

City of Gardiner						
Statement of Revenues, Expenditures and Net Change						
		FY05	FY06	FY06	Budget	10/31/05
		Actual	Budget		Variance	33.32%
REVENUES						
Taxes	Property	5,306,071	\$5,651,028.70	\$2,745,942.84	(2,905,086)	48.6%
	Excise	842,017	\$769,100.00	\$303,609.93	(465,490)	39.5%
	Interest & Penalties	23,862	\$25,000.00	\$10,543.42	(14,457)	42.2%
	Total Taxes	6,171,951	\$6,445,128.70	\$3,060,096.19	(3,385,033)	47.5%
Licenses & Permits		15,307	\$19,200.00	\$7,707.60	(11,492)	40.1%
Intergovernmental						
	State Revenue Sharing	722,641.37	\$660,000.00	\$318,496.90	(341,503)	48.3%
	Homestead Exemption	179,154	\$169,495.00	\$136,587.00	(32,908)	80.6%
	State Block Grant	76,654	\$67,980.00	\$22,367.00	(45,613)	32.9%
	Library Aid	76,985	\$70,000.00	\$46,534.50	(23,466)	66.5%
	Tree Grant	4,613	\$1,700.00	\$0.00	(1,700)	0.0%
	General Assist. Reimb.	3,691	\$15,400.00	\$555.28	(14,845)	3.6%
	Fuel Depot Reimb.	56,843	\$0.00	\$9,019.60	9,020	0.0%
	Ambulance Rental Reimb.	32,076	\$32,076.00	\$0.00	(32,076)	0.0%
	Other	14,178	\$3,700.00	\$3,646.00	(54)	98.5%
	Total Intergovernmental	1,166,835	\$1,020,351.00	\$537,206.28	(483,145)	52.6%
Charges for Services						
	Fire Protection	7,685	\$7,500.00	\$0.00	(\$7,500.00)	0.0%
	Highway Charges	200	\$200.00	\$0.00	(\$200.00)	0.0%
	City Clean Up	25	\$10,000.00	\$0.00	(10,000)	0.0%
	Police	1,462	\$1,200.00	\$420.00	(780)	35.0%
	Library Fees	12,155	\$9,000.00	\$3,785.28	(5,215)	42.1%
	Total Charges for Services	21,527	\$27,900.00	\$4,205.28	(23,695)	15.1%
Fees & Fines		3,284	\$5,000.00	\$2,211.75	(2,788)	44.2%
Unclassified						
	Coombs Trust	0	\$0.00	\$0.00	0	0.0%
	Maxcy Trust	2,000	\$0.00	\$0.00	0	0.0%
	Sale of Property	0	\$2,500.00	\$5,210.60	2,711	0.0%
	MMBB Savings Refund	1,910	\$0.00	\$0.00	0	0.0%
	New Mills Dam	15,181	\$5,100.00	\$264.86	(4,835)	5.2%
	SCTV Franchise Fee	59,469	\$60,000.00	\$0.00	(60,000)	0.0%
	Miscellaneous	26,952	\$9,550.00	\$2,971.36	(6,579)	0.0%
	Total Unclassified	105,513	\$77,150.00	\$8,446.82	(68,703)	10.9%
Interest Earned		13,345	\$5,000.00	\$2,168.84	(2,831)	43.4%
	TOTAL REVENUES	7,497,761	\$7,599,729.70	\$3,622,042.76	-\$3,977,686.94	47.7%
EXPENDITURES						
		FY05	FY06	FY06	Budget	10/31/2005/
		Actual	Budget		Variance	33.32%
General Governmental						
	Mayor/Council	11,775	\$14,250.00	\$4,631.01	9,619	32.5%
	Administration/Finance	319,613	\$383,618.00	\$119,368.33	264,250	31.1%
	Assessment	41,889	\$44,350.00	\$13,602.68	30,747	30.7%
	Legal Services	26,561	\$50,000.00	\$17,911.49	32,089	35.8%
	City Clerk	34,198	\$37,286.00	\$11,711.82	25,574	31.4%
	Code Enforcement	48,012	\$31,264.00	\$16,968.29	14,296	54.3%
	City Planning	3,623	\$3,520.00	-\$5,611.77	9,132	-159.4%
	Board of Appeals	567	\$1,200.00	\$0.00	1,200	0.0%
	Municipal Building	63,407	\$74,370.00	\$19,425.96	54,944	26.1%
	Econ Comm Development	88,843	\$122,164.00	\$33,797.72	88,366	27.7%
		638,487	\$762,022.00	\$231,805.53	530,216	30.4%

Public Safety						
	City Services Director	54,136	\$52,000.00	\$12,582.03	39,418	24.2%
	Supervision	98,156	\$95,277.20	\$29,871.88	65,405	31.4%
	Fire	161,628	\$189,000.00	\$75,383.52	113,616	39.9%
	Police	497,421	\$437,161.00	\$160,933.97	276,227	36.8%
	Fire Hydrants	242,055	\$265,000.00	\$121,027.50	143,973	45.7%
	Dispatching	158,018	\$160,008.00	\$51,363.41	108,645	32.1%
	Libby Hill Pump Station	4,525	\$5,300.00	\$1,016.97	4,283	19.2%
	Total Public Safety	1,215,940	\$1,203,746.20	\$452,179.28	751,567	37.6%
Public Works						
	Road Maintenance	481,029	\$452,909.00	\$117,233.40	335,676	25.9%
	Street Lights	76,530	\$83,516.00	\$23,137.59	60,378	27.7%
	Fuel Depot	36,838	\$58,315.00	\$9,181.46	49,134	15.7%
	Central Garage	201,647	\$207,480.00	\$66,350.40	141,130	32.0%
	Solid Waste Disposal	69,205	\$99,217.00	\$34,314.85	64,902	34.6%
	Total Public Works	865,248	\$901,437.00	\$250,217.70	651,219	27.8%
Health and Welfare						
	Health and Welfare	113,729	\$118,225.00	\$106,604.60	11,620	90.2%
	General Assistance	10,760	\$24,210.00	\$3,179.11	21,031	13.1%
	Total Health & Welfare	124,489	\$142,435.00	\$109,783.71	32,651	77.1%
Community Services						
	Parks	52,919	\$56,774.00	\$20,642.63	\$36,131.37	36.4%
	Recreation Program	51,000	\$45,100.00	\$45,100.00	\$0.00	100.0%
	Community Celebration	3,358	\$4,500.00	-\$6,100.00	\$10,600.00	-135.6%
	Celebrate Downtown Gardiner	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
	Bicentennial Committee	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
	Public Library	220,390	\$234,707.00	\$77,943.91	\$156,763.09	33.2%
	Total Comm. Services	327,666	\$341,081.00	\$137,586.54	203,494	40.3%
Other Expenditures						
		FY05 Actual	FY06 Budget	FY06	Budget Variance	10/31/2005/ 33.32%
	Health Insurance	411,008	\$414,993.00	\$184,143.42	\$177,051.86	32.5%
	Maine State Retirement	47,365	\$47,100.00	\$19,231.23	\$27,868.77	40.8%
	Cemetery Facilities	9,000	\$9,500.00	\$9,000.00	\$500.00	94.7%
	Contingency	30,277	\$95,000.00	\$0.00	\$95,000.00	0.0%
	IRS Payment	0	\$0.00	\$0.00	0	0.0%
	Public Transportation	3,750	\$0.00	\$0.00	0	0.0%
	TIF Financing	0	\$0.00	\$0.00	0	0.0%
	Cobbossee Watershed Assmt	4,533	\$4,895.00	\$1,631.88	\$3,263.12	33.3%
	New Mills Dam	2,706	\$2,700.00	\$0.00	2,700	0.0%
	Miscellaneous	2,500	\$6,250.00	\$3,750.00	\$2,500.00	60.0%
	Tax abatements/overlay	9,624	\$147,000.00	\$724.43	\$146,275.57	10.3%
	Total Other Expenditures	520,763	\$727,438.00	\$218,480.96	\$508,957	30.0%
County		274,806	\$283,070.00	\$283,070.93	(0.93)	100.0%
Education		2,731,966	\$2,756,539.00	\$918,846.48	1,837,693	33.3%
Debt Service						
	Principal	155,027	\$155,028.00	\$155,027.20	1	100.0%
	Interest	67,471	\$53,867.00	\$39,240.84	14,626	72.8%
	Total Debt Service	222,499	\$208,895.00	\$194,268.04	14,627	93.0%
	TOTAL EXPENDITURES	6,921,864	\$7,326,663.20	\$2,796,239.17	4,530,424	38.2%
Excess (Deficiency) of Revenues Over (Under) Expenditures		\$575,896.94	\$273,066.50	\$825,803.59	(552,737)	302.4%
Other Financing Sources/Transfers		-\$281,176.00	-\$360,287.44	-\$360,287.44	0	100.0%
NET CHANGE IN FUND BALANCE		\$137,006.00	-\$87,220.94	\$465,516.15	(552,737)	-533.7%

Departmental Expenditure Detail							
Acct	Exp Name	FY05 Actual	FY06 Budget	FY06 Actual	Budget Variance	10/31/2005 33.32%	F/S
0111	Mayor & Council	11,774.69	\$14,250.00	4,631.01	349	32.5%	Mayor/cour
0121	City Manager	103,838.47	\$110,466.00	31,658.60	1,200	28.7%	Fin/Admin
0131	Board of Registration	4,651.71	\$7,650.00	520.00	14,296	6.8%	Fin/Admin
0132	Election Admin	10,816.55	\$13,970.00	5,389.73	88,366	38.6%	Fin/Admin
0140	Assessment Review Board	60.00	\$1,950.00	0.00	6,875	0.0%	Assessmt
0141	Finance Admin	28,969.98	\$29,617.00	9,825.02	54,944	33.2%	Fin/Admin
0142	Outside Auditing	21,821.50	\$30,000.00	12,019.00	530,216	40.1%	Fin/Admin
0143	Assessment & Levy of Taxes	41,829.29	\$42,400.00	13,602.68	28,797	32.1%	Assessmt
0144	Tax Collection	38,087.47	\$37,132.00	10,480.56	26,651	28.2%	Fin/Admin
0145	Purchasing	65,598.84	\$109,695.00	32,177.58	77,517	29.3%	Fin/Admin
0146	Admin Support	32,519.10	\$30,488.00	9,572.84	20,915	31.4%	Fin/Admin
0151	Legal Services	26,561.06	\$50,000.00	17,911.49	32,089	35.8%	Legal
0161	City Clerk/Treasurer	34,197.51	\$37,286.00	11,711.82	25,574	31.4%	City Clrk
0171	City Planning	3,623.44	\$3,120.00	(5,662.77)	8,783	-181.5%	Fin/Admin
0172	Historic Preservation	47.60	\$400.00	51.00	349	12.8%	Fin/Admin
0173	Board of Appeals	566.51	\$1,200.00	0.00	1,200	0.0%	Bd Appeal
0175	Code Enforcement	48,011.76	\$31,264.00	16,968.29	14,296	54.3%	CEO
0176	Econ/Comm Dev	88,843.45	\$122,164.00	33,797.72	88,366	27.7%	Econ
0181	Public Office Assoc	13,261.80	\$14,600.00	7,725.00	6,875	52.9%	Fin/Admin
0191	City Hall/Buildings	63,406.57	\$74,370.00	19,425.96	54,944	26.1%	Mun bldg
	Total General Government	638,487.30	\$762,022.00	231,805.53	530,216	30.4%	
					0		
0210	City Services Dirc	54,135.74	\$52,000.00	12,582.03	39,418	24.2%	City Serv
0211	Police Supervision	64,791.56	\$66,102.20	20,428.13	45,674	30.9%	Suprv
0216	Uniformed Patrol	431,983.95	\$368,878.00	139,143.23	229,735	37.7%	Police
0217	Traffic Control	22,166.37	\$23,390.00	1,519.63	21,870	6.5%	Police
0218	Police Vehicles	43,271.15	\$44,893.00	20,271.11	24,622	45.2%	Police
0221	Fire Supervision	33,364.67	\$29,175.00	9,443.75	19,731	32.4%	Suprv
0226	Fire Fighting	146,242.50	\$156,000.00	60,886.02	95,114	39.0%	Fire
0227	Fire Call Service	6,804.34	\$12,800.00	418.50	12,382	3.3%	Fire
0228	Fire Stations	6,649.98	\$18,000.00	12,172.13	5,828	67.6%	Fire
0229	Fire Prevention	1,931.57	\$2,200.00	1,906.87	293	86.7%	Fire
0241	Dispatching Service	158,018.27	\$160,008.00	51,363.41	108,645	32.1%	Dispatch
0251	Water District Fees/Hydrants	242,055.00	\$265,000.00	121,027.50	143,973	45.7%	Hydrants
0261	Libby Hill Pump Station	4,525.18	\$5,300.00	1,016.97	4,283	19.2%	LH
	Total Public Saftey	1,215,940.28	\$1,203,746.20	452,179.28	751,567	37.6%	
					0		
Acct	Exp Name	FY05 Actual	FY06 Budget	FY06 Actual	Budget Variance	10/31/2005 33.32%	F/S
0311	Highway Supervision	43,056.72	\$42,400.00	20,357.50	22,043	48.0%	Rd Maint
0312	Highway Payroll	86,989.38	\$55,066.00	39,918.75	15,147	72.5%	Rd Maint
0313	Street Maintenance	23,030.62	\$23,500.00	20,099.56	3,400	85.5%	Rd Maint
0315	Snow & Ice Control	213,816.95	\$140,318.00	(21,948.76)	162,267	-15.6%	Rd Maint
0316	Street Cleaning	20,037.66	\$13,100.00	15,984.00	(2,884)	122.0%	Rd Maint
0317	Street Resurfacing	88,586.15	\$175,000.00	37,543.07	137,457	21.5%	Rd Maint
0319	Central Garage	201,646.80	\$207,480.00	66,350.40	141,130	32.0%	Garage
0321	Street Lights	76,530.13	\$83,516.00	23,137.59	60,378	27.7%	St Lts
0331	Off-Street Parking	2,361.45	\$525.00	1,079.28	(554)	205.6%	Rd Maint
0351	Solid Waste Disposal	69,204.67	\$99,217.00	34,314.85	64,902	34.6%	Solid Wste
0361	Tree Maintenance	3,150.00	\$3,000.00	4,200.00	(1,200)	140.0%	Rd Maint
0371	Fuel Depot	36,837.55	\$58,315.00	9,181.46	49,134	15.7%	Fuel Dep
	Total Public Works	865,248.08	\$901,437.00	250,217.70	651,219	27.8%	
					0		

0413	Health & Welfare	113,728.56	\$118,225.00	106,604.60	11,620	90.2%	
0421	General Assistance Admin	4,616.88	\$9,210.00	1,041.75	8,168	11.3%	GA
0422	General Assistance	6,143.23	\$15,000.00	2,137.36	12,863	14.2%	GA
	Total Health & Welfare	124,488.67	\$142,435.00	109,783.71	32,651	77.1%	
					0		
0511	Library	220,389.73	\$234,707.00	77,943.91	156,763	33.2%	
0521	Community Celebrations	3,357.50	\$4,500.00	(6,100.00)	10,600	-135.6%	
0530	Recreation	51,000.00	\$45,100.00	45,100.00	0	100.0%	
0542	Park Maintenance	52,919.12	\$56,774.00	20,642.63	36,131	36.4%	
	Total Community Services	327,666.35	\$341,081.00	137,586.54	203,494	40.3%	
					0		
0711	Principal Maturities	155,027.20	\$155,028.00	155,027.20	1	100.0%	
0712	Interest Maturities	67,471.36	\$53,867.00	39,240.84	14,626	72.8%	
	Total Debt Service	222,498.56	\$208,895.00	194,268.04	14,627	93.0%	
					0		
0811	MSAD #11 Assessment	2,731,965.87	\$2,756,539.00	918,846.48	1,837,693	33.3%	
0812	Kennebec County Assessment	274,805.75	\$283,070.00	283,070.93	(1)	100.0%	
0813	Cobbossee Watershed Assmt	4,533.01	\$4,895.00	1,631.88	3,263	33.3%	
0814	New Mills Dam	2,706.17	\$2,700.00	0.00	2,700	0.0%	
	Total Assessments	3,014,010.80	\$3,047,204.00	1,203,549.29	1,843,655	39.5%	
					0		
					0		
0900	Chaffee Scholarship	500.00	\$500.00	0.00	500	0.0%	Misc
0901	Bradstreet Fund	0.00		0.00	0	0.0%	Misc
0902	Harriman Children's Fund	0.00		0.00	0	0.0%	Misc
0904	Coombs Trust	0.00		0.00	0	0.0%	Misc
0905	Hazzard Xmas Dinner Fund	0.00		0.00	0	0.0%	Misc
0906	Maxcy Trust	2,000.00	\$2,000.00	0.00	2,000	0.0%	Misc
0911	Maine State Retirement	47,364.94	\$47,100.00	19,231.23	27,869	40.8%	
0912	Health Insurance	270,625.99	\$262,135.00	85,083.14	177,052	32.5%	Ins
0921	Insurance Coverage	140,382.30	\$148,358.00	97,149.90	51,208	65.5%	Ins
0922	Reserve for Self-Insurance	0.00	\$4,500.00	1,910.38	2,590	42.5%	Ins
0931	Cemetery Facilities	9,000.00	\$9,500.00	9,000.00	500	94.7%	
0941	Contingency	30,276.90	\$95,000.00	0.00	95,000	0.0%	
0951	Public Transportation	3,750.00	\$3,750.00	3,750.00	0	100.0%	Misc
0981	Tax Abatements	2,366.30	\$5,000.00	0.00	5,000	0.0%	Tx Ab/Ovrlt
0982	Tax Overpayments Refunds	7,257.81	\$7,000.00	724.43	6,276	10.3%	Tx Ab/Ovrlt
0985	Overlay	0.00	\$135,000.00	0.00	135,000	0.0%	Tx Ab/Ovrlt
	Total Miscellaneous	513,524.24	\$719,843.00	216,849.08	502,994	30.1%	
	TOTAL EXPENDITURES	6,921,864.28	\$7,326,663.20	2,796,239.17	4,530,424.03	38.2%	
			Appr. Control report =	2,796,239.17			