



City of Gardiner  
6 Church Street  
Gardiner, Maine 04345  
207·582·4200  
Fax 207·582·6895

November, 2010

Mr. Mayor and City Council Members;

Attached is the finance report for September 2010. The format of this report is different than prior reports you are familiar with. This report shows comparative revenues and expenditures from the first quarter of this fiscal year to the first quarter of the last fiscal year.

During the budget process, some items were moved from one line item to another, which you will notice when looking at the budgeted columns.

As a guideline, September general fund expenditures should amount to approximately 25% of the annual budget. However, not all costs are distributed evenly throughout the year and individual line items can vary based upon cyclical activity. Property taxes are the City's major revenue source. Therefore, the total revenues percentage of 45.84% is skewed, due to the first half of the taxes being due in September.

Below, please find noteworthy variances in the general fund.

## REVENUES

Revenues collected through September 30th were \$3,909,933, or 45.84% of the budget.

- **Taxes** are in line to where they should be, as the first half of the taxes were due on September 15.
- **Prior Year Revenue** is an account used to balance the budget due to the council approved carry forward requests from FY10. As you can see, the total budgeted revenue and the total budgeted expenditures are both \$8,528,912. A "Prior Year Carryover" expense account was added to each department that had approved carry forward requests.
- **BETE** reimbursement is typically received in January.
- **Licenses & Permits and Fines & Fees** should be looked at as a whole for comparison purposes, as some of the line items were reclassified during the budget process. The current year collections are at 32.26%, as opposed to 32.45% at the same time last year.
- **Library Aid** is at 100% due to the fact that all participating communities have been billed. In actuality, 80% has been received from the participating municipalities.
- **Ambulance Rental** is at 100%, as the General Fund has been reimbursed by the Ambulance Fund.
- **Surplus Equipment** is at 0% pending the sale of the old ladder truck.
- **SCTV Franchise Fee** is at 0% and should be received in February.
- **TIF Transfers IN & OUT** are at 0% because the journal entries have not yet been made.

## EXPENDITURES

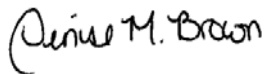
Expenditures through September 30th were \$1,996,363, or 23.41% of the budget.

- **Purchasing** is at 44.96% because of the purchase of the new server.
- **Public Officials Dues** is at 54.21% because of the timing of the payment due dates.
- **Legal Services** is slightly above anticipation. The WasteWater fund will be billed for their portion of the legal fees in December and June.
- **Economic Development** is low comparatively to last year, because at this time last year, they had incurred a \$25,000 expense for the playground.
- **Ambulance** is at 80.74% because I have booked the City's share of the Ambulance service fees for the entire year. The balance of this account is used for the ambulance uncollectible accounts.
- **Boys & Girls Club** is at 100% because the funding has been paid in full.
- **Debt Service** is at 0% for September but will be at approx. 70% next month, due to the principal and interest payments due in October.
- **Insurance** is at 45.73% because of the timing of the premium due dates. The account will resolve itself.
- **Fire Department** is slightly high due to the purchase of a respiratory fit tester and the total purchase of the turnout gear for the year.
- **Fire Hydrants, Dispatch, & Solid Waste Disposal** are all approximately 25% because we have made one quarterly payment for each of these services.
- **County Tax** is at 0%, with the annual payment due in October and the six-month transitional budget payment due at the end of November.
- **Education** department has received 25% of their annual funding.

I hope this format is more informative and helps you to see where we were at this same time last year. The October finance report will be attached to the November 19<sup>th</sup> City Manager's Weekly Memorandum. As a reminder, Councilor Holmes has been assigned to October and November warrants.

Please contact me by phone or e-mail if you have any questions or need assistance with interpretation of any of the information I have provided.

Respectfully Submitted,



Denise Brown  
Finance Director

**CITY OF GARDINER, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**AS OF SEPTEMBER 30, 2010 vs. SEPTEMBER 30, 2009**

DEPARTMENT	FY11 BUDGET	ACTUAL REVENUES THRU SEPT 30	% OF TOTAL BUDGET	FY10 BUDGET	ACTUAL REVENUES THRU SEPT 30	% OF TOTAL BUDGET
<b><u>TAXES</u></b>						
PROPERTY TAX REVENUE	\$ 6,951,272	\$ 3,285,937	47.27%	\$ 6,824,915	\$ 3,208,492	47.01%
PRIOR YEAR REVENUE (CARRY FORWARD)	\$ 76,599	\$ -	0.00%	\$ 174,490	\$ 174,490	100.00%
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 119,268	\$ 89,746	75.25%	\$ 140,439	\$ 110,641	78.78%
BETE REIMBURSEMENT	\$ 25,493	\$ -	0.00%	\$ 15,975	\$ -	0.00%
VETERAN'S EXEMPTION	\$ 4,000	\$ -	0.00%	\$ -	\$ 4,652	
EXCISE	\$ 800,000	\$ 239,063	29.88%	\$ 710,000	\$ 221,877	31.25%
PILOT	\$ -	\$ 2,965		\$ -	\$ -	
PENALTIES & INTEREST	\$ 35,000	\$ 8,975	25.64%	\$ 35,000	\$ 10,542	30.12%
<b>TOTAL TAXES</b>	<b>\$ 8,011,632</b>	<b>\$ 3,626,686</b>	<b>45.27%</b>	<b>\$ 7,900,819</b>	<b>\$ 3,730,694</b>	<b>47.22%</b>
<b><u>LICENSES &amp; PERMITS</u></b>						
LICENSES & PERMITS	\$ 47,000	\$ 4,433	9.43%	\$ 14,000	\$ 3,067	21.91%
<b><u>INTERGOVERNMENTAL ASSISTANCE</u></b>						
STATE-LOCAL ROAD ASSISTANCE	\$ 62,000	\$ 18,682	30.13%	\$ 72,000	\$ -	0.00%
STATE REVENUE SHARING	\$ 593,562	\$ 140,515	23.67%	\$ 670,000	\$ 150,576	22.47%
SNOWMOBILE REFUND	\$ 1,700	\$ -	0.00%	\$ 2,000	\$ -	0.00%
TREE GRANT	\$ -	\$ 3,758		\$ -	\$ -	
GENERAL ASSISTANCE REIMBURSEMENT	\$ 5,000	\$ 410	8.20%	\$ 3,500	\$ 927	26.49%
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 662,262</b>	<b>\$ 163,365</b>	<b>24.67%</b>	<b>\$ 747,500</b>	<b>\$ 151,503</b>	<b>20.27%</b>
<b><u>CHARGE FOR SERVICES</u></b>						
LIBRARY AID	\$ 80,200	\$ 80,273	100.09%	\$ 72,000	\$ 80,208	111.40%
AMBULANCE RENTAL	\$ 15,500	\$ 15,500	100.00%	\$ 15,500	\$ 15,500	100.00%
CITY CLEAN UP	\$ 4,000	\$ 1,800	45.00%	\$ 5,000	\$ 1,390	27.80%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 99,700</b>	<b>\$ 97,573</b>	<b>97.87%</b>	<b>\$ 92,500</b>	<b>\$ 97,098</b>	<b>104.97%</b>
<b><u>FINES &amp; FEES</u></b>						
FINES & FEES	\$ 33,000	\$ 7,533	22.83%	\$ 63,700	\$ 6,711	10.54%
<b><u>MISCELLANEOUS</u></b>						
INTEREST-BOND PROCEEDS	\$ -	\$ -		\$ -	\$ -	
UNCLASSIFIED	\$ 25,000	\$ 10,343	41.37%	\$ 23,000	\$ 9,535	41.46%
SALE OF PROPERTY	\$ 10,750	\$ -	0.00%	\$ 10,000	\$ -	0.00%
SCTV FRANCHISE FEE	\$ 64,000	\$ -	0.00%	\$ 60,000	\$ -	0.00%
TRANSFER IN: TIF	\$ 255,000	\$ -	0.00%	\$ 230,000	\$ 230,000	100.00%
TRANSFER OUT: TIF	\$ (679,432)	\$ -	0.00%	\$ (703,733)	\$ (452,670)	64.32%
<b>TOTAL MISCELLANEOUS</b>	<b>\$ (324,682)</b>	<b>\$ 10,343</b>	<b>-3.19%</b>	<b>\$ (380,733)</b>	<b>\$ (213,135)</b>	<b>55.98%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 8,528,912</b>	<b>\$ 3,909,933</b>	<b>45.84%</b>	<b>\$ 8,437,786</b>	<b>\$ 3,775,938</b>	<b>44.75%</b>

**CITY OF GARDINER, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**AS OF SEPTEMBER 30, 2010 vs. SEPTEMBER 30, 2009**

DEPARTMENT	ACTUAL			ACTUAL		
	FY11 BUDGET	EXPENDITURES THRU SEPT 30	% OF TOTAL BUDGET	FY10 BUDGET	EXPENDITURES THRU SEPT 30	% OF TOTAL BUDGET
<b><u>ADMINISTRATION</u></b>						
MAYOR AND COUNCIL	\$ 9,550	\$ 4,462	46.72%	\$ 11,850	\$ 4,505	38.02%
CITY MANAGER	\$ 66,925	\$ 15,502	23.16%	\$ 72,550	\$ 29,696	40.93%
CITY CLERK & ELECTION	\$ 78,910	\$ 9,361	11.86%	\$ 85,150	\$ 16,772	19.70%
FINANCE	\$ 78,550	\$ 13,338	16.98%	\$ 95,850	\$ 16,902	17.63%
TAX COLLECTION	\$ 40,790	\$ 10,397	25.49%	\$ 37,585	\$ 9,001	23.95%
PURCHASING	\$ 210,452	\$ 94,613	44.96%	\$ 210,016	\$ 50,333	23.97%
ADMINISTRATIVE SUPPORT	\$ 88,537	\$ 16,901	19.09%	\$ 110,868	\$ 24,082	21.72%
PUBLIC OFFICIALS DUES	\$ 15,500	\$ 8,402	54.21%	\$ 15,500	\$ 8,402	54.21%
ASSESSING SERVICES	\$ 68,962	\$ 14,361	20.82%	\$ 69,980	\$ 12,862	18.38%
LEGAL SERVICES	\$ 49,750	\$ 16,299	32.76%	\$ 50,000	\$ 9,401	18.80%
MUNICIPAL BUILDINGS	\$ 129,495	\$ 14,596	11.27%	\$ 133,260	\$ 13,637	10.23%
CONTINGENCY	\$ 26,025	\$ -	0.00%	\$ 109,702	\$ 8,901	8.11%
<b>TOTAL ADMINISTRATION</b>	<b>\$ 863,446</b>	<b>\$ 218,232</b>	<b>25.27%</b>	<b>\$ 1,002,311</b>	<b>\$ 204,494</b>	<b>20.40%</b>
<b><u>COMMUNITY SERVICES</u></b>						
GENERAL ASSISTANCE	\$ 20,410	\$ 3,160	15.48%	\$ 15,100	\$ 1,621	10.74%
ECON DEV/PLANNING/CODE	\$ 194,430	\$ 26,673	13.72%	\$ 201,301	\$ 63,486	31.54%
PARKS DEPARTMENT	\$ 93,346	\$ 15,914	17.05%	\$ 99,550	\$ 15,879	15.95%
PUBLIC LIBRARY	\$ 295,194	\$ 72,167	24.45%	\$ 293,143	\$ 65,543	22.36%
COMMUNITY PROGRAMS	\$ 45,710	\$ 12,168	26.62%	\$ 33,400	\$ 8,149	24.40%
AMBULANCE	\$ 131,647	\$ 106,286	80.74%	\$ 118,756	\$ 94,218	79.34%
BOYS & GIRLS CLUB	\$ 51,572	\$ 51,572	100.00%	\$ 51,572	\$ 51,572	100.00%
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 832,309</b>	<b>\$ 287,940</b>	<b>34.60%</b>	<b>\$ 812,822</b>	<b>\$ 300,468</b>	<b>36.97%</b>
<b><u>FISCAL SERVICES</u></b>						
DEBT SERVICE	\$ 128,507	\$ -	0.00%	\$ 106,054	\$ -	0.00%
INSURANCE	\$ 150,470	\$ 68,812	45.73%	\$ 139,400	\$ 73,663	52.84%
EMPLOYEE BENEFITS	\$ 438,594	\$ 98,821	22.53%	\$ 411,108	\$ 96,226	23.41%
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 717,571</b>	<b>\$ 167,633</b>	<b>23.36%</b>	<b>\$ 656,562</b>	<b>\$ 169,889</b>	<b>25.88%</b>
<b><u>PUBLIC SAFETY</u></b>						
DISPATCH	\$ 138,170	\$ 34,043	24.64%	\$ 139,170	\$ 906	0.65%
FIRE DEPARTMENT	\$ 232,356	\$ 74,808	32.20%	\$ 250,945	\$ 62,647	24.96%
POLICE DEPARTMENT	\$ 661,922	\$ 161,469	24.39%	\$ 674,370	\$ 139,986	20.76%
FIRE HYDRANTS	\$ 284,361	\$ 67,705	23.81%	\$ 269,000	\$ 67,705	25.17%
LIBBY HILL PUMP STATION	\$ 4,950	\$ 408	8.24%	\$ 6,600	\$ 428	6.48%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 1,321,759</b>	<b>\$ 338,433</b>	<b>25.60%</b>	<b>\$ 1,340,085</b>	<b>\$ 271,672</b>	<b>20.27%</b>
<b><u>PUBLIC WORKS</u></b>						
PUBLIC WORKS DEPARTMENT	\$ 974,252	\$ 159,212	16.34%	\$ 958,419	\$ 85,763	8.95%
STREET LIGHTS	\$ 85,600	\$ 16,493	19.27%	\$ 98,100	\$ 20,022	20.41%
FUEL DEPOT	\$ 5,500	\$ 83	1.51%	\$ 5,450	\$ 1,497	27.47%
SOLID WASTE DISPOSAL	\$ 103,000	\$ 24,122	23.42%	\$ 113,145	\$ 24,437	21.60%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 1,168,352</b>	<b>\$ 199,910</b>	<b>17.11%</b>	<b>\$ 1,175,114</b>	<b>\$ 131,719</b>	<b>11.21%</b>
<b><u>INTERGOVERNMENTAL PROGRAMS</u></b>						
COUNTY TAX	\$ 360,679	\$ -	0.00%	\$ 334,848	\$ -	0.00%
FIRST PARK	\$ 23,000	\$ -	0.00%	\$ -	\$ -	-
TAX OVERLAY	\$ 104,937	\$ -	0.00%	\$ 73,985	\$ -	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 488,616</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 408,833</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>EDUCATION DEPARTMENT</u></b>						
	\$ 3,136,859	\$ 784,215	25.00%	\$ 3,042,060	\$ 760,515	25.00%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 8,528,912</b>	<b>\$ 1,996,363</b>	<b>23.41%</b>	<b>\$ 8,437,787</b>	<b>\$ 1,838,757</b>	<b>21.79%</b>