



City of Gardiner
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Gardiner, Maine 04345
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December, 2010

Mr. Mayor and City Council Members;

Attached is the finance report for November 2010. The format of this report shows comparative revenues and expenditures from November 30th of this year to November 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, November general fund expenditures should amount to approximately 42% 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 60.46% 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 November 30th were \$5,156,895, or 60.46% 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 49.19%, as opposed to 47.87% 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.
- **Bond Proceeds** reflects the receipt of the ladder truck bond funds.
- **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 November 30th were \$4,622,889, or 54.2% of the budget.

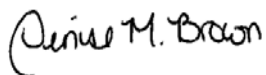
- **Purchasing** is at 70.76% because of the purchase of the new server.
- **Public Officials Dues** is at 55.82% because of the timing of the payment due dates.
- **Legal Services** is above anticipation. The WasteWater fund will be billed for their portion of the legal fees in December and June.
- **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 89.9% 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 77.89% due to the principal and interest payments made in October.
- **Insurance** is at 57.83% because of the timing of the premium due dates. The account will resolve itself.
- **Dispatch** is at 49.28% because two quarterly payments have been made.
- **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.
- **Ladder Truck** is an unbudgeted line and is offset by the unbudgeted revenue line. We will recognize an interest payment of \$9,700 in the spring for this new bond.
- **Fire Hydrants** is at 47.62% because we have made two quarterly payments.
- **Solid Waste Disposal** is at 49.57% because we have made two quarterly payments.
- **County Tax** has been paid in full.
- **Education** department has received 41.67% of their annual funding.

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.

I will be presenting a quarterly finance report in January for the first half of the fiscal year. My report will include some preliminary projections for the fiscal year.

As a reminder, Councilor Johnston is assigned to the December and January warrants.

Respectfully Submitted,



Denise Brown
Finance Director

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

DEPARTMENT	FY11 BUDGET	ACTUAL REVENUES THRU NOV 30	% OF TOTAL BUDGET	FY10 BUDGET	ACTUAL REVENUES THRU NOV 30	% OF TOTAL BUDGET
<u>TAXES</u>						
PROPERTY TAX REVENUE	\$ 6,951,272	\$ 3,521,834	50.66%	\$ 6,824,915	\$ 3,438,231	50.38%
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	\$ 345,116	43.14%	\$ 710,000	\$ 327,349	46.11%
PILOT	\$ -	\$ 2,965		\$ -	\$ -	
PENALTIES & INTEREST	\$ 35,000	\$ 14,352	41.01%	\$ 35,000	\$ 14,852	42.43%
TOTAL TAXES	\$ 8,011,632	\$ 3,979,141	49.67%	\$ 7,900,819	\$ 4,070,215	51.52%
<u>LICENSES & PERMITS</u>						
LICENSES & PERMITS	\$ 47,000	\$ 6,081	12.94%	\$ 14,000	\$ 4,462	31.87%
<u>INTERGOVERNMENTAL ASSISTANCE</u>						
STATE-LOCAL ROAD ASSISTANCE	\$ 62,000	\$ 18,682	30.13%	\$ 72,000	\$ 15,517	21.55%
STATE REVENUE SHARING	\$ 593,562	\$ 256,617	43.23%	\$ 670,000	\$ 259,090	38.67%
SNOWMOBILE REFUND	\$ 1,700	\$ -	0.00%	\$ 2,000	\$ -	0.00%
TREE GRANT	\$ -	\$ 3,758		\$ -	\$ -	
GENERAL ASSISTANCE REIMBURSEMENT	\$ 5,000	\$ 1,515	30.30%	\$ 3,500	\$ 1,522	43.49%
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 662,262	\$ 280,572	42.37%	\$ 747,500	\$ 276,129	36.94%
<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	\$ 11,964	36.25%	\$ 63,700	\$ 10,190	16.00%
<u>MISCELLANEOUS</u>						
BOND PROCEEDS-LADDER TRUCK	\$ -	\$ 767,000		\$ -	\$ -	
UNCLASSIFIED	\$ 25,000	\$ 11,754	47.02%	\$ 23,000	\$ 31,927	138.81%
SALE OF PROPERTY	\$ 10,750	\$ -	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%
TOTAL MISCELLANEOUS	\$ (324,682)	\$ 778,754	-239.85%	\$ (390,733)	\$ (190,743)	48.82%
TOTAL GENERAL FUND REVENUES	\$ 8,528,912	\$ 5,156,895	60.46%	\$ 8,427,786	\$ 4,270,087	50.67%

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

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

DEPARTMENT	ACTUAL			ACTUAL		
	FY11 BUDGET	EXPENDITURES THRU NOV 30	% OF TOTAL BUDGET	FY10 BUDGET	EXPENDITURES THRU NOV 30	% OF TOTAL BUDGET
<u>ADMINISTRATION</u>						
MAYOR AND COUNCIL	\$ 9,550	\$ 4,894	51.25%	\$ 11,850	\$ 4,648	39.22%
CITY MANAGER	\$ 66,925	\$ 26,909	40.21%	\$ 72,550	\$ 53,523	73.77%
CITY CLERK & ELECTION	\$ 78,910	\$ 20,086	25.45%	\$ 85,150	\$ 31,507	37.00%
FINANCE	\$ 78,550	\$ 23,641	30.10%	\$ 95,850	\$ 41,345	43.14%
TAX COLLECTION	\$ 40,790	\$ 18,208	44.64%	\$ 37,585	\$ 13,761	36.61%
PURCHASING	\$ 210,452	\$ 148,925	70.76%	\$ 210,016	\$ 97,963	46.65%
ADMINISTRATIVE SUPPORT	\$ 88,537	\$ 33,913	38.30%	\$ 110,868	\$ 42,217	38.08%
PUBLIC OFFICIALS DUES	\$ 15,500	\$ 8,652	55.82%	\$ 15,500	\$ 8,402	54.21%
ASSESSING SERVICES	\$ 68,962	\$ 26,216	38.01%	\$ 69,980	\$ 27,194	38.86%
LEGAL SERVICES	\$ 49,750	\$ 26,380	53.03%	\$ 50,000	\$ 15,763	31.53%
MUNICIPAL BUILDINGS	\$ 129,495	\$ 29,904	23.09%	\$ 133,260	\$ 25,025	18.78%
CONTINGENCY	\$ 26,025	\$ 531	2.04%	\$ 109,702	\$ 13,108	11.95%
TOTAL ADMINISTRATION	\$ 863,446	\$ 368,258	42.65%	\$ 1,002,311	\$ 374,456	37.36%
<u>COMMUNITY SERVICES</u>						
GENERAL ASSISTANCE	\$ 20,410	\$ 7,093	34.75%	\$ 15,100	\$ 2,885	19.11%
ECON DEV/PLANNING/CODE	\$ 194,430	\$ 48,714	25.05%	\$ 201,301	\$ 90,376	44.90%
PARKS DEPARTMENT	\$ 93,346	\$ 39,690	42.52%	\$ 99,550	\$ 30,368	30.51%
PUBLIC LIBRARY	\$ 295,194	\$ 121,495	41.16%	\$ 293,143	\$ 109,010	37.19%
COMMUNITY PROGRAMS	\$ 45,710	\$ 15,626	34.18%	\$ 33,400	\$ 13,699	41.01%
AMBULANCE	\$ 131,647	\$ 118,345	89.90%	\$ 118,756	\$ 95,235	80.19%
BOYS & GIRLS CLUB	\$ 51,572	\$ 51,572	100.00%	\$ 51,572	\$ 51,572	100.00%
TOTAL COMMUNITY SERVICES	\$ 832,309	\$ 402,534	48.36%	\$ 812,822	\$ 393,145	48.37%
<u>FISCAL SERVICES</u>						
DEBT SERVICE	\$ 128,507	\$ 100,096	77.89%	\$ 106,054	\$ 92,208	86.94%
INSURANCE	\$ 150,470	\$ 87,020	57.83%	\$ 139,400	\$ 95,015	68.16%
EMPLOYEE BENEFITS	\$ 438,594	\$ 198,480	45.25%	\$ 411,108	\$ 189,493	46.09%
TOTAL FISCAL SERVICES	\$ 717,571	\$ 385,597	53.74%	\$ 656,562	\$ 376,716	57.38%
<u>PUBLIC SAFETY</u>						
DISPATCH	\$ 138,170	\$ 68,085	49.28%	\$ 139,170	\$ 34,948	25.11%
FIRE DEPARTMENT	\$ 232,356	\$ 111,421	47.95%	\$ 250,945	\$ 123,897	49.37%
LADDER TRUCK	\$ -	\$ 758,027		\$ -	\$ -	
POLICE DEPARTMENT	\$ 661,922	\$ 277,939	41.99%	\$ 674,370	\$ 248,406	36.84%
FIRE HYDRANTS	\$ 284,361	\$ 135,410	47.62%	\$ 269,000	\$ 135,410	50.34%
LIBBY HILL PUMP STATION	\$ 4,950	\$ 1,076	21.73%	\$ 6,600	\$ 1,562	23.67%
TOTAL PUBLIC SAFETY	\$ 1,321,759	\$ 1,351,957	102.28%	\$ 1,340,085	\$ 544,223	40.61%
<u>PUBLIC WORKS</u>						
PUBLIC WORKS DEPARTMENT	\$ 974,252	\$ 358,543	36.80%	\$ 958,419	\$ 359,793	37.54%
STREET LIGHTS	\$ 85,600	\$ 36,025	42.09%	\$ 98,100	\$ 34,057	34.72%
FUEL DEPOT	\$ 5,500	\$ 1,214	22.08%	\$ 5,450	\$ 1,563	28.68%
SOLID WASTE DISPOSAL	\$ 103,000	\$ 51,056	49.57%	\$ 113,145	\$ 50,974	45.05%
TOTAL PUBLIC WORKS	\$ 1,168,352	\$ 446,838	38.25%	\$ 1,175,114	\$ 446,387	37.99%
<u>INTERGOVERNMENTAL PROGRAMS</u>						
COUNTY TAX	\$ 360,679	\$ 360,679	100.00%	\$ 334,848	\$ 334,848	100.00%
FIRST PARK	\$ 23,000	\$ -	0.00%	\$ -	\$ 17,475	
TAX OVERLAY	\$ 104,937	\$ -	0.00%	\$ 73,985	\$ -	0.00%
TOTAL INTERGOVERNMENTAL	\$ 488,616	\$ 360,679	73.82%	\$ 408,833	\$ 352,323	86.18%
<u>EDUCATION DEPARTMENT</u>						
	\$ 3,136,859	\$ 1,307,024	41.67%	\$ 3,042,060	\$ 1,267,525	41.67%
TOTAL GENERAL FUND EXPENDITURES	\$ 8,528,912	\$ 4,622,889	54.20%	\$ 8,437,787	\$ 3,754,775	44.50%