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## City of Saco

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### Finance Office

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December 5, 2013

To: Rick Michaud, Honorable Mayor and all City Councilors

From: Cheryl Fournier, Finance Director

RE: FY2014 Budget-to-actual comparison through November 30, 2013

Attached is the FY2014 City budget-to-actual comparison. As a total the City is running at 42.3% of budget compared to being 41.7% through the year. The primary reasons are noted below. The City is expected to be at or below budget for the year. The revenue is running ahead of budget. I have provided explanations for significant variances as of November 30, 2013 (41.7% of the year is complete):

- Fire Department is 44.7% of budget. The primary reason is that overtime is running at 55.6% of budget, due to other employees being out. Operating expenses are running at 51.1% of budget; however, some is due to annual contract payments are completed early during the fiscal year. They plan to come in at or below budget for the fiscal year.
- City Agencies is 52.1% of budget. Many of our commitments are paid at the beginning of the year.
- Parks & Recreation is 55.7% of budget. The primary reason is that Temporary/Seasonal Wages are at 72.1 % of budget. The Summer Recreation Camps are the primary source of the seasonality of this account. Parks & Recreation revenue is also running at 46.7%.
- Debt Service is running at 51.8% of budget. Seasonality of the payments.
- Contingency is running at 162.4% of budget. The primary reason is that abatements is substantially above budget. The City has many multiple year settlements that will have to be posted annually. Abatements for the remaining of the year will be low, but will remain above budget.

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 November 30, 2013**

Target **41.7%**

Municipal Budget	Council Approved	Expended YTD	Encumbered	Available Balance	% Used
Mayor-Council (Legislative)	\$ 20,600	\$ 8,347		\$ 12,253	40.5%
City Administration	325,120	138,773		186,347	42.7%
Finance	388,801	132,389		256,412	34.1%
Information Technology	434,703	203,658	5,798	225,247	48.2%
City Clerk	323,409	95,151	1,559	226,699	29.9%
Tax Assessor	205,442	71,302		134,140	34.7%
City Building Maintenance	113,749	30,310		83,439	26.6%
Legal Department	185,000	53,772		131,228	29.1%
Police Department	3,598,791	1,479,906	35,421	2,083,464	42.1%
Fire/Ambulance Department	2,844,252	1,236,305	33,820	1,574,128	44.7% *
Building Inspection	218,416	89,604		128,812	41.0%
Planning & Economic Development	319,075	126,163	5,545	187,366	41.3%
Public Works Department	5,325,098	1,733,136	291,065	3,300,895	38.0%
Public Agencies	100,200	75,425		24,775	75.3%
City Agencies	608,100	356,310		251,790	58.6% *
Emergency Management	5,900	1,500		4,400	25.4%
Parks & Recreation Department	1,419,804	785,009	5,210	629,585	55.7% *
Debt Service	2,344,930	1,214,256		1,130,674	51.8% *
Employee Benefits	3,137,379	1,140,529		1,996,850	36.4%
Insurance	169,963	8,984		160,979	5.3%
Contingency	133,000	216,028		(83,028)	162.4% *
Capital Projects - Operating budget only	1,154,536	185,211	128,972	840,353	27.2%
<b>Gross Municipal Budget</b>	<b>\$ 23,376,266</b>	<b>\$ 9,382,067</b>	<b>\$ 507,390</b>	<b>\$ 13,486,809</b>	<b>42.3%</b>
Capital Projects (operating included in gross municipal budget) carryover from 2013 (designated funds)	\$ 570,859	\$ 48,588	\$ 2,145	\$ 520,125	8.9%
	<b>\$ 23,947,125</b>	<b>\$ 9,430,656</b>	<b>\$ 509,535</b>	<b>\$ 14,006,934</b>	<b>41.5%</b>

Municipal Revenues	Council Approved	Receipts YTD	Balance	Percent Collected
Non-Property Taxes (Exclude, Taxes in Lieu, Interest/Fees)	\$ 3,040,000	\$ 1,435,983	\$ (1,604,017)	47.2%
Permits/Licenses/Fees	675,600	332,216	(343,384)	49.2%
Intergovernmental Revenues	932,128	607,560	(324,568)	65.2%
Charges for Services	1,173,000	501,863	(671,137)	42.8%
Other Unclassified/Miscellaneous	409,000	155,456	(253,544)	38.0%
<b>Subtotal Revenues</b>	<b>\$ 6,229,728</b>	<b>\$ 3,033,078</b>	<b>\$ (3,196,650)</b>	<b>48.7%</b>
<b>Other Credits Municipal</b>				
General Fund - Budgeted use of Surplus	\$ 1,085,640	\$ -	\$ (1,085,640)	0.0%
State Revenue Sharing	1,223,000	374,142	(848,858)	30.6%
Ambulance Fund transfer	400,000	100,000	(300,000)	25.0%
Camp Ellis transfer	1,000	250	(750)	25.0%
Saco Island/Downtown transfer	25,000	6,250	(18,750)	25.0%
<b>Subtotal Other Credits Municipal</b>	<b>\$ 2,734,640</b>	<b>\$ 480,642</b>	<b>\$ (2,253,998)</b>	<b>17.6%</b>
<b>Total Revenues/Credits Municipal</b>	<b>\$ 8,964,368</b>	<b>\$ 3,513,721</b>	<b>\$ (5,450,647)</b>	<b>39.2%</b>

<b>Public Agency Breakdown</b>				
Saco Spirit	\$38,600	\$38,600	\$0	\$0 100.0%
Other	61,600	36,825	-	24,775 59.8%
<b>Total Public Agency</b>	<b>\$100,200</b>	<b>\$75,425</b>	<b>\$0</b>	<b>\$24,775 75.3%</b>
<b>City Agency Breakdown</b>				
Dyer Library	\$473,000	\$236,500	\$0	\$236,500 50.0%
TriCity Transit	115,000	115,000	-	- 100.0%
Other	20,100	4,810	-	15,290 23.9%
<b>Total Public Agency</b>	<b>\$608,100</b>	<b>\$356,310</b>	<b>\$0</b>	<b>\$251,790 58.6%</b>
<b>Debt Service Breakdown</b>				
Principal	\$1,856,095	\$945,364	\$0	\$910,731 50.9%
Interest	488,835	268,892	-	219,943 55.0%
<b>Total Debt Service</b>	<b>\$2,344,930</b>	<b>\$1,214,256</b>	<b>\$0</b>	<b>\$1,130,674 51.8%</b>
<b>Employee Benefits Breakdown</b>				
Health Insurance	\$1,620,974	\$628,955	\$0	\$992,019 38.8%
FICA Taxes	739,190	309,408	-	429,782 41.9%
Other	777,215	202,165	-	575,050 26.0%
<b>Total Employee Benefits</b>	<b>\$3,137,379</b>	<b>\$1,140,529</b>	<b>\$0</b>	<b>\$1,996,850 36.4%</b>

\* see explanation in attached memo