



CITY OF SACO, MAINE

Finance

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February 6, 2017

To: Honorable Mayor and City Councilors

From: Cheryl Fournier, Finance Director

Attached is the FY2017 City budget-to-actual comparison. On January 9, 2017, the Council requested that anything with a 5% variance now be included in the write up. The variances as of December 31, 2016 are as follows (50% of the year is complete):

- A. Administration is running at 74.5% of budget or \$44,740 below budget. The primary reason is that Salary and Wages plus benefits is running \$41,977 below budget due to timing of staff hiring.
- B. Assessment is running at 76.4% of budget or \$28,305 below budget. The primary reason is that Salary and Wages plus benefits is running \$37,892 below budget due to staffing changes; however, the Contracts are running \$13,535 above budget due to the contract for staffing. That is a net below budget of \$24,357.
- C. Building Maintenance is running at 93.2% of budget or \$4,076 below budget. The primary reason is that Utilities and Fuel is running \$6,769 below budget.
- D. City Clerk is running at 74.8% of budget or \$52,338 below budget. The primary reason is temporary staffing is below budget by \$21,672. The secondary reason is that General Assistance is below budget by \$23,329.
- E. Contingency is running at 204.2% of budget or \$94,835 above budget. The primary reason is that Tax Abatements are running \$63,810 above budget, but there has been \$15,761 in supplemental bills to offset them. The second reason is Unit 91 costs of \$53,322, which were not included in the budget.
- F. Council is running at 118.9% of budget or \$1,772 above budget. The primary reason is that three of the four quarters have been paid to the Council, which brings the Salary and Wages above budget by \$3,000 due to timing.
- G. Economic Development is running at 68.7% of budget or \$39,574 below budget. The primary reason is that Contracts is running at \$27,498 below budget.
- H. Finance is running at 105.5% of budget or \$17,830 above budget. The primary reason is that Salary and Benefits is above budget by \$12,639 due to staffing turnover including payout for unused vacation time. Contracts are above budget by \$11,136 for temporary staff used while looking to replace the staff that left. There are some Benefit savings due to staffing turnover of \$9,517.
- I. Fire Department is at 94.8% of budget or \$108,631 below budget. The primary reason is that benefits is coming in below budget by \$58,680. Additional items is that Equipment is coming in below budget by \$31,252 due to timing.
- J. Fund Transfers is running at 89.2% of budget or \$107,978 below budget. The amount transferred to the TIF funds were estimated high.

- K. Information Technology is running at 82.4% of budget or \$57,120 below budget. The primary reason is that Salary and Wages plus Benefits is coming in below budget by \$50,968 due to staffing shortage.
- L. Park and Recreation Department is at 109.1% of budget or \$96,809 above budget. The primary reason is that salary and wages is running at \$32,858 above budget. The secondary reason is that program expenses is running at \$24,128 above budget. The revenue for Parks and Recreation is running \$26,920 above budget. The Parks and Recreation Revenue is running \$35,215 above budget.
- M. Police Department is running at 88.7% of budget or \$293,201 below budget. The primary reason is that Salary and Wages plus Overtime are running at \$94,722 below budget due to open positions, which means that Benefits is running at \$158,819 below budget. The staff has been working diligently to fill open positions.
- N. Public Works is running at 91.6% of budget or \$265,671 below budget. The primary reason is that Utilities and Fuel is running below budget by \$87,110. The secondary reason is that Program Expenses (Waste collection) are running at \$116,386 below budget. Winter material is being purchased spread across the winter months this year, whereas last year it was all purchased prior to the season (below budget by \$75,000).
- O. Solicitor is running at 76.8% of budget or \$14,513 below budget due to timing of invoices.
- P. Unallocated is running at 21.8% of budget or \$55,513 below budget. The primary reason is for the tax overlay is a budget balancing item that will not have any actual expense during the year.
- Q. Others (Emergency Management) is running at 43.2% of budget or \$3,940 below budget. The primary reason is that supplies are below budget by \$2,043.
- R. Non-Property Taxes (Excise, Taxes in Lieu, Interest/Fees) is running at 116.6% of budget or \$284,336 above budget. The primary reason is that EAN (Enterprise) is at \$121,908 for July – December 2016.
- S. Intergovernmental is running at 105.9% of budget or \$85,393 above budget. The primary reason is that Local Roads Assistance is \$109,790 above budget due to receiving the full amount for the year.
- T. Licenses and Permits is running at 109.2% of budget or \$35,766 above budget. The primary reason is that building permits (all types) is above budget by \$33,575.
- U. Charges for Services is running at 111.4% of budget or \$50,691 above budget. The primary reason is that Parks and Recreation Revenue is above budget by \$35,215.
- V. Other Revenues is running at 128.3% of budget or \$29,062 above budget. The primary reason is that Interest Earnings is above budget by \$30,250 due to the higher cash balance levels.

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.

General Fund

As of December 30, 2016

	FY2016 Total Budget	FY2016 Year-to- Date Actual	FY2017 Total Budget	FY2017 Year-to- Date Budget	FY2017 Year-to- Date Actual	FY2017 Under/ (Over) Budget	Budget to Actual Percentage
Expenditures							
Administration	200,302	67,106	351,541	175,771	131,030	44,740 A	74.5%
Assessment	207,427	92,133	239,640	119,820	91,515	28,305 B	76.4%
Building Inspection	229,383	116,423	334,147	167,073	165,877	1,196	99.3%
Building Maintenance	106,352	49,346	119,343	59,672	55,595	4,076 C	93.2%
Capital Program	3,505,941	1,673,771	3,691,290	2,093,118	2,119,111	-25,993	101.2%
City Clerk	307,513	151,316	378,911	207,735	155,397	52,338 D	74.8%
Contingency	142,250	158,458	132,000	91,000	185,835	-94,835 E	204.2%
Council	17,600	9,961	18,712	9,356	11,128	-1,772 F	118.9%
County Budget	1,243,927	1,243,927	1,265,983	1,265,983	1,276,339	-10,356	100.8%
Economic Development	170,248	48,111	252,560	126,280	86,706	39,574 G	68.7%
Finance	485,603	229,545	643,578	321,789	339,619	-17,830 H	105.5%
Fire	3,013,154	1,466,902	4,093,405	2,075,305	1,966,674	108,631 I	94.8%
Fringe Benefits	3,380,827	1,709,978	0	0	19,922	-19,922	0.0%
Fund Transfers	1,100,000	1,167,193	999,719	999,719	891,741	107,978 J	89.2%
Information Technology	636,366	345,597	563,748	325,121	268,001	57,120 K	82.4%
Parks and Recreation	1,510,211	937,233	1,797,559	1,059,674	1,156,483	-96,809 L	109.1%
Planning	185,767	112,268	227,590	113,795	112,517	1,278	98.9%
Police	3,697,967	1,910,106	5,023,131	2,595,479	2,302,278	293,201 M	88.7%
Public Works	5,976,735	2,516,140	6,706,615	3,162,795	2,897,125	265,671 N	91.6%
School Budget	21,764,771	10,882,386	22,214,912	11,107,456	11,107,458	-2	100.0%
Solicitor	150,000	72,513	144,425	62,631	48,118	14,513 O	76.8%
Supported Agencies	731,459	461,917	826,663	548,516	536,225	12,291	97.8%
Unallocated	275,000	11,676	284,000	71,001	15,488	55,513 P	21.8%
Others	6,077	1,952	13,870	6,935	2,995	3,940 Q	43.2%
Total Expenditures	49,044,879	25,435,957	50,323,342	26,766,024	25,943,176	822,848	96.9%
Revenues							
Property Taxes	-39,188,802	-20,267,901	-40,242,015	-21,174,946	-21,009,665	-165,281	99.2%
Non-Property Taxes	-3,299,500	-1,871,652	-3,390,500	-1,710,248	-1,994,584	284,336 R	116.6%
Intergovernmental	-2,129,176	-1,477,967	-2,401,778	-1,437,134	-1,522,528	85,393 S	105.9%
Licenses and Permits	-748,754	-426,691	-779,954	-389,977	-425,743	35,766 T	109.2%
Charges for Services	-1,051,000	-437,595	-1,106,802	-445,862	-496,553	50,691 U	111.4%
Other Revenues	-536,000	-296,589	-205,500	-102,750	-131,812	29,062 V	128.3%
Interfund Transfer	-1,407,782	-673,173	-1,063,445	-531,722	-506,979	-24,743	95.3%
Use of Reserves	-357,000	0	-636,019	0	0	0	0.0%
Total Revenues	-48,718,014	-25,451,568	-49,826,013	-25,792,640	-26,087,864	295,224	101.1%
General Fund Total	326,865	-15,611	497,329	973,384	-144,688	1,118,072	-0.1%