



## City of Saco

### Finance Office

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June 11, 2013

To: Rick Michaud, Honorable Mayor and all City Councilors

From: Cheryl Fournier, Finance Director

RE: FY2013 Budget-to-actual comparison through May 31, 2013

Attached is the FY2013 City budget-to-actual comparison. As a total the City is running at 87.8% of budget compared to being 91.7% through the 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 May 31, 2013 (91.7% of the year is complete):

- Public Works Department is 86.2% of budget. The salaries are at 92.7% of budget. The primary reason is that Curbside Collections is at 78.0% as we have only received 10 months of invoices to date. Curbside Collections is expected to come in at budget.
- Parks & Recreation is 106.3% of budget. The primary reason is that Temporary/Seasonal Wages are at 118.8 % of budget. Parks & Recreation operating expenses are at 109.1% of budget. Parks & Recreation revenue is also running at 111.2%.
- 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 87.0% 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 May 31, 2013**

Target	91.7%
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Municipal Budget	Council Approved	Expended YTD	Encumbered	Available Balance	% Used
Mayor-Council (Legislative)	\$ 20,325	\$ 19,074		\$ 1,251	93.8%
City Administration	292,396	280,791		11,605	96.0%
Finance	380,671	328,115		52,556	86.2%
Information Technology	485,431	421,406		64,025	86.8%
City Clerk	286,883	283,550	3,871	(538)	100.2%
Tax Assessor	187,503	166,837		20,666	89.0%
City Building Maintenance	118,145	94,721	951	22,474	81.0%
Legal Department	182,500	125,594		56,906	68.8%
Police Department	3,331,493	3,014,571	11,421	305,501	90.8%
Fire/Ambulance Department	2,791,289	2,553,620	27,835	209,834	92.5%
Building Inspection	212,671	195,145		17,526	91.8%
Planning & Economic Development	317,837	271,696	4,889	41,252	87.0%
Public Works Department	4,890,150	4,068,906	146,266	674,957	86.2% *
Public Agencies	100,200	93,259		6,941	93.1%
City Agencies	603,300	587,630	11,850	3,820	99.4%
Emergency Management	5,820	4,499		1,321	77.3%
Parks & Recreation Department	1,245,782	1,313,277	10,419	(77,914)	106.3% *
Debt Service	2,232,515	2,216,813		15,702	99.3% *
Employee Benefits	2,947,171	2,563,821	175	383,175	87.0% *
Insurance	166,963	159,565		7,398	95.6%
Contingency	163,200	133,094		30,106	81.6%
Capital Projects - Operating budget only	1,500,000	523,232	87,787	888,982	40.7%
<b>Gross Municipal Budget</b>	<b>\$ 22,462,245</b>	<b>\$ 19,419,218</b>	<b>\$ 305,484</b>	<b>\$ 2,737,543</b>	<b>87.8%</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>\$ 19,473,782</b>	<b>\$ 305,484</b>	<b>\$ 3,125,112</b>	<b>86.4%</b>

Municipal Revenues	Council Approved	Receipts YTD	Balance	Percent Collected
Non-Property Taxes (Excise, Taxes in Lieu, Interest/Fees)	\$ 3,007,500	\$ 2,998,058	\$ (9,442)	99.7%
Permits/Licenses/Fees	664,800	695,208	30,408	104.6%
Intergovernmental Revenues	814,131	835,363	21,232	102.6%
Charges for Services	1,058,300	1,166,028	107,728	110.2%
Other Unclassified/Miscellaneous	409,000	396,442	(12,558)	96.9%
<b>Subtotal Revenues</b>	<b>\$ 6,953,731</b>	<b>\$ 6,091,098</b>	<b>\$ 137,367</b>	<b>102.3%</b>
<b>Other Credits Municipal</b>				
General Fund - Budgeted use of Surplus	\$ 755,000	\$ -	\$ (755,000)	0.0%
State Revenue Sharing	1,223,000	1,162,510	(60,490)	95.1%
Ambulance Fund transfer	400,000	400,000	-	100.0%
Camp Ellis transfer	1,000	1,000	-	100.0%
Saco Island/Downtown transfer	25,000	25,000	-	100.0%
<b>Subtotal Other Credits Municipal</b>	<b>\$ 2,404,000</b>	<b>\$ 1,588,510</b>	<b>\$ (816,490)</b>	<b>66.1%</b>
<b>Total Revenues/Credits Municipal</b>	<b>\$ 8,357,731</b>	<b>\$ 7,679,608</b>	<b>\$ (678,123)</b>	<b>91.9%</b>

<b>Public Agency Breakdown</b>				
Saco Spirit	\$38,600	\$38,600	\$0	100.0%
Other	61,600	54,659	-	88.7%
<b>Total Public Agency</b>	<b>\$100,200</b>	<b>\$93,259</b>	<b>\$0</b>	<b>93.1%</b>
<b>City Agency Breakdown</b>				
Dyer Library	\$463,000	\$463,000	\$0	100.0%
TriCity Transit	115,000	115,000	-	100.0%
Other	25,300	9,630	11,850	38.2%
<b>Total Public Agency</b>	<b>\$603,300</b>	<b>\$587,630</b>	<b>\$11,850</b>	<b>99.4%</b>
<b>Debt Service Breakdown</b>				
Principal	\$1,318,566	\$1,318,566	\$0	100.0%
Interest	913,949	898,247	-	98.3%
<b>Total Debt Service</b>	<b>\$2,232,515</b>	<b>\$2,216,813</b>	<b>\$0</b>	<b>99.3%</b>
<b>Employee Benefits Breakdown</b>				
Health Insurance	\$1,706,977	\$1,420,932	\$0	83.2%
FICA Taxes	708,256	637,617	-	90.0%
Other	531,938	505,272	175	95.0%
<b>Total Employee Benefits</b>	<b>\$2,947,171</b>	<b>\$2,563,821</b>	<b>\$175</b>	<b>87.0%</b>

\* see explanation in attached memo