

# General Fund Budget Update

- 1 General Overview:** All payroll journals are included in this budget update. With the balance of taxes paid by most tax payers on March 8th, the undesignated fund balance is currently at a strong \$16.5 million, or 29.58% of adopted budget. Of course, as expenses come in for the next couple of months, we anticipate this number to come down.
- 2 Assessing** - 62.5% of budget spent. Assessing was understaffed until February. Additional contracted help has been hired to get all of the valuations into the system before tax commitment, however we do not anticipate that this department will go over budget.
- 3 Building Maintenance** - Over budget by \$16,184. Since December, all building maintenance staff has been paid out of Public Works. The Budget Amendment #11 to implement Union Increases and Adjust Other Salary Lines, passed by Council on 4/1/2019, corrected this by moving all of the base pay lines into Public Works. However, there was still \$21K in salaries paid out of the Building Maintenance budget that needs to be moved into Public Works as well. The transfer was dated 4/3/2019 and will be reflected in the next budget update. When this adjustment is taken into consideration, Building Maintenance is under budget by \$5,010.
- 4 City Clerk** - 79.2% of Budget spent. The City Clerk's budget has tracked ahead all year because most expenditures occur in the fall with Election Day. Additionally, much of the funds expended by General Assistance occur during the winter months when citizens are looking for aid with things like heating fuel. Advertising costs related to all the code and charter changes have also pushed the advertising line over budget by \$2373.
- 5 Contingency** - Over budget by \$227,903. This is another timing issue. The budget amendment to reallocate the full cost of the Clair Parcels to the Economic Development fund was executed in March, but the transfer of actual expenditures did not occur until April. When this adjustment is taken into consideration, Contingency is under budget by \$108,530.
- 6 Council** - 84.1% of budget spent. Council is tracking ahead before 4th quarter stipends are paid. Once those stipends are paid, the Council budget will be over by \$308. Any future expenses for the Council should be paid by the City Administrator out of Contingency.
- 7 County Tax** - 99.2% of budget spent. This bill has been paid in full and no further expenditures will affect the line.
- 8 Insurance** - 88.5% of budget spent. With the realignment of insurance renewals to the fiscal year, the Finance Director liquidated the prepaid insurance line that has sat on our balance sheet into this expense account. The non-spendable prepaid portion of the Fund Balance will likewise be liquidated to the unassigned fund balance at years' end.
- 9 Parks & Rec** - 79.5% of budget spent. Contracted services came in over budget because custodial services were continued during the first half of the year when the new custodian position was open. This is somewhat offset by lower-than-budgeted pay in Public Works for that position. Tree work came in over budget by \$500 as well.
- 10 Planning & Economic Development** - 53.9% of budget spent. This department has been understaffed for much of the year. The director inherited a contracted services line that was also budgeted too high. These savings will be offset by a lower-than-budgeted transfer from the Economic Development fund, which should improve that fund's balance going into FY2020.
- 11 Public Works** - 65.5% of budget spent. Because of the level of FEMA work and trying to spend down the Bond Projects, much of the general operating expenses of the department have been light. In addition to that, this winter was a bit lighter than the average of the last 5 winters in terms of cost. The team is gearing up from construction season in May and June, so this budget will likely be much closer to target by the end of the year.
- 12 Solicitor** - Over budget by \$35,780. This is another timing issue. The budget amendment to reallocate TIF-related solicitor expenses was effective in March, but the transfer of actual expenditures did not occur until April. When this adjustment is taken into consideration, however, the Solicitor is still over budget by \$9485.
- 13 Supported Entities** - 86.6% of budget spent. Most of our supported entities have been paid. Supported entities that have not requested their allocated funding as of yet: Coastal Waters Commission, Conservation Commission, SMFA, SMAA, Saco Pathfinders, and the Veterans Council.
- 14 Transfer Expense** - 3.1% of budget spent. TIF transfers occurred in April and will be reflected in my next budget update.
- 15 Building Rentals** - 54.3% of budgeted revenues. We are owed \$36,726. Finance is continuing to work through an improved process for staying on top of this rental income in the future. The balances will be paid upon renewal/expiration of the lease agreements, if not before.
- 16 Cable Television Franchise** - 55.2% of budgeted revenues. We are still waiting on the Q3 check.
- 17 City Clerk** - 68.3% of budgeted revenues. This item was budgeted too high in FY2019 and has been corrected for FY2020.
- 18 Code Enforcement** - 106% of budgeted revenues. Code Enforcement exceeded revenue targets in March. A strong economy has driven more in fee revenue than anticipated

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- 19 Interest** - \$179,317 above total budget. Strong balances and rising interest rates have given the city a nice bump in
- 20 Finance Fees** - 68.6% of budgeted revenues. Lien fees came in much lighter than anticipated at 53.8% of budgeted revenues, although lien and tax interest is very close to target. We are missing a payment on snowmobile registrations from the state and are looking into it.
- 21 Planning & Economic Development** - 94.3% of budgeted revenues. Fees continue to come in strong for new development projects. Billable hours contributed by the new construction inspection engineer have helped the city stay ahead on plan review.
- 22 Police** - 62.7% of budgeted revenues. This because the revenue from Thornton Academy did not hit the books until April. When that payment is factored in, Police Revenues are tracking ahead by \$33,379. Much of this is attributable to the new parking control officer.
- 23 Transfer Revenue** - 90.2% of budgeted revenues. Transfer revenue received a nice bump when \$275,133 was transferred from the Bridge and Energy Bond funds to cover General Fund expenses incurred in the past on those projects.

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<b>Target through March</b>
<b>75.0%</b>

<b>Net Operating Income (Use of Fund Balance)</b>	<b>9,758,824</b>	
<i>plus</i> Use of Designated Fund Balance	452,412	
<i>less</i> Increase in Designated Fund Balance	0	
Net Change in Undesignated Fund balance	10,211,236	
<i>plus</i> Undesignated Fund balance beginning of Year	6,289,422	<i>11.27% of Adopted budget</i>
<b>Fund City General Fund</b>	<b>Undesignated Fund Balance 16,500,657</b>	<b>29.58% of Adopted budget**</b>

Type	Department	FY2018 Actual	FY2019 Adopted	FY2019 Budget	FY2019 Actual	FY2019 Encumb	FY2019 Total	% of Budget Spent	Actual vs. Target*
Expense	Assessor	194,032	212,888	219,361	137,114	0	137,114	62.5%	(27,406)
	Building Maintenance	106,555	133,582	64,328	80,512	0	80,512	125.2%	16,184
	Capital Projects	3,316,646	2,804,971	4,681,819	2,308,475	15,800	2,324,275	49.6%	
	City Administration	288,501	365,096	391,875	295,671	0	295,671	75.5%	1,765
	City Clerk	301,768	316,609	340,665	266,706	3,217	269,922	79.2%	14,424
	Code Enforcement	333,617	307,465	330,688	220,393	122	220,515	66.7%	(27,501)
	Contingency	301,728	165,482	496,554	724,457	0	724,457	145.9%	227,903
	Council	15,361	16,627	16,977	14,285	0	14,285	84.1%	1,552
	County Tax	1,293,389	1,206,722	1,206,722	1,197,241	0	1,197,241	99.2%	292,199
	Federal Assistance	0	0	0	0	0	0		0
	Finance	478,468	468,562	469,103	334,357	6,302	340,659	72.6%	(11,168)
	Fire/Ambulance	3,099,819	3,228,186	3,317,433	2,466,204	17,459	2,483,663	74.9%	(4,411)
	Fringe Benefits	3,722,906	4,366,537	4,080,757	2,965,136	0	2,965,136	72.7%	(95,432)
	Human Resources	140,069	180,125	212,923	129,015	20,000	149,015	70.0%	(10,677)
	Information Technology	430,522	543,871	669,436	471,567	40,688	512,255	76.5%	10,178
	Insurance	226,506	203,750	203,750	180,347	0	180,347	88.5%	27,535
	Overlay	0	0	0	0	0	0		0
	Parks & Recreation	1,616,770	1,705,835	1,739,863	1,382,630	0	1,382,630	79.5%	77,732
	Planning & Econ Dev	391,278	477,067	462,076	246,987	2,045	249,032	53.9%	(97,525)
	Police Department	3,791,620	3,930,056	4,008,814	2,912,712	4,341	2,917,053	72.8%	(89,558)
	Public Works	5,425,046	5,458,871	5,951,474	3,787,559	115,732	3,903,291	65.6%	(560,315)
	School Budget	23,706,762	27,267,360	27,267,360	20,450,520	0	20,450,520	75.0%	(0)
	Solicitor	165,871	141,670	119,671	155,451	0	155,451	129.9%	35,780
	Supported Entities	838,334	966,269	973,169	837,616	5,200	842,816	86.6%	112,940
	Transfers	2,516,859	1,323,765	1,366,696	42,931	0	42,931	3.1%	(982,091)
<b>Expense Total</b>		<b>52,702,426</b>	<b>55,791,367</b>	<b>58,591,514</b>	<b>41,607,884</b>	<b>230,906</b>	<b>41,838,790</b>	<b>71.4%</b>	

\*Target is based on the % of year elapsed or total budget if actuals are greater than budget.

\*\*This does not necessarily represent available funds as some portion must be held back for expenses through the year.

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Type	Department	FY2018 Actual	FY2019 Adopted	FY2019 Budget	FY2019 Actual	FY2019 Encumb	FY2019 Total	% of Budget Spent	Actual vs. Target*
Revenue	Assessor	3,292	(0)	(0)	19,526	(0)	19,526		19,526
	Budgeted Use Of Surplus	(0)	190,130	710,284	(0)	(0)	(0)	0.0%	
	Building Rentals	67,066	55,990	55,990	30,379	(0)	30,379	54.3%	(11,613)
	Cable Television Franchise	358,422	274,860	274,860	151,666	(0)	151,666	55.2%	(54,479)
	City Clerk	112,507	131,664	131,664	89,861	(0)	89,861	68.3%	(8,887)
	Code Enforcement	628,619	434,126	434,126	460,091	(0)	460,091	106.0%	25,965
	Federal Assistance	(0)	(0)	(0)	(333,429)	(0)	(333,429)		(333,429)
	Finance	149,803	139,856	139,856	95,946	(0)	95,946	68.6%	(8,947)
	Fire/Ambulance	(0)	(0)	(0)	(0)	(0)	(0)		(0)
	Fringe Benefits	(30)	(0)	(0)	(4,229)	(0)	(4,229)		(4,229)
	Interest Earnings	219,137	228,880	228,880	408,196	(0)	408,196	178.3%	179,317
	Parks & Recreation	903,474	920,184	920,184	589,391	(0)	589,391	64.1%	(100,747)
	Planning & Econ Dev	77,609	75,000	75,000	70,742	(0)	70,742	94.3%	14,492
	Police Department	143,660	146,444	146,444	91,752	(0)	91,752	62.7%	(18,081)
	Public Works	4,457,901	4,282,797	4,282,797	3,428,680	(0)	3,428,680	80.1%	216,583
	Real And Personal Property	42,052,752	44,601,051	44,601,051	42,739,684	(0)	42,739,684	95.8%	9,288,895
	Sale Of City Assets	7,818	10,000	341,012	336,026	(0)	336,026	98.5%	80,267
	State Assistance	2,624,895	2,697,082	2,697,082	2,235,621	(0)	2,235,621	82.9%	212,810
	Transfers	1,024,487	1,544,461	1,049,113	946,103	(0)	946,103	90.2%	159,269
	Unallocated	2,660	58,843	58,843	10,701	(0)	10,701	18.2%	(33,431)
<b>Revenue Total</b>		<b>52,834,075</b>	<b>55,791,367</b>	<b>56,147,185</b>	<b>51,366,708</b>	<b>0</b>	<b>51,366,708</b>	<b>91.5%</b>	

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