



## City of Saco

### Finance Office

Cheryl Fournier, Finance Director  
Saco City Hall  
300 Main Street, Saco, ME 04072

Tel: (207) 282-1032  
Fax: (207) 282-8209  
cheryl.fournier@sacomaine.org

May 13, 2015

To: Rick Michaud, Honorable Mayor and all City Councilors

From: Cheryl Fournier, Finance Director

Attached is the FY2015 City budget-to-actual comparison. As a total the City is running at 74.6% of budget compared to being 75% through the year. The primary reasons are noted below. Explanations has been provided for significant variances as of March 31, 2015 (**75% of the year is complete**):

- Information Technology is at 66.6% of budget or \$52,362 below budget. The primary reason is that salaries are running at 56.9% of budget or \$54,518 below budget.
- Police Department is at 73.2% of budget or \$65,210 below budget. The primary reason is that salaries are running at 72.9% of budget or \$65,476 below budget
- Public Works is at 66.6% of budget or \$477,696 below budget. The primary reason is that during the winter no paving is completed. The paving is at 41.8% of budget or \$294,512 below budget; however, this is expected in come in at budget. The second reason is that Waste Disposal is running at 62.1% or \$174,833 below budget.
- City Agencies is at 85.0% of budget or \$61,307 above budget. The primary reason is that Dyer Library is 83.3% of budget and TriCity Transit is running at 107% of budget.
- Municipal Grounds & Recreation is at 82.1% of budget or \$103,668 above budget. The salaries expenses are running at 78.6% of budget or \$39,034 above budget, due to seasonality of the summer camp programs. The remaining accounts are running at 91.6% of budget or \$64,634 above budget. Municipal Grounds & Recreation revenue is also running at 68.7% of budget or \$51,792 below budget.
- Insurance is 8.7% of budget. A majority of the insurances renew in March 2015.
- Contingency is 142.4% of budget or \$97,412 above budget. Abatements are higher than budgeted; however, there are additional tax revenues to offset that amount.
- Non-Property Taxes (Excise, Taxes in Lieu, Interest/Fees) is running at 78.2% of budget or \$104,221 above budget. Excise is running at 78.6% of budget or \$111,314 above budget. EAN is the major contributor of Excise being above budget. As of March 31, 2015, the City has collected \$147,209 from EAN.
- Intergovernmental Revenue is running 85.7% of budget or \$104,829 above budget. The primary reason is the Local Road Assistance is at 86.1%, BETE is at 155.7%, and Homestead is at 74.9%.
- Charges for Services is at 67.6% if budget or \$73,158 below budget. The primary reason is that Community Policing-Thornton is running at 0% of budget or \$50,000 below budget; however, this is usually billed during the month of May. The second reason is that Recreation Revenue is at 68.7% of budget and the variance that will be made up during the spring.



- Other Unclassified/Miscellaneous is at 64.0% or \$64,899 below budget. The primary reason is that sale of surplus property is running at 4.2% or \$106,218 below budget.
- State Revenue Sharing is at 88.7% or \$114,341 above budget. This is expected to come in at 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 FY2015 City Budget through March 31, 2015

Target 75.0%

Municipal Budget	Total Council Approved	Council Approved Budget 75%	Current Year to Date	Variance Budget to Current Year to Date	% Used	Prior Year to Date	Variance Current Year vs Prior Year
Mayor-Council (Legislative)	\$ 17,600	\$ 13,200	\$ 11,831	\$ 1,369	67.2%	\$ 18,984	\$ 7,153
City Administration	357,304	267,978	248,230	19,748	69.5%	247,466	(764)
Finance	390,426	292,820	285,775	7,045	73.2%	249,776	(35,999)
Information Technology	622,505	466,879	414,516	52,362	66.6% *	295,901	(118,615)
City Clerk	315,027	236,270	238,882	(2,612)	75.8%	198,946	(39,936)
Tax Assessor	201,564	151,173	130,160	21,013	64.6%	124,348	(5,812)
City Building Maintenance	105,689	79,267	75,242	4,025	71.2%	72,375	(2,867)
Legal Department	185,000	138,750	98,429	40,321	53.2%	101,818	3,389
Police Department	3,656,328	2,742,246	2,677,036	65,210	73.2% *	2,595,013	(82,023)
Fire/Ambulance Department	2,961,471	2,221,103	2,193,353	27,751	74.1%	2,124,042	(69,311)
Building Inspection	223,877	167,908	161,830	6,078	72.3%	158,007	(3,823)
Planning & Economic Development	324,453	243,340	225,416	17,924	69.5%	218,015	(7,401)
Public Works Department	5,863,182	4,247,387	3,769,690	477,696	66.6% *	3,510,944	(258,746)
Public Agencies	101,200	75,900	101,333	(25,433)	100.1%	97,029	(4,304)
City Agencies	615,100	461,325	522,632	(61,307)	85.0% *	519,214	(3,418)
Emergency Management	6,970	5,228	4,378	849	62.8%	2,816	(1,562)
Municipal Grounds & Recreation Department	1,458,278	1,093,709	1,197,376	(103,668)	82.1% *	1,145,103	(52,274)
Debt Service	2,404,486	1,803,365	2,162,762	(359,397)	89.9% *	2,196,528	33,766
Employee Benefits	3,290,116	2,467,587	2,617,360	(149,773)	79.6% *	2,206,963	(410,397)
Insurance	170,000	127,500	14,870	112,630	8.7% *	9,354	(5,516)
Contingency	144,500	108,375	205,787	(97,412)	142.4% *	270,024	64,237
Capital Projects - Operating budget only	902,114	676,586	630,119	46,467	69.8%	414,194	(215,925)
<b>Gross Municipal Budget</b>	<b>\$ 24,117,190</b>	<b>\$ 18,087,893</b>	<b>\$ 17,987,007</b>	<b>\$ 100,886</b>	<b>74.6%</b>	<b>\$ 16,776,859</b>	<b>\$ (1,210,147)</b>
Capital Projects (operating included in gross municipal budget) carryover from 2014 (assigned funds)	1,451,698	1,088,774	584,166	504,608	40.2%	81,174	(502,992)
	<b>\$ 25,568,888</b>	<b>\$ 19,176,666</b>	<b>\$ 18,571,173</b>	<b>\$ 605,494</b>	<b>72.6%</b>	<b>\$ 16,858,033</b>	<b>\$ (1,713,139)</b>

Municipal Revenues	Council Approved	Council Approved Budget 75%	Current Year to Date	Budget to Current Year to Date	Percent Collected	Variance	
						Prior Year to Date	Current Year vs Prior Year
Non-Property Taxes (Excise, Taxes in Lieu, Interest/Fees)	\$ 3,260,000	\$ 2,445,000	\$ 2,549,221	\$ 104,221	78.2%*	\$ 2,457,109	\$ 92,112
Permits/Licenses/Fees	706,520	529,890	522,601	(7,289)	74.0%	523,597	(997)
Intergovernmental Revenues	980,345	735,259	840,088	104,829	85.7%*	815,597	24,491
Charges for Services	983,400	737,550	664,392	(73,158)	67.6%*	911,378	(246,987)
Other Unclassified/Miscellaneous	592,407	444,305	379,406	(64,899)	64.0%*	499,465	(120,059)
<b>Subtotal Revenues</b>	<b>\$ 6,522,672</b>	<b>\$ 4,892,004</b>	<b>\$ 4,955,707</b>	<b>\$ 63,703</b>	<b>76.0%</b>	<b>\$ 5,207,147</b>	<b>(251,439)</b>
<b>Other Credits Municipal</b>							
General Fund - Budgeted use of Surplus (Estimated)	\$ 550,000	\$ 412,500	\$ 592,462	\$ 179,962		\$ -	\$ -
State Revenue Sharing	835,292	626,469	740,810	114,341	88.7%*	649,751	91,059
Ambulance Fund transfer	650,000	487,500	487,500	-	75.0%	375,000	112,500
Economic Development transfer	30,000	22,500	22,500	-	75.0%	-	22,500
Camp Ellis transfer	1,000	750	750	-	75.0%	750	-
Saco Island/Downtown transfer	25,000	18,750	18,750	-	75.0%	18,750	-
School Transfer	636,699	477,524	481,536	4,012	75.6%	-	481,536
<b>Subtotal Other Credits Municipal</b>	<b>\$ 2,727,991</b>	<b>\$ 2,045,993</b>	<b>\$ 2,344,308</b>	<b>\$ 298,315</b>	<b>85.9%</b>	<b>\$ 1,044,251</b>	<b>707,595</b>
<b>Total Revenues/Credits Municipal</b>	<b>\$ 9,250,663</b>	<b>\$ 6,937,997</b>	<b>\$ 7,300,015</b>	<b>\$ 362,018</b>	<b>78.9%</b>	<b>\$ 6,251,397</b>	<b>456,156</b>
Estimated Net Change (draw on fund balance)/add to fund balance (including TIF overage)							
							592,462

Public Agency Breakdown	Saco Spirit	Other	Total Public Agency	City Agency Breakdown	Dyer Library	TriCity Transit	Other	Total Public Agency	Debt Service Breakdown	Bond Principal	Other Debt	Total Debt Service	Employee Benefits Breakdown	Health Insurance	FICA Taxes	Workers' Compensation	Other	Total Employee Benefits	Variance	
																				Prior Year to Date
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ -
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,311,066	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ (25,908)
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 394,167	\$ 115,000	\$ 10,048	\$ 10,048	\$ 519,214	\$ (3,418)
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 5,000
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 28,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066	\$ 1,093,420	\$ 1,708,864	\$ 726,510	\$ 300,665	\$ 554,077	\$ 3,290,116	\$ 1,316,066	\$ 880,462	\$ 2,196,528	\$ 2,196,528	\$ 1,316,066	\$ 33,766
	\$ 38,600	\$ 62,600	\$ 101,200	\$ 476,000	\$ 115,000	\$ 24,100	\$ 615,100	\$ 1,311,066												