



## City of Saco

### Finance Office

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May 7, 2013

To: Rick Michaud, Honorable Mayor and all City Councilors

From: Cheryl Fournier, Finance Director

RE: FY2013 Budget-to-actual comparison through April 30, 2013

Attached is the FY2013 City budget-to-actual comparison. As a total the City is running at 80.9% of budget compared to being 83.3% through the year. This means that the City is below budget by approximately \$538,000 at this time of year. The primary reasons are noted below. The City is expected to be at or below budget for the year. I have provided explanations for significant variances as of April 30, 2013 (83.3% of the year is complete):

- Police Department is 80.8% of budget. The primary reason is that salaries are running at 79.9% of budget.
- Public Works Department is 77.1% of budget. The salaries are at 81.9% of budget. The primary reason is that Curbside Collections is at 70.2% as we have only received 8 months of invoices to date. Curbside Collections is expected to come in at budget.
- Parks & Recreation is 97.7% of budget. The primary reason is that Temporary/Seasonal Wages are at 111.7 % of budget. If the Temporary/Seasonal Wages out of the total salaries, they are running at 88.6% of budget, which is within budget. The Temporary/Seasonal Wages are mostly spent between July & August and then the last week of June. Parks & Recreation operating expenses are at 103.5% of budget. Parks & Recreation revenue is also running at 98.5%.
- Debt Service is running at 99.3% of budget. All bond principal payments have been paid for the whole year.
- Employee Benefits are running at 81.1% of budget. We are expecting to come in below budget for the year, because Health Insurance Expense and FICA Expense are both running below budget. Health insurance is running below due to the change over to the higher deductible plan.

The City staff has continued to maintain a high quality of service for our citizens, and look forward to continuing this high quality in the future.

**City of Saco**  
**FY2013 City Budget through April 30, 2013**

Target	83.3%
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Municipal Budget	Council		Expended		Available	
	Approved	YTD	Encumbered	Balance	% Used	
Mayor-Council (Legislative)	\$ 20,325	\$ 18,687		\$ 1,638	91.9%	
City Administration	292,396	246,700		45,696	84.4%	
Finance	380,671	290,569		90,102	76.3%	
Information Technology	485,431	359,636	6,590	119,205	75.4%	
City Clerk	288,883	252,881	5,904	28,098	90.2%	
Tax Assessor	187,503	142,470		45,033	76.0%	
City Building Maintenance	118,145	85,852	951	31,342	73.5%	
Legal Department	182,500	111,712		70,788	61.2%	
Police Department	3,331,493	2,673,661	16,863	640,969	80.8%	*
Fire/Ambulance Department	2,791,289	2,280,889	18,864	491,536	82.4%	
Building Inspection	212,671	171,481		41,190	80.6%	
Planning & Economic Development	317,837	236,702		81,135	74.5%	
Public Works Department	4,890,150	3,682,540	89,348	1,118,262	77.1%	*
Public Agencies	100,200	93,259		6,941	93.1%	
City Agencies	603,300	548,948	3,400	50,952	91.6%	*
Emergency Management	5,820	3,914		1,906	67.3%	
Parks & Recreation Department	1,245,782	1,202,904	13,669	29,209	97.7%	*
Debt Service	2,232,515	2,216,813		15,702	99.3%	*
Employee Benefits	2,947,171	2,391,364	175	555,632	81.1%	*
Insurance	166,963	159,565		7,398	95.6%	
Contingency	163,200	128,995		34,205	79.0%	
Capital Projects - Operating budget only	1,500,000	664,472	52,612	782,917	47.8%	
<b>Gross Municipal Budget</b>	<b>\$ 22,462,245</b>	<b>\$ 17,964,013</b>	<b>\$ 208,376</b>	<b>\$ 4,289,857</b>	<b>80.9%</b>	
Capital Projects (operating included in gross municipal budget) carryover from 2013 (designated funds)	\$ 442,133	\$ 54,564		\$ 387,569	12.3%	
	<b>\$ 22,904,378</b>	<b>\$ 18,018,577</b>	<b>\$ 208,376</b>	<b>\$ 4,677,426</b>	<b>79.6%</b>	

Municipal Revenues	Council		Receipts		Percent Collected
	Approved	YTD	Balance		
Non-Property Taxes (Excise, Taxes in Lieu, Interest/Fees)	\$ 3,007,500	\$ 2,643,439	\$ (364,061)		87.9%
Permits/Licenses/Fees	664,800	557,560	(107,240)		83.9%
Intergovernmental Revenues	814,131	767,132	(46,999)		94.2%
Charges for Services	1,058,300	1,059,526	1,226		100.1%
Other Unclassified/Miscellaneous	409,000	392,601	(16,399)		96.0%
<b>Subtotal Revenues</b>	<b>\$ 6,953,731</b>	<b>\$ 6,420,268</b>	<b>\$ (633,473)</b>		<b>91.0%</b>
<b>Other Credits Municipal</b>					
General Fund - Budgeted use of Surplus	\$ 755,000	\$ -	\$ (755,000)		0.0%
State Revenue Sharing	1,223,000	977,056	(245,944)		79.9%
Ambulance Fund transfer	400,000	300,000	(100,000)		75.0%
Camp Ellis transfer	1,000	750	(250)		75.0%
Saco Island/Downtown transfer	25,000	18,750	(6,250)		75.0%
<b>Subtotal Other Credits Municipal</b>	<b>\$ 2,404,000</b>	<b>\$ 1,296,556</b>	<b>\$ (1,107,444)</b>		<b>53.9%</b>
<b>Total Revenues/Credits Municipal</b>	<b>\$ 8,357,731</b>	<b>\$ 6,716,815</b>	<b>\$ (1,640,916)</b>		<b>80.4%</b>

<b>Public Agency Breakdown</b>					
Saco Sprint	\$38,600	\$38,600	\$0	\$0	100.0%
Other	61,600	54,659	-	6,941	88.7%
<b>Total Public Agency</b>	<b>\$100,200</b>	<b>\$93,259</b>	<b>\$0</b>	<b>\$6,941</b>	<b>93.1%</b>
<b>City Agency Breakdown</b>					
Dyer Library	\$463,000	\$424,417	\$0	\$38,583	91.7%
TriCity Transit	115,000	115,000	-	-	100.0%
Other	25,300	9,531	3,400	12,369	51.1%
<b>Total Public Agency</b>	<b>\$603,300</b>	<b>\$548,948</b>	<b>\$3,400</b>	<b>\$50,952</b>	<b>91.6%</b>
<b>Debt Service Breakdown</b>					
Principal	\$1,318,566	\$1,318,566	\$0	\$0	100.0%
Interest	913,949	898,247	-	15,702	98.3%
<b>Total Debt Service</b>	<b>\$2,232,515</b>	<b>\$2,216,813</b>	<b>\$0</b>	<b>\$15,702</b>	<b>99.3%</b>
<b>Employee Benefits Breakdown</b>					
Health Insurance	\$1,706,977	\$1,348,279	\$0	\$358,698	79.0%
FICA Taxes	708,256	663,868	-	144,398	79.6%
Other	531,938	479,227	175	52,536	90.1%
<b>Total Employee Benefits</b>	<b>\$2,947,171</b>	<b>\$2,391,364</b>	<b>\$175</b>	<b>\$555,632</b>	<b>81.1%</b>

\* see explanation in attached memo