910	71%	\$ (53,340)	Running at \$43k/month; slightly less than last year
01003050 ASSESSOR						

01003050__ 53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 453,200	\$ 113,300	\$ 223,930	198%	\$ 110,630	Revaluation service payments per contract (\$202,500), court support (\$2,925), personal property audits (\$5,000), QDS software license fee (\$13,504)
01003090 TAX COLLECTOR						

01003090__ 53000__ __ INFORMATION TECHNOLOGY	\$ 18,000	\$ 4,500	\$ 18,000	400%	\$ 13,500	Timing- Annual software support paid in July
01003110 INFORMATION TECHNOLOGY						

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010 General Fund								
01003110__	53200__	___ FEES AND PROFESSIONAL SERVICES	\$ 308,344	\$ 77,086	\$ 151,891	197%	\$ 74,805	Timing-Many yearly maintenance contracts are paid in Q1
01003110__	54310__	___ MAINT/REPAIR EQUIPMENT	\$ 79,100	\$ 19,775	\$ 8,905	45%	\$ (10,870)	Timing- Repairs done as needed
01003110__	55300__	___ COMMUNICATIONS	\$ 377,000	\$ 94,250	\$ 80,353	85%	\$ (13,898)	Timing-Chimenet (\$20k) bill for Sept paid in Q2
01003110__	56140__	___ SPECIAL DEPARTMENTAL SUPPLIES	\$ 92,000	\$ 23,000	\$ 34,355	149%	\$ 11,355	Timing, will be on track
01003110__	57000__	___ CAPITAL OUTLAY	\$ 115,000	\$ 28,750	\$ -	0%	\$ (28,750)	Timing- Hardware not ready in Q1
01003150 UNEMPLOYMENT COMPENSATION								
01003150__	52510__	___ UNEMPLOYMENT COMPENSATION	\$ 200,000	\$ 50,000	\$ 138,631	277%	\$ 88,631	Represents 2 months- \$170K over budget
01004010 FIRE								
01004010__	51061__	___ OT EARNINGS-VACATION RELIEF	\$ 1,623,570	\$ 405,893	\$ 487,333	120%	\$ 81,441	Timing- All OT accounts looked at together; many vacations in summer months and numerous programs implemented by State and local programs in reference to Ebola
01004010__	51062__	___ OT EARNINGS-SICK RELIEF	\$ 422,687	\$ 105,672	\$ 76,040	72%	\$ (29,632)	Timing- All OT accounts looked at together; many vacations in summer months and numerous programs implemented by State and local programs in reference to Ebola
01004010__	51063__	___ OT EARNINGS-INJURY RELIEF	\$ 70,423	\$ 17,606	\$ 4,527	26%	\$ (13,079)	Timing- All OT accounts looked at together; many vacations in summer months and numerous programs implemented by State and local programs in reference to Ebola
01004010__	51064__	___ OT EARNINGS-BUS/OTHER RELIEF	\$ 301,022	\$ 75,256	\$ 138,191	184%	\$ 62,935	Timing- All OT accounts looked at together; many vacations in summer months and numerous programs implemented by State and local programs in reference to Ebola
01004010__	51065__	___ OT EARNINGS-TRAINING RELIEF	\$ 215,000	\$ 53,750	\$ (11,432)	-21%	\$ (65,182)	Timing- All OT accounts looked at together; many vacations in summer months and numerous programs implemented by State and local programs in reference to Ebola
01004010__	51066__	___ OT EARNINGS-VACANCY RELIEF	\$ 440,677	\$ 110,169	\$ 103,353	94%	\$ (6,817)	Timing- All OT accounts looked at together; many vacations in summer months and numerous programs implemented by State and local programs in reference to Ebola
01004010__	51090__	___ HOLIDAY PAY	\$ 200,000	\$ 50,000	\$ 2,506	5%	\$ (47,494)	Timing- to be paid in Q4
01004010__	51110__	___ PAY DIFFERENTIAL	\$ 264,416	\$ 66,104	\$ -	0%	\$ (66,104)	Timing- to be paid in Q2
01004010__	56120__	___ CLOTHING AND DRY GOODS	\$ 170,995	\$ 42,749	\$ 104,747	245%	\$ 61,998	Timing- Clothing Allowance in Q1
01004010__	58100__	___ EDUCATIONAL AND MEMBERSHIPS	\$ 58,100	\$ 14,525	\$ 3,752	26%	\$ (10,773)	Timing- Annual dues paid in Q3

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010 General Fund									
01004030 POLICE									
01004030__	51040__	___	PART-TIME PAYROLL - SPECIAL PO	\$ 189,871	\$ 47,468	\$ 85,914	181%	\$ 38,446	Timing- Specials are seasonal; will be savings in Q2
01004030__	51050__	___	OVERTIME EARNINGS	\$ 692,797	\$ 173,199	\$ 219,282	127%	\$ 46,083	OT higher due to vacancies- offset savings in Reg Payroll
01004030__	51055__	___	OVERTIME EARNINGS - REPLACEMENT	\$ 1,021,408	\$ 255,352	\$ 373,227	146%	\$ 117,875	OT higher due to vacancies- offset savings in Reg Payroll
01004030__	51070__	___	SEASONAL PAYROLL	\$ 66,356	\$ 16,589	\$ 30,614	185%	\$ 14,025	Timing- Marina Guards are seasonal; will be savings in Q2
01004030__	51090__	___	HOLIDAY PAY	\$ 302,260	\$ 75,565	\$ 42,868	57%	\$ (32,697)	Timing of payments
01004030__	51110__	___	PAY DIFFERENTIAL	\$ 385,800	\$ 96,450	\$ 144,065	149%	\$ 47,615	Timing of payments
01004030__	51120__	___	CROSSING GUARDS	\$ 150,130	\$ 37,533	\$ 18,402	49%	\$ (19,131)	Timing- School season begins in September
01004030__	54330__	___	MAINT/REPAIR AUTOMOTIVE	\$ 75,618	\$ 18,905	\$ 36,169	191%	\$ 17,264	Timing of payments of car repairs
01004030__	56120__	___	CLOTHING AND DRY GOODS	\$ 199,650	\$ 49,913	\$ 148,561	298%	\$ 98,649	Timing- mostly paid in Q1
01004030__	56140__	___	SPECIAL DEPARTMENTAL SUPPLIES	\$ 75,000	\$ 18,750	\$ 7,401	39%	\$ (11,349)	Timing-Ammunition purchases in Q3
01004030__	57000__	___	CAPITAL OUTLAY	\$ 404,569	\$ 101,142	\$ 13,470	13%	\$ (87,672)	Timing- Vehicles purchases in Q2
01004030__	58110__	___	TRAINING	\$ 142,000	\$ 35,500	\$ 52,615	148%	\$ 17,115	Timing- Primary firearm training completed in Q1.
01004110 EMERGENCY MANAGEMENT									
01004110__	55300__	___	COMMUNICATIONS	\$ 34,080	\$ 8,520	\$ 32,000	376%	\$ 23,480	Timing-Reflects full year payment
01004150 ECC									
01004150__	51010__	___	REGULAR PAYROLL	\$ 746,756	\$ 186,689	\$ 165,803	89%	\$ (20,886)	2 Vacancies
01004150__	53200__	___	FEES AND PROFESSIONAL SERVICES	\$ 45,615	\$ 11,404	\$ 23,987	210%	\$ 12,583	Timing- includes several one -time payments
01004150__	55300__	___	COMMUNICATIONS	\$ 163,480	\$ 40,870	\$ 29,759	73%	\$ (11,111)	Timing of payments
01004150__	55301__	___	COMMUN-CMED	\$ 56,012	\$ 14,003	\$ 56,011	400%	\$ 42,008	Timing-Reflects full year payment
01004150__	57000__	___	CAPITAL OUTLAY	\$ 117,253	\$ 29,313	\$ 39,753	136%	\$ 10,440	Timing of payments
01005030 PUBLIC WORKS - OPERATIONS									
01005030__	51050__	___	OVERTIME EARNINGS	\$ 233,400	\$ 58,350	\$ 127,611	219%	\$ 69,261	Timing- largest demands in Q1 and Q4
01005030__	51060__	___	OVERTIME EARNINGS - SNOW REMOV	\$ 125,000	\$ 31,250	\$ 250	1%	\$ (31,000)	Timing-Seasonality
01005030__	51070__	___	SEASONAL PAYROLL	\$ 191,250	\$ 47,813	\$ 93,166	195%	\$ 45,354	Timing-Seasonality
01005030__	51160__	___	LONGEVITY BONUS	\$ 40,200	\$ 10,050	\$ -	0%	\$ (10,050)	Timing-To be paid in Q2
01005030__	54010__	___	CONTRACTED PROPERTY SERVICES	\$ 1,313,800	\$ 328,450	\$ 260,921	79%	\$ (67,529)	Timing-Invoices lagging behind on street line painting, account will run slower in Q2 and Q3 based on winter, but high in Q4 based on field work
01005030__	54120__	___	UTILITIES - GAS	\$ 275,000	\$ 68,750	\$ 22,063	32%	\$ (46,687)	Timing-Reflects heating, which hits high in Q2 and Q3
01005030__	54130__	___	UTILITIES - ELECTRIC	\$ 738,603	\$ 184,651	\$ 258,324	140%	\$ 73,674	Timing- heavy Q1 A/C demand
01005030__	54320__	___	MAINT/REPAIR OF BLDGS & GROUND	\$ 395,000	\$ 98,750	\$ 158,251	160%	\$ 59,501	Timing- will continue to monitor
01005030__	54340__	___	MAINT/REPAIR IMPROVED ROADS	\$ 252,000	\$ 63,000	\$ 173,437	275%	\$ 110,437	Timing-Seasonal paving
01005030__	54370__	___	MATERIALS FOR MAINT/REPAIR	\$ 603,526	\$ 150,882	\$ 210,978	140%	\$ 60,097	Timing- largest demands in Q1 and Q4

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010 General Fund						
01005030__ 57000__ __ CAPITAL OUTLAY	\$ 188,284	\$ 47,071	\$ 58,059	123%	\$ 10,988	Timing of capital purchases
01005030__ 57002__ __ CAPITAL - ASPHALT PAVING	\$ 2,750,000	\$ 687,500	\$ 2,416,746	352%	\$ 1,729,246	Timing-Seasonal paving
01005050 BUILDING						

01005050__ 51010__ __ REGULAR PAYROLL	\$ 506,082	\$ 126,521	\$ 108,298	86%	\$ (18,223)	1 vacancy to be filled 11/10/14
01006010 HEALTH						

01006010__ 51030__ __ PART-TIME PAYROLL	\$ 327,267	\$ 81,817	\$ 50,721	62%	\$ (31,095)	Timing-70% of nursing staff work from last week in August to 3rd week in June.
01006070 SOLID WASTE & RECYCLING						

01006070__ 51030__ __ PART-TIME PAYROLL	\$ 56,906	\$ 14,227	\$ 24,613	173%	\$ 10,387	Training for new part-time employees on security cameras
01006070__ 53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 2,883,711	\$ 720,928	\$ 528,310	73%	\$ (192,618)	Timing- Represents 2 months
01006070__ 54010__ __ CONTRACTED PROPERTY SERVICES	\$ 516,221	\$ 129,055	\$ 71,710	56%	\$ (57,345)	Timing- Represents 2 months
01007010 LIBRARY						

01007010__ 51030__ __ PART-TIME PAYROLL	\$ 495,442	\$ 123,861	\$ 140,852	114%	\$ 16,991	Timing- many summer vacations
01007010__ 53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 152,500	\$ 38,125	\$ 56,559	148%	\$ 18,434	Timing- Software licences
01007010__ 56180__ __ LIBRARY MATERIALS	\$ 547,455	\$ 136,864	\$ 192,564	141%	\$ 55,700	Timing of purchases
01007030 PENFIELD PAVILION COMPLEX						

01007030__ 51070__ __ SEASONAL PAYROLL	\$ 46,259	\$ 11,565	\$ 27,889	241%	\$ 16,324	Timing- Q1 and Q4 expenses
01007050 PARKS & RECREATION						

01007050__ 51070__ __ SEASONAL PAYROLL	\$ 45,463	\$ 11,366	\$ 30,455	268%	\$ 19,089	Timing- Q1 and Q4 expenses
01007050__ 53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 90,500	\$ 22,625	\$ 39,535	175%	\$ 16,910	Timing- Q1 and Q4 expenses
01007070 WATERFRONT & MARINA						

01007070__ 51070__ __ SEASONAL PAYROLL	\$ 323,191	\$ 80,798	\$ 283,808	351%	\$ 203,010	Timing-Mostly Q1 expenses
01007113 SMITH RICHARDSON GOLF COURSE						

01007113__ 51010__ __ REGULAR PAYROLL	\$ 407,339	\$ 101,835	\$ 89,315	88%	\$ (12,520)	Vacancy expected to be filled in Q3
01007113__ 51070__ __ SEASONAL PAYROLL	\$ 146,150	\$ 36,538	\$ 57,573	158%	\$ 21,035	Timing- Q1 and Q4 expenses
01007113__ 51070__ 200C SEASONAL PAYROLL	\$ 103,725	\$ 25,931	\$ 47,254	182%	\$ 21,323	Timing- Q1 and Q4 expenses
01007113__ 53200__ __ FEES AND PROFESSIONAL SERVICES	\$ 189,050	\$ 47,263	\$ 71,789	152%	\$ 24,527	Timing
01007113__ 53310__ __ RENTAL AND STORAGE	\$ 66,468	\$ 16,617	\$ 37,864	228%	\$ 21,247	Timing
01007113__ 54110__ __ UTILITIES - WATER	\$ 50,000	\$ 12,500	\$ 799	6%	\$ (11,701)	Timing
01007113__ 54320__ __ MAINT/REPAIR OF BLDGS & GROUND	\$ 76,452	\$ 19,113	\$ 60,140	315%	\$ 41,027	Timing
01007113__ 56140__ __ SPECIAL DEPARTMENTAL SUPPLIES	\$ 189,660	\$ 47,415	\$ 160,752	339%	\$ 113,337	Timing
01099999 GF EXPENSE						

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010 General Fund						
01099999__ 59995__ __ FEMA- EXPENSE	\$ -	\$ -	\$ 17,964	#DIV/0!	\$ 17,964	Storm Sandy continuing expenses. Projected to be \$50k.