



CITY OF SACO, MAINE

Finance

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May 8, 2017

To: Honorable Mayor and City Councilors

From: Cheryl Fournier, Finance Director

Attached is the FY2017 City budget-to-actual comparison (83.3% of the year is complete).

April Under Budget Amount	\$827,926
April Purchase Orders Outstanding	<u>704,615</u>
Net below budget	\$123,311

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

- Administration is running at 89.4% of budget or \$30,991 below budget. The primary reason is that Salary and Wages plus benefits are running \$24,637 below budget due to timing of staff hiring.
- Assessment is running at 82.3% of budget or \$35,424 below budget. The primary reason is that Salary and Wages plus benefits is running \$43,900 below budget due to staffing changes; however, the Contracts are running \$14,560 above budget due to the contract for staffing. That is a net below budget of \$29,340.
- Building Maintenance is running at 107.9% of budget or \$7,851 above budget. The primary reason is that Salary and Wages is running \$19,967 above budget due to the retirement of staff.
- City Clerk is running at 81.5% of budget or \$58,959 below budget. The primary reason is temporary staffing is below budget by \$21,449. The secondary reason is that General Assistance is below budget by \$24,201.

April Under Budget Amount	\$58,959
April Purchase Orders Outstanding	<u>6,900</u>
Net below budget	\$52,059

- Contingency is running at 260.8% of budget or \$190,324 above budget. The primary reason is that Tax Abatements are running \$78,404 above budget; however, there has been \$115,065 in supplemental bills to offset them. The second reason is Unit 91 costs of \$130,862, which were not included in the budget.
- Council is running at 109.5% of budget or \$1,474 above budget. The primary reason is salary is running \$2,000 above budget, due to timing of the quarterly payment.

G. Economic Development is running at 67.2 % of budget or \$68,970 below budget. The primary reason is that Contracts is running at \$54,690 below budget.

April Under Budget Amount	\$68,970
April Purchase Orders Outstanding	<u>18,544</u>
Net below budget	\$50,426

H. Fringe Benefits is running at \$47,944 above budget. The primary reason is timing of payments, before it is allocated to the departments.

I. Fund Transfers is running at 89.2% of budget or \$107,978 below budget. The amount transferred to the TIF funds were estimated high.

J. Information Technology is running at 78.1% of budget or \$107,849 below budget. The primary reason is that salary and benefits are coming in below budget by \$75,977 due to staffing shortage.

K. Park and Recreation Department is at 112.4% of budget or \$188,562 above budget. The primary reason is that salary and wages plus benefits are running at \$132,004 above budget. The secondary reason is that program expenses are running at \$30,469 above budget. The revenue for Parks and Recreation is running \$43,894 above budget.

L. Police Department is running at 91.8% of budget or \$344,667 below budget. The primary reason is that salaries and overtime are running at \$169,366 below budget due to open positions, which means that benefits is running at \$141,805 below budget. The staff has been working diligently to fill open positions. The new Deputy Chief started in April.

April Under Budget Amount	\$344,667
April Purchase Orders Outstanding	<u>33,185</u>
Net below budget	\$311,482

M. Public Works is running at 92.2% of budget or \$420,333 below budget. The primary reason is that Program Expenses (Waste collection) are running at \$194,095 below budget. Capital projects (paving/sidewalks/parking lots/drainage) is running \$231,587 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, which makes it look like there is a loss when there isn't.

April Under Budget Amount	\$ 420,333
April Purchase Orders Outstanding	<u>598,119</u>
Net above budget	\$(177,786)

N. Solicitor is running at 88.8% of budget or \$12,419 below budget due lower than usual usage of union contract expenses.

O. Unallocated is running at 81.7% of budget or \$48,234 below budget. The primary reason is for the tax overlay is a budget balancing item that will not have any actual expense during the year.

P. Others (Emergency Management) is running at 41.4% of budget or \$6,768 below budget. The primary reason is that supplies are below budget by \$3,575.

- Q. Non-Property Taxes (Excise, Taxes in Lieu, Interest/Fees) is running at 120.6% of budget or \$570,655 above budget. The primary reason is that EAN (Enterprise) is at \$215,830 for July 2016 – April 2017.
- R. Other Revenues is running at 126.1% of budget or \$44,756 above budget. The primary reason is that Interest Earnings is above budget by \$65,695 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.

DRAFT

General Fund

As of April 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	130,851	351,541	292,951	261,960	30,991 A	89.4%
Assessment	207,427	166,830	239,640	199,700	164,276	35,424 B	82.3%
Building Inspection	229,383	193,962	334,147	278,456	284,663	-6,207	102.2%
Building Maintenance	106,352	83,116	119,343	99,453	107,304	-7,851 C	107.9%
Capital Program	3,505,941	2,636,184	3,691,290	3,087,655	3,143,280	-55,625	101.8%
City Clerk	307,513	243,519	378,911	319,185	260,226	58,959 D	81.5%
Contingency	142,250	202,886	132,000	118,333	308,657	-190,324 E	260.8%
Council	17,600	14,420	18,712	15,593	17,067	-1,474 F	109.5%
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	107,870	252,560	210,467	141,496	68,970 G	67.2%
Finance	485,603	385,184	643,578	537,148	544,108	-6,960	101.3%
Fire	3,013,154	2,469,026	4,093,405	3,417,090	3,439,216	-22,126	100.6%
Fringe Benefits	3,380,827	3,017,779	0	0	-47,944	47,944 H	0.0%
Fund Transfers	1,100,000	1,167,193	999,719	999,719	891,741	107,978 I	89.2%
Information Technology	636,366	489,733	563,748	492,538	384,689	107,849 J	78.1%
Parks and Recreation	1,510,211	1,353,008	1,797,559	1,521,276	1,709,838	-188,562 K	112.4%
Planning	185,767	186,166	227,590	189,658	185,782	3,876	98.0%
Police	3,697,967	3,028,120	5,023,131	4,213,914	3,869,247	344,667 L	91.8%
Public Works	5,976,735	3,896,273	6,706,615	5,387,017	4,966,685	420,333 M	92.2%
School Budget	21,764,771	18,137,310	22,214,912	18,512,427	18,512,427	0	100.0%
Solicitor	150,000	167,540	144,425	110,771	98,352	12,419 N	88.8%
Supported Agencies	731,459	653,850	826,663	765,196	742,197	22,999	97.0%
Unallocated	275,000	210,859	284,000	264,000	215,766	48,234 O	81.7%
Others	6,077	3,638	13,870	11,558	4,790	6,768 P	41.4%
Total Expenditures	49,044,879	40,189,245	50,323,342	42,310,088	41,482,162	827,926	98.0%
Revenues							
Property Taxes	-39,188,802	-38,630,168	-40,242,015	-39,516,854	-39,862,310	345,456	100.9%
Non-Property Taxes	-3,299,500	-3,119,584	-3,390,500	-2,773,746	-3,344,400	570,655 Q	120.6%
Intergovernmental	-2,129,176	-1,857,104	-2,401,778	-1,938,008	-1,910,531	-27,477	98.6%
Licenses and Permits	-748,754	-815,076	-779,954	-649,962	-641,374	-8,587	98.7%
Charges for Services	-1,051,000	-724,471	-1,106,802	-792,186	-762,625	-29,561	96.3%
Other Revenues	-536,000	-480,382	-205,500	-171,250	-216,006	44,756 R	126.1%
Interfund Transfer	-1,407,782	-1,086,690	-1,063,445	-886,204	-855,587	-30,617	96.5%
Use of Reserves	-357,000	0	-636,019	0	0	0	0.0%
Total Revenues	-48,718,014	-46,713,474	-49,826,013	-46,728,209	-47,592,834	864,625	101.9%
General Fund Total	326,865	-6,524,230	497,329	-4,418,121	-6,110,672	1,692,551	1.4%