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## City of Saco

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### Finance Office

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April 20, 2016

To: Honorable Mayor and all City Councilors

From: Cheryl Fournier, Finance Director

Attached is the FY2016 City budget-to-actual comparison. This is the second month of the new format for budget to actual comparisons. It follows the same format of budget process to help with continuity. All items that are over or under budget by \$50,000 will have explanations. The significant variances as of March 31, 2016 are as follows (75% of the year is complete):

- A. Capital Program is running at 95.5% of the year-to-date budget or \$119,147 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 166.9% of the year-to-date budget or \$71,412 over budget. The primary reason is that Tax Abatements are running at 206.2% of budget or \$39,826 above budget year-to-date. The second reason is Unit 91 costs of \$20,288.
- 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. Fire Department is 94.8% of year-to-date budget or \$117,710 below budget. The primary reason is that salaries are running at 95.5% of budget or \$70,326 below budget. The operating expenses are running below budget, many accounts slightly below budget. The secondary reason is that Equipment is running at 67.2% of budget or \$25,108 below budget.
- E. Fringe Benefits is at 102.4% of year-to-date budget or \$60,599 above budget. The primary reason is that Health Insurance is at 108.8% of year-to-date budget or \$107,873 above budget.
- F. Funds Transfers is running over budget; however, the whole amount for TIFs is post at one time.
- G. Parks and Recreation is at 108.1% of year-to-date budget or \$91,283 above budget. The primary reason is that program expenses are running at 151.0% of year-to-date budget or \$40,288 above budget due to seasonality. The secondary reason is that contracts are running at 161.9% of budget or \$24,023 above budget due to seasonality. Municipal Grounds & Recreation revenue is also running at 77.2% of year-to-date budget or \$154,204 below budget.
- H. Police Department is at 96.4% of year-to-date budget or \$98,530 below budget. The primary reason is that salary and wages is running at 91.0% of budget or \$192,158 below budget; however, over time is running at 133.4% of budget or \$90,196 above budget. That means a net of \$101,962 below budget for wages and overtime.
- I. Public Works is at 79.1% of year-to-date budget or \$938,454 below budget. The primary reason is that capital and debt service (paving) is \$418,855 below budget; however, the spring will begin the project completions. The secondary reason is that program expenses (waste disposal) are 82.3% of



budget or \$146,490 below budget. Another reason is that personnel costs are \$117,434 below budget due to turnover and the light winter season.

- J. Supported Agencies is at 111.3% of year-to-date budget or \$61,768 above budget. The primary reason is that the transit expense is at 100% and Dyer Library has an extra month of expense.
- K. Unallocated is 6.7% of year-to-date budget or \$192,479 below budget. The primary reason is that our insurances renew in March.
- L. Property Taxes is running at 130.3% of year-to-date budget due to seasonality due dates in August and February.
- M. Non-Property Taxes (Excise, Taxes in Lieu, Interest/Fees) is running at 111.1% of year-to-date budget or \$275,159 above budget. The primary reason is that EAN (Enterprise) is at \$134,630 for FY2016.
- N. Intergovernmental is running at 108.2% of year-to-date budget or \$130,911 above budget. The primary reason is that local road assistance is at 134.8%, tree growth tax is at 141.7%, BETE program is at 132.9%, and homestead is at 104.6%.
- O. Licenses and Permits is running at 136.0% of year-to-date budget or \$202,318 above budget. The primary reason is that the Building Inspection permits is running at 176.2% of budget or \$182,861 above budget.
- P. Charges for Services is running at 78.6% of year-to-date budget or \$168,626 below budget. The primary reason is recreation revenue is at 77.2% of budget or \$154,204 below budget. Recreation revenue is currently only running \$46,000 behind last year at this time.
- Q. Interfund Transfer is running 93.7% of year-to-date budget or \$66,515 below budget. Primary reason is that IT transfer is lower due to less staff then budgeted.
- R. 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 March 31, 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	247,466	248,230	150,302	106,204	44,098	70.7%
Assessment	124,348	130,160	155,720	140,890	14,830	90.5%
Building Inspection	158,007	161,830	172,037	167,784	4,253	97.5%
Building Maintenance	72,375	75,242	79,764	72,817	6,947	91.3%
Capital Program	2,691,895	3,927,047	2,629,456	2,510,309	119,147 A	95.5%
City Clerk	198,946	238,882	230,635	213,409	17,226	92.5%
Contingency	270,024	205,787	106,687	178,100	-71,412 B	166.9%
Council	18,984	11,425	13,200	11,420	1,780	86.5%
County Budget	1,229,217	1,231,018	932,945	1,243,927	-310,981 C	133.3%
Economic Development	0	0	133,311	95,443	37,868	71.6%
Finance	249,776	285,775	364,202	333,914	30,288	91.7%
Fire	2,124,042	2,193,353	2,259,865	2,142,156	117,710 D	94.8%
Fringe Benefits	2,206,963	2,617,360	2,535,620	2,596,219	-60,599 E	102.4%
Fund Transfers	997,318	1,059,520	825,000	1,167,193	-342,193 F	141.5%
Information Technology	295,901	414,516	477,274	454,775	22,499	95.3%
Parks and Recreation	1,145,103	1,197,376	1,132,658	1,223,941	-91,283 G	108.1%
Planning	218,015	225,416	139,325	172,751	-33,425	124.0%
Police	2,595,013	2,677,036	2,773,475	2,674,945	98,530 H	96.4%
Public Works	3,510,944	3,769,690	4,482,551	3,544,097	938,454 I	79.1%
School Budget	15,122,082	15,455,801	16,323,578	16,323,579	0	100.0%
Solicitor	101,818	98,429	112,500	148,372	-35,872	131.9%
Supported Agencies	616,243	623,965	548,594	610,362	-61,768 J	111.3%
Unallocated	9,354	14,870	206,250	13,771	192,479 K	6.7%
Others	2,816	4,378	4,558	2,823	1,735	61.9%
<b>Total Expenditures</b>	<b>34,206,651</b>	<b>36,867,105</b>	<b>36,789,509</b>	<b>36,149,201</b>	<b>640,308</b>	<b>98.3%</b>
<b>Revenues</b>						
Property Taxes	-35,728,154	-36,652,006	-29,391,602	-38,284,633	8,893,031 L	130.3%
Non-Property Taxes	-2,457,109	-2,548,337	-2,474,625	-2,749,784	275,159 M	111.1%
Intergovernmental	-1,465,347	-1,580,898	-1,596,882	-1,727,793	130,911 N	108.2%
Licenses and Permits	-523,597	-522,601	-561,566	-763,884	202,318 O	136.0%
Charges for Services	-911,378	-664,392	-788,250	-619,624	-168,626 P	78.6%
Other Revenues	-499,465	-379,406	-402,000	-397,261	-4,739	98.8%
Interfund Transfer	-394,500	-1,011,036	-1,055,837	-989,322	-66,515 Q	93.7%
Use of Reserves	0	0	-267,750	0	-267,750 R	0.0%
<b>Total Revenues</b>	<b>-41,979,552</b>	<b>-43,358,675</b>	<b>-36,538,511</b>	<b>-45,532,300</b>	<b>8,993,790</b>	<b>124.6%</b>
<b>General Fund Total</b>	<b>-7,772,901</b>	<b>-6,491,570</b>	<b>250,998</b>	<b>-9,383,099</b>	<b>9,634,098</b>	<b>-37.4%</b>