

Town of Windham
Expense Variances
April 7, 2014

<i>Department</i>	<i>Number</i>	<i>Account Name</i>	<i>Annual Budget</i>	<i>Spent</i>	<i>% Expended</i>	<i>Reason for Variance</i>
Community Participation	1150		36,400	17,393	48%	
	44070	Contributions to Agencies	33,700	16,709	50%	Funds will be expended by year end.
Community TV & E-Government	1160		44,728	41,626	93%	
	42030	Professional Svs	32,000	31,701	99%	The support services contract for the old web site and electronic communications ended in December.
	42070	Advertising	0	1,999		Communicating the launch of Town's new website.
Economic Development	1180		133,968	141,958	106%	The latest invoice to WEDC brings the accounts back in line with budget.
Municipal Insurances	1210		114,800	110,857	97%	Premiums have all been paid.
Employee Benefits	1220		1,737,390	1,300,075	75%	
	42600	Workers Compensation	199,599	225,449	113%	The budget wasn't sufficient.
Road Maintenance	2120		616,210	498,391	81%	
	41020	Overtime Pay	52,508	75,530	144%	The brutal winter conditions.
Snow Removal	2150		338,818	365,565	108%	See above.
Solid Waste	2910		893,648	580,425	65%	
	42260	Contracted Services	572,170	382,657	67%	Missing one monthly bill for solid waste and recyclable collection (\$46,197)
Communications	3120		339,370	170,361	50%	
	42260	Contracted Services	291,305	143,509	49%	Awaiting the second installment for dispatch services provided by the County.
Recreation Programming	5111		166,500	168,283	101%	
	43020	Supplies & Materials - Other	6,000	66,643	1111%	Work at Lippman Park: Drew Corp - \$50,000 Milone & MacBrown - \$14,536 Funding will be derived from a combination of the Recreation Program fund balance (\$89,137) and the Annie Bremon trust fund (\$50,000).

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Public Library	5510		357,497	218,564	61%	
	41010	Compensation	235,568	156,452	66%	Due to turnover in the Director's position.
	43030	Books/Maps/Publications	24,300	11,679	48%	The bulk of subscriptions are renewed in the second half of the year.
Planning	6120		201,860	111,807	55%	
	41010	Compensation	175,410	100,412	57%	Planning Director left in September, and his replacement wasn't hired for several months.
Social Services	8110		149,463	87,901	59%	
	43090	General Assistance	50,000	32,567	65%	Close scrutiny of all general assistance requests accounts for the favorable budget variance.
Social Service Agency Funding	8120		28,750	12,250	43%	
						The remaining \$16,500 for our food pantry is being held in abeyance pending the need.
Equipment Replacement	9110		631,000	773,856	123%	
						This account should be viewed in conjunction with revenue account RO 497, "Lease Proceeds". When the two accounts are netted, expenses stand at 77% of budget.
Building & Facilities Improv	9130		806,391	206,928	26%	
						Payments to SMRT are ongoing as contracted amounts are still due. Also, we don't make the \$260,000 transfer to the TIF funds until year end.
Sewer	9170		351,756	234,504	67%	
						Missing one monthly bill covering the South Windham sewer system and Little Falls wastewater conveyance.
Debt Service	9510		210,375	181,688	86%	
						This will be right on budget by year-end.

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