



**GARDINER CITY COUNCIL
AGENDA ITEM INFORMATION SHEET**



Meeting Date	06/24/2020	Department	City Council
Agenda Item	4.a Second Read and Possible Approval and Resolution of FY21 Budget Appropriations and Direct the Levy of City Services to the City Manager		
Est. Cost	n/a		

Background Information

This is the second read to the FY21 Budget Proposal. Due to the delay of approving the budget proposal the City Council is being asked to adopt the Resolution as an emergency (allowed per city charter) so that it is in effect on July 1, 2020.

Attached is the new FY21 proposed budget that is a 2.4% total city increase. Also attached is Resolution 2021-01

The City Council is also being asked to allow the City Manager to enter into any and all contracts necessary to implement these budget pursuant to the City's purchasing policy.

Requested Action	'I move to approve, with an emergency adoption, the second and final read of the FY21 TIF Funds and General Funds Budget and to authorize the City Manager to enter into any and all contracts necessary to implement these budgets pursuant to the City's purchasing policy.'
City Manager and/or Finance Review	The City Manager recommends the above action.
Council Vote/ Action Taken	
Departmental Follow-Up	

City Clerk Use Only	1 st Reading <u>06/10/2020</u>	Advertised <u>06/05/2020</u>	EFFECTIVE DATE <u>07/01/2020</u>
	2 nd Reading <u>06/24/2020</u>	Advertised _____ w/in 15 Days	
	Final to Dept _____	Updated Book _____	Online _____

RESOLUTION 2021-01

A Resolution Establishing FY21 Appropriations and Directing the Levy of Taxes for City Services.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GARDINER, MAINE ESTABLISHES APPROPRIATIONS FOR THE GENERAL FUND.

That **\$6,126,712** be appropriated for the support of departments of the City of Gardiner, for the bonded indebtedness of the City, and for all other municipal assessments levied upon the debts incurred by the City are hereby appropriated for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

First Reading:	June 10, 2020
Posted:	June 05, 2020
Advertised:	June 05, 2020
Second Reading:	June 24, 2020
Adopted as Emergency:	June 24, 2020
Effective Date:	July 1, 2020

ATTEST: _____
Christine Landes, City Manager

**CITY OF GARDINER
FY21 PROPOSED GENERAL FUND BUDGET**

REVENUES:

Property Tax Revenue	7,736,112
TIF Taxes Raised	(785,000)
Homestead Exemption Reimbursement	438,991
BETE Reimbursement	86,956
Tax Overlay (should be negative #)	(13,824)
Valuation Related Revenues	7,463,235
State Revenue Sharing	624,007
Excise Tax and Vehicle Registraton	1,100,000
State - Local Road Assistance	74,000
Tree Grant	3,050
General Assistance Reimbursement	11,200
Veterans Exemption Reimbursement	6,100
Snowmobile Refund	1,200
Penalties and Interest	52,000
Licenses and Permits	40,000
Fees and Fines	46,700
Library Aid	111,237
SCTV Franchise Fee	70,500
Sale of Property	25,000
Events Detail Reimbursement	1,000
Ambulance Rental Reimbursement	10,000
Technology Reimbursement	26,460
Audit Reimbursement	4,515
City Clean-up	5,500
First Park	20,685
Investment Earnings	60,000
Sales of Property (LH TIF)	115,000
Unclassified	10,000
Use of FB	250,000
Transfer from Revolving Loan Fund	50,000
Transfer from WasteWater Fund	119,235
Other Revenues	2,213,382
Total Revenues	10,300,624

EXPENDITURES:

General Government	817,225
Technology	93,550
Police	1,352,085
Fire	1,161,299
Buildings & Grounds	462,280
Highway	1,473,523
Library	468,624
Planning & Development	320,116
Community Services	191,083
Municipal Expenditures	6,339,785
TIF Revenue Utilized	(213,073)
Municipal Appropriation	6,126,712
County Appropriation	403,434
Education Appropriation	3,770,478
Total Expenditures	10,300,624
	0

TRIO **10,527,521**

Fund Balance Analysis	
6/30/2019 Unassigned	2,270,315
6/30/19 TIF	(294,154)
6/30/19 FB	1,976,161
FY20 TIF payback to GF	150,000
Use of FB in FY20	(225,000)
Council Approved-Radio Repairs	(49,631)
6/30/20 FB	1,851,530
Proposed used use of FB for FY21	(250,000)
Projected 6/30/21 FB	1,601,530
Percent of Budget	15.55%
8.3% (1 month) Fund Balance	858,351
16.7% (2 months) Fund Balance	1,716,084

**CITY OF GARDINER
FY21 PROPOSED AMBULANCE BUDGET**

Total Appropriations: \$ 1,495,056.00

**CITY OF GARDINER
FY21 PROPOSED WASTEWATER BUDGET**

Total Appropriations: \$ 1,623,804.00

Tax Increment Finance District (TIF)

Libby Hill TIF

Beginning Fund Balance	-292,153	-193,828	13,977	246,193	484,964	732,780	987,447
	FY20	FY21	FY22	FY23	FY24	FY25	FY26
	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Libby Hill Revenue							
Associated Grocers/Pine State	-46,557	-46,557	-46,557	-46,557	-46,557	-46,557	-46,557
Harper's LLC	-56,871	-56,871	-56,871	-56,871	-56,871	-56,871	-56,871
EJ Prescott	-105,134	-105,134	-105,134	-105,134	-105,134	-105,134	-105,134
Pine State	-153,745	-153,745	-153,745	-153,745	-153,745	-153,745	-153,745
Libby Hill Area Wide:							
Black Diamond	-2,270	-2,270	-2,270	-2,270	-2,270	-2,270	-2,270
Dennison Lubricant	-30,300	-30,300	-30,300	-30,300	-30,300	-30,300	-30,300
Crafts Transportation (formerly NE Raidant)	-6,180	-6,180	-6,180	-6,180	-6,180	-6,180	-6,180
EJ Prescott	-1,760	-1,760	-1,760	-1,760	-1,760	-1,760	-1,760
Oak Grove	-4,331	-4,331	-4,331	-4,331	-4,331	-4,331	-4,331
William Lovely (Central ME Meats)	-37,135	-37,135	-37,135	-37,135	-37,135	-37,135	-37,135
Troiano	-8,600	-8,600	-8,600	-8,600	-8,600	-8,600	-8,600
Auburn Asphalt	-11,983	-11,983	-11,983	-11,983	-11,983	-11,983	-11,983
Cumulative Personal Property	-6,300	-6,300	-6,300	-6,300	-6,300	-6,300	-6,300
Total Revenue	-471,166	-471,166	-471,166	-471,166	-471,166	-471,166	-471,166
	FY20	FY21	FY22	FY23	FY24		
	Projected	Projected	Projected	Projected	Projected		
Libby Hill Expenses							
Harpers LLC CEA Payment	19,336	19,336	0	0	0	0	0
Debt Service/Libby Hill Phase I	104,825	0	0	0	0	0	0
Debt Service/Libby Hill Phase II	248,679	244,025	238,949	232,395	223,350	216,498	211,826
Total Expenses	372,840	263,361	238,949	232,395	223,350	216,498	211,826
NET BUDGET	-98,326	-207,805	-232,217	-238,771	-247,816	-254,667	-259,340
Ending Fund Balance	-193,828	13,977	246,193	484,964	732,780	987,447	1,246,786

Note: FY20 was the last year of the Libby Hill Phase I Debt payment.
This TIF is projected to have a positive balance at the end of FY21.

Downtown TIF

Beginning Fund Balance	0	0	0	0	0	0	0
	FY20	FY21	FY22	FY23	FY24	FY25	FY26
	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Downtown Revenue							
Downtown TIF District	-219,387	-218,682	-218,682	-218,682	-218,682	-218,682	-218,682
Downtown Expenses							
Debt Service/Downtown	51,763	0	0	0	0	0	0
Additional GMS Funding							
Johnson Hall CEA Payment	5,609	5,609					
Downtown TIF Transfer to General Fund	162,015	213,073	218,682	218,682	218,682	218,682	218,682
Total Expenditures	219,387	218,682	218,682	218,682	218,682	218,682	218,682
NET BUDGET	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0

Note: All of the remaining revenue from this TIF is transferred back to the General Fund.

Tax Increment Finance District (TIF)

Central Maine Crossing TIF

Beginning Fund Balance	0	0	95,153	95,153	95,153	95,153	95,153
	FY20	FY21	FY22	FY23	FY24	FY25	FY26
	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Central Maine Crossing Revenue							
Central Maine Crossing TIF District	0	-95,153	0	0	0	0	0
Central Maine Crossing Expense							
CEA	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0
NET BUDGET	0	-95,153	0	0	0	0	0
Ending Fund Balance	0	95,153	95,153	95,153	95,153	95,153	95,153

*Note: This TIF shows projected revenue only, as the values have not been finalized.
No CEA has been agreed upon at the time of the budget preparation.*

Summer St Affordable Housing TIF

Beginning Fund Balance	0	0	0	0	0	0	0
	FY20	FY21	FY22	FY23	FY24	FY25	FY26
	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Summer St Affordable Housing Revenue							
Central Maine Crossing TIF District	0	0	0	0	0	0	0
Summer St Affordable Housing Expense							
CEA	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0
NET BUDGET	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0

*Note: This TIF shows no activity, as the values have not been finalized.
Half of the revenue from this TIF will go back to the developer and half will offset the City's school expenditures.*

Total TIF Revenue Raised	785,000
Downtown TIF transfer back to the General Fund	213,073