



# CITY OF SACO, MAINE

## Finance

300 Main Street  
Saco, Maine 04072

## Cheryl Fournier, Finance & HR Director

Telephone: (207) 282-1032  
Email: [cheryl.fournier@sacomaine.org](mailto:cheryl.fournier@sacomaine.org)  
Facebook: [/sacomaine](https://www.facebook.com/sacomaine)  
Twitter: [@sacomaine](https://twitter.com/sacomaine)

June 12, 2017

To: Honorable Mayor and City Councilors

From: Cheryl Fournier, Finance Director

Attached is the FY2017 City budget-to-actual comparison (91.7% of the year is complete).

May below budget amount	\$782,429
May purchase orders outstanding	<u>541,798</u>
Net below budget	\$240,631

The departmental variances as of May 31, 2017 are as follows:

- A. Administration is running at 87.4% of budget or \$42,492 below budget. The primary reason is that Benefits are running \$26,386, and Contracts are below budget by \$16,497 (due to new budget amendment passed in May).
- B. Assessment is running at 81.9% of budget or \$26,521 below budget. The primary reason is that Salary and Wages plus benefits is running \$47,919 below budget due to staffing changes; however, the Contracts are running \$27,029 above budget due to the contract for staffing. That is a net below budget of \$20,890.
- C. Building Maintenance is running at 114.2% of budget or \$15,531 above budget. The primary reason is that Salary and Wages is running \$19,240 above budget due to the retirement of staff.
- D. City Clerk is running at 82.6% of budget or \$60,298 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 \$22,324.

May below budget amount	\$60,298
May purchase orders outstanding	<u>6,794</u>
Net below budget	\$53,504

- E. Contingency is running at 263.0% of budget or \$203,990 above budget. The primary reason is that Tax Abatements are running \$86,917 above budget; however, there has been \$115,065 in supplemental bills to offset them. The second reason is Unit 91 costs of \$143,645, which were not included in the budget.

F. Economic Development is running at 68.3% of budget or \$73,386 below budget. The primary reason is that Contracts is running at \$57,953 below budget.

May below budget amount	\$73,386
May purchase orders outstanding	<u>18,544</u>
Net below budget	\$54,842

G. Fringe Benefits is running at \$162,314 above budget. The primary reason is timing of payments, before it is allocated to the departments.

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

I. Information Technology is running at 75.5% of budget or \$107,978 below budget. The primary reason is that salary and benefits are coming in below budget by \$85,782 due to staffing shortage.

J. Park and Recreation Department is at 111.5% of budget or \$187,594 above budget. The primary reason is that salary and wages plus benefits are running at \$120,097 above budget. The secondary reason is that program expenses are running at \$29,463 above budget. The revenue for Parks and Recreation is running \$91,544 above budget.

K. Police Department is running at 91.9% of budget or \$373,784 below budget. The primary reason is that salaries and overtime are running at \$179,318 below budget due to open positions, which means that benefits is running at \$167,928 below budget. The staff has been working diligently to fill open positions.

May below budget amount	\$373,784
May purchase orders outstanding	<u>30,803</u>
Net below budget	\$342,981

L. Public Works is running at 93.5% of budget or \$391,148 below budget. The primary reason is that Program Expenses (Waste collection) are running at \$208,494 below budget. Capital projects (paving/sidewalks/parking lots/drainage) is running \$249,974 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.

May below budget amount	\$ 391,148
May purchase orders outstanding	<u>423,517</u>
Net above budget	\$( 32,369)

M. Solicitor is running at 89.7 % of budget or \$12,603 below budget due lower than usual usage of union contract expenses.

N. Unallocated is running at 77.7% of budget or \$60,983 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.

O. Others (Emergency Management) is running at 41.5% of budget or \$7,439 below budget. The primary reason is that supplies are below budget by \$3,971.

P. Non-Property Taxes (Excise, Taxes in Lieu, Interest/Fees) is running at 123.9% of budget or \$731,540 above budget. The primary reason is that EAN (Enterprise) is at \$259,087 for July 2016 – May 2017.

Q. Licenses and Permits is running 109.3% of budget or \$66,225 above budget.

R. Other Revenues is running at 130.0% of budget or \$56,471 above budget. The primary reason is that Interest Earnings is above budget by \$74,670 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

As of May 31, 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
<b>Expenditures</b>							
Administration	200,302	144,229	366,749	336,187	293,694	42,492 A	87.4%
Assessment	207,627	172,963	239,640	219,670	193,149	26,521 B	87.9%
Building Inspection	229,383	211,140	334,147	306,301	308,408	-2,107	100.7%
Building Maintenance	106,352	91,586	119,343	109,398	124,928	-15,531 C	114.2%
Capital Program	3,505,941	2,788,432	3,691,290	3,255,618	3,254,180	1,438	100.0%
City Clerk	307,513	265,485	378,911	347,048	286,750	60,298 D	82.6%
Contingency	142,250	227,425	132,000	125,167	329,157	-203,990 E	263.0%
Council	17,600	14,530	18,712	17,153	17,608	-455	102.7%
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	115,698	252,560	231,513	158,128	73,386 F	68.3%
Finance	485,603	419,994	643,578	590,363	593,468	-3,104	100.5%
Fire	3,013,154	2,704,621	4,118,951	3,766,949	3,714,598	52,351	98.6%
Fringe Benefits	3,380,827	3,282,291	0	0	162,314	-162,314 G	0.0%
Fund Transfers	1,100,000	1,167,193	999,719	999,719	891,741	107,978 H	89.2%
Information Technology	636,366	510,697	563,748	528,143	399,000	129,143 I	75.5%
Parks and Recreation	1,510,211	1,447,574	1,797,559	1,631,792	1,819,386	-187,594 J	111.5%
Planning	185,767	205,506	227,590	208,624	207,723	901	99.6%
Police	3,697,967	3,304,275	5,023,131	4,618,522	4,244,738	373,784 K	91.9%
Public Works	5,976,735	4,209,337	6,706,615	5,997,074	5,605,926	391,148 L	93.5%
School Budget	21,764,771	19,951,041	22,214,912	20,363,669	20,363,669	0	100.0%
Solicitor	150,000	183,541	144,425	122,806	110,203	12,603 M	89.7%
Supported Agencies	731,459	698,684	826,663	819,366	791,952	27,414	96.7%
Unallocated	275,000	210,859	284,000	274,000	213,017	60,983 N	77.7%
Others	6,077	4,051	13,870	12,714	5,275	7,439 O	41.5%
<b>Total Expenditures</b>	<b>49,045,079</b>	<b>43,575,081</b>	<b>50,364,095</b>	<b>46,147,780</b>	<b>45,365,351</b>	<b>782,429</b>	<b>98.3%</b>
<b>Revenues</b>							
Property Taxes	-39,188,802	-38,753,724	-40,242,015	-39,642,007	-40,073,012	431,006	101.1%
Non-Property Taxes	-3,299,500	-3,509,787	-3,390,500	-3,054,632	-3,786,172	731,540 P	123.9%
Intergovernmental	-2,129,176	-1,978,680	-2,401,778	-2,089,393	-2,035,582	-53,811	97.4%
Licenses and Permits	-748,754	-952,300	-779,954	-714,958	-781,183	66,225 Q	109.3%
Charges for Services	-1,051,000	-853,255	-1,106,802	-919,747	-937,190	17,443	101.9%
Other Revenues	-536,000	-514,549	-205,500	-188,375	-244,846	56,471 R	130.0%
Interfund Transfer	-1,407,782	-1,190,509	-1,088,991	-998,241	-964,625	-33,617	96.6%
Use of Reserves	-357,000	0	-651,227	0	0	0	0.0%
<b>Total Revenues</b>	<b>-48,718,014</b>	<b>-47,752,804</b>	<b>-49,866,767</b>	<b>-47,607,353</b>	<b>-48,822,609</b>	<b>1,215,256</b>	<b>102.6%</b>
<b>General Fund Total</b>	<b>327,065</b>	<b>-4,177,723</b>	<b>497,329</b>	<b>-1,459,573</b>	<b>-3,457,258</b>	<b>1,997,685</b>	<b>2.4%</b>