



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

March, 2011

Mr. Mayor and City Council Members;

Attached is the finance report for February 2011. The format of this report shows comparative revenues and expenditures from February 28th of this year to February 28th 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, February general fund expenditures should amount to approximately two-thirds 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 (revenue) 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 February 28th were \$5,526,795, or 65% of the budget.

- The second half of property **Taxes** are due in the middle of March and are currently at 60% collected.
- **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.
- 100% of the **BETE** reimbursement was received in the month of December.
- **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. These revenues are up almost 20% from last year, but are only 33% collected compared to this year's budget. This is due to the budgeting of increased fees. However, the increased fee schedule has not yet been implemented because we have not received approval from the council.
- **Sale of Property** is at 0% pending the sale of the old ladder truck in the spring.
- **SCTV Franchise Fee** is at 106% which reflects a slight un-anticipated increase.
- **TIF Transfers IN & OUT** are at 0% because the journal entries have not yet been made. Once final payment is made on the second half of the taxes, I will be posting the appropriate journal entries.

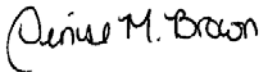
## EXPENDITURES

Expenditures through February 28th were \$5,813,877, or 68% 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 91% because of the purchase of the new server.
- **Public Officials Dues** is at 96% because of the timing of the payments.
- **Legal Services** is at 21% because the WasteWater fund has been charged for their portion of the legal expenses incurred.
- **Municipal Building** is low, as we have not yet purchased the new boiler.
- **Economic Development** is low comparatively to last year, because at this time last year, they had incurred a \$25,000 expense for the playground.
- **Community Programs** is low due to the fact that some of the agencies have not sent invoices.
- **Ambulance** is at 89% 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 78% due to the principal and interest payments made in October.
- **Insurance** is slightly high because of the timing of due dates. The account will resolve itself.
- **Fuel Depot** is at 84% because the annual \$3,000 Capital Improvement payment has been made.
- **County Tax** has been paid in full.

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**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**AS OF FEBRUARY 28, 2011 vs. FEBRUARY 28, 2010**

DEPARTMENT	ACTUAL			ACTUAL		
	FY11 BUDGET	EXPENDITURES THRU FEB 28	% OF TOTAL BUDGET	FY10 BUDGET	EXPENDITURES THRU FEB 28	% OF TOTAL BUDGET
<b><u>ADMINISTRATION</u></b>						
MAYOR AND COUNCIL	\$ 9,550	\$ 4,957	51.91%	\$ 11,850	\$ 7,053	59.52%
CITY MANAGER	\$ 66,925	\$ 43,726	65.34%	\$ 72,550	\$ 83,096	114.54%
CITY CLERK & ELECTION	\$ 78,910	\$ 36,232	45.92%	\$ 85,150	\$ 42,582	50.01%
FINANCE	\$ 78,550	\$ 51,439	65.49%	\$ 95,850	\$ 60,583	63.21%
TAX COLLECTION	\$ 40,790	\$ 27,360	67.07%	\$ 37,585	\$ 22,814	60.70%
PURCHASING	\$ 210,452	\$ 190,590	90.56%	\$ 210,016	\$ 123,928	59.01%
ADMINISTRATIVE SUPPORT	\$ 88,537	\$ 55,110	62.25%	\$ 110,868	\$ 61,995	55.92%
PUBLIC OFFICIALS DUES	\$ 15,500	\$ 14,900	96.13%	\$ 15,500	\$ 14,203	91.63%
ASSESSING SERVICES	\$ 68,962	\$ 41,742	60.53%	\$ 69,980	\$ 42,892	61.29%
LEGAL SERVICES	\$ 49,750	\$ 10,653	21.41%	\$ 50,000	\$ 19,153	38.31%
MUNICIPAL BUILDINGS	\$ 129,495	\$ 58,899	45.48%	\$ 133,260	\$ 72,446	54.36%
CONTINGENCY	\$ 26,025	\$ 3,558	13.67%	\$ 109,702	\$ 14,608	13.32%
<b>TOTAL ADMINISTRATION</b>	<b>\$ 863,446</b>	<b>\$ 539,165</b>	<b>62.44%</b>	<b>\$ 1,002,311</b>	<b>\$ 565,353</b>	<b>56.40%</b>
<b><u>COMMUNITY SERVICES</u></b>						
GENERAL ASSISTANCE	\$ 20,410	\$ 13,570	66.49%	\$ 15,100	\$ 5,161	34.18%
ECON DEV/PLANNING/CODE	\$ 194,430	\$ 78,271	40.26%	\$ 201,301	\$ 116,873	58.06%
PARKS DEPARTMENT	\$ 93,346	\$ 55,244	59.18%	\$ 99,550	\$ 47,202	47.42%
PUBLIC LIBRARY	\$ 295,194	\$ 196,554	66.58%	\$ 293,143	\$ 177,771	60.64%
COMMUNITY PROGRAMS	\$ 45,710	\$ 22,097	48.34%	\$ 33,400	\$ 18,226	54.57%
AMBULANCE	\$ 131,647	\$ 117,738	89.43%	\$ 118,756	\$ 110,713	93.23%
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>\$ 535,047</b>	<b>64.28%</b>	<b>\$ 812,822</b>	<b>\$ 527,518</b>	<b>64.90%</b>
<b><u>FISCAL SERVICES</u></b>						
DEBT SERVICE	\$ 128,507	\$ 100,096	77.89%	\$ 106,054	\$ 92,208	86.94%
INSURANCE	\$ 150,470	\$ 116,818	77.64%	\$ 139,400	\$ 116,666	83.69%
EMPLOYEE BENEFITS	\$ 438,594	\$ 314,004	71.59%	\$ 411,108	\$ 293,506	71.39%
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 717,571</b>	<b>\$ 530,918</b>	<b>73.99%</b>	<b>\$ 656,562</b>	<b>\$ 502,380</b>	<b>76.52%</b>
<b><u>PUBLIC SAFETY</u></b>						
DISPATCH	\$ 138,170	\$ 102,193	73.96%	\$ 139,170	\$ 103,122	74.10%
FIRE DEPARTMENT	\$ 232,356	\$ 160,081	68.89%	\$ 250,945	\$ 180,422	71.90%
LADDER TRUCK	\$ -	\$ 766,057		\$ -	\$ -	
POLICE DEPARTMENT	\$ 661,922	\$ 446,354	67.43%	\$ 674,370	\$ 412,074	61.11%
FIRE HYDRANTS	\$ 284,361	\$ 203,115	71.43%	\$ 269,000	\$ 203,115	75.51%
LIBBY HILL PUMP STATION	\$ 4,950	\$ 2,603	52.59%	\$ 6,600	\$ 3,766	57.06%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 1,321,759</b>	<b>\$ 914,346</b>	<b>69.18%</b>	<b>\$ 1,340,085</b>	<b>\$ 902,499</b>	<b>67.35%</b>
<b><u>PUBLIC WORKS</u></b>						
PUBLIC WORKS DEPARTMENT	\$ 974,252	\$ 681,772	69.98%	\$ 958,419	\$ 688,858	71.87%
STREET LIGHTS	\$ 85,600	\$ 63,316	73.97%	\$ 98,100	\$ 55,688	56.77%
FUEL DEPOT	\$ 5,500	\$ 4,638	84.32%	\$ 5,450	\$ 5,685	104.31%
SOLID WASTE DISPOSAL	\$ 103,000	\$ 75,475	73.28%	\$ 113,145	\$ 75,760	66.96%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 1,168,352</b>	<b>\$ 825,201</b>	<b>70.63%</b>	<b>\$ 1,175,114</b>	<b>\$ 825,991</b>	<b>70.29%</b>
<b><u>INTERGOVERNMENTAL PROGRAMS</u></b>						
COUNTY TAX	\$ 360,679	\$ 360,679	100.00%	\$ 334,848	\$ 334,848	100.00%
FIRST PARK	\$ 23,000	\$ 17,282	75.14%	\$ -	\$ 17,475	
TAX OVERLAY	\$ 104,937	\$ -	0.00%	\$ 73,985	\$ -	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 488,616</b>	<b>\$ 377,961</b>	<b>77.35%</b>	<b>\$ 408,833</b>	<b>\$ 352,323</b>	<b>86.18%</b>
<b><u>EDUCATION DEPARTMENT</u></b>						
	\$ 3,136,859	\$ 2,091,239	66.67%	\$ 3,042,060	\$ 2,028,040	66.67%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 8,528,912</b>	<b>\$ 5,813,877</b>	<b>68.17%</b>	<b>\$ 8,437,787</b>	<b>\$ 5,704,104</b>	<b>67.60%</b>

**CITY OF GARDINER, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**AS OF FEBRUARY 28, 2011 vs. FEBRUARY 28, 2010**

DEPARTMENT	ACTUAL			ACTUAL		
	FY11 BUDGET	REVENUES THRU FEB 28	% OF TOTAL BUDGET	FY10 BUDGET	REVENUES THRU FEB 28	% OF TOTAL BUDGET
<b><u>TAXES</u></b>						
PROPERTY TAX REVENUE	\$ 6,951,272	\$ 4,199,562	60.41%	\$ 6,824,915	\$ 4,303,312	63.05%
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	\$ 489,586	61.20%	\$ 710,000	\$ 486,912	68.58%
PILOT	\$ -	\$ 2,965		\$ -	\$ -	
PENALTIES & INTEREST	\$ 35,000	\$ 39,570	113.06%	\$ 35,000	\$ 35,491	101.40%
<b>TOTAL TAXES</b>	<b>\$ 8,011,632</b>	<b>\$ 4,852,050</b>	<b>60.56%</b>	<b>\$ 7,900,819</b>	<b>\$ 5,161,158</b>	<b>65.32%</b>
<b><u>LICENSES &amp; PERMITS</u></b>						
LICENSES & PERMITS	\$ 47,000	\$ 6,320	13.45%	\$ 14,000	\$ 6,588	47.06%
<b><u>INTERGOVERNMENTAL ASSISTANCE</u></b>						
STATE-LOCAL ROAD ASSISTANCE	\$ 62,000	\$ 37,364	60.26%	\$ 72,000	\$ 46,551	64.65%
STATE REVENUE SHARING	\$ 593,562	\$ 421,305	70.98%	\$ 670,000	\$ 422,435	63.05%
SNOWMOBILE REFUND	\$ 1,700	\$ 1,622	95.41%	\$ 2,000	\$ 1,701	85.05%
TREE GRANT	\$ -	\$ 3,758		\$ -	\$ -	
GENERAL ASSISTANCE REIMBURSEMENT	\$ 5,000	\$ 3,681	73.62%	\$ 3,500	\$ 3,079	87.97%
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 662,262</b>	<b>\$ 467,730</b>	<b>70.63%</b>	<b>\$ 747,500</b>	<b>\$ 473,766</b>	<b>63.38%</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	\$ 4,610	115.25%	\$ 5,000	\$ 4,126	82.52%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 99,700</b>	<b>\$ 100,383</b>	<b>100.69%</b>	<b>\$ 92,500</b>	<b>\$ 99,834</b>	<b>107.93%</b>
<b><u>FINES &amp; FEES</u></b>						
FINES & FEES	\$ 33,000	\$ 19,763	59.89%	\$ 63,700	\$ 15,260	23.96%
<b><u>MISCELLANEOUS</u></b>						
BOND PROCEEDS-LADDER TRUCK	\$ -	\$ 767,000		\$ -	\$ -	
UNCLASSIFIED	\$ 25,000	\$ 12,713	50.85%	\$ 23,000	\$ 61,024	265.32%
SALE OF PROPERTY	\$ 10,750	\$ -	0.00%	\$ 10,000	\$ 3,903	
SCTV FRANCHISE FEE	\$ 64,000	\$ 67,835	105.99%	\$ 60,000	\$ 64,028	106.71%
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>\$ 80,549</b>	<b>-24.81%</b>	<b>\$ (380,733)</b>	<b>\$ (93,715)</b>	<b>24.61%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 8,528,912</b>	<b>\$ 5,526,795</b>	<b>64.80%</b>	<b>\$ 8,437,786</b>	<b>\$ 5,662,891</b>	<b>67.11%</b>