



CITY OF SACO, MAINE

Finance

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July 23, 2017

To: Honorable Mayor and City Councilors

From: Cheryl Fournier, Finance Director

Attached is the FY2017 City budget-to-actual comparison (100% of the year is complete).

June below budget amount	\$1,680,226
June purchase orders outstanding	<u>598,211</u>
Net below budget	\$1,082,015

The departmental variances as of June 30, 2017 are as follows:

- A. Administration is running at 86.6% of budget or \$49,269 below budget. The primary reason is that Benefits are running \$30,266, and Contracts are below budget by \$18,014 (due to new budget amendment passed in May).
- B. Assessment is running at 89.0% of budget or \$26,303 below budget. The primary reason is that Salary and Wages plus Benefits is running \$49,147 below budget due to staffing changes; however, the Contracts are running \$29,290 above budget due to the contract for staffing. That is a net below budget of \$19,857.
- C. Building Maintenance is running at 105.1% of budget or \$6,126 above budget. The primary reason is that Salary and Wages is running \$14,892 above budget due to the retirement of staff.
- D. Capital Program is running at 92.3% of budget or \$285,530 below budget. Due to the \$325,000 for the Truck Wash.
- E. City Clerk is running at 84.8% of budget or \$57,526 below budget. The primary reason is temporary staffing is below budget by \$20,323. The secondary reason is that General Assistance is below budget by \$19,032.
- F. Economic Development is running at 76.4% of budget or \$59,548 below budget. The primary reason is that Contracts is running at \$54,662 below budget.

June below budget amount	\$59,548
June purchase orders outstanding	<u>18,544</u>
Net below budget	\$41,004

- G. Fund Transfers is running at 89.4% of budget or \$105,895 below budget. The amount transferred to the TIF funds were estimated high.
- H. Information Technology is running at 73.6% of budget or \$148,679 below budget. The primary reason is that salary and benefits are coming in below budget by \$92,158 due to staffing shortage. The secondary reason is that fees is below budget by \$23,340.
- I. Park and Recreation Department is at 106.1% of budget or \$109,343 above budget. The primary reason is that salary and wages plus benefits are running at \$67,790 above budget. The secondary reason is that program expenses are running at \$20,988 above budget. The revenue for Parks and Recreation is running \$23,915 above budget.
- J. Planning is at 93.5% of budget or \$14,785 below budget. The primary reason is contracts is below budget by \$23,808; however, it is offset by a lower then budget revenue by \$20,469. That creates a net above budget by \$5,684.
- K. Police Department is running at 91.7% of budget or \$419,328 below budget. The primary reason is that salaries and overtime are running at \$194,038 below budget due to open positions, which means that benefits are running at \$191,934 below budget. The staff has been working diligently to fill open positions.

June below budget amount	\$419,328
June purchase orders outstanding	<u>19,524</u>
Net below budget	\$399,804

- L. Public Works is running at 89.8% of budget or \$680,830 below budget. The primary reason is that Program Expenses (Waste collection) are running at \$285,355 below budget. Capital projects (paving/sidewalks/parking lots/drainage) is running \$313,730 below budget. Pat Fox estimates to be at or slightly below budget by year end. Purchase orders are encumbering paving through the rest of FY2017.

May below budget amount	\$680,830
May purchase orders outstanding	<u>462,055</u>
Net above budget	\$218,775

- M. Solicitor is running at 87.1% of budget or \$18,677 below budget due lower than usual usage of union contract expenses.
- N. Unallocated is running at 137.3% of budget or \$155,176 above budget. The primary reason is that Tax Abatements are running \$87,033 above budget; however, there has been \$115,065 in supplemental bills to offset them. The second reason is Unit 91 costs of \$155,984, which were not included in the budget.
- O. Non-Property Taxes (Excise, Taxes in Lieu, Interest/Fees) is running at 128.8% of budget or \$975,804 above budget. The EAN (Enterprise) is at \$335,200 for FY 2017.
- P. Intergovernmental is running 91.7% of budget or \$199,027 below budget. Revenue Sharing is \$60,508 below budget. Homestead is below budget by \$129,184, which will be posted in FY2017 upon receipt in August.
- Q. Licenses and Permits is running 107.8% of budget or \$60,788 above budget.

- R. Charges for Services is running 92.8% of budget or \$79,344 below budget. This is due to a reclass of impact fees from General Fund to a Special Revenue Fund.
- S. Other Revenues is running at 146.2% of budget or \$94,956 above budget. The primary reason is that Interest Earnings is above budget by \$81,843 due to the higher cash balance levels.

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

PRELIMINARY As of June 30, 2017

	FY2016 Total Budget	FY2016 Year-to- Date Actual	FY2017 Total Budget	FY2017 Year-to- Date Budget	FY2017 Year-to- Date Actual	FY2017 Under/ (Over) Budget	Budget to Actual Percentage	
Expenditures								
Administration	200,302	172,256	366,749	366,749	317,480	49,269	86.6%	A
Assessment	207,627	192,427	239,640	239,640	213,337	26,303	89.0%	B
Building Inspection	229,383	231,918	334,147	334,147	348,214	-14,067	104.2%	
Building Maintenance	106,352	96,300	119,343	119,343	125,469	-6,126	105.1%	C
Capital Program	3,505,941	3,084,222	3,691,290	3,691,290	3,405,760	285,530	92.3%	D
City Clerk	307,513	295,030	378,911	378,911	321,384	57,526	84.8%	E
Council	17,600	14,593	18,712	18,712	18,166	546	97.1%	
County Budget	1,243,927	1,243,927	1,265,983	1,265,983	1,276,339	-10,356	100.8%	
Economic Development	170,248	136,207	252,560	252,560	193,012	59,548	76.4%	F
Finance	485,603	471,461	643,578	643,578	663,258	-19,680	103.1%	
Fire	3,013,154	3,000,237	4,118,951	4,118,951	4,021,673	97,278	97.6%	
Fund Transfers	1,100,000	1,228,534	999,719	999,719	893,824	105,895	89.4%	G
Information Technology	636,366	551,046	563,748	563,748	415,069	148,679	73.6%	H
Parks and Recreation	1,510,211	1,611,285	1,797,559	1,797,559	1,906,902	-109,343	106.1%	I
Planning	185,767	230,479	227,590	227,590	212,805	14,785	93.5%	J
Police	3,697,967	3,588,333	5,023,131	5,023,131	4,603,803	419,328	91.7%	K
Public Works	5,976,735	5,322,294	6,706,615	6,706,615	6,025,785	680,830	89.8%	L
School Budget	21,764,771	21,764,772	22,214,912	22,214,912	22,214,911	1	100.0%	
Solicitor	150,000	216,620	144,425	144,425	125,748	18,677	87.1%	M
Supported Agencies	737,536	704,140	840,533	840,533	809,754	30,779	96.3%	
Unallocated	3,798,077	3,985,581	416,000	416,000	571,176	-155,176	137.3%	N
Total Expenditures	49,045,079	48,141,662	50,364,095	50,364,095	48,683,869	1,680,226	96.7%	
Revenues								
Property Taxes	-39,188,802	-39,386,787	-40,242,015	-40,242,015	-40,444,202	202,187	100.5%	
Non-Property Taxes	-3,299,500	-3,962,294	-3,390,500	-3,390,500	-4,366,304	975,804	128.8%	O
Intergovernmental	-2,129,176	-2,262,884	-2,401,778	-2,401,778	-2,202,751	-199,027	91.7%	P
Licenses and Permits	-748,754	-1,034,944	-779,954	-779,954	-840,742	60,788	107.8%	Q
Charges for Services	-1,051,000	-1,109,178	-1,106,802	-1,106,802	-1,027,458	-79,344	92.8%	R
Other Revenues	-536,000	-501,534	-205,500	-205,500	-300,456	94,956	146.2%	S
Interfund Transfer	-1,407,782	-1,361,020	-1,088,991	-1,088,991	-1,049,085	-39,906	96.3%	
Use of Reserves	-357,000	0	-651,227	-651,227	0	-651,227	0.0%	
Total Revenues	-48,718,014	-49,618,641	-49,866,767	-49,866,767	-50,230,999	364,232	100.7%	
General Fund Total	327,065	-1,476,979	497,329	497,329	-1,547,129	2,044,458	-3.1%	

Revenues

As of June 30, 2017

	FY2016 Year-to-date Actual	FY2017 Total Budget	FY2017 Year-to-date Budget	FY2017 Year-to-date Actual	FY2017 Under/ (Over)
Property Taxes					
300101 Taxes Committed	-39,386,787	-40,242,015	-40,242,015	-40,444,202	202,187
	-39,386,787	-40,242,015	-40,242,015	-40,444,202	202,187
Non-Property Taxes					
300105 TAXES - IN LIEU	-22,018	-40,000	-40,000	-110,426	70,426
300200 Rapid Renewal Excise Taxes	-638,326	-520,000	-520,000	-683,266	163,266
300201 Motor Vehicle Excise	-3,150,649	-2,700,000	-2,700,000	-3,423,471	723,471
300202 Boat Excise	-16,158	-15,500	-15,500	-16,269	769
300300 Tax/Lien Interest	-115,569	-100,000	-100,000	-115,754	15,754
300301 Lien Fees	-19,575	-15,000	-15,000	-17,119	2,119
	-3,962,294	-3,390,500	-3,390,500	-4,366,304	975,804
Intergovernmental					
300500 Tree Growth Tax	-37,195	-35,000	-35,000	-34,897	-103
300501 Witness Fees - Police	-3,564	-5,000	-5,000	-1,365	-3,635
300502 Other State Revenue	-5,770	-4,000	-4,000	-608	-3,392
300503 State Veteran's Exemption	-11,843	-11,843	-11,843	-11,745	-98
300504 State Revenue Sharing	-1,086,466	-1,065,422	-1,065,422	-1,004,914	-60,508
300505 Local Road Assistance	-221,684	-221,684	-221,684	-220,632	-1,052
300506 Welfare Reimbursement	-92,332	-92,148	-92,148	-56,504	-35,644
300507 Homestead Exemptions	-383,631	-561,000	-561,000	-431,816	-129,184
300513 STATE BETE PROGRAM	-271,710	-271,572	-271,572	-287,762	16,190
300555 SCHOOL RESOURCE OFFI	-55,382	-55,337	-55,337	-59,043	3,706
300563 FIRE DEPT - STATE REVEN	-34		0	0	0
300563 FIRE DEPT - STATE REVEN	-715		0	-855	855
300601 FEMA	-77,793		0	-15,559	15,559
300610 Grant Revenue	0		0	-500	500
300620 Justice Assistance Grant	-14,765	-78,772	-78,772	-76,552	-2,220
	-2,262,884	-2,401,778	-2,401,778	-2,202,751	-199,027
Licenses and Permits					
300250 City Clerk Fees	-70,323	-67,000	-67,000	-70,166	3,166
300251 Building Permits	-548,886	-345,000	-345,000	-339,741	-5,259
300252 Cable Television Franchise	-271,040	-267,000	-267,000	-278,157	11,157
300253 Plumbing Permits	-24,688	-18,500	-18,500	-30,238	11,738
300254 Electrical Inspection Fees	-59,240	-35,000	-35,000	-60,194	25,194
300255 Snowmobile Registrations	-2,860	-2,654	-2,654	-2,330	-324
300258 OTHER INSPECTION FEES	-8,430	-1,450	-1,450	-7,715	6,265
300261 CITY CLERK - CERTIFIED C	-8,742	-9,400	-9,400	-9,359	-41
300262 CITY CLERK - ADDL CERT I	-4,967	-5,000	-5,000	-5,283	283
300263 CITY CLERK - BURIAL PERI	-1,890	-1,600	-1,600	-2,078	478
300264 CITY CLERK - MARRIAGE L	-5,256	-4,750	-4,750	-5,492	742
300400 Canine License Fees	-5,884	-4,600	-4,600	-6,155	1,555
300401 Canine Late Fees	-11,225	-9,500	-9,500	-14,375	4,875
300402 CANINE IMPOUND FEES	-3,985	-2,500	-2,500	-1,250	-1,250
300450 Victualers' Licenses	-7,530	-6,000	-6,000	-8,210	2,210
	-1,034,944	-779,954	-779,954	-840,742	60,788

Charges for Services

300700	Police General Revenues	-57,528	-62,208	-62,208	-53,632	-8,576
300701	Community Policing - Thornt	-49,362	-57,094	-57,094	-49,697	-7,397
300702	Public Works Revenues	-6,947	-30,000	-30,000	-3,609	-26,391
300704	Transfer Station Fees	-42,651	-35,000	-35,000	-42,263	7,263
300705	Sewer Inspection Fees	-2,000	-1,800	-1,800	-1,900	100
300706	Street Opening Permits	4,970	-3,000	-3,000	11,955	-14,955
300707	Flow Control Ordinance	-3,550	-3,200	-3,200	-3,150	-50
300708	Recreation Department Fees	-907,810	-900,000	-900,000	-923,915	23,915
300709	False Alarm Fines	-8,400	-11,500	-11,500	-20,450	8,950
300710	Miscellaneous Fees	-17,847	-2,500	-2,500	-27,165	24,665
300711	CONSENT AGREEMENTS	-200	-500	-500	-2,750	2,250
300720	SIDEWALK REVENUES	-11,500		0	9,985	-9,985
300721	NORTH STREET TRAFFIC S	-4,000		0	52,978	-52,978
300724	342 LINCOLN ST SIDEWALI	0		0	25,000	-25,000
300726	BOOM ROAD TRAFFIC IMP.	-600		0	-600	600
300727	RT 112 CORRIDORS TRAFFI	-1,755		0	1,755	-1,755
		<u>-1,109,178</u>	<u>-1,106,802</u>	<u>-1,106,802</u>	<u>-1,027,458</u>	<u>-79,344</u>

Other Revenues

300750	Interest Earnings	-39,982	-17,000	-17,000	-98,843	81,843
300751	Sale of City Assets	-68,192	-10,000	-10,000	-7,357	-2,643
300752	Building Rentals	-83,902	-55,000	-55,000	-79,571	24,571
300753	Insurance Claims and Refund	-200,351	0	0	0	0
300754	Zoning Board Revenue	-75	0	0	-75	75
300755	Planning Board & Engineerin	-49,320	-68,000	-68,000	-47,456	-20,544
300756	Recycled Waste & Fees	-15,729	-15,500	-15,500	-12,762	-2,738
300757	Miscellaneous Unclass Reve	-43,982	-40,000	-40,000	-54,110	14,110
300759	SALE OF BINS	0		0	-282	282
		<u>-501,534</u>	<u>-205,500</u>	<u>-205,500</u>	<u>-300,456</u>	<u>94,956</u>

Interfund Transfer

300951	Transfer In - Special Revenue	-876,245	-775,791	-775,791	-737,191	-38,600
300952	Transfer In - Capital Projects	-61,098		0	-52,758	52,758
300955	Transfer In - School Gen Edu	-423,677	-313,200	-313,200	-259,136	-54,064
		<u>-1,361,020</u>	<u>-1,088,991</u>	<u>-1,088,991</u>	<u>-1,049,085</u>	<u>-39,906</u>

Use of Reserves

300800	Budgeted Use of Surplus	0	-651,227	-651,227	0	-651,227
		<u>0</u>	<u>-651,227</u>	<u>-651,227</u>	<u>0</u>	<u>-651,227</u>

Total Revenues		<u>-49,618,641</u>	<u>-49,866,767</u>	<u>-49,866,767</u>	<u>-50,230,999</u>	<u>364,232</u>
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