



## 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

March 9, 2016

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 55.5% of budget compared to being 58.3% through the year. The primary reasons are noted below. Explanations have been provided for significant variances as of January 31, 2016 (**58.3% of the year is complete**):

- Fire Department is 55.9% of budget or \$74,557 below budget. The primary reason is that salaries are running at 56.9% of budget or \$33,271 below budget. The operating expenses are running below budget, many accounts slightly below budget.
- Public Works is at 48.3% of budget or \$601,446 below budget. The primary reason is that Waste Disposal expenses are at 48.1% of budget or \$138,176 below budget. The secondary reason is that salaries are at 53.0% of budget or \$93,380 below budget. The remaining is many accounts are running below budget especially with the mild winter.
- City Agencies is at 70.9% of budget or \$78,414 above budget. The primary reason is that the transit expense is at 100% and Dyer Library is at 66.7% (eight months of expense).
- Municipal Grounds & Recreation is at 68.1% of budget or \$147,913 above budget. The primary reason is that temporary/seasonal salaries are running at 77.5% of budget or \$99,069 above budget due to seasonality. The secondary reason is that operating expenses are running at 77.7% of budget or \$74,454 above budget. Municipal Grounds & Recreation revenue is also running at 45.8% of budget or \$112,756 below budget.
- Employee Benefits is at 63.3% of budget or \$168,322 above budget. The primary reason is that Health Insurance is at 65.8% of budget or \$122,223 above budget. This is offset by the revenue for insurance premiums (amounts withheld from employees) which is over budget by \$183,380.
- Contingency is 96.8% of budget or \$58,124 above budget. The primary reason is that abatements are 151.8% of budget or \$46,764 above budget. There has been \$15,061 of supplemental bills to offset this amount.
- Non-Property Taxes (Excise, Taxes in Lieu, Interest/Fees) is running at 64.6% of budget or \$207,431 above budget. Excise is running at 64.4% of budget or \$191,929 above budget. The primary reason is that EAN (Enterprise) is at \$108,774 for FY2016.
- Intergovernmental is running at 90.5% of budget or \$335,716 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 47.0% of budget or \$118,897 below budget. The primary reason is recreation revenue is at 45.8% of budget or \$112,756 below budget. Recreation revenue is currently only running \$15,000 behind last year at this time.

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 January 31, 2016

Target 58.3%

Municipal Budget	Total Council Approved	Council Approved Budget 58.3%	Current Year to Date	Variance Budget to Current Year to Date	% Used	Prior Year to Date	Variance Current Year vs Prior Year
	\$	\$	\$	\$		Date	\$
Mayor-Council (Legislative)	17,600	10,267	11,132	(866)	63.3%	10,428	(704)
City Administration	200,402	116,901	79,559	37,343	39.7%	166,510	86,952
Finance	485,603	283,268	260,420	22,849	53.6%	197,228	(63,192)
Information Technology	636,366	371,214	380,163	(8,949)	59.7%	308,618	(71,545)
City Clerk	307,513	179,383	174,085	5,298	56.6%	142,000	(32,085)
Tax Assessor	207,627	121,116	108,534	12,582	52.3%	87,230	(21,303)
City Building Maintenance	106,352	62,039	55,101	6,937	51.8%	42,885	(12,216)
Legal Department	150,000	87,500	83,318	4,182	55.5%	52,828	(30,490)
Police Department	3,669,967	2,140,814	2,175,127	(34,313)	59.3%	1,880,593	(294,534)
Fire/Ambulance Department	3,013,154	1,757,673	1,683,116	74,557	55.9% *	1,499,775	(183,341)
Building Inspection	229,383	133,807	133,681	126	58.3%	110,715	(22,965)
Planning Department	185,767	108,364	120,139	(11,774)	64.7%	150,394	30,255
Economic Development	177,748	103,686	64,256	39,431	36.1%	-	(64,256)
Public Works Department	5,976,734	3,486,428	2,884,982	601,446	48.3% *	2,461,042	(423,940)
Public Agencies	106,359	62,043	60,325	1,718	56.7%	78,425	18,100
City Agencies	625,100	364,642	443,055	(78,414)	70.9% *	402,829	(40,226)
Emergency Management	6,077	3,545	2,242	1,303	36.9%	3,360	1,118
Municipal Grounds & Recreation Department	1,510,211	880,956	1,028,869	(147,913)	68.1% *	877,305	(151,565)
Debt Service	2,386,941	1,392,382	1,420,948	(28,566)	59.5%	1,383,201	(37,747)
Employee Benefits	3,372,163	1,967,095	2,135,427	(168,332)	63.3% *	1,547,830	(587,597)
Insurance	175,000	102,083	11,676	90,407	6.7% *	11,974	238
Contingency	151,250	88,229	146,353	(58,124)	96.8% *	81,882	(64,471)
Capital Projects - Operating budget only	1,053,000	614,250	277,740	336,510	26.4%	1,106,207	828,467
<b>Gross Municipal Budget</b>	<b>\$ 24,750,317</b>	<b>\$ 14,437,685</b>	<b>\$ 13,740,247</b>	<b>\$ 697,438</b>	<b>55.5%</b>	<b>\$ 12,603,260</b>	<b>\$ (1,136,987)</b>

Municipal Revenues	Council Approved	Council Approved Budget 58.3%		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 (Excise, Taxes in Lieu, Interest/Fees)	\$ 3,299,500	\$ 1,924,708	58.3%	\$ 2,132,140	64.6%	\$ 207,431	64.6%	\$ 1,733,292	\$ 398,848
Permits/Licenses/Fees	748,754	436,773		456,455	61.0%	19,681	61.0%	383,246	73,208
Intergovernmental Revenues	1,043,232	608,552		944,268	90.5%	335,716	90.5%	831,741	112,527
Charges for Services	1,051,000	613,083		494,186	47.0%	(118,897)	47.0%	432,260	61,926
Other Unclassified/Miscellaneous	536,000	312,667		353,996	66.0%	41,330	66.0%	114,862	239,134
<b>Subtotal Revenues</b>	<b>\$ 6,678,486</b>	<b>\$ 3,895,784</b>	<b>58.3%</b>	<b>\$ 4,381,045</b>	<b>65.6%</b>	<b>\$ 485,261</b>	<b>65.6%</b>	<b>\$ 3,495,401</b>	<b>\$ 885,644</b>
<b>Other Credits Municipal</b>									
General Fund - Budgeted use of Surplus	\$ 300,000	\$ 175,000		\$ -		\$ (175,000)		\$ -	\$ -
State Revenue Sharing	1,049,280	612,080		644,505	61.4%	32,425	61.4%	458,834	185,672
Ambulance Fund transfer	764,245	445,810		382,123	50.0%	(63,887)	50.0%	325,000	57,123
Economic Development transfer	94,000	54,833		47,000	50.0%	(7,833)	50.0%	14,500	32,500
Camp Ellis transfer	1,000	583		500	50.0%	(83)	50.0%	500	-
Saco Island/Downtown transfer	25,000	14,583		12,500	50.0%	(2,083)	50.0%	12,500	-
School Transfer	523,537	305,397		253,272	48.4%	(52,125)	48.4%	352,830	(99,558)
<b>Subtotal Other Credits Municipal</b>	<b>\$ 2,757,062</b>	<b>\$ 1,608,286</b>	<b>58.3%</b>	<b>\$ 1,339,900</b>	<b>48.6%</b>	<b>\$ (268,386)</b>	<b>48.6%</b>	<b>\$ 1,164,164</b>	<b>\$ 175,736</b>
<b>Total Revenues/Credits Municipal</b>	<b>\$ 9,435,548</b>	<b>\$ 5,504,070</b>	<b>58.3%</b>	<b>\$ 5,720,945</b>	<b>60.6%</b>	<b>\$ 216,875</b>	<b>60.6%</b>	<b>\$ 4,659,565</b>	<b>\$ 1,061,379</b>

Public Agency Breakdown	Council Approved	Council Approved Budget 58.3%		Current Year to Date		Variance Budget to Current Year to Date	Percent Collected	Prior Year to Date	Variance Current Year vs Prior Year
		\$	%	\$	%				
<b>Saco Spirit</b>	<b>\$ 38,600</b>	<b>\$ 22,517</b>	<b>58.3%</b>	<b>\$ 38,600</b>	<b>100.0%</b>	<b>\$ (16,083)</b>	<b>100.0%</b>	<b>\$ 38,600</b>	<b>\$ -</b>
Other	67,759	39,526		21,725	32.1%	17,801	32.1%	39,825	18,100
<b>Total Public Agency</b>	<b>\$ 106,359</b>	<b>\$ 62,043</b>	<b>58.3%</b>	<b>\$ 60,325</b>	<b>56.7%</b>	<b>\$ 1,718</b>	<b>56.7%</b>	<b>\$ 78,425</b>	<b>\$ 18,100</b>
<b>City Agency Breakdown</b>	<b>\$ 490,000</b>	<b>\$ 285,833</b>	<b>58.3%</b>	<b>\$ 326,667</b>	<b>66.7%</b>	<b>\$ (40,833)</b>	<b>66.7%</b>	<b>\$ 119,000</b>	<b>\$ (207,667)</b>
Dyer Library	115,000	67,083		115,000	100.0%	(47,917)	100.0%	123,000	8,000
TriCity Transit	20,100	11,725		1,389	6.9%	10,336	6.9%	160,829	159,440
<b>Total Public Agency</b>	<b>\$ 625,100</b>	<b>\$ 364,642</b>	<b>58.3%</b>	<b>\$ 443,055</b>	<b>70.9%</b>	<b>\$ (78,414)</b>	<b>70.9%</b>	<b>\$ 402,829</b>	<b>\$ (40,226)</b>
<b>Debt Service Breakdown</b>	<b>\$ 1,236,066</b>	<b>\$ 721,039</b>	<b>58.3%</b>	<b>\$ 726,066</b>	<b>58.7%</b>	<b>\$ (5,028)</b>	<b>58.7%</b>	<b>\$ 764,539</b>	<b>\$ 38,473</b>
Bond Principal	1,150,875	671,344		694,882	60.4%	(23,538)	60.4%	618,662	(76,220)
Other Debt	2,386,941	1,392,382		1,420,948	59.5%	(28,566)	59.5%	1,383,201	(37,747)
<b>Total Debt Service</b>	<b>\$ 1,636,067</b>	<b>\$ 954,372</b>	<b>58.3%</b>	<b>\$ 1,076,595</b>	<b>65.8%</b>	<b>\$ (122,223)</b>	<b>65.8%</b>	<b>\$ 514,371</b>	<b>\$ (562,224)</b>
<b>Employee Benefits Breakdown</b>	<b>\$ 725,190</b>	<b>\$ 423,028</b>	<b>58.3%</b>	<b>\$ 424,952</b>	<b>58.6%</b>	<b>\$ (1,925)</b>	<b>58.6%</b>	<b>\$ 183,187</b>	<b>\$ (241,766)</b>
Health Insurance	390,662	227,886		272,472	69.7%	(44,886)	69.7%	44,888	(227,584)
FICA Taxes	620,244	361,809		361,407	58.3%	402	58.3%	805,384	443,977
Workers' Compensation									
Other									
<b>Total Employee Benefits</b>	<b>\$ 3,372,163</b>	<b>\$ 1,967,095</b>	<b>58.3%</b>	<b>\$ 2,135,427</b>	<b>63.3%</b>	<b>\$ (168,332)</b>	<b>63.3%</b>	<b>\$ 1,547,830</b>	<b>\$ (587,587)</b>

\* see explanation in attached memo