

**City of Gardiner, Maine**  
**General Fund**  
**Revenues & Expenditures as of July 31, 2010**

	FY11 Budget	Year to Date	% Collected/ Expended
<b>Revenues</b>			
Property Taxes	\$ 6,951,272	\$ 38,129	0.55%
Excise Taxes	\$ 800,000	\$ 108,378	13.55%
Interest and Penalties	\$ 35,000	\$ 3,850	11.00%
Licenses and Permits	\$ 47,000	\$ 861	1.83%
State Revenue Sharing	\$ 593,562	\$ 76,551	12.90%
Homestead Exemption	\$ 119,268	\$ -	0.00%
BETE Reimbursement	\$ 25,493	\$ -	0.00%
State Road Assistance	\$ 62,000	\$ -	0.00%
Veterans' Exemptions	\$ 4,000	\$ -	0.00%
Library Aid	\$ 80,200	\$ 80,208	100.01%
General Assistance Reimbursement	\$ 5,000	\$ 40	0.80%
Ambulance Rental	\$ 15,500	\$ 15,500	100.00%
Snowmobile Refund	\$ 1,700	\$ -	0.00%
Surplus Equipment	\$ 10,750	\$ -	0.00%
City Cleanup	\$ 4,000	\$ -	0.00%
Fines and Fees	\$ 33,000	\$ 2,008	6.08%
Unclassified	\$ 25,000	\$ 3,220	12.88%
SCTV Franchise Fee	\$ 64,000	\$ -	0.00%
TIF Revenue Utilized	\$ 255,000	\$ -	0.00%
TIF Taxes Raised	\$ (679,432)	\$ -	0.00%
Council Use of Fund Balance	\$ -	\$ -	
<b>Total Revenues</b>	<b>\$ 8,452,313</b>	<b>\$ 328,746</b>	<b>3.89%</b>
<b>Expenditures</b>			
Mayor/Council	\$ 9,550	\$ -	0.00%
City Manager	\$ 66,925	\$ 5,529	8.26%
City Clerk and Elections	\$ 57,910	\$ 2,697	4.66%
Finance	\$ 78,550	\$ 4,143	5.27%
Tax Collection	\$ 40,790	\$ 3,654	8.96%
Purchasing	\$ 176,052	\$ 12,235	6.95%
Administrative Support	\$ 88,537	\$ 4,486	5.07%
Public Officials Dues	\$ 15,500	\$ 7,815	50.42%
Assessing	\$ 63,505	\$ 5,255	8.27%
Legal	\$ 49,750	\$ -	0.00%
Economic Development, Planning and Code Enforcement	\$ 188,335	\$ 8,475	4.50%
Municipal Buildings	\$ 129,495	\$ 3,758	2.90%
Fire	\$ 232,356	\$ 10,887	4.69%
Police	\$ 652,275	\$ 41,609	6.38%
Fire Hydrants	\$ 284,361	\$ -	0.00%
Dispatch	\$ 138,170	\$ -	0.00%
Libby Hill Pump Station	\$ 4,950	\$ 196	3.97%
Public Works	\$ 974,252	\$ 20,621	2.12%
Street Lights	\$ 85,600	\$ 5,592	6.53%
Fuel Depot	\$ 5,500	\$ 28	0.50%
Solid Waste Disposal	\$ 103,000	\$ 23,243	22.57%
Contractual	\$ 131,647	\$ 106,631	81.00%
General Assistance	\$ 20,410	\$ 749	3.67%
Parks	\$ 93,346	\$ 4,624	4.95%
Boys and Girls Club	\$ 51,572	\$ 51,572	100.00%
Public Library	\$ 295,194	\$ 23,448	7.94%
Employee Benefits	\$ 438,594	\$ 50,497	11.51%
Contingency	\$ 26,025	\$ -	0.00%
Insurance	\$ 150,470	\$ 26,677	17.73%
Community Programs	\$ 45,710	\$ 9,555	20.90%
Tax Overlay	\$ 104,937	\$ -	0.00%
County Tax	\$ 360,679	\$ -	0.00%
First Park	\$ 23,000	\$ -	0.00%
Education	\$ 3,136,859	\$ 261,405	8.33%
Debt Service	\$ 128,507	\$ -	0.00%
<b>Total Expenditures</b>	<b>\$ 8,452,313</b>	<b>\$ 695,379</b>	<b>8.23%</b>
<b>Year to date net increase/(decrease) to fund balance:</b>		<b>\$ (366,633)</b>	



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

August, 2010

Mr. Mayor and City Council Members;

As the new Finance Director, I am pleased to submit the finance report for July 2010. As a guideline, July general fund revenues and expenditures should amount to approximately 8.33% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year and individual line items can vary based upon cyclical activity. Below, please find noteworthy variances.

### REVENUES

Revenues collected through July 31st were \$328,746, or 3.89% of the budget.

- **Excise Tax** is slightly higher at this point, due to the registration of a large fleet of vehicles.
- **Library Aid** is at 100% due to the fact that all participating communities have been billed – not all have paid, but they have all been billed.
- **Ambulance Rental** is at 100%, as the General Fund has been reimbursed by the Ambulance Fund.
- **Unclassified** is at 12.88% due to a payment in lieu of taxes (PILOT) received from Spurwink.

### EXPENDITURES

Expenditures through July 31st were \$695,379, or 8.23% of the budget.

- **Public Official Dues** is at 50.42% because of the timing of when the dues need to be paid.
- **Solid Waste Disposal** is at 22.57% because we have made one quarterly payment.
- **Contractual** is at 81% 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.
- **Employee Benefits** is at 11.51% due to the general fund paying for the enterprise funds employee benefits. The quarterly journal entry has not yet been made.
- **Insurance** is at 17.73% because of the timing of the premium due dates. The account will resolve itself.
- **Community Programs** are 20.9% expended due to paying for some programs requests. Other program requests will be received during the course of the year.

I will be submitting the finance reports with the City Manager's weekly memo on a monthly basis. I will also present a more extensive quarterly Finance Report, at bi-weekly council meetings. Should you have any questions about any information provided, please call or e-mail me.

Respectfully Submitted,

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

Denise Brown  
Finance Director