



# **2018**

## **Revenue Budget**

(Draft)

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March 2, 2018

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## Revenue Message

March 2, 2018

TO: City Council and Citizens of Caribou

**RE: Revenue Budget Message**

The following document provides the Charter required written revenue budget for the 2018 calendar year. Unlike, the expense budget, this document is prepared after a couple months are under the city's money belt. This budget is a collection of financial data provided by the ongoing operations and future forecast of the City of Caribou. Historic revenues, trends, market conditions, demographic changes, and contractual obligations were considered.

The purpose of this memorandum is to highlight significant changes, alterations and findings in the budget funds for this year. Attached to this memo is a summary of anticipated revenues by departments and a detail by line item within the same departments (see Exhibit A and B).

### Fund 10 - General Government

General Government revenues are anticipated to increase by 3% this year. This is primarily from more transparent accounting of funds, which were previously earmarked straight to reserve accounts rather than being pooled into the general revenues, which is discussed more below. Overall, most of the line item accounts are projected to receive slightly less revenue based on historic trends and operation changes. Those general government lines with significant changes or unique situations are as follows:

Fund Line	Comments
05	The city was able to sell several tax acquired properties in 2017 which brought in \$14,000 more than anticipated, \$49,142 total. The City has 16 properties which it has available for purchase on the tax acquired property program with minimum bid amounts totaling over \$200,000. Although this represents a significant asset, there has been little interest in these properties due to the dilapidated condition of homes or properties. For conservative purposes the projected revenue due to sale of these properties <b>remains the same</b> from last year at \$35,000.
06	Excise tax are shown to <b>increase</b> based on trends from the past five years. The tax rate is set by the state and isn't changing but more and newer vehicles are being registered. This is similar for the boat excise tax under line 10-01-08.
09	A 5.3% <b>increase</b> is anticipated in revenue from snowmobile registrations. As the Caribou region becomes more popular with winter sledding enthusiasts, this will continue to increase.
12	Staff members who serve on representative boards for other agencies or government entities will occasionally be reimbursed for travel to meetings. There are few staff serving in such capacities this year so <b>no revenue</b> is planned.

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18	The state is obligated to provide 60% of revenue through sale taxes back to cities. In 2017 only 50% was provided. Indications are that the full share will be provided in 2018 thus the 3.4% <b>increase</b> in this line.
21 & 22	Population trends are down and historic trends in issuance of birth and death records reflect those changes. Thus the <b>reduction</b> in revenue by 22% and 23% respectively.
29	Interest revenues have been climbing slowly each year. These funds come from interest earned on money the city has set aside for purchase of large equipment or construction of major projects. These funds are set aside in order to avoid going into debt in the future.
32	Property tax revenues will not be known until the official mil rate is set in May or June. This value assumes property values do not change nor does the mil rate.
34	This value is calculated as we near commitment and is also predicated on the final mil rate. These funds are a hedge against unanticipated expenses and are in addition to the city's "rainy day fund" which currently is \$2.1 Million or roughly 20% of the annual expense budget. A good rule of thumb is to have 20-25% of your expense budget in rainy day funds.
40	This is a <b>new fund</b> account based upon payments the city receives for administration of the USDA Housing assistance program.
42	The CDC Loan IRP Interest is part of the city's revolving loan fund program. Interest collected on this account will be reduced year over year until 2028 when the currently loaned principle is paid off.
43	This is a <b>new fund</b> account this year. The City Council recently adopted a policy for how surplus property will be disposed. This includes making items available to the public for purchase. Revenue from sale of surplus goods will be returned to the general revenue funds of the city rather than to individual department's reserve accounts.
xx	The city received \$142,175 from RSU 39 which must be used to help offset taxes. This is a <b>one-time</b> disbursement of funds back to the city.
xx	This is a <b>new fund</b> account this year. The city owns an industrial building at 60 Access Highway. Parts of the building are leased for cold storage and manufacturing. Lease revenues have historically gone directly into a maintenance reserve account rather than a revenue account. To provide better transparency with funds received, those lease revenues will now be reflected in the general revenue accounts and corresponding capital improvement account created to handle the building maintenance

Fund 11 – Economic Development

**Projected Revenue: \$368,180**

Economic development funds are provided through tax increment finance districts in the City. These districts enable property taxes that would have gone to the state, county, or even school district to be used by the City to foster economic development activities and growth. The may use these funds to pay for new infrastructure that helps businesses or it may use "credit enhancement agreements" to reimburse tax dollars to new or expanding businesses. Either way, the funds are meant to help spur new developments that may not be able to survive without the assistance. The **11.3% reduction** in 2018 is due to a budgeting error in the 2017 budget wherein money to be used for reimbursement to businesses was lumped in with revenue the city could use for economic development activities. The 2017 value separates the funds as needed. It should also be noted that TIF funds are predicated on the city's final mil rate, so the value shown may change depending on final council action. It is assumed that the mil rate will not change for 2018.

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Fund 17 – Health and Sanitation

**Projected Revenue: \$260,848**

Occasionally the city receives a disbursement of funds from the Tri-Community Landfill (TCL) due to the city's owner status with the company. In 2017, TCL determined that a \$400,000 liability protection fund was not necessary based on insurance coverage policies. The protection funds were accordingly distributed back to the owner communities of Caribou, Limestone, and Fort Fairfield based on their proportional interest in the company. Caribou received \$260,848 on January 3, 2018. Future disbursement of funds may come depending on TCL operations.

Fund 18 – Municipal Buildings

**Projected Revenue: \$4000**

The City rents a portion of the Lion's building for \$4,000. That contract is not changing for 2018 and so revenues are staying the same at \$4,000

Fund 20 – General Assistance

**Projected Revenue: \$25,300**

General Assistance program revenues are derived from fees to administer the Connor township program and reimbursement of program expenses from the state. The Connor contract doesn't change this year. Reimbursements from the state have been going down a little each year so there's a slight reduction projected from last year.

Fund 22 – Tax Assessment

**Projected Revenue: \$714,339**

The Tax Assessment funds are derived from state programs providing tax relief to property owners. The tree growth program incentivizes property owners to maintain forested lands by giving a property tax reduction to preserved acres. Veterans exemptions provide help to veterans. The homestead exemption is provided to persons who have lived in their homes for one year or more. The legislature increased this tax exemption from \$15,000 to \$20,000 this year to incentivize home ownership. The BETE reimbursement provides relief to businesses with large personal equipment. Each of these four funds are reconsidered, in some way, by the legislature each year. The city receives funds from the state to help offset the loss of local tax revenue because of the exemptions.

Because the homestead exemption increased, the state revenue for that funds also increased. The other exemption funds remained nearly the same as last year.

The printing fees are to help reimburse city costs for providing property information. The city implemented an online system for providing the information and directs most people to that service to reduce printing costs.

Fund 23 – Code Enforcement

**Projected Revenue: \$6,550**

The Code Enforcement department is tasked with making sure development conforms to adopted building construction and maintenance codes. Ideally, fees for required permits and inspection services would cover administrative costs but this doesn't happen. In an effort to try and encourage new

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development in the community, building permit fees were slashed drastically in 2016. Historic revenue for building permits was close to \$15,000 each year but is now closer to \$2,300 and unfortunately, the new policy has not increased new construction permits. Total revenues for this department are projected to be less than 1/3 of pre-2016 averages but inspection requirements and related administrative costs have not decreased. The result is the city subsidizing costs of development in order to get growth, which in turn should increase the taxable value of the community and ultimately reduce individual tax burdens. While the theory seems reasonable and warrants consideration for more than one year, this policy should be watched carefully in future years and reconsidered if no benefit is obtained.

#### Fund 24 – Housing

**Projected Revenue: \$89,411**

The Housing department revenues are federal funds allocated to the Caribou Housing Agency, which is associated with the City. Funds are received to cover program costs for Section 8 participants as well as administrative costs of city personnel. Because this is a federal program, its future is predicated upon the national debate and political priorities in the budgeting process. It is assumed that the program will continue to fund as it has historically.

#### Fund 25 – Library

**Projected Revenue: \$6000**

The library's primary source of revenue is from donations of patrons. Last year they raised over \$4,000. The library raised its goal this year to \$5,000.

#### Fund 31 – Fire and Ambulance

**Projected Revenue: \$1,725,313**

The biggest change to revenue for the Fire and Ambulance department is the loss of revenue from air ambulance services (roughly \$100,000). The city has been working with Cary Medical Center and The Aroostook Medical Center (TAMC) to consolidate services. TAMC has expressed interest in conducting air med flights moving forward and Caribou EMS can provide more ground transport services. It is anticipated that increased ground transportation revenues, reduction of contractual allowances for air transports, and not having to pay \$250,000 for flight services will more than offset the -\$162,626 (-8.6%) difference in revenue this year.

All contracts for Fire and EMS services with adjoining towns have been renewed for this year.

#### Fund 35 – Police

**Projected Revenue: \$46,375**

The police department is projecting about a 6% loss (\$3,000) in revenue from last year. This amount comes from small reductions to nearly all budget lines, based on historic trends.

#### Fund 39 – Emergency Management

**Projected Revenue: \$2,600**

All contracts for EM services with adjoining towns have been renewed for this year, which provides \$800. The city rents space on its communication tower, which brings in the remainder of anticipated funds.

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Fund 40 – Public Works

**Projected Revenue: \$201,230**

The public works department brings in revenue by two means; MDOT program funds and contracted services with Connor township. The MDOT funds are increasing this year to \$142,000 which helps pay for maintenance of rural roads and related systems. The contract with Connor brings in around \$59,000, which is used to support snow plowing and maintenance activities for them.

Fund 50 – Recreation

**Projected Revenue: \$23,000**

The recreation department continues to improve upon its programs which are enticing more non-residents to participate. They are also receiving more requests by citizens to rent the recreation center facilities. A 12% increase is projected in revenue this year.

Fund 51 – Parks

**Projected Revenue: \$3,000**

Last year the Parks department brought in \$3,058. The 2018 budget anticipates a similar amount.

Fund 52 – Snowmobile Trail Maintenance

**Projected Revenue: \$45,000**

These funds are provided by the State each year to help with trail grooming and maintenance on the regional system. No changes are anticipated with this program.

Fund 60 – Airport

**Projected Revenue: \$12,000**

There have been changes at the airport since the expense budget was approved in December. The city will be taking over hangar rental and fuel systems administration starting March 24, 2018. This means additional revenues from the five hangar storage areas and fuel island. In addition, the new 6-bay T-Hangars will be completed this summer and should be filled at competitive lease rates for the area. With the administrative elements will also come expenses which were not anticipated in the expense budget. This year will be an eye opener for the city on the current and future potential of the airport.

Fund 61 – Trailer Park

**Projected Revenue: \$17,000**

Although the budgeted amount of revenue has increased from 2017, there is projected to be one less tenant in the trailer park this year. Occasionally a tenant will get in arrears and make large lump sum payments to catch up on rent. The project revenue is more closely tied to historic trends and contractual leases.

Fund 70 – Insurance & Retirement

**Projected Revenue: \$0**

From time to time, the city receives a check from our workers compensation fund provider for overpayment of premiums. This rarely, happens and so no funds are budgeted for in this line.

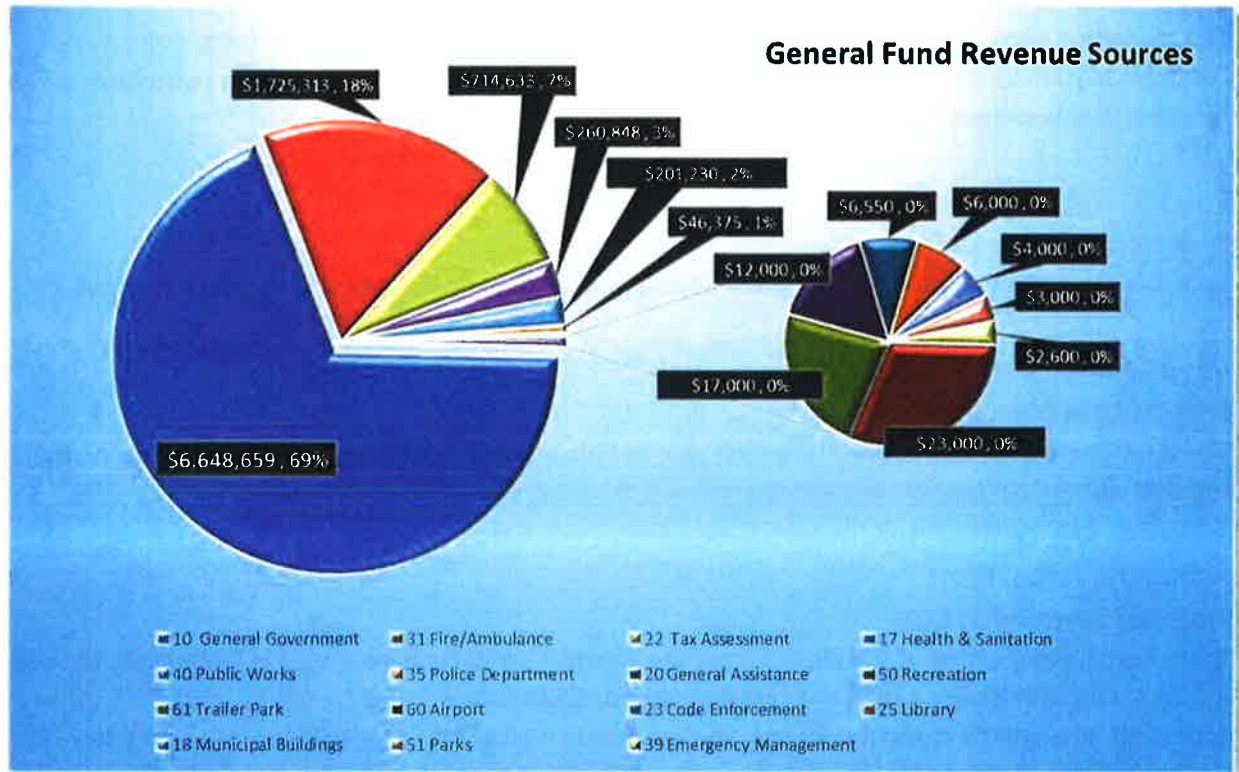


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Fund 96 – FSS Revenues

**Projected Revenue: \$50,787**

The FSS department revenues are federal funds allocated to the City of Caribou. Funds are received to cover program costs for participants as well as administrative costs of city personnel. Because this is a federal program, its future is predicated upon the national debate and political priorities in the budgeting process. It is assumed that the program will continue to fund as it has historically.



The above chart represents the overall budget make up by fund and percentage of revenue.

### Summary

The total projected revenue for the General Fund is \$9,696,508. This is roughly \$265,000 (2.7%) short of the approved expense budget. The gap between the two budgets is not quite as large as it seems though due to the expense budget having a \$250,000 line for air ambulance services, which is no longer needed. With that taken into account, the difference is only \$15,000 or 0.15% of the total budget. It should be recognized that the city is utilizing one time funds from RSU 39 and Tri-Community to balance this budget. Those funds will not be available in future years and serious consideration needs to be made to increase revenues in a more sustainable fashion.



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APPENDIX A: REVENUE SUMMARY SHEET

2014-16 Average Revenue	2016		2017			2018		
	Budgeted	Year End	Budgeted	Year End	% of Budget	Projected	% of Budget	% from last year
<b>General Fund</b>								
6,246,423	\$ 6,216,529	\$ 6,218,230	\$ 6,458,163	\$ 6,556,664	101.5%	\$ 6,648,659	58.6%	2.9%
-	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 260,848	2.7%	NA
3,892	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	100.0%	\$ 4,000	0.0%	0.0%
26,406	\$ 37,210	\$ 26,077	\$ 34,425	\$ 25,720	74.7%	\$ 25,300	0.3%	-26.5%
192,622	\$ 459,442	\$ 194,183	\$ 597,213	\$ 598,199	100.2%	\$ 714,633	7.4%	19.7%
23,770	\$ 22,300	\$ 25,295	\$ 9,150	\$ 8,533	93.3%	\$ 6,550	0.1%	-28.4%
\$,737	\$ 5,300	\$ 6,242	\$ 6,200	\$ 6,824	110.1%	\$ 6,000	0.1%	-3.2%
1,939,690	\$ 1,906,358	\$ 1,861,316	\$ 1,887,940	\$ 1,859,576	98.5%	\$ 1,725,313	17.8%	-8.6%
48,446	\$ 41,675	\$ 37,415	\$ 49,375	\$ 61,184	123.9%	\$ 46,375	0.5%	-6.1%
11,910	\$ 12,725	\$ 8,745	\$ 2,600	\$ 2,600	100.0%	\$ 2,600	0.0%	0.0%
197,796	\$ 192,718	\$ 192,742	\$ 194,139	\$ 200,546	103.3%	\$ 201,230	2.1%	3.7%
23,054	\$ 25,500	\$ 21,178	\$ 20,500	\$ 24,101	117.6%	\$ 23,000	0.2%	12.2%
3,164	\$ 2,300	\$ 2,634	\$ 2,600	\$ 3,058	117.6%	\$ 3,000	0.0%	15.4%
138	\$ 138	\$ 138	\$ 138	\$ 138	0.0%	\$ 12,000	0.1%	8595.7%
15,273	\$ 15,505	\$ 15,505	\$ 15,717	\$ 15,727	100.0%	\$ 17,000	0.2%	8.1%
3,826	\$ 5,000	\$ -	\$ 5,000	\$ -		\$ -	0.0%	-100.0%
8,742,145	\$ 8,946,700	\$ 8,613,701	\$ 9,287,170	\$ 9,366,869	100.9%	\$ 9,696,508	100%	4.4%
<b>Enterprise Funds</b>								
356,739	\$ 366,270	\$ 375,001	\$ 414,998	\$ 374,821	90.3%	\$ 368,337		-11.2%
77,086	\$ 70,000	\$ 91,258	\$ 100,000	\$ 113,570	113.6%	\$ 39,411		-10.6%
47,429	\$ 42,883	\$ 43,460	\$ 45,883	\$ 43,413	94.6%	\$ 45,000		-1.9%
48,345	\$ 56,870	\$ 48,729	\$ 48,729	\$ 48,729	100.0%	\$ 50,787		-4.2%
529,598	\$ 536,023	\$ 558,449	\$ 609,610	\$ 580,533	95.2%	\$ 553,535		-9.2%
<b>Total All Funds</b>								
9,271,743	\$ 9,482,723	\$ 9,172,149	\$ 9,896,780	\$ 9,947,402	100.5%	\$ 10,250,043		3.6%

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APPENDIX B: BUDGET DETAIL SHEETS

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# 2018 Revenue Budget

## Appendix B: Revenue Details

Average Actual Revenue (2014-16)	2016		2017			2018	
	Estimate	Year End Actual	Approved Budget	Year End Actual	% Received	Estimated	% Difference from last year
18,020.53	\$ 15,000.00	\$ 22,124.77	\$ 21,000.00	\$ 18,035.87	85.9%	\$ 20,000.00	-4.8%
61,936.47	\$ 50,000.00	\$ 67,005.22	\$ 63,000.00	\$ 62,675.27	99.5%	\$ 61,000.00	-3.2%
5,357.12	\$ 2,000.00	\$ 11,425.08	\$ 3,000.00	\$ 1,092.33	36.4%	\$ 2,500.00	-16.7%
57,639.07	\$ 62,000.00	\$ 52,894.04	\$ 62,000.00	\$ 57,977.65	93.5%	\$ 57,000.00	-8.1%
60,251.96	\$ 25,000.00	\$ 61,052.63	\$ 35,000.00	\$ 49,142.81	140.4%	\$ 35,000.00	0.0%
1,355,536.32	\$ 1,400,000.00	\$ 1,396,870.93	\$ 1,428,000.00	\$ 1,479,888.01	103.6%	\$ 1,445,000.00	1.2%
4,196.37	\$ 4,100.00	\$ 4,340.50	\$ 4,200.00	\$ 4,374.50	104.2%	\$ 4,300.00	2.4%
506.00	\$ 550.00	\$ 415.00	\$ 550.00	\$ 387.00	70.4%	\$ 350.00	-36.4%
597.33	\$ 570.00	\$ 641.00	\$ 570.00	\$ 636.00	111.6%	\$ 600.00	5.3%
889.67	\$ 850.00	\$ 949.00	\$ 900.00	\$ 885.00	98.3%	\$ 875.00	-2.8%
1,433.83	\$ 1,471.00	\$ 1,471.04	\$ 1,471.00	\$ 1,471.04	100.0%	\$ 1,471.00	0.0%
1,191.51	\$ 825.00	\$ 1,166.34	\$ 1,500.00	\$ 260.01	17.3%	\$ -	-100.0%
1,723.58	\$ 1,400.00	\$ 1,855.00	\$ 1,850.00	\$ 2,220.00	120.0%	\$ 2,000.00	8.1%
16,402.67	\$ 16,200.00	\$ 16,075.00	\$ 16,000.00	\$ 15,543.00	97.1%	\$ 15,500.00	-3.1%
-	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	-
549,842.14	\$ 527,936.00	\$ 543,088.17	\$ 543,088.00	\$ 562,985.21	103.7%	\$ 561,504.00	3.4%
2,490.67	\$ 2,750.00	\$ 2,184.00	\$ 2,250.00	\$ 1,955.00	86.9%	\$ 2,000.00	-11.1%
8,903.93	\$ 9,000.00	\$ 8,476.80	\$ 9,000.00	\$ 7,629.40	84.8%	\$ 7,000.00	-22.2%
7,454.73	\$ 7,800.00	\$ 7,889.00	\$ 7,800.00	\$ 6,728.40	86.3%	\$ 6,000.00	-23.1%
3,602.53	\$ 3,600.00	\$ 3,709.40	\$ 3,600.00	\$ 3,446.00	95.7%	\$ 3,500.00	-2.8%
6,234.33	\$ 5,700.00	\$ 6,296.00	\$ 6,000.00	\$ 7,452.00	124.2%	\$ 6,500.00	8.3%
544.67	\$ 550.00	\$ 510.00	\$ 550.00	\$ 478.00	86.9%	\$ 500.00	-9.1%
76,360.83	\$ 86,857.00	\$ 88,070.22	\$ 88,950.00	\$ 93,045.01	104.6%	\$ 88,000.00	-1.1%
8,669.58	\$ 4,500.00	\$ 16,614.24	\$ 12,000.00	\$ 29,615.33	246.8%	\$ 18,000.00	50.0%
11,349.93	\$ 3,200.00	\$ 6,502.89	\$ 6,000.00	\$ 4,684.68	78.1%	\$ 4,000.00	-33.3%
3,889,424.66	\$ 3,798,651.00	\$ 3,798,456.74	\$ 3,965,110.97	\$ 3,965,110.97	100.0%	\$ 3,965,111.00	0.0%
90,331.85	\$ 92,853.00	\$ 92,853.12	\$ 80,005.08	\$ 80,005.08	100.0%	\$ 80,000.00	0.0%
-	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ 10,589.00	#DIV/0!
#DIV/0!	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
1,782.55	\$ -	\$ 1,671.64	\$ 1,558.00	\$ 1,557.77	100.0%	\$ 1,444.63	-7.3%
-	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ 5,000.00	#DIV/0!
907.50	\$ 1,000.00	\$ 837.50	\$ 850.00	\$ 737.00	86.7%	\$ 700.00	-17.6%
2,840.97	\$ 2,360.00	\$ 2,784.88	\$ 2,360.00	\$ 4,940.70	209.4%	\$ 2,360.00	0.0%
61,057.62	\$ 90,000.00	\$ 91,964.73	\$ 90,000.00	\$ 91,705.28	101.9%	\$ 91,000.00	1.1%
-	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
-	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ 142,175.00	#DIV/0!
-	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ 2,400.00	#DIV/0!
6,246,423.31	\$ 6,216,723.00	\$ 6,218,230.15	\$ 6,458,163.05	\$ 6,556,664.32	101.5%	\$ 6,648,658.63	2.9%
356,738.80	\$ 363,353.00	\$ 375,001.00	\$ 414,998.00	\$ 374,821.11	90.3%	\$ 368,336.86	-11.2%
356,738.80	\$ 363,353.00	\$ 375,001.00	\$ 414,998.00	\$ 374,821.11	90.3%	\$ 368,336.86	-11.2%



**2018 Revenue Budget**  
Appendix B: Revenue Details

Average Actual Revenue (2014-16)	2016		2017			2018	
	Estimate	Year End Actual	Approved Budget	Year End Actual	% Received	Estimated	% Difference from last year
-	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 260,848.00	
-	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 260,848.00	
3,892.00	\$ 4,000.00	\$ 3,999.96	\$ 4,000.00	\$ 3,999.96	100.0%	\$ 4,000.00	0.0%
3,892.00	\$ -	\$ 3,999.96	\$ 4,000.00	\$ 3,999.96	100.0%	\$ 4,000.00	0.0%
5,076.78	\$ 5,095.00	\$ 5,095.10	\$ 4,800.00	\$ 4,800.00	100.0%	\$ 4,800.00	0.0%
21,328.95	\$ 20,981.70	\$ 20,981.70	\$ 29,625.00	\$ 20,920.29	70.6%	\$ 20,900.00	-29.5%
26,405.72	\$ 26,076.70	\$ 26,076.80	\$ 34,425.00	\$ 25,720.29	74.7%	\$ 25,300.00	-26.5%
2,745.42	\$ 2,500.00	\$ 3,235.83	\$ 3,000.00	\$ 3,285.98	109.5%	\$ 3,200.00	6.7%
11,060.95	\$ 12,000.00	\$ 11,028.86	\$ 11,000.00	\$ 10,521.00	95.6%	\$ 11,000.00	0.0%
281,686.03	\$ 362,101.00	\$ 363,228.08	\$ 484,047.90	\$ 484,047.90	100.0%	\$ 600,249.77	24.0%
67,787.33	\$ 82,742.00	\$ 82,850.00	\$ 99,164.14	\$ 99,294.00	100.1%	\$ 98,383.70	-0.8%
1,239.98	\$ 100.00	\$ 1,181.50	\$ 1.00	\$ 1,050.00	105000.0%	\$ 1,000.00	99900.0%
364,519.72	\$ 459,443.00	\$ 461,524.27	\$ 597,213.04	\$ 598,198.88	100.2%	\$ 714,633.47	19.7%
920.00	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	
14,999.44	\$ 16,000.00	\$ 16,156.32	\$ 2,300.00	\$ 2,600.00	113.0%	\$ 2,300.00	0.0%
3,575.83	\$ 3,000.00	\$ 4,200.00	\$ 3,000.00	\$ 3,207.50	106.9%	\$ 3,000.00	0.0%
780.00	\$ 500.00	\$ 860.00	\$ 450.00	\$ 900.00	200.0%	\$ 800.00	77.8%
133.33	\$ 100.00	\$ 100.00	\$ -	\$ -	0.0%	\$ -	
373.33	\$ 150.00	\$ 500.00	\$ 200.00	\$ 650.00	325.0%	\$ 300.00	50.0%
45.00	\$ -	\$ -	\$ -	\$ 180.00	0.0%	\$ 150.00	
4,081.77	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	
180.00	\$ 200.00	\$ -	\$ -	\$ -	0.0%	\$ -	
225.00	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	
2,820.84	\$ 2,350.00	\$ 3,478.68	\$ 3,200.00	\$ 995.04	31.1%	\$ -	100.0%
23,769.76	\$ 22,300.00	\$ 25,295.00	\$ 9,150.00	\$ 8,532.54	93.3%	\$ 6,550.00	-28.4%
77,085.73	\$ 70,000.00	\$ 91,258.27	\$ 100,000.00	\$ 113,570.01	113.6%	\$ 70,000.00	-30.0%
						\$ 19,411.00	#DIV/0!
77,085.73	\$ 70,000.00	\$ 91,258.27	\$ 100,000.00	\$ 113,570.01	113.6%	\$ 89,411.00	-10.6%

# 2018 Revenue Budget

## Appendix B: Revenue Details

Average Actual Revenue (2014-16)	2016		2017			2018	
	Estimate	Year End Actual	Approved Budget	Year End Actual	% Received	Estimated	% Difference from last year
3,616.90	\$ 3,000.00	\$ 4,197.13	\$ 4,000.00	\$ 4,766.04	119.2%	\$ 4,500.00	12.5%
1,836.72	\$ 1,800.00	\$ 1,595.00	\$ 1,700.00	\$ 2,057.50	121.0%	\$ 1,500.00	-11.8%
425.00	\$ 500.00	\$ 450.00	\$ 500.00	\$ -	0.0%	\$ -	-100.0%
5,736.95	\$ 5,300.00	\$ 6,242.13	\$ 6,200.00	\$ 6,823.54	110.1%	\$ 6,000.00	-3.2%
376,269.15	\$ 370,965.00	\$ 355,434.80	\$ 374,715.00	\$ 400,126.40	106.8%	\$ 408,405.20	9.0%
35,788.13	\$ 36,300.00	\$ 31,006.00	\$ 36,056.00	\$ 33,918.00	94.1%	\$ -	-100.0%
(197,690.65)	(203,633.00)	(180,206.11)	(137,622.00)	(171,740.67)	124.8%	(101,824.98)	-26.0%
695,127.17	\$ 740,000.00	\$ 638,142.00	\$ 649,352.00	\$ 659,332.80	101.5%	\$ 746,150.60	14.9%
259,435.51	\$ 235,000.00	\$ 261,188.42	\$ 240,585.00	\$ 202,806.00	84.3%	\$ -	-100.0%
(297,395.98)	(292,500.00)	(291,663.95)	(200,175.00)	(306,665.45)	153.2%	(153,077.37)	-23.5%
410,951.50	\$ 415,000.00	\$ 399,316.97	\$ 378,527.52	\$ 433,958.88	114.6%	\$ 425,184.00	12.3%
124,587.40	\$ 145,000.00	\$ 118,992.00	\$ 117,076.90	\$ 106,246.00	90.7%	\$ -	-100.0%
(6,039.81)	(6,384.00)	(4,214.87)	(4,634.85)	(12,233.28)	263.9%	(7,198.25)	55.3%
150,310.73	\$ 135,000.00	\$ 147,620.40	\$ 142,092.35	\$ 207,612.60	146.1%	\$ 160,212.00	12.8%
70,150.10	\$ 46,000.00	\$ 96,350.00	\$ 44,467.93	\$ 63,230.00	142.2%	\$ -	-100.0%
(4,010.29)	(5,919.00)	(1,350.51)	(3,560.12)	(3,658.97)	102.8%	(2,000.00)	-43.8%
56,030.70	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	-
50,477.44	\$ 46,000.00	\$ 33,787.37	\$ -	\$ -	0.0%	\$ -	-
(2,917.23)	(1,495.00)	(3,235.30)	\$ -	(6,965.67)	0.0%	(3,500.00)	-
(1,420.58)	(1,500.00)	(1,949.88)	\$ -	(178.80)	0.0%	(1,200.00)	-
-	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	-
13,646.33	\$ 13,950.00	\$ 13,950.00	\$ 13,950.00	\$ 13,950.00	100.0%	\$ 13,950.00	0.0%
6,772.67	\$ 6,923.00	\$ 6,923.00	\$ 6,923.00	\$ 6,923.00	100.0%	\$ 6,923.00	0.0%
697.67	\$ 713.00	\$ 713.00	\$ 713.00	\$ 713.00	100.0%	\$ 713.00	0.0%
2,846.00	\$ 2,909.00	\$ 2,909.00	\$ 2,909.00	\$ 2,909.00	100.0%	\$ 2,909.00	0.0%
5,137.33	\$ 5,244.00	\$ 5,244.00	\$ 5,244.00	\$ 5,244.00	100.0%	\$ 5,244.00	0.0%
4,342.67	\$ 4,343.00	\$ 4,439.00	\$ 4,439.00	\$ 4,439.00	100.0%	\$ 4,439.00	0.0%
1,237.67	\$ 1,265.00	\$ 1,265.00	\$ 1,265.00	\$ 1,265.00	100.0%	\$ 1,265.00	0.0%
-	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	-
229.27	\$ 100.00	\$ 135.49	\$ -	\$ 871.20	0.0%	\$ 100.00	-
6,301.12	\$ 10,000.00	\$ 3,033.90	\$ 8,500.00	\$ 511.78	6.0%	\$ 5,000.00	-41.2%
188.73	\$ 100.00	\$ 128.00	\$ 100.00	\$ 259.90	259.9%	\$ 200.00	100.0%
37,413.60	\$ 32,780.00	\$ 42,646.79	\$ 37,994.00	\$ 43,652.53	114.9%	\$ 39,406.00	3.7%
29,240.15	\$ 26,180.00	\$ 31,495.32	\$ 28,996.00	\$ 32,337.34	111.5%	\$ 28,400.00	-2.1%
10,001.50	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	-
2,589.32	\$ 1,410.00	\$ 2,045.97	\$ 2,000.00	\$ 1,598.69	79.9%	\$ 2,100.00	5.0%
6,742.18	\$ 5,500.00	\$ 9,587.71	\$ 8,000.00	\$ 8,121.54	101.5%	\$ 8,000.00	0.0%
26,754.37	\$ 27,373.00	\$ 27,373.00	\$ 28,194.00	\$ 28,194.00	100.0%	\$ 28,508.00	1.1%
32,662.83	\$ 33,418.00	\$ 33,418.00	\$ 34,421.00	\$ 34,421.00	100.0%	\$ 34,764.00	1.0%
10,479.80	\$ 10,722.00	\$ 10,722.00	\$ -	\$ -	0.0%	\$ -	-
59,224.10	\$ 60,593.00	\$ 60,593.00	\$ 62,411.00	\$ 62,411.00	100.0%	\$ 63,041.00	1.0%
-	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	-



**2018 Revenue Budget**  
Appendix B: Revenue Details

Average Actual Revenue (2014-16)	2016		2017			2018	
	Estimate	Year End Actual	Approved Budget	Year End Actual	% Received	Estimated	% Difference from last year
128.00	\$ -	\$ 128.00	\$ -	\$ 238.00	0.0%	\$ -	
-	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	
5,287.33	\$ 5,000.00	\$ 5,348.00	\$ 5,000.00	\$ 5,728.00	114.6%	\$ 5,200.00	
3,402.64	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	
<b>1,939,689.77</b>	<b>\$ 1,906,357.00</b>	<b>\$ 1,861,315.52</b>	<b>\$ 1,887,939.73</b>	<b>\$ 1,859,575.82</b>	<b>98.5%</b>	<b>\$ 1,725,313.20</b>	<b>-8.6%</b>
1,495.33	\$ 1,500.00	\$ 1,422.00	\$ 1,500.00	\$ 1,678.00	111.9%	\$ 1,500.00	0.0%
2,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 1,335.04	267.0%	\$ 1,000.00	100.0%
64.33	\$ 50.00	\$ 57.00	\$ 50.00	\$ 51.00	102.0%	\$ 50.00	0.0%
801.63	\$ 800.00	\$ 370.00	\$ 600.00	\$ 460.00	76.7%	\$ 375.00	-37.5%
-	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	#DIV/0!
11,956.00	\$ 12,000.00	\$ 7,376.00	\$ 11,000.00	\$ 10,320.00	93.8%	\$ 10,500.00	-4.5%
437.08	\$ 400.00	\$ 462.00	\$ 400.00	\$ 766.00	191.5%	\$ 500.00	25.0%
4,858.00	\$ 5,000.00	\$ 3,760.00	\$ 5,000.00	\$ 6,136.00	122.7%	\$ 4,750.00	-5.0%
2,581.25	\$ 2,500.00	\$ 1,273.40	\$ 2,500.00	\$ 1,790.56	71.6%	\$ 2,000.00	-20.0%
311.67	\$ 300.00	\$ 253.00	\$ 200.00	\$ 245.00	122.5%	\$ 200.00	0.0%
540.02	\$ 425.00	\$ 645.36	\$ 425.00	\$ 435.00	102.4%	\$ 500.00	17.6%
250.00	\$ 100.00	\$ -	\$ 100.00	\$ -	0.0%	\$ -	-100.0%
269.96	\$ 100.00	\$ 25.00	\$ 100.00	\$ -	0.0%	\$ -	-100.0%
24,473.69	\$ 18,000.00	\$ 21,271.66	\$ 22,000.00	\$ 34,517.60	156.9%	\$ 22,000.00	0.0%
15,618.70	\$ -	\$ -	\$ 5,000.00	\$ 3,450.00	69.0%	\$ 3,000.00	-40.0%
<b>49,865.65</b>	<b>\$ 41,675.00</b>	<b>\$ 37,415.42</b>	<b>\$ 49,375.00</b>	<b>\$ 61,184.20</b>	<b>123.9%</b>	<b>\$ 46,375.00</b>	<b>-6.1%</b>
200.00	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	100.0%	\$ 200.00	0.0%
200.00	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	100.0%	\$ 200.00	0.0%
200.00	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	100.0%	\$ 200.00	0.0%
300.00	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	100.0%	\$ 200.00	0.0%
10,717.49	\$ -	\$ 6,145.35	\$ -	\$ -	0.0%	\$ -	#DIV/0!
1,875.00	\$ -	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	100.0%	\$ 1,800.00	0.0%
<b>13,492.49</b>	<b>\$ -</b>	<b>\$ 8,745.35</b>	<b>\$ 2,600.00</b>	<b>\$ 2,600.00</b>	<b>100.0%</b>	<b>\$ 2,600.00</b>	<b>0.0%</b>
135,072.00	\$ 135,872.00	\$ 135,600.00	\$ 135,872.00	\$ 142,260.00	104.7%	\$ 142,000.00	4.5%
349.67	\$ -	\$ -	\$ -	\$ 19.12	#DIV/0!	\$ -	#DIV/0!
1,006.20	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
-	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
56,333.70	\$ 56,846.00	\$ 56,845.66	\$ 58,267.00	\$ 58,266.68	100.0%	\$ 59,230.00	1.7%
4,675.00	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
2,270.51	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
1,863.14	\$ -	\$ 296.80	\$ -	\$ -	0.0%	\$ -	0.0%
<b>197,795.73</b>	<b>\$ 192,718.00</b>	<b>\$ 192,742.46</b>	<b>\$ 194,139.00</b>	<b>\$ 200,545.80</b>	<b>103.3%</b>	<b>\$ 201,230.00</b>	<b>3.7%</b>

**2018 Revenue Budget**  
Appendix B: Revenue Details

Average Actual Revenue (2014-16)	2016		2017			2018	
	Estimate	Year End Actual	Approved Budget	Year End Actual	% Received	Estimated	% Difference from last year
10,383.33	\$ 10,000.00	\$ 10,298.00	\$ 10,000.00	\$ 14,532.50	145.3%	\$ 12,500.00	25.0%
10,575.14	\$ 9,000.00	\$ 9,500.00	\$ 9,000.00	\$ 8,198.00	91.1%	\$ 9,000.00	0.0%
2,095.05	\$ 1,500.00	\$ 1,379.76	\$ 1,500.00	\$ 1,370.00	91.3%	\$ 1,500.00	0.0%
-	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
-	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
23,053.52	\$ 20,500.00	\$ 21,177.76	\$ 20,500.00	\$ 24,100.50	117.6%	\$ 23,000.00	12.2%
1,461.24	\$ 600.00	\$ 608.73	\$ 600.00	\$ 1,487.80	248.0%	\$ 1,000.00	66.7%
1,702.33	\$ 2,000.00	\$ 2,025.00	\$ 2,000.00	\$ 1,570.00	78.5%	\$ 2,000.00	0.0%
3,163.58	\$ 2,600.00	\$ 2,633.73	\$ 2,600.00	\$ 3,057.80	117.6%	\$ 3,000.00	15.4%
7,026.00	\$ 4,000.00	\$ 4,162.50	\$ 4,000.00	\$ 4,500.00	112.5%	\$ 4,500.00	12.5%
39,397.79	\$ 38,883.00	\$ 39,283.00	\$ 38,883.00	\$ 38,883.00	100.0%	\$ 39,000.00	0.3%
1,004.97	\$ -	\$ 14.90	\$ 3,000.00	\$ 29.79	1.0%	\$ 1,500.00	-50.0%
47,428.76	\$ 42,883.00	\$ 43,460.40	\$ 45,883.00	\$ 43,412.79	94.6%	\$ 45,000.00	-1.9%
138.16	\$ 138.24	\$ 138.24	\$ 138.00	\$ 138.24	100.2%	\$ 9,000.00	6421.7%
						\$ 3,000.00	
138.16	\$ 138.24	\$ 138.24	\$ 138.00	\$ 138.24	100.2%	\$ 12,000.00	6421.7%
21,021.61	\$ 15,505.00	\$ 21,110.00	\$ 15,727.00	\$ 19,235.52	122.3%	\$ 17,000.00	8.1%
(5,748.61)	\$ -	\$ (5,605.00)	\$ -	\$ (3,508.52)	0.0%	\$ -	0.0%
15,273.00	\$ 15,505.00	\$ 15,505.00	\$ 15,727.00	\$ 15,727.00	100.0%	\$ 17,000.00	8.1%
3,826.00	\$ -	\$ -	\$ 5,000.00	\$ -	0.0%	\$ -	-100.0%
3,826.00	\$ -	\$ -	\$ 5,000.00	\$ -	0.0%	\$ -	-100.0%
48,344.67	\$ 56,870.00	\$ 48,729.00	\$ 48,729.00	\$ 48,729.02	100.0%	\$ 50,787.00	4.2%
48,344.67	\$ 56,870.00	\$ 48,729.00	\$ 48,729.00	\$ 48,729.02	100.0%	\$ 50,787.00	4.2%
9,446,643.30	\$ 9,442,441.94	\$ 9,439,490.46	\$ 9,896,779.82	\$ 9,947,401.82	100.5%	\$ 10,250,043.15	

dedicated upon the valuation of the city (takes place April 1st) and the Council approved mil rate, which will be set in June. These will likely change and will be adjusted accordingly



