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## City of Saco

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### Finance Office

Cheryl Fournier, Finance Director  
Saco City Hall  
300 Main Street, Saco, ME 04072

Tel: (207) 282-1032  
Fax: (207) 282-8209  
cheryl.fournier@sacomaine.org

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November 22, 2011

To: Rick Michaud, Honorable Mayor and all City Councilors

From: Cheryl Fournier, Finance Director

RE: FY2012 Budget-to-actual comparison through November 21, 2011

Attached is the FY11/12 City budget-to-actual comparison. I have provided explanations for significant variances as of November 21, 2011 (39.5% of the year is complete):

- Information Technology is 59.5% of budget. The primary reason is that Filing Fees/Licenses/Permits is at 90.5% of budget. The majority of these fees are paid each year during the first half of the year.
- Public Works is 34.1% of budget. The primary reason is seasonality. Salaries are running at 35.6% of budget. The Admin expenses are running at 34.2% of budget, all expenses except for waste related item are running far below budget. Waste is running at budget. The Garage expenses are running at 30.9% of budget.
- Public Agencies is 54.9% of budget. The primary reason is that we paid Dyer Library their monthly amount at the beginning of the month, and since the Dyer Library is 66% of the budget it makes it look like we are far over budget. We are on track to be on budget.
- Parks & Recreation is 58.4% of budget primarily due to seasonality. The majority of the Parks & Recreation expenses happen during July and August while the Summer Rec Program is in full swing. The Parks & Recreation salaries are at 56.2% of budget due to the seasonality. The Parks & Recreation Revenues are running at 41.8% of budget.
- Debt Service is 53.3% of budget primarily due to timing of payments.
- Non-property Taxes is 53.3% of budget which includes excise taxes (rapid renewal, motor vehicle and boat), as well as lien fees. Excise taxes are at 54.5% of budget primarily due to seasonality and Enterprise Rental Car (a.k.a. EAN Trust) transactions. We have gotten \$441,192 from EAN in the first four months of fiscal year 2012 which includes new and renewals.
- Other Revenue is 15.9% of budget primarily due to no money received for the Sale of City Assets for the old fire station.

I added a new section at the bottom of the report to give more detail for the accounts that we discussed last month.

The City staff has continued to maintain a high quality of service for our citizens with no budget increase, and look forward to continuing this high quality in the future.

## City of Saco FY11/12 City Budget through November 21, 2011

Target 39.5%

Municipal Budget	Council Approved	Expended YTD	Encumbered	Available Balance	% Used
Mayor-Council (Legislative)	\$ 20,600	\$ 4,290		\$ 16,310	20.8%
City Administration	284,157	114,688		169,469	40.4%
Finance	367,166	129,452		237,714	35.3%
Information Technology	380,639	226,306		154,333	59.5% *
City Clerk	262,448	88,559	5,453	168,436	35.8%
Tax Assessor	190,332	63,056		127,276	33.1%
City Building Maintenance	112,033	29,107	3,425	79,501	29.0%
Legal Department	185,000	58,327		126,673	31.5%
Police Department	3,338,169	1,330,716	26,330	1,981,122	40.7%
Fire/Ambulance Department	2,711,468	1,062,541	16,865	1,632,062	39.8%
Building Inspection	207,580	77,632		129,948	37.4%
Planning & Economic Development	302,941	133,802	6,199	162,941	46.2%
Public Works Department	4,605,121	1,518,610	50,574	3,035,937	34.1% *
Public Agencies	627,743	344,718		283,025	54.9% *
Emergency Management	5,900	2,508		3,392	42.5%
Parks & Recreation Department	1,142,905	603,319	64,569	475,016	58.4% *
Debt Service	2,390,941	1,274,607		1,116,334	53.3% *
Employee Benefits	2,829,212	1,129,995		1,699,217	39.9%
Insurance	159,012	15,420		143,592	9.7%
Contingency	135,000	8,619		126,381	6.4%
Capital Projects - Operating budget only	165,000	-		165,000	0.0%
<b>Gross Municipal Budget</b>	<b>\$ 20,423,367</b>	<b>\$ 8,216,272</b>	<b>\$ 173,415</b>	<b>\$ 12,033,679</b>	<b>41.1%</b>

Municipal Revenues	Council Approved	Receipts YTD	Balance	Percent Collected
Non-Property Taxes (Excise, Taxes in Lieu, Interest/Fees)	\$ 3,007,500	\$ 1,604,457	\$ (1,403,043)	53.3% *
Permits/Licenses/Fees	704,800	281,688	(423,112)	40.0%
Intergovernmental Revenues	730,131	330,378	(399,753)	45.2%
Charges for Services	1,094,300	425,945	(668,355)	38.9%
Other Unclassified/Miscellaneous	596,983	94,635	(502,348)	15.9% *
<b>Subtotal Revenues</b>	<b>\$ 6,133,714</b>	<b>\$ 2,737,102</b>	<b>\$ (3,396,612)</b>	<b>44.6%</b>
<b>Other Credits Municipal</b>				
General Fund - Budgeted use of Surplus	\$ 822,719	\$ -	\$ (822,719)	0.0%
General Fund - Des. Fund Bal.	-	-	-	-
State Revenue Sharing	1,223,000	540,983	(682,017)	44.2% *
Ambulance Fund transfer	580,000	145,000	(435,000)	25.0%
Economic Development transfer	181,000	45,250	(135,750)	25.0%
Camp Ellis transfer	1,000	250	(750)	25.0%
Saco Island/Downtown transfer	25,000	6,250	(18,750)	25.0%
<b>Subtotal Other Credits Municipal</b>	<b>\$ 2,832,719</b>	<b>\$ 737,733</b>	<b>\$ (2,094,986)</b>	<b>26.0%</b>
<b>Total Revenues/Credits Municipal</b>	<b>\$ 8,966,433</b>	<b>\$ 3,474,835</b>	<b>\$ (5,491,597)</b>	<b>38.8%</b>

<b>Public Agency Breakdown</b>					
Dyer Library	\$411,943	\$171,643	\$0	\$240,300	41.7%
TriCity Transit	115,000	115,000	-	-	100.0%
Other	100,800	58,075	-	42,725	57.6%
<b>Total Public Agency</b>	<b>\$627,743</b>	<b>\$344,718</b>	<b>\$0</b>	<b>\$283,025</b>	<b>54.9%</b>
<b>Debt Service Breakdown</b>					
Principal	\$1,785,092	\$981,850	\$0	\$803,242	55.0%
Interest	605,849	292,757	-	313,092	48.3%
<b>Total Debt Service</b>	<b>\$2,390,941</b>	<b>\$1,274,607</b>	<b>\$0</b>	<b>\$1,116,334</b>	<b>53.3%</b>
<b>Employee Benefits Breakdown</b>					
Health Insurance	\$1,658,699	\$687,085	\$0	\$971,614	41.4%
FICA Taxes	678,711	278,617	-	400,094	41.1%
Other	491,802	164,293	-	327,509	33.4%
<b>Total Employee Benefits</b>	<b>\$2,829,212</b>	<b>\$1,129,995</b>	<b>\$0</b>	<b>\$1,699,217</b>	<b>39.9%</b>

\* see explanation in attached memo