



City of Gardiner
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May, 2011

Mr. Mayor and City Council Members:

Attached is the finance report for April 2011. The format of this report shows comparative revenues and expenditures from April 30th of this year to April 30th 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, April general fund expenditures should amount to approximately 83.3% 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. Because the Ladder Truck expense and bond proceeds were not budgeted, and would therefore skew the budget percentage amounts, these reports do not include those totals.

Below, please find noteworthy variances in the general fund.

REVENUES

Revenues collected through April 30th were \$7,682,746, or 90% of the budget.

- **Property Taxes** are at 95% collected, which is exactly where we were at this time last year.
- **Excise** is slightly low, which is a reflection of the current economy. However, some of the larger fleets are due for re-registrations during May and June. I am anticipating that we will be under collections by approximately \$15,000.
- **Licenses & Permits** are extremely under anticipations. This is due to the budgeting of increased fees which have not been implemented, pending council approval. I am projecting that we will be \$35,000 short of collections in this account by the end of the fiscal year.
- **Sale of Property** is at 47% due to the fact that we did not receive as much for the sale of the old ladder truck as originally anticipated.

EXPENDITURES

Expenditures through April 30th were \$7,019,705, or 82% of the budget.

- **City Clerk & Election** is low due to the fact that there is a carry forward amount of \$21,000 for election equipment that has not been spent.
- **Purchasing** is at 99% because of the purchase of the new server and some unforeseen software/hardware problems. I believe the purchasing/technology line will be over-spent by \$15,000.
- **Municipal Building** is low, because we have not purchased the new boiler.

With continued conservative spending over the next 2 months of the fiscal year, I am hoping that we will not see a decrease, but rather a zero affect to the fund balance due to the general operations of the city.

Please contact if you have any questions or need assistance with interpretation of any of the information I have provided.

Respectfully Submitted,

A handwritten signature in black ink that reads "Denise M. Brown".

Denise Brown
Finance Director

CITY OF GARDINER, MAINE
REVENUES - GENERAL FUND COMPARATIVE
AS OF APRIL 30, 2011 vs. APRIL 30, 2010

DEPARTMENT	ACTUAL			ACTUAL		
	FY11 BUDGET	REVENUES THRU APR 30	% OF TOTAL BUDGET	FY10 BUDGET	REVENUES THRU APR 30	% OF TOTAL BUDGET
<u>TAXES</u>						
PROPERTY TAX REVENUE	\$ 6,951,272	\$ 6,570,061	94.52%	\$ 6,824,915	\$ 6,480,207	94.95%
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	\$ 140,326	99.92%
BETE REIMBURSEMENT	\$ 25,493	\$ 25,493	100.00%	\$ 15,975	\$ 15,975	100.00%
VETERAN'S EXEMPTION	\$ 4,000	\$ 5,128	128.20%	\$ -	\$ 4,652	
EXCISE	\$ 800,000	\$ 623,751	77.97%	\$ 710,000	\$ 633,578	89.24%
PILOT	\$ -	\$ 2,965		\$ -	\$ -	
PENALTIES & INTEREST	\$ 35,000	\$ 45,309	129.46%	\$ 35,000	\$ 44,360	126.74%
TOTAL TAXES	\$ 8,011,632	\$ 7,362,453	91.90%	\$ 7,900,819	\$ 7,493,588	94.85%
<u>LICENSES & PERMITS</u>						
LICENSES & PERMITS	\$ 47,000	\$ 8,149	17.34%	\$ 14,000	\$ 8,207	58.62%
<u>INTERGOVERNMENTAL ASSISTANCE</u>						
STATE-LOCAL ROAD ASSISTANCE	\$ 62,000	\$ 56,046	90.40%	\$ 72,000	\$ 46,551	64.65%
STATE REVENUE SHARING	\$ 593,562	\$ 477,099	80.38%	\$ 670,000	\$ 466,224	69.59%
SNOWMOBILE REFUND	\$ 1,700	\$ 1,622	95.41%	\$ 2,000	\$ 1,701	85.05%
TREE GRANT	\$ -	\$ 3,758		\$ -	\$ -	
GENERAL ASSISTANCE REIMBURSEMENT	\$ 5,000	\$ 4,275	85.50%	\$ 3,500	\$ 3,097	88.49%
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 662,262	\$ 542,800	81.96%	\$ 747,500	\$ 517,573	69.24%
<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	\$ 4,610	115.25%	\$ 5,000	\$ 4,126	82.52%
TOTAL CHARGE FOR SERVICES	\$ 99,700	\$ 100,383	100.69%	\$ 92,500	\$ 99,834	107.93%
<u>FINES & FEES</u>						
FINES & FEES	\$ 33,000	\$ 27,736	84.05%	\$ 63,700	\$ 20,706	32.51%
<u>MISCELLANEOUS</u>						
BOND PROCEEDS-LADDER TRUCK	\$ -	\$ 767,000		\$ -	\$ -	
UNCLASSIFIED	\$ 25,000	\$ 17,813	71.25%	\$ 23,000	\$ 60,415	262.67%
SALE OF PROPERTY	\$ 10,750	\$ 5,010	46.60%	\$ 10,000	\$ 3,903	39.03%
SCTV FRANCHISE FEE	\$ 64,000	\$ 67,835	105.99%	\$ 60,000	\$ 64,028	106.71%
TRANSFER IN: TIF	\$ 255,000	\$ 230,000	90.20%	\$ 230,000	\$ 230,000	100.00%
TRANSFER OUT: TIF	\$ (679,432)	\$ (679,432)	100.00%	\$ (703,733)	\$ (650,919)	92.50%
TOTAL MISCELLANEOUS	\$ (324,682)	\$ (358,774)	110.50%	\$ (380,733)	\$ (292,573)	76.84%
TOTAL GENERAL FUND REVENUES	\$ 8,528,912	\$ 7,682,746	90.08%	\$ 8,437,786	\$ 7,847,335	93.00%

CITY OF GARDINER, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
AS OF APRIL 30, 2011 vs. APRIL 30, 2010

DEPARTMENT	ACTUAL			ACTUAL		
	FY11 BUDGET	EXPENDITURES THRU APR 30	% OF TOTAL BUDGET	FY10 BUDGET	EXPENDITURES THRU APR 30	% OF TOTAL BUDGET
<u>ADMINISTRATION</u>						
MAYOR AND COUNCIL	\$ 9,550	\$ 9,391	98.33%	\$ 11,850	\$ 17,294	145.94%
CITY MANAGER	\$ 66,925	\$ 55,149	82.40%	\$ 72,550	\$ 95,423	131.53%
CITY CLERK & ELECTION	\$ 78,910	\$ 43,393	54.99%	\$ 85,150	\$ 50,341	59.12%
FINANCE	\$ 78,550	\$ 61,792	78.67%	\$ 95,850	\$ 73,871	77.07%
TAX COLLECTION	\$ 40,790	\$ 33,418	81.93%	\$ 37,585	\$ 29,566	78.66%
PURCHASING	\$ 210,452	\$ 207,807	98.74%	\$ 210,016	\$ 146,707	69.86%
ADMINISTRATIVE SUPPORT	\$ 88,537	\$ 70,988	80.18%	\$ 110,868	\$ 74,078	66.82%
PUBLIC OFFICIALS DUES	\$ 15,500	\$ 14,900	96.13%	\$ 15,500	\$ 14,203	91.63%
ASSESSING SERVICES	\$ 68,962	\$ 50,933	73.86%	\$ 69,980	\$ 55,187	78.86%
LEGAL SERVICES	\$ 49,750	\$ 17,112	34.40%	\$ 50,000	\$ 21,929	43.86%
MUNICIPAL BUILDINGS	\$ 129,495	\$ 74,722	57.70%	\$ 133,260	\$ 90,099	67.61%
CONTINGENCY	\$ 26,025	\$ 3,777	14.51%	\$ 109,702	\$ 16,108	14.68%
TOTAL ADMINISTRATION	\$ 863,446	\$ 643,381	74.51%	\$ 1,002,311	\$ 684,806	68.32%
<u>COMMUNITY SERVICES</u>						
GENERAL ASSISTANCE	\$ 20,410	\$ 15,962	78.21%	\$ 15,100	\$ 5,536	36.66%
ECON DEV/PLANNING/CODE	\$ 194,430	\$ 138,661	71.32%	\$ 201,301	\$ 134,077	66.61%
PARKS DEPARTMENT	\$ 93,346	\$ 63,924	68.48%	\$ 99,550	\$ 51,039	51.27%
PUBLIC LIBRARY	\$ 295,194	\$ 243,935	82.64%	\$ 293,143	\$ 224,971	76.74%
COMMUNITY PROGRAMS	\$ 45,710	\$ 29,077	63.61%	\$ 33,400	\$ 30,426	91.10%
AMBULANCE	\$ 131,647	\$ 131,951	100.23%	\$ 118,756	\$ 113,110	95.25%
BOYS & GIRLS CLUB	\$ 51,572	\$ 51,572	100.00%	\$ 51,572	\$ 51,572	100.00%
TOTAL COMMUNITY SERVICES	\$ 832,309	\$ 675,082	81.11%	\$ 812,822	\$ 610,731	75.14%
<u>FISCAL SERVICES</u>						
DEBT SERVICE	\$ 128,507	\$ 121,522	94.56%	\$ 106,054	\$ 106,054	100.00%
INSURANCE	\$ 150,470	\$ 138,473	92.03%	\$ 139,400	\$ 140,990	101.14%
EMPLOYEE BENEFITS	\$ 438,594	\$ 372,384	84.90%	\$ 411,108	\$ 349,134	84.93%
TOTAL FISCAL SERVICES	\$ 717,571	\$ 632,379	88.13%	\$ 656,562	\$ 596,178	90.80%
<u>PUBLIC SAFETY</u>						
DISPATCH	\$ 138,170	\$ 102,193	73.96%	\$ 139,170	\$ 103,645	74.47%
FIRE DEPARTMENT	\$ 232,356	\$ 197,440	84.97%	\$ 250,945	\$ 216,953	86.45%
LADDER TRUCK	\$ -	\$ 766,242		\$ -	\$ -	
POLICE DEPARTMENT	\$ 661,922	\$ 566,201	85.54%	\$ 674,370	\$ 530,554	78.67%
FIRE HYDRANTS	\$ 284,361	\$ 203,115	71.43%	\$ 269,000	\$ 203,115	75.51%
LIBBY HILL PUMP STATION	\$ 4,950	\$ 4,482	90.55%	\$ 6,600	\$ 5,926	89.79%
TOTAL PUBLIC SAFETY	\$ 1,321,759	\$ 1,073,431	81.21%	\$ 1,340,085	\$ 1,060,193	79.11%
<u>PUBLIC WORKS</u>						
PUBLIC WORKS DEPARTMENT	\$ 974,252	\$ 820,577	84.23%	\$ 958,419	\$ 828,119	86.40%
STREET LIGHTS	\$ 85,600	\$ 78,490	91.69%	\$ 98,100	\$ 69,462	70.81%
FUEL DEPOT	\$ 5,500	\$ 4,803	87.33%	\$ 5,450	\$ 5,940	108.99%
SOLID WASTE DISPOSAL	\$ 103,000	\$ 99,552	96.65%	\$ 113,145	\$ 99,938	88.33%
TOTAL PUBLIC WORKS	\$ 1,168,352	\$ 1,003,422	85.88%	\$ 1,175,114	\$ 1,003,459	85.39%
<u>INTERGOVERNMENTAL PROGRAMS</u>						
COUNTY TAX	\$ 360,679	\$ 360,679	100.00%	\$ 334,848	\$ 334,848	100.00%
FIRST PARK	\$ 23,000	\$ 17,282	75.14%	\$ -	\$ 16,137	
TAX OVERLAY	\$ 104,937	\$ -	0.00%	\$ 73,985	\$ -	0.00%
TOTAL INTERGOVERNMENTAL	\$ 488,616	\$ 377,961	77.35%	\$ 408,833	\$ 350,985	85.85%
<u>EDUCATION DEPARTMENT</u>						
	\$ 3,136,859	\$ 2,614,049	83.33%	\$ 3,042,060	\$ 2,535,050	83.33%
TOTAL GENERAL FUND EXPENDITURES	\$ 8,528,912	\$ 7,019,705	82.30%	\$ 8,437,787	\$ 6,841,402	81.08%