



City of Gardiner
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November, 2010

Mr. Mayor and City Council Members;

Attached is the finance report for October 2010. The format of this report shows comparative revenues and expenditures from October 31st of this year to October 31st of last 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, October general fund expenditures should amount to approximately one third 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 58% 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 October 31st were \$4,946,980, or 58% 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" line was added to each department that has 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 41.36%, as opposed to 41.4% 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.
- **Interest-Bond Proceeds** reflects the receipt of the ladder truck bond funds. The payment for the purchase will be seen in the Fire Department expense account in November.
- **Sale of Property** 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

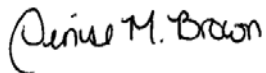
Expenditures through October 31st were \$3,088,184, or 36.21% of the budget.

- **Tax Collection** is slightly high due to payment for the processing of the tax bills.
- **Purchasing** is at 69.10% because of the purchase of the new server.
- **Public Officials Dues** is at 55.82% 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.
- **Parks Department** is slightly high due to vehicle repairs to the 2004 one-ton truck that has been taken out of the vehicle replacement rotation for two years.
- **Ambulance** is at 89.98% 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 70.11% due to the principal and interest payments made in October.
- **Insurance** is at 55.58% 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.
- **Solid Waste Disposal** is at 46.9% because we have made two quarterly payments to date.
- **County Tax** is at 91.47% due to the annual payment made in October. The six-month transitional budget payment is due at the end of November.
- **Education** department has received 33.33% 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 November finance report will be attached to the City Manager's Weekly Memorandum in the month of December. As a reminder, Councilor Holmes was assigned to October and November warrants. Council Johnston is assigned to the December and January 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 OCTOBER 31, 2010 vs. OCTOBER 31, 2009

DEPARTMENT	FY11 BUDGET	ACTUAL REVENUES THRU OCT 31	% OF TOTAL BUDGET	FY10 BUDGET	ACTUAL REVENUES THRU OCT 31	% OF TOTAL BUDGET
<u>TAXES</u>						
PROPERTY TAX REVENUE	\$ 6,951,272	\$ 3,419,028	49.19%	\$ 6,824,915	\$ 3,370,253	49.38%
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	\$ 5,128	128.20%	\$ -	\$ 4,652	
EXCISE	\$ 800,000	\$ 295,524	36.94%	\$ 710,000	\$ 277,586	39.10%
PILOT	\$ -	\$ 2,965		\$ -	\$ -	
PENALTIES & INTEREST	\$ 35,000	\$ 11,480	32.80%	\$ 35,000	\$ 12,651	36.15%
TOTAL TAXES	\$ 8,011,632	\$ 3,823,871	47.73%	\$ 7,900,819	\$ 3,950,273	50.00%
<u>LICENSES & PERMITS</u>						
LICENSES & PERMITS	\$ 47,000	\$ 5,308	11.29%	\$ 14,000	\$ 3,869	27.64%
<u>INTERGOVERNMENTAL ASSISTANCE</u>						
STATE-LOCAL ROAD ASSISTANCE	\$ 62,000	\$ 18,682	30.13%	\$ 72,000	\$ -	0.00%
STATE REVENUE SHARING	\$ 593,562	\$ 206,638	34.81%	\$ 670,000	\$ 212,642	31.74%
SNOWMOBILE REFUND	\$ 1,700	\$ -	0.00%	\$ 2,000	\$ -	0.00%
TREE GRANT	\$ -	\$ 3,758		\$ -	\$ -	
GENERAL ASSISTANCE REIMBURSEMENT	\$ 5,000	\$ 813	16.27%	\$ 3,500	\$ 1,522	43.49%
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 662,262	\$ 229,891	34.71%	\$ 747,500	\$ 214,164	28.65%
<u>CHARGE FOR SERVICES</u>						
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	\$ 4,100	102.50%	\$ 5,000	\$ 4,126	82.52%
TOTAL CHARGE FOR SERVICES	\$ 99,700	\$ 99,873	100.17%	\$ 92,500	\$ 99,834	107.93%
<u>FINES & FEES</u>						
FINES & FEES	\$ 33,000	\$ 9,922	30.07%	\$ 63,700	\$ 8,766	13.76%
<u>MISCELLANEOUS</u>						
INTEREST-BOND PROCEEDS	\$ -	\$ 767,000		\$ -	\$ -	
UNCLASSIFIED	\$ 25,000	\$ 11,115	44.46%	\$ 23,000	\$ 23,016	100.07%
SALE OF PROPERTY	\$ 10,750	\$ -	0.00%	\$ 10,000	\$ 4,738	47.38%
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%
TOTAL MISCELLANEOUS	\$ (324,682)	\$ 778,115	-239.65%	\$ (380,733)	\$ (194,916)	51.19%
TOTAL GENERAL FUND REVENUES	\$ 8,528,912	\$ 4,946,980	58.00%	\$ 8,437,786	\$ 4,081,990	48.38%

CITY OF GARDINER, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
AS OF OCTOBER 31, 2010 vs. OCTOBER 31, 2009

DEPARTMENT	ACTUAL			ACTUAL		
	FY11 BUDGET	EXPENDITURES THRU OCT 31	% OF TOTAL BUDGET	FY10 BUDGET	EXPENDITURES THRU OCT 31	% OF TOTAL BUDGET
<u>ADMINISTRATION</u>						
MAYOR AND COUNCIL	\$ 9,550	\$ 4,462	46.72%	\$ 11,850	\$ 4,648	39.22%
CITY MANAGER	\$ 66,925	\$ 21,701	32.43%	\$ 72,550	\$ 42,814	59.01%
CITY CLERK & ELECTION	\$ 78,910	\$ 13,933	17.66%	\$ 85,150	\$ 22,348	26.25%
FINANCE	\$ 78,550	\$ 19,073	24.28%	\$ 95,850	\$ 24,367	25.42%
TAX COLLECTION	\$ 40,790	\$ 15,113	37.05%	\$ 37,585	\$ 11,700	31.13%
PURCHASING	\$ 210,452	\$ 145,414	69.10%	\$ 210,016	\$ 99,877	47.56%
ADMINISTRATIVE SUPPORT	\$ 88,537	\$ 26,035	29.41%	\$ 110,868	\$ 34,858	31.44%
PUBLIC OFFICIALS DUES	\$ 15,500	\$ 8,652	55.82%	\$ 15,500	\$ 8,402	54.21%
ASSESSING SERVICES	\$ 68,962	\$ 20,811	30.18%	\$ 69,980	\$ 21,774	31.11%
LEGAL SERVICES	\$ 49,750	\$ 21,644	43.51%	\$ 50,000	\$ 10,137	20.27%
MUNICIPAL BUILDINGS	\$ 129,495	\$ 22,228	17.17%	\$ 133,260	\$ 21,215	15.92%
CONTINGENCY	\$ 26,025	\$ -	0.00%	\$ 109,702	\$ 13,301	12.12%
TOTAL ADMINISTRATION	\$ 863,446	\$ 319,066	36.95%	\$ 1,002,311	\$ 315,441	31.47%
<u>COMMUNITY SERVICES</u>						
GENERAL ASSISTANCE	\$ 20,410	\$ 5,570	27.29%	\$ 15,100	\$ 2,180	14.44%
ECON DEV/PLANNING/CODE	\$ 194,430	\$ 40,693	20.93%	\$ 201,301	\$ 76,762	38.13%
PARKS DEPARTMENT	\$ 93,346	\$ 34,955	37.45%	\$ 99,550	\$ 27,040	27.16%
PUBLIC LIBRARY	\$ 295,194	\$ 98,296	33.30%	\$ 293,143	\$ 85,862	29.29%
COMMUNITY PROGRAMS	\$ 45,710	\$ 12,297	26.90%	\$ 33,400	\$ 11,224	33.60%
AMBULANCE	\$ 131,647	\$ 118,451	89.98%	\$ 118,756	\$ 95,249	80.21%
BOYS & GIRLS CLUB	\$ 51,572	\$ 51,572	100.00%	\$ 51,572	\$ 51,572	100.00%
TOTAL COMMUNITY SERVICES	\$ 832,309	\$ 361,834	43.47%	\$ 812,822	\$ 349,889	43.05%
<u>FISCAL SERVICES</u>						
DEBT SERVICE	\$ 128,507	\$ 90,096	70.11%	\$ 106,054	\$ 92,208	86.94%
INSURANCE	\$ 150,470	\$ 83,636	55.58%	\$ 139,400	\$ 94,993	68.14%
EMPLOYEE BENEFITS	\$ 438,594	\$ 149,430	34.07%	\$ 411,108	\$ 132,737	32.29%
TOTAL FISCAL SERVICES	\$ 717,571	\$ 323,162	45.04%	\$ 656,562	\$ 319,938	48.73%
<u>PUBLIC SAFETY</u>						
DISPATCH	\$ 138,170	\$ 34,043	24.64%	\$ 139,170	\$ 906	0.65%
FIRE DEPARTMENT	\$ 232,356	\$ 92,975	40.01%	\$ 250,945	\$ 109,765	43.74%
POLICE DEPARTMENT	\$ 661,922	\$ 230,838	34.87%	\$ 674,370	\$ 196,951	29.21%
FIRE HYDRANTS	\$ 284,361	\$ 67,705	23.81%	\$ 269,000	\$ 135,410	50.34%
LIBBY HILL PUMP STATION	\$ 4,950	\$ 908	18.34%	\$ 6,600	\$ 784	11.88%
TOTAL PUBLIC SAFETY	\$ 1,321,759	\$ 426,469	32.27%	\$ 1,340,085	\$ 443,816	33.12%
<u>PUBLIC WORKS</u>						
PUBLIC WORKS DEPARTMENT	\$ 974,252	\$ 210,978	21.66%	\$ 958,419	\$ 150,304	15.68%
STREET LIGHTS	\$ 85,600	\$ 22,732	26.56%	\$ 98,100	\$ 26,815	27.33%
FUEL DEPOT	\$ 5,500	\$ 114	2.07%	\$ 5,450	\$ 1,530	28.07%
SOLID WASTE DISPOSAL	\$ 103,000	\$ 48,310	46.90%	\$ 113,145	\$ 48,184	42.59%
TOTAL PUBLIC WORKS	\$ 1,168,352	\$ 282,134	24.15%	\$ 1,175,114	\$ 226,833	19.30%
<u>INTERGOVERNMENTAL PROGRAMS</u>						
COUNTY TAX	\$ 360,679	\$ 329,900	91.47%	\$ 334,848	\$ 334,848	100.00%
FIRST PARK	\$ 23,000	\$ -	0.00%	\$ -	\$ -	-
TAX OVERLAY	\$ 104,937	\$ -	0.00%	\$ 73,985	\$ -	0.00%
TOTAL INTERGOVERNMENTAL	\$ 488,616	\$ 329,900	67.52%	\$ 408,833	\$ 334,848	81.90%
<u>EDUCATION DEPARTMENT</u>						
	\$ 3,136,859	\$ 1,045,619	33.33%	\$ 3,042,060	\$ 1,014,020	33.33%
TOTAL GENERAL FUND EXPENDITURES	\$ 8,528,912	\$ 3,088,184	36.21%	\$ 8,437,787	\$ 3,004,785	35.61%