



City of Saco

Finance Office

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To: Honorable Mayor and all City Councilors

From: Cheryl Fournier, Finance Director

Attached is the FY2016 City budget-to-actual comparison. As a total the City is running at 49.7% of budget compared to being 50.0% through the year. The primary reasons are noted below. Explanations have been provided for significant variances as of December 31, 2015 (**50.0% of the year is complete**):

- Police Department is 52.0 % of budget or \$75,122 above budget. The primary reason is that salaries are running at 51.5% of budget or \$46,463 above budget. The secondary reason is that cruisers have been purchased for the year and is 100% expended.
- Public Works is at 42.1 % of budget or \$472,227 below budget. The primary reason is that Waste Disposal expenses are at 40.6% of budget or \$129,515 below budget. The secondary reason is that many accounts are below budget.
- City Agencies is at 64.2% of budget or \$89,042 above budget. The primary reason is that the transit expense is at 100% and Dyer Library is at 58.3% (seven months of expense).
- Municipal Grounds & Recreation is at 62.1% of budget or \$182,127 above budget. The primary reason is that temporary/seasonal salaries are running at 74.3% of budget or \$125,444 above budget due to seasonality. The secondary reason is that operating expenses are running at 68.1% of budget or \$69,704 above budget. Municipal Grounds & Recreation revenue is also running at 41.0% of budget or \$80,623 below budget.
- Debt Service is at 59.5% of budget or \$227,478 above budget due timing of the debt payments.
- Contingency is 104.8% of budget or \$82,833 above budget. The primary reason is that abatements are 143.1% of budget or \$46,530 above budget. There has been \$15,061 of supplemental bills.
- Non-Property Taxes (Excise, Taxes in Lieu, Interest/Fees) is running at 56.7% of budget or \$221,902 above budget. Excise is running at 56.7% of budget or \$211,902 above budget. The primary reason is that EAN (Enterprise) is at \$104,012 for FY2016.
- Permits/Licenses/Fees is running at 57.0% of budget or \$52,314 above budget. The primary reason is that Building Permits is running at 62.8% of budget or \$41,287 above budget.
- Intergovernmental is running at 88.4% of budget or \$400,665 above budget. The primary reason is that local road assistance is at 101.1%, tree growth tax is at 106.3%, BETE program is at 99.6%, and homestead is at 78.5%.
- Charges for Services is running at 41.6% of budget or \$87,905 below budget. The primary reason is Municipal Grounds & Recreation is at 41.0% of budget or \$80,623 below 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 FY2016 City Budget through December 31, 2015

Target: 50.0%

Municipal Budget	Total Council Approved	Council Approved Budget 50%	Current Year to Date	Variance Budget to Current Year	% Used	Prior Year to Date	Variance Current Year vs Prior Year
Mayor-Council (Legislative)	\$ 17,600	\$ 8,800	\$ 9,961	\$ (1,161)	56.6%	\$ 10,428	\$ 467
City Administration	200,402	100,201	67,106	33,095	33.5%	166,510	99,404
Finance	485,603	242,802	229,545	13,256	47.3%	197,228	(32,317)
Information Technology	636,366	318,183	345,597	(27,414)	54.3%	308,618	(36,978)
City Clerk	307,513	153,757	151,316	2,440	49.2%	142,000	(9,316)
Tax Assessor	207,627	103,814	92,133	11,681	44.4%	87,230	(4,902)
City Building Maintenance	106,352	53,176	49,346	3,830	46.4%	42,885	(6,461)
Legal Department	150,000	75,000	72,513	2,487	48.3%	52,828	(19,686)
Police Department	3,669,967	1,834,984	1,910,106	(75,122)	52.0% *	1,880,593	(29,513)
Fire/Ambulance Department	3,013,154	1,506,577	1,466,902	39,675	48.7%	1,499,775	32,873
Building Inspection	229,383	114,692	116,423	(1,732)	50.8%	110,715	(5,708)
Planning Department	185,767	92,884	102,736	(9,852)	55.3%	150,394	47,658
Economic Development	177,748	88,874	57,643	31,231	32.4%	-	(57,643)
Public Works Department	5,976,734	2,988,367	2,516,140	472,227	42.1% *	2,461,042	(55,098)
Public Agencies	106,359	53,180	60,325	(7,146)	56.7%	78,425	18,100
City Agencies	625,100	312,550	401,592	(89,042)	64.2% *	402,829	1,237
Emergency Management	6,077	3,039	1,952	1,087	32.1%	3,360	1,409
Municipal Grounds & Recreation Department	1,510,211	755,106	937,233	(182,127)	62.1% *	877,305	(59,928)
Debt Service	2,386,941	1,193,471	1,420,948	(227,478)	59.5% *	1,383,201	(37,747)
Employee Benefits	3,372,163	1,686,082	1,709,978	(23,896)	50.7%	1,547,830	(162,148)
Insurance	175,000	87,500	11,676	75,824	6.7%	11,974	298
Contingency	151,250	75,625	158,458	(82,833)	104.8% *	81,882	(76,676)
Capital Projects - Operating budget only	1,053,000	526,500	252,823	273,677	24.0%	1,106,207	853,384
Gross Municipal Budget	\$ 24,750,317	\$ 12,375,159	\$ 12,142,451	\$ 232,707	49.1%	\$ 12,603,260	\$ 460,809
Capital Projects (operating included in gross municipal budget) carryover from 2014 (assigned funds)	-	-	-	-	0.0%	-	-
	\$ 24,750,317	\$ 12,375,159	\$ 12,142,451	\$ 232,707	49.1%	\$ 12,603,260	\$ 460,809

Municipal Revenues	Council Approved	Council Approved Budget 50%	Current Year to Date	Variance Budget to Current Year to Date	Percent Collected	Prior Year to Date	Variance Current Year vs Prior Year
Non-Property Taxes (Exclse. Taxes in Lieu, Interest/Fees)	\$ 3,299,500	\$ 1,649,750	\$ 1,871,652	\$ 221,902	56.7%	\$ 1,733,292	\$ 138,361
Permits/Licenses/Fees	748,754	374,377	426,691	52,314	57.0%	383,246	43,445
Intergovernmental Revenues	1,043,232	521,616	922,281	400,665	88.4%	831,741	90,540
Charges for Services	1,051,000	525,500	437,595	(87,905)	41.6%	432,260	5,335
Other Unclassified/Miscellaneous	536,000	268,000	296,589	28,589	55.3%	114,862	181,726
Subtotal Revenues	\$ 6,678,486	\$ 3,339,243	\$ 3,954,808	\$ 615,565	59.2%	\$ 3,495,401	\$ 459,407
Other Credits Municipal							
General Fund - Budgeted use of Surplus	\$ 300,000	\$ 150,000	\$ -	\$ (150,000)		\$ -	\$ -
State Revenue Sharing	1,049,280	524,640	555,686	31,046	53.0%	458,834	96,852
Ambulance Fund transfer	764,245	382,123	382,123	-	50.0%	325,000	57,123
Economic Development transfer	94,000	47,000	47,000	-	50.0%	14,500	32,500
Camp Ellis transfer	1,000	500	500	-	50.0%	500	-
Saco Island/Downtown transfer	25,000	12,500	12,500	-	50.0%	12,500	-
School Transfer	523,537	261,769	231,051	(30,718)	44.1%	352,830	(121,780)
Subtotal Other Credits Municipal	\$ 2,757,062	\$ 1,378,531	\$ 1,228,859	\$ (149,672)	44.6%	\$ 1,164,164	\$ 64,695
Total Revenues/Credits Municipal	\$ 9,435,548	\$ 4,717,774	\$ 5,183,667	\$ 465,893	54.9%	\$ 4,659,565	\$ 524,102

Public Agency Breakdown	Council Approved	Council Approved Budget 50%	Current Year to Date	Variance Budget to Current Year to Date	Percent Collected	Prior Year to Date	Variance Current Year vs Prior Year
Public Agency Breakdown							
Saco Spirit	\$ 38,600	\$ 19,300	\$ 38,600	\$ (19,300)	100.0%	\$ 38,600	\$ -
Other	67,759	33,880	21,725	12,155	32.1%	39,825	18,100
Total Public Agency	\$ 106,359	\$ 53,180	\$ 60,325	\$ (7,146)	56.7%	\$ 78,425	\$ 18,100
City Agency Breakdown							
Dyer Library	\$ 490,000	\$ 245,000	\$ 163,333	\$ 81,667	33.3%	\$ 119,000	\$ (44,333)
TriCity Transit	115,000	57,500	115,000	(57,500)	100.0%	123,000	8,000
Other	20,100	10,050	123,259	(113,209)	613.2%	160,829	37,571
Total Public Agency	\$ 625,100	\$ 312,550	\$ 401,592	\$ (89,042)	64.2%	\$ 402,829	\$ 1,237
Debt Service Breakdown							
Bond Principal	\$ 1,236,066	\$ 618,033	\$ 651,066	\$ (33,033)	52.7%	\$ 764,539	\$ 113,473
Other Debt	1,150,875	575,438	769,882	(194,445)	66.9%	618,662	(151,220)
Total Debt Service	\$ 2,386,941	\$ 1,193,471	\$ 1,420,948	\$ (227,478)	59.5%	\$ 1,383,201	\$ (37,747)
Employee Benefits Breakdown							
Health Insurance	\$ 1,636,067	\$ 818,034	\$ 449,851	\$ 368,183	27.5%	\$ 514,371	\$ 64,521
FICA Taxes	725,190	362,595	180,719	181,876	24.9%	183,187	2,467
Workers' Compensation	390,662	195,331	58,599	136,732	15.0%	44,888	(13,711)
Other	620,244	310,122	1,020,809	(710,687)	164.6%	805,384	(215,425)
Total Employee Benefits	\$ 3,372,163	\$ 1,686,082	\$ 1,709,978	\$ (23,896)	50.7%	\$ 1,547,830	\$ (162,148)

* see explanation in attached memo