FY15 YTD Expenditure Variance Report as of June 30, 2015

FOR 2015 13

		A YTD BUDGET	B YTD ACTUAL	C = B/A YTD ACT/ YTD BUD	D = B - A YTD ACT- YTD BUD	E COMMENTS
010 General Fund						
01001310 RETIREE BENEFITS						
01001310_ 52312 __	RETIREMENT CONTRIB-401a	$ 38,198	$ 75,287	197%	$ 37,089	Town match for EE contribution was higher than budget due to higher employee contributions. FY16 budget increased to $125k.
01001330 HUMAN RESOURCES						
01001330_ 55210__ __	PROPERTY INSURANCE	$ 523,425	$ 417,231	80%	$ (106,194)	All Insurance lines looked at in aggregate. Delayed start dates on new policies and change of coverage resulted in $88k savings or 6.3% variance to budget.
01001330_ 55220__ __	ERRORS AND OMISSION	$ 226,300	$ 182,867	81%	$ (43,433)	Same as above
01001330_ 55230__ __	INTERSCHOLASTIC SPORTS	$ 42,000	$ 80,326	191%	$ 38,326	Same as above
01001330_ 55240__ __	LIABILITY INSURANCE	$ 580,000	$ 603,288	104%	$ 23,288	Same as above
01001330_ 58930__ __	HEART & HYPERTENSION	$ 725,000	$ 426,747	59%	$ (298,253)	Running at $35.5k/month. Cannot predict with certainty.
01003110 INFORMATION TECHNOLOGY						
01003110_ 53000__ __	INFORMATION TECHNOLOGY	$ 457,469	$ 467,613	102%	$ 10,144	License payment per contract
01003110_ 53205__ __	FEES & PROF SVCS-FAIRTV	$ 44,450	$ 21,448	48%	$ (23,002)	Budget included some labor costs previously covered by grant. Grant was in jeopardy due to outstanding litigation (between Soundview and CAC) however grant funding was received.
01003110_ 54310__ __	MAINT/REPAIR EQUIPMENT	$ 79,100	$ 54,576	69%	$ (24,524)	Budgeted $43k in repairs; spent $25k
01003110_ 56140__ __	SPECIAL DEPARTMENTAL SUPPLIES	$ 92,000	$ 67,737	74%	$ (24,263)	Budgeted $50k for software; spent $39k. Budgeted $40k for hardware; spent $27k

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01003150 UNEMPLOYMENT COMPENSATION						
01003150_52510__ __	UNEMPLOYMENT COMPENSATION	$ 200,000	$ 306,827	153%	$ 106,827	Primarily due to one-time PSL payments.
01004010 FIRE						
01004010_51061__ __	OT EARNINGS-VACATION RELIEF	$ 1,623,570	$ 1,587,214	98%	$ (36,356)	All OT accounts looked at in aggregate; 5 employees out sick at various times (this includes 3 employees out for nearly the entire fiscal year); 2 on injury leave; special Operations training; and numerous programs implemented by State and local programs in reference to the Ebola Crisis, Active Shooter Planning, and developing new apparatus specification. As of end of Q4, all OT accounts looked at in aggregate are $125k over budget.
01004010_51062__ __	OT EARNINGS-SICK RELIEF	$ 422,687	$ 537,092	127%	$ 114,405	Same as above
01004010_51063__ __	OT EARNINGS-INJURY RELIEF	$ 70,423	$ 139,101	198%	$ 68,678	Same as above
01004010_51064__ __	OT EARNINGS-BUS/OTHER RELIEF	$ 301,022	$ 356,608	118%	$ 55,586	Same as above
01004010_51065__ __	OT EARNINGS-TRAINING RELIEF	$ 215,000	$ 112,165	52%	$ (102,835)	Same as above
01004010_51066__ __	OT EARNINGS-VACANCY RELIEF	$ 440,677	$ 466,367	106%	$ 25,690	Same as above
01004010_51090__ __	HOLIDAY PAY	$ 200,000	$ 119,719	60%	$ (80,281)	Contractual: personnel may elect payout or time off.
01004010_53200__ __	FEES AND PROFESSIONAL SERVICES	$ 81,960	$ 69,628	85%	$ (12,332)	Savings used to offset other accounts.
01004010_57000__ __	CAPITAL OUTLAY	$ 17,650	$ 71,595	406%	$ 53,945	$55k from FY14 capital reclass
01004030 POLICE						
01004030_51030__ __	PART-TIME PAYROLL	$ 99,636	$ 77,851	78%	$ (21,785)	520 days of vacancies @ $49.85 per day-savings to offset OT accounts
01004030_51040__ __	PART-TIME PAYROLL-SPECIAL POLICE	$ 189,871	$ 165,345	87%	$ (24,526)	Maintained reduction in Special officer assignments in certain areas- savings to offset OT accounts

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01004030_51050__ __	OVERTIME EARNINGS	$ 692,797	$ 870,015	126%	$ 177,218	Both OT accounts combined are over budget due to greater than anticipated turnover creating salary savings of $193k in regular payroll and vacancies requiring add'l OT of $322k netting to unfavorable variance of $129k in regular payroll and OT accounts combined.
01004030_51055__ __	OVERTIME EARNINGS - REPLACEMEN	$ 1,021,408	$ 1,166,813	114%	$ 145,405	Same as above
01004030_51090__ __	HOLIDAY PAY	$ 302,260	$ 269,553	89%	$ (32,707)	Contractual- can receive holiday comp time in lieu of pay
01004030_54150__ __	MOTOR VEHICLE FUEL AND LUBE	$ 339,296	$ 292,136	86%	$ (47,160)	Fluctuation in pricing- increased efficiency in fleet
01004050 ANIMAL CONTROL						
01004050_51030__ __	PART-TIME PAYROLL	$ 97,649	$ 83,472	85%	$ (14,177)	One part time Animal Control Officer position open for 6 Months
01004150 ECC						
01004150_54310__ __	MAINT/REPAIR EQUIPMENT	$ 50,000	$ 101,070	202%	$ 51,070	Replacement of 3 comparators for the radio system. This was an unanticipated equipment issue. Was also required to complete install of new FD radio tower.
01005030 PUBLIC WORKS - OPERATIONS						
01005030_51050__ __	OVERTIME EARNINGS	$ 233,400	$ 279,371	120%	$ 45,971	Actuals over budget related to repair work from Winter
01005030_51060__ __	OVERTIME EARNINGS - SNOW REMOV	$ 125,000	$ 369,072	295%	$ 244,072	Over $244k due to SNOW
01005030_51070__ __	SEASONAL PAYROLL	$ 191,250	$ 144,400	76%	$ (46,850)	Under to help offset OT account
01005030_51110__ __	PAY DIFFERENTIAL	$ 30,923	$ 17,146	55%	$ (13,777)	Certain pay differential paid out of regular payroll line.
01005030_54120__ __	UTILITIES - GAS	$ 275,000	$ 245,984	89%	$ (29,016)	Although consumption was 7% higher due to cold winter, the unit price of natural gas for heating was 20% below projected (est. of $1.166/ccf down to actual of $0.924/ccf)

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01005030_54130__ __	UTILITIES - ELECTRIC	$ 738,603	$ 1,040,420	141%	$ 301,817	Overage as a result of 1.) UI loan payment of $241k not budgeted. and 2.) 631,000kwh projected to flow through the solar grid, instead flowed through UI grid at difference of $0.0857/kwh.
01005030_54140__ __	HEATING FUEL	$ 28,800	$ 10,066	35%	$ (18,734)	Estimate used for budget was $3.266/gal. Due to price dips, actual costs at delivery were between $2.00 and $1.70/gal.
01005030_54310__ __	MAINT/REPAIR EQUIPMENT	$ 27,200	$ 16,075	59%	$ (11,125)	Lean year for non weather related repairs. Repairs not needed on CNG fuel station, gas and diesel pumps, crane, lifts, and various shop equipment. Quarterly inspections completed but minor repairs needed.
01005030_54320__ __	MAINT/REPAIR OF BLDGS & GROUND	$ 395,000	$ 436,178	110%	$ 41,178	Repairs from winter frost: Burroughs restrooms, Tunxis Hill and Mill Hill back flow preventers replaces, Coast Guard and Fire Training portable freeze-ups, etc..
01005030_54370__ __	MATERIALS FOR MAINT/REPAIR	$ 600,000	$ 740,971	123%	$ 140,971	Overage due to salt and calcium needed for winter storms.
01005050 BUILDING						
01005050_51070__ __	SEASONAL PAYROLL	$ 14,400	$ -	0%	$ (14,400)	Did not secure temporary help in FY15; hoping to do so in FY16.
01005070 ENGINEERING						
01005070_51030__ __	PART-TIME PAYROLL	$ 20,685	$ 9,896	48%	$ (10,789)	New PT employee hired in Oct. Returing PT employee did not start until April; primary job to inspect sidewalks but could not do in winter due to excessive snow.
01006010 HEALTH						
01006010_51080__ __	TEMPORARY PAYROLL	$ 40,000	$ 51,237	128%	$ 11,237	Overage due to coverage for staff member out for 21 weeks.
01006070 SOLID WASTE & RECYCLING						

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01006070_ 51030__ __	PART-TIME PAYROLL	$ 56,906	$ 67,497	119%	$ 10,591	Training for new part-time employees on security cameras and coverage needed for Recycling Coordinator while out on inspections and at Scale House. $8k surplus left in OT account to offset this account.
01006070_ 53200__ __	FEES AND PROFESSIONAL SERVICES	$ 2,883,711	$ 2,575,687	89%	$ (308,024)	Actual tonnage received was 32,677 tons and budget was 35,000 tons. Lower expense offset by lower revenue
01007010 LIBRARY						
01007010_ 51110__ __	PAY DIFFERENTIAL	$ 62,000	$ 73,152	118%	$ 11,152	Over budget due to THEA settlement transfers to regular payroll only.
01007111 CARL J DICKMAN GOLF COURSE						
01007111_ 51070__ __	SEASONAL PAYROLL	$ 99,541	$ 76,089	76%	$ (23,452)	Used less seasonal payroll hours due to inclement weather.
01007113 SMITH RICHARDSON GOLF COURSE						
01007113_ 54110__ __	UTILITIES-WATER	$ 50,000	$ 62,746	125%	$ 12,746	Water expense for irrigation system, clubhouse,and maintenance building.