



City of Saco

Finance Office

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June 17, 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 May 31, 2016 are as follows (91.7% of the year is complete):

- A. Capital Program is running at 86.8% of the year-to-date budget or \$425,348 below budget. The primary reason is that many capital projects will get completed in the spring.
- B. Contingency is running at 174.4% of the year-to-date budget or \$97,029 over budget. The primary reason is that Tax Abatements are running at 212.5% of budget or \$51,585 above budget year-to-date. The second reason is Unit 91 costs of \$44,273, which were not budgeted.
- 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 is running at 97.9% of the year-to-date budget or \$57,436 below budget. The primary reason is that Equipment is \$34,872 below budget.
- E. Fringe Benefits is at 105.9% of year-to-date budget or \$183,200 above budget. The primary reason is that Health Insurance is at 110.8% of year-to-date budget or \$163,117 above budget.
- F. 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%.
- G. Information Technology is running at 87.5% of year-to-date budget or \$72,638 below budget. The primary reason is salary and wages.
- H. Parks and Recreation is at 104.6% of year-to-date budget or \$63,214 above budget. The primary reason is that program expenses are running at 133.3% of year-to-date budget or \$32,154 above budget. The secondary reason is that contracts are running at 148.7% of budget or \$23,111 above budget. Municipal Grounds & Recreation revenue is also running at 88.4% of year-to-date budget or \$95,404 below budget.
- I. Police Department is at 97.5% of year-to-date budget or \$85,528 below budget. The primary reason is that salary and wages is running at 93.0% of budget or \$182,137 below budget; however, over time is running at 135.4% of budget or \$116,722 above budget. That means a net of \$65,415 below budget for wages and overtime.
- J. Public Works is at 76.8% of year-to-date budget or \$1,269,336 below budget. The primary reason is that capital and debt service (paving) is \$595,990 below budget; however, the spring will begin the project completions. The secondary reason is that program expenses (waste disposal) are 82.0% of budget or \$181,237 below budget. Another reason is that personnel costs are \$131,518 below budget due to turnover and the light winter season.
- K. Property Taxes is running at 107.9% of year-to-date budget due to seasonality due dates in August and February.



- L. Non-Property Taxes (Excise, Taxes in Lieu, Interest/Fees) is running at 116.0% of year-to-date budget or \$485,245 above budget. One reason is that EAN (Enterprise) is at \$173,568 for FY2016.
- M. Licenses and Permits is running at 138.7% of year-to-date budget or \$265,943 above budget. The primary reason is that the permits is running at 167.3% of budget or \$226,106 above budget.
- N. Charges for Services is running at 88.6% of year-to-date budget or \$110,162 below budget. The primary reason is recreation revenue is at 88.4% of budget or \$95,404 below budget.
- O. Interfund Transfer is running 92.3% of year-to-date budget or \$99,958 below budget. Primary reason is that IT transfer is lower due to less staff then budgeted.
- P. 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 May 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
Expenditures						
Administration	308,720	351,229	183,702	144,229	39,473	78.5%
Assessment	163,233	174,502	190,325	172,963	17,361	90.9%
Building Inspection	199,019	202,369	210,268	211,140	-872	100.4%
Building Maintenance	95,293	90,202	97,489	91,586	5,903	93.9%
Capital Program	2,880,439	3,374,742	3,213,779	2,788,432	425,348 A	86.8%
City Clerk	253,184	289,536	281,887	265,485	16,402	94.2%
Contingency	279,235	208,700	130,396	227,425	-97,029 B	174.4%
Council	22,501	15,801	16,133	14,530	1,603	90.1%
County Budget	1,229,217	1,231,018	1,140,266	1,243,927	-103,660 C	109.1%
Economic Development	0	0	162,936	115,698	47,237	71.0%
Finance	315,550	359,687	445,136	419,994	25,142	94.4%
Fire	2,634,212	2,713,104	2,762,057	2,704,621	57,436 D	97.9%
Fringe Benefits	2,786,594	3,131,942	3,099,091	3,282,291	-183,200 E	105.9%
Fund Transfers	997,318	1,059,520	1,008,333	1,167,193	-158,860 F	115.8%
Information Technology	351,155	493,903	583,335	510,697	72,638 G	87.5%
Parks and Recreation	1,359,840	1,427,234	1,384,360	1,447,574	-63,214 H	104.6%
Planning	263,115	293,379	170,286	205,506	-35,220	120.7%
Police	3,208,499	3,339,885	3,389,803	3,304,275	85,528 I	97.5%
Public Works	4,240,983	4,563,638	5,478,673	4,209,337	1,269,336 J	76.8%
School Budget	18,482,545	17,173,112	19,951,040	19,951,041	0	100.0%
Solicitor	148,253	130,967	137,500	183,541	-46,041	133.5%
Supported Agencies	699,574	705,298	670,504	698,684	-28,180	104.2%
Unallocated	164,756	201,069	252,083	210,859	41,224	83.6%
Others	3,642	5,401	5,571	4,051	1,520	72.7%
Total Expenditures	41,086,878	41,536,235	44,964,955	43,575,081	1,389,875	96.9%
Revenues						
Property Taxes	-36,281,805	-37,197,082	-35,923,069	-38,753,724	2,830,655 K	107.9%
Non-Property Taxes	-3,191,119	-3,333,045	-3,024,542	-3,509,787	485,245 L	116.0%
Intergovernmental	-1,640,121	-1,899,123	-1,951,745	-1,978,680	26,936	101.4%
Licenses and Permits	-661,010	-668,814	-686,358	-952,300	265,943 M	138.7%
Charges for Services	-1,155,441	-905,850	-963,417	-853,255	-110,162 N	88.6%
Other Revenues	-574,354	-481,780	-491,333	-514,549	23,215	104.7%
Interfund Transfer	-526,000	-1,051,652	-1,290,467	-1,190,509	-99,958 O	92.3%
Use of Reserves	0	0	-327,250	0	-327,250 P	0.0%
Total Revenues	-44,029,849	-45,537,348	-44,658,180	-47,752,804	3,094,625	106.9%
General Fund Total	-2,942,972	-4,001,113	306,776	-4,177,723	4,484,499	-13.6%