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## City of Saco

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### Finance Office

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May 12, 2016

To: Honorable Mayor and all City Councilors

From: Cheryl Fournier, Finance Director

Attached is the FY2016 City budget-to-actual comparison. The significant variances as of April 30, 2016 are as follows (83.3% of the year is complete):

- A. Capital Program is running at 90.2% of the year-to-date budget or \$285,434 below budget. The primary reason is that many capital projects will get completed in the spring, and is expected to come in at budget.
- B. Contingency is running at 171.2% of the year-to-date budget or \$84,345 over budget. The primary reason is that Tax Abatements are running at 185.6% of budget or \$35,659 above budget year-to-date. The second reason is Unit 91 costs of \$39,920.
- C. County Budget is running over budget; however, we pay 100% of our amount due to County in the September each year. This will be at budget at yearend.
- D. Fringe Benefits is at 107.1% of year-to-date budget or \$200,423 above budget. The primary reason is that Health Insurance is at 110.0% of year-to-date budget or \$136,513 above budget.
- E. Funds Transfers is running over budget; however, the whole amount for TIFs is post at one time. The budget amount for the full year is \$1.1 million, it will be \$67,193 above budget at year end or 6.1%.
- F. Parks and Recreation is at 107.5% of year-to-date budget or \$94,499 above budget. The primary reason is that program expenses are running at 138.8% of year-to-date budget or \$34,019 above budget due to seasonality. The secondary reason is that contracts are running at 150.1% of budget or \$21,619 above budget due to seasonality. Municipal Grounds & Recreation revenue is also running at 81.7% of year-to-date budget or \$137,298 below budget.
- G. Police Department is at 98.3% of year-to-date budget or \$53,519 below budget. The primary reason is that salary and wages is running at 93.8% of budget or \$147,448 below budget; however, over time is running at 134.7% of budget or \$103,994 above budget. That means a net of \$43,454 below budget for wages and overtime.
- H. Public Works is at 78.2% of year-to-date budget or \$1,084,339 below budget. The primary reason is that capital and debt service (paving) is \$508,532 below budget; however, the spring will begin the project completions. The secondary reason is that program expenses (waste disposal) are 81.6% of budget or \$168,928 below budget. Another reason is that personnel costs are \$97,158 below budget due to turnover and the light winter season.
- I. Property Taxes is running at 118.3% of year-to-date budget due to seasonality due dates in August and February.
- J. Non-Property Taxes (Excise, Taxes in Lieu, Interest/Fees) is running at 113.5% of year-to-date budget or \$370,000 above budget. The primary reason is that EAN (Enterprise) is at \$134,630 for FY2016.



- K. Intergovernmental is running at 104.7% of year-to-date budget or \$82,791 above budget. The primary reason is that local road assistance is at 121.3%, tree growth tax is at 127.5%, BETE program is at 119.6%, and homestead is at 94.2%.
- L. Licenses and Permits is running at 130.6% of year-to-date budget or \$191,115 above budget. The primary reason is that the Building Inspection permits is running at 171.6% of budget or \$190,998 above budget.
- M. Charges for Services is running at 82.7% of year-to-date budget or \$151,362 below budget. The primary reason is recreation revenue is at 81.6% of budget or \$137,298 below budget. Recreation revenue is currently only running \$35,330 behind last year at this time.
- N. Interfund Transfer is running 92.6% of year-to-date budget or \$86,462 below budget. Primary reason is that IT transfer is lower due to less staff then budgeted.
- O. Use of Reserves is a budget balancing estimate of the use of fund balance, and nothing will be posted during the year.

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 April 30, 2016

	FY2014 Year-to-Date Actual	FY2015 Year-to-Date Actual	FY2016 Year-to-Date Budget	FY2016 Year-to-Date Actual	FY2016 Under/ (Over)	Budget to Actual Percentage
<b>Expenditures</b>						
Administration	271,484	289,834	167,002	130,851	36,151	78.4%
Assessment	137,463	146,929	173,022	166,830	6,193	96.4%
Building Inspection	175,013	178,838	191,152	193,962	-2,810	101.5%
Building Maintenance	86,011	84,160	88,627	83,116	5,510	93.8%
Capital Program	2,840,400	3,398,482	2,921,617	2,636,184	285,434 <sup>A</sup>	90.2%
City Clerk	225,817	264,813	256,261	243,519	12,742	95.0%
Contingency	287,899	223,279	118,542	202,886	-84,345 <sup>B</sup>	171.2%
Council	22,386	14,886	14,667	14,420	246	98.3%
County Budget	1,229,217	1,231,018	1,036,606	1,243,927	-207,321 <sup>C</sup>	120.0%
Economic Development	0	0	148,123	107,870	40,254	72.8%
Finance	275,978	314,619	404,669	385,184	19,485	95.2%
Fire	2,337,683	2,412,621	2,510,961	2,469,026	41,936	98.3%
Fringe Benefits	2,528,101	2,833,855	2,817,356	3,017,779	-200,423 <sup>D</sup>	107.1%
Fund Transfers	997,318	1,059,520	916,667	1,167,193	-250,527 <sup>E</sup>	127.3%
Information Technology	328,756	442,791	530,305	489,733	40,571	92.3%
Parks and Recreation	1,243,136	1,304,398	1,258,509	1,353,008	-94,499 <sup>F</sup>	107.5%
Planning	238,828	254,337	154,806	186,166	-31,360	120.3%
Police	2,853,901	2,935,742	3,081,639	3,028,120	53,519 <sup>G</sup>	98.3%
Public Works	3,851,334	4,067,921	4,980,612	3,896,273	1,084,339 <sup>H</sup>	78.2%
School Budget	16,802,313	17,173,112	18,137,309	18,137,310	0	100.0%
Solicitor	133,715	116,895	125,000	167,540	-42,540	134.0%
Supported Agencies	657,557	664,631	609,549	653,850	-44,301	107.3%
Unallocated	164,756	200,482	229,167	210,859	18,307	92.0%
Others	3,198	4,655	5,064	3,638	1,426	71.8%
<b>Total Expenditures</b>	<b>37,692,266</b>	<b>39,617,818</b>	<b>40,877,232</b>	<b>40,189,245</b>	<b>687,988</b>	<b>98.3%</b>
<b>Revenues</b>						
Property Taxes	-35,983,429	-37,063,422	-32,657,335	-38,630,168	5,972,833 <sup>I</sup>	118.3%
Non-Property Taxes	-2,809,242	-2,930,022	-2,749,583	-3,119,584	370,000 <sup>J</sup>	113.5%
Intergovernmental	-1,524,957	-1,670,481	-1,774,313	-1,857,104	82,791 <sup>K</sup>	104.7%
Licenses and Permits	-564,614	-559,323	-623,962	-815,076	191,115 <sup>L</sup>	130.6%
Charges for Services	-1,011,152	-758,868	-875,833	-724,471	-151,362 <sup>M</sup>	82.7%
Other Revenues	-527,565	-417,483	-446,667	-480,382	33,715	107.5%
Interfund Transfer	-394,500	-1,026,937	-1,173,152	-1,086,690	-86,462 <sup>N</sup>	92.6%
Use of Reserves	0	0	-297,500	0	-297,500 <sup>O</sup>	0.0%
<b>Total Revenues</b>	<b>-42,815,460</b>	<b>-44,426,536</b>	<b>-40,598,345</b>	<b>-46,713,474</b>	<b>6,115,129</b>	<b>115.1%</b>
<b>General Fund Total</b>	<b>-5,123,194</b>	<b>-4,808,718</b>	<b>278,887</b>	<b>-6,524,230</b>	<b>6,803,117</b>	<b>-23.4%</b>