

Resolution 02-01-2019

A Resolution of the Caribou City Council Approving the 2019 Revenue Budget

WHEREAS, the City of Caribou is a Local Unit of Government under the State of Maine and is authorized to raise or appropriate money for public purposes consistent with Title 30-A, §5722 to 5728; and

WHEREAS, the City's Charter outlines the process by which revenues are identified; and

WHEREAS, the City Council has discussed the drafted 2019 revenue budget during multiple public meetings and determined the projected amounts to be reasonable and appropriate.

NOW THEREFORE BE IT RESOLVED, that the City Council of Caribou approved the proposed 2019 Revenue Projections Budget as attached to this resolution and dated February 4, 2019.

This resolution was duly passed and approved by a majority of the City Council of the City of Caribou this 25th day of February, 2019.



R. Mark Goughan, Mayor



Thomas Ayer, Councilor

Hugh Kirkpatrick, Councilor



Joan Theriault, Councilor



Jody Smith, Deputy Mayor



Nicole Cote, Councilor



David Martin, Councilor



Attest: Jayne Farrin, City Clerk



2019 Revenue Budget

Prepared by Dennis L. Marker, AICP, MPA
February 4, 2019

Council adopted February 25, 2019

CITY OF CARIBOU
2019 REVENUE PROJECTIONS BUDGET

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Revenue Message

February 4, 2019

TO: City Council and Citizens of Caribou

RE: Revenue Budget Message

The total projected revenues for 2019 are \$10,352,487, which is 0.1% (\$10,438) more than the 2018 total projected revenues. The 2019 projected general revenues for 2019 (\$9,775,277) are 0.1% (\$13,237) under the 2018 general revenue estimates (\$9,788,514). The purpose of this memorandum is to highlight significant changes, alterations and findings in the anticipated revenues for this year. Attached to this memo is a summary of anticipated revenues by departments and a line item detail within the same departments (see Exhibits A and B).

The following document provides the Charter required written revenue budget for the 2019 calendar year. 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 in its preparation.

Fund 10 - General Government

Projected Revenue: \$6,998,781 (+4.0% from 2018 Budget)

Most of the line item accounts are projected to receive slightly less revenue based on historic trends and operational changes. Those general government lines with significant changes or unique situations are as follows:

Fund Line	Comments
05	The City has 32 properties available for purchase on the tax acquired property program with market values totaling over \$870,000. Although this represents a significant asset, the city has tried to sell these properties for the reduced amount of taxes owed and admin fees incurred. Unfortunately, there has been little interest in these properties due to the dilapidated condition of homes or property. For conservative purposes the projected revenue due to sale of these properties is estimated at \$30,000.
06	Excise taxes collected have gradually increased for the past 10 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. This line is projected to increase by \$25,000 based on trends from the past five years.
11	The aircraft excise fee is significantly lower this year by 75%. This is due to the prior air ambulance service provider relocating their planes to another community. The revenue is projected to be reduced by \$1,000.

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17	Although there is no significant change in this 60 Access highway revenue projection, it should be noted that all rent revenues are currently captured directly into a reserve account for building maintenance purposes and not shown as general revenue to the city. Rent revenues are close to \$2,400 per year. That maintenance fund has \$92,000, which is not enough for anticipated roof and heating system repairs needed in the next two years.
18	The state is obligated to provide 60% of revenue through sale taxes back to cities. In 2017 only 50% was provided. Indications from the new Governor's office is that small increases will be provided over the next three years. Due to the unstable politics at the capital, the 2019 projected revenues are the same as was received in 2018.
25	This line is projected to decrease by 72% due to state mandated earmarking of collected dog license fees toward animal control service improvements. The city is only able to retain a small portion of the collected fees for administration and revenue purposes. A portion of the earmarked funds can be used to offset city contracted shelter service costs, which exceed \$14,000 each year.
28	Cable franchise fees are projected to increase by 8% in 2019. The amount received in 2018 was over \$100,000 but was due to an accounting error in 2017. The projected \$93,500 is closer to true average annual fees for the past three years.
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 and the City Assessor has determined the taxable property. This value assumes property values increase only slightly from 2018 and that the mil rate is increased from .0237 to .0254.
34	This value is calculated as we near commitment and is also predicated on the final mil rate. An \$80,000 overlay has been used for the past two years. It is proposed that a \$125,000 overlay be used in 2019. These funds are a hedge against unanticipated expenses. While the 2018 expenses came in under budget, they still exceeded revenues (including the overlay) by \$28,000.
40	This revenue is actual revenue as of February 13, 2019. On average the city receives close to \$5,000 from having the caribou housing authority. In 2018, the funds received were closer to \$10,000. The variability of these funds depends on federal allocations and year end audit results.
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.
44	In 2018, the city received \$142,175 from RSU 39, which was used to help offset taxes. This was a one-time disbursement of funds back to the city. There will be no disbursement from RSU 39 in 2019 and difference in funding is one of the reasons for the increase in the property tax lines.

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Fund 11 – Economic Development

Projected Revenue: \$392,673 (+6.6% from 2018 Budget)

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 funds may be used to pay for new infrastructure that helps businesses or it through “credit enhancement agreements” to reimburse tax dollars to new or expanding businesses. Either way, the funds are meant to help spur new developments and economic activity. The increase in 2019 is predicated upon the final mil rate. It is assumed that the mil rate will be increased in 2019.

Fund 17 – Health and Sanitation

Projected Revenue: \$170,000 (-34.8% from 2018 Budget)

Occasionally the city receives a disbursement of funds from the Aroostook Waste Solutions (AWS), formerly known as Tri-Community Landfill (TCL) due to the city’s owner status with the company. In 2019, AWS has disbursed \$648,000 to the City as part of the TCL merger with the Presque Isle Land Fill (PILF). It is proposed that \$170,000 be allocated to cover the costs of the River Road Reconstruction project this year (\$150,000) and the street light acquisition financing costs (\$20,000). This \$170,000 would be counted as operation revenue for 2019. It is also proposed that \$220,000 of the disbursement be set aside in a credit reserve account for future emergency purposes. State law provides that cities can set aside up to 5% of their commitment to an emergency reserve fund (M.S.A. 30-A §5801.2). The remainder of the funds (\$258,000) can be used to offset costs related to the street light conversion to LED project, which could save the city nearly \$100,000 a year. Those funds could also be used to pay down the debt obligation on the pellet boiler system which sits at nearly \$780,000 over the next 7 years.

Additional \$324,000 disbursements from the TCL/PILF merger will come to Caribou in both 2020 and 2021. Future disbursements will be dependent upon AWS operations.

Fund 18 – Municipal Buildings

Projected Revenue: \$4900 (+22.5% from 2018 Budget)

The City rents a portion of the Lion’s building for \$4,000 and a small office area in the Nylander Museum for \$900. The increase from 2018 is due to the Nylander Museum rental.

Fund 20 – General Assistance

Projected Revenue: \$25,300 (-1.9% from 2018 Budget)

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: \$776,908 (+6.6% from 2018 Budget)

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 in 2018 and is considering an additional increase in 2019. 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.

As the city's mil rate increases, additional reimbursements are provided from the state for Homestead and BETE qualifying property owners. Assuming the mil rate increases as proposed, this equates to an additional \$50,000 in reimbursement from the state in 2019.

Fund 23 – Code Enforcement

Projected Revenue: \$6,000 (-8.4% from 2018 Budget)

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 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: \$90,000 (+0.7% from 2018 Budget)

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: \$6,650 (+10.8% from 2018 Budget)

The library's primary source of revenue is from donations of patrons, late fees and non-resident fees. Library services have expanded to provide unique business software and research materials utilized by

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students at UMPI. Much of the non-resident fees collected are from students coming to utilize the library services.

Fund 31 – Fire and Ambulance

Projected Revenue: \$1,409,503 (-18.1% from 2018 Budget)

The biggest change to revenue for the Fire and Ambulance department is the loss of revenue due to insurance industry billing provisions. Revenue from billable EMS services is projected to drop by 22% from last year's budget (5% down from last years unaudited actuals). In 2019, Caribou is looking at an additional \$150,000 in contractual allowances.

All contracts for Fire and EMS services with adjoining towns have been renewed for this year and the communities of Washburn and Wade have requested city EMS services. There are rumblings that other communities will ask for our services, which may require hiring additional staff and seeking more equipment. The EMS industry in the area is experiencing many issues that may necessitate combining services into a larger special district and grander facility plan that currently contemplated.

Fund 35 – Police

Projected Revenue: \$111,970 (+\$142.5 from 2018 Budget)

The police department is projecting a major increase to revenues in 2019. This is due to reimbursements of costs to be provided by the RSU 39 for the school resource officer. Aside from these funds, the police department is anticipating a 2.2% increase above last year across all other funds.

Fund 39 – Emergency Management

Projected Revenue: \$2,600 (No Change from 2018 Budget)

All contracts for Emergency Management 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.

Fund 40 – Public Works

Projected Revenue: \$199,415 (-0.9% from 2018 Budget)

The public works department brings in revenue by two means; MDOT program funds and contracted services with Connor township. The MDOT funds are projected to decrease this year to \$139,000. These funds help pay for maintenance of rural roads and related systems. Legislation is being considered that will increase these funds. The contract with Connor brings in around \$60,000, which is used to support snow plowing and maintenance activities for them.

Fund 50 – Recreation

Projected Revenue: \$24,000 (+4.3% from 2018 Budget)

The recreation department continues to improve upon its programs which are enticing more nonresidents to participate. They are also receiving more requests by citizens to rent the recreation center.

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Fund 51 – Parks

Projected Revenue: \$2,250 (-25.0% from 2018 Budget)

Last year the Parks department brought in \$3,058. With the new Teague Park under construction, there is an anticipated reduction in park reservation fees collected in 2019.

Fund 52 – Snowmobile Trail Maintenance

Projected Revenue: \$43,750 (-2.8% from 2018 Budget)

These funds are provided by the State each year to help with trail grooming and maintenance on the regional system. Only minor changes are anticipated with this program.

Fund 60 – Airport

Projected Revenue: \$19,000 (+58.3% from 2018 Budget)

The city took over hangar rentals and fuel systems administration in March, 2018. This means additional revenues from the 8 hangars and fuel island. The city anticipates turning over some of the airport services to an FBO, which may include getting reimbursed for some aviation and heating fuels on the property. The current revenue projections assume the city keeps all fuel sales for 10 months and hangar rentals for the year. No revenue from compensation of fuels is included in the above number.

Fund 61 – Trailer Park

Projected Revenue: \$18,000 (+5.9% from 2018 Budget)

The projected revenue is more closely tied to historic trends and contractual leases. If the city does not begin the process for closing this park, there will need to be additional rents to cover maintenance costs of utility systems and roads in the park.

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.

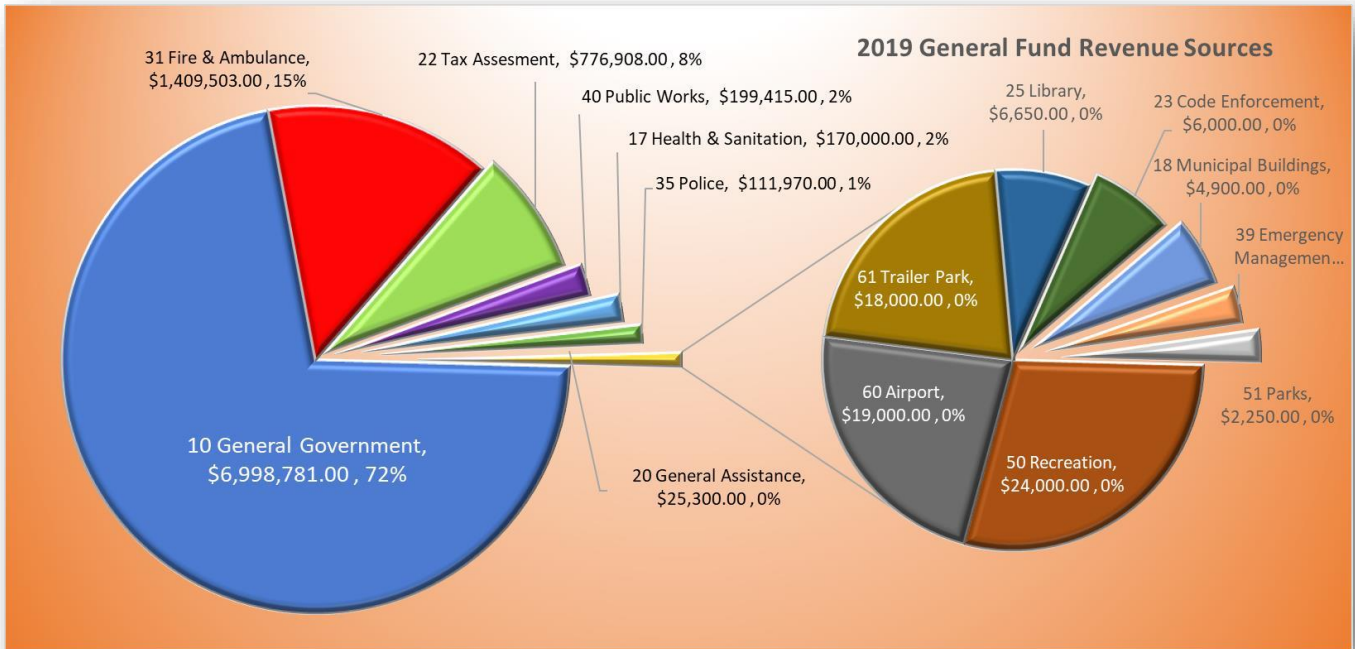
Fund 96 – FSS Revenues

Projected Revenue: \$50,787 (No change from 2018 Budget)

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. The city received notice that the above indicated funds have been awarded for 2019.

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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 \$9,775,277. This is roughly \$277,000 short of the approved expense budget. The Council has indicated a willingness to utilize \$300,000 of unexpended allocations from prior years to help cover costs. There is \$434,000 in unexpended funds from 2017 to use, but only \$32,000 in 2018 for the 2020 budget. These funds may not be available in future years and serious consideration needs to be made to increase revenues in a more sustainable fashion.

Exhibit A:
2019 Revenue Projections Budget
SUMMARY SHEET

Department	Fund	2014	2015	2016	2017	3 yr Avg (2016-18)	2018			2019		
							Budget Estimate	Unaudited Year End	% of Budget	Estimate	% Diff from 2018 Budget	% of Gen Revenue
GENERAL FUNDS												
10 General Government	Totals	\$ 6,211,275	\$ 6,339,916	\$ 6,310,195	\$ 6,556,664	\$ 6,565,800	\$ 6,730,161	\$ 6,830,540	1.5%	\$ 6,998,781	4.0%	71.6%
17 Health & Sanitation	Totals	\$ -	\$ -	\$ -	\$ -	\$ 86,949	\$ 260,848	\$ 260,848	0.0%	\$ 170,000	-34.8%	1.7%
18 Municipal Buildings	Totals	\$ 4,000	\$ 3,676	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	\$ 4,900	22.5%	0.1%
20 General Assistance	Totals	\$ 21,877	\$ 31,263	\$ 26,077	\$ 25,720	\$ 24,347	\$ 25,700	\$ 21,243	-17.3%	\$ 25,300	-1.6%	0.3%
22 Tax Assesment	Totals	\$ 308,050	\$ 323,985	\$ 461,524	\$ 598,199	\$ 597,046	\$ 728,737	\$ 731,414	0.4%	\$ 776,908	6.6%	7.9%
23 Code Enforcement	Totals	\$ 29,290	\$ 16,724	\$ 25,295	\$ 8,533	\$ 13,440	\$ 6,550	\$ 6,491	-0.9%	\$ 6,000	-8.4%	0.1%
25 Library	Totals	\$ 5,171	\$ 5,798	\$ 6,242	\$ 6,824	\$ 6,791	\$ 6,000	\$ 7,308	21.8%	\$ 6,650	10.8%	0.1%
31 Fire & Ambulance	Totals	\$ 1,955,670	\$ 2,002,084	\$ 1,861,316	\$ 1,859,576	\$ 1,726,889	\$ 1,721,313	\$ 1,459,777	-15.2%	\$ 1,409,503	-18.1%	14.4%
35 Police	Totals	\$ 57,521	\$ 50,401	\$ 37,415	\$ 61,184	\$ 53,970	\$ 46,375	\$ 63,312	36.5%	\$ 111,970	141.4%	1.1%
39 Emergency Management	Totals	\$ 14,845	\$ 12,140	\$ 8,745	\$ 2,600	\$ 4,648	\$ 2,600	\$ 2,600	0.0%	\$ 2,600	0.0%	0.0%
40 Public Works	Totals	\$ 203,342	\$ 197,303	\$ 192,742	\$ 200,546	\$ 197,787	\$ 201,230	\$ 200,073	-0.6%	\$ 199,415	-0.9%	2.0%
50 Recreation	Totals	\$ 25,325	\$ 22,658	\$ 21,178	\$ 24,101	\$ 23,616	\$ 23,000	\$ 25,570	11.2%	\$ 24,000	4.3%	0.2%
51 Parks	Totals	\$ 2,782	\$ 4,075	\$ 2,634	\$ 3,058	\$ 2,082	\$ 3,000	\$ 556	-81.5%	\$ 2,250	-25.0%	0.0%
60 Airport	Totals	\$ 138	\$ 138	\$ 138	\$ 138	\$ 7,010	\$ 12,000	\$ 20,755	73.0%	\$ 19,000	58.3%	0.2%
61 Trailer Park	Totals	\$ 14,698	\$ 15,616	\$ 15,505	\$ 15,727	\$ 16,077	\$ 17,000	\$ 17,000	0.0%	\$ 18,000	5.9%	0.2%
70 Insurance & Retirement	Totals	\$ 6,214	\$ 5,264	\$ -	\$ -	\$ 2,042	\$ -	\$ 6,127	#DIV/0!	\$ -		0.0%
Sub-Total		\$ 8,860,198	\$ 9,031,040	\$ 8,973,007	\$ 9,366,869	\$ 9,332,496	\$ 9,788,514	\$ 9,657,612	-1.3%	\$ 9,775,277	-0.1%	100.0%
ENTERPRISE FUNDS												
11 Economic Development	Totals	\$ 331,862	\$ 365,853	\$ 377,501	\$ 374,821	\$ 365,497	\$ 368,337	\$ 344,169	93.4%	\$ 392,673	6.6%	
24 Housing	Totals	\$ 69,999	\$ -	\$ 91,258	\$ 113,570	\$ 99,508	\$ 89,411	\$ 93,696	104.8%	\$ 90,000	0.7%	
52 Snowmobile Trails	Totals	\$ 53,483	\$ 45,343	\$ 43,460	\$ 43,413	\$ 43,818	\$ 45,000	\$ 44,580	99.1%	\$ 43,750	-2.8%	
96 FSS Revenues	Totals	\$ 47,914	\$ 48,391	\$ 48,729	\$ 48,729	\$ 49,415	\$ 50,787	\$ 50,787	100.0%	\$ 50,787	0.0%	
Sub-Total		\$ 674,654	\$ 553,321	\$ 744,396	\$ 786,245	\$ 687,958	\$ 553,535	\$ 533,232	96.3%	\$ 577,210	\$ 0	
TOTAL ALL FUNDS												
		\$ 9,534,852	\$ 9,584,361	\$ 9,717,403	\$ 10,153,114	\$ 10,020,454	\$ 10,342,049	\$ 10,190,844	98.5%	\$ 10,352,487	0.1%	

Exhibit B:
2019 Revenue Projections Budget
DETAIL SHEETS

Department GENERAL FUNDS	Fund							2018			2019		
		2014	2015	2016	2017	Unaudited 2018	3 yr Avg (2016-18)	Budget Estimate	Unaudited Year End	% of Budget	Estimate	% Diff from 2018 Budget	% of Gen Revenue
10 General Government	01 - TAX LIEN COSTS COLLECTED	\$ 13,775	\$ 18,161	\$ 22,125	\$ 18,036	\$ 20,305	\$ 20,155	\$ 20,000	\$ 20,305	1.5%	\$ 19,500	-2.5%	0.2%
	02 - DELINQ. TAX INTEREST	\$ 56,896	\$ 61,908	\$ 67,005	\$ 62,675	\$ 67,547	\$ 65,742	\$ 61,000	\$ 67,547	10.7%	\$ 62,500	2.5%	0.6%
	03 - SUPPLEMENTAL TAX	\$ 3,009	\$ 1,637	\$ 11,425	\$ 1,092	\$ -	\$ 4,172	\$ 2,500	\$ -	-100.0%	\$ 1,000	-60.0%	0.0%
	04 - PYMTS IN LIEU OF TAX	\$ 54,254	\$ 65,769	\$ 52,894	\$ 57,978	\$ 57,581	\$ 56,151	\$ 57,000	\$ 57,581	1.0%	\$ 58,000	1.8%	0.6%
	05 - CITY OWNED PROPERTY	\$ 85,337	\$ 34,366	\$ 61,053	\$ 49,143	\$ 9,801	\$ 39,999	\$ 35,000	\$ 9,801	-72.0%	\$ 30,000	-14.3%	0.3%
	06 - EXCISE TAX	\$ 1,298,474	\$ 1,371,264	\$ 1,396,871	\$ 1,479,888	\$ 1,508,753	\$ 1,461,837	\$ 1,445,000	\$ 1,508,753	4.4%	\$ 1,470,000	1.7%	15.0%
	07 - BOAT EXCISE TAX	\$ 4,051	\$ 4,198	\$ 4,341	\$ 4,375	\$ 4,177	\$ 4,297	\$ 4,300	\$ 4,177	-2.9%	\$ 4,100	-4.7%	0.0%
	08 - BOAT REG FEE (LOCAL)	\$ 571	\$ 532	\$ 415	\$ 387	\$ 423	\$ 408	\$ 350	\$ 423	20.9%	\$ 400	14.3%	0.0%
	09 - SNOWMOBILE REGISTRATION	\$ 581	\$ 570	\$ 641	\$ 636	\$ 708	\$ 662	\$ 600	\$ 708	18.0%	\$ 625	4.2%	0.0%
	10 - ATV REGISTRATION LOCAL FEE	\$ 821	\$ 899	\$ 949	\$ 885	\$ 817	\$ 884	\$ 875	\$ 817	-6.6%	\$ 800	-8.6%	0.0%
	11 - Aircraft Excise	\$ 1,360	\$ 1,471	\$ 1,471	\$ 1,471	\$ 370	\$ 1,104	\$ 1,471	\$ 370	-74.8%	\$ 370	-74.8%	0.0%
	12 - Travel Reimbursement	\$ 1,574	\$ 834	\$ 1,166	\$ 260	\$ 2,031	\$ 1,153		\$ 2,031	#DIV/0!	\$ 1,200	#DIV/0!	0.0%
	15 - MISC. LICENSES	\$ 1,705	\$ 1,611	\$ 1,855	\$ 2,220	\$ 2,239	\$ 2,105	\$ 2,000	\$ 2,239	11.9%	\$ 2,200	10.0%	0.0%
	16 - VEHICLE REGISTRATION	\$ 16,751	\$ 16,382	\$ 16,075	\$ 15,543	\$ 15,211	\$ 15,610	\$ 15,500	\$ 15,211	-1.9%	\$ 15,000	-3.2%	0.2%
	17 - GO ACCESS HIGHWAY				\$ -	\$ -	\$ -	\$ 2,400	\$ -	-100.0%	\$ -	-100.0%	0.0%
	18 - STATE REVENUE SHARING	\$ 538,280	\$ 568,158	\$ 543,088	\$ 562,985	\$ 585,535	\$ 563,869	\$ 561,504	\$ 585,535	4.3%	\$ 580,000	3.3%	5.9%
	19 - CONNOR EXCISE FEE	\$ 2,764	\$ 2,524	\$ 2,184	\$ 1,955	\$ 1,778	\$ 1,972	\$ 2,000	\$ 1,778	-11.1%	\$ 1,750	-12.5%	0.0%
	21 - BIRTH RECORDS	\$ 9,356	\$ 8,879	\$ 8,477	\$ 7,629	\$ 7,945	\$ 8,017	\$ 7,000	\$ 7,945	13.5%	\$ 7,250	3.6%	0.1%
	22 - DEATH RECORDS	\$ 6,726	\$ 7,749	\$ 7,889	\$ 6,728	\$ 5,457	\$ 6,691	\$ 6,000	\$ 5,457	-9.1%	\$ 4,800	-20.0%	0.0%
	23 - MARRIAGE RECORDS	\$ 3,361	\$ 3,737	\$ 3,709	\$ 3,446	\$ 3,243	\$ 3,466	\$ 3,500	\$ 3,243	-7.4%	\$ 3,150	-10.0%	0.0%
	25 - DOG LICENSES	\$ 5,069	\$ 7,338	\$ 6,296	\$ 7,452	\$ 1,411	\$ 5,053	\$ 6,500	\$ 1,411	-78.3%	\$ 1,800	-72.3%	0.0%
	26 - FISHING LICENSES	\$ 552	\$ 572	\$ 510	\$ 478	\$ 486	\$ 491	\$ 500	\$ 486	-2.8%	\$ 450	-10.0%	0.0%
	28 - CABLE TV FRANCHISE	\$ 55,015	\$ 85,997	\$ 88,070	\$ 93,045	\$ 100,349	\$ 93,821	\$ 88,000	\$ 100,349	14.0%	\$ 93,500	6.3%	1.0%
	29 - MISC. INTEREST	\$ 3,928	\$ 5,466	\$ 16,614	\$ 29,615	\$ 43,352	\$ 29,861	\$ 18,000	\$ 43,352	140.8%	\$ 30,000	66.7%	0.3%
	30 - MISC. INCOME	\$ 8,205	\$ 19,342	\$ 6,503	\$ 4,685	\$ 4,296	\$ 5,161	\$ 4,000	\$ 4,296	7.4%	\$ 4,250	6.3%	0.0%
	32 - PROPERTY TAXES	\$ 3,944,380	\$ 3,925,438	\$ 3,798,457	\$ 3,965,111	\$ 4,054,884	\$ 3,939,484	\$ 4,054,884	\$ 4,054,884	0.0%	\$ 4,386,051	8.2%	44.9%
	34 - PROPERTY TAX OVERLAY	\$ 89,014	\$ 89,129	\$ 92,853	\$ 80,005	\$ 77,008	\$ 83,289	\$ 77,008	\$ 77,008	0.0%	\$ 120,000	55.8%	1.2%
	40 - HOUSING P/Y RECONCILIATION			\$ -	\$ -	\$ 10,589	\$ 3,530	\$ 10,589	\$ 10,589	0.0%	\$ 3,500	-66.9%	0.0%
	41 - CDC REVOLVING LOAN INT			\$ -	\$ -		\$ -			#DIV/0!	\$ -	#DIV/0!	0.0%
	42 - CDC LOAN IRP INTEREST	\$ 1,893	\$ 1,783	\$ 1,672	\$ 1,558	\$ 1,445	\$ 1,558	\$ 1,445	\$ 1,445	0.0%	\$ 1,400	-3.1%	0.0%
	43 - DISPOSAL OF SURPLUS			\$ -	\$ -	\$ 5,000	\$ 1,667	\$ 5,000	\$ 5,000	0.0%	\$ 1,200	-76.0%	0.0%
	44 - RSU Payment			\$ -	\$ -	\$ 142,175	\$ 71,088	\$ 142,175	\$ 142,175	0.0%	\$ -	-100.0%	0.0%
	47 - HUNTING LICENSES	\$ 1,009	\$ 877	\$ 838	\$ 737	\$ 670	\$ 748	\$ 700	\$ 670	-4.3%	\$ 625	-10.7%	0.0%
	51 - Contracted Fees Elections	\$ 2,562	\$ 3,176	\$ 2,785	\$ 4,941	\$ 5,023	\$ 4,250	\$ 2,360	\$ 5,023	112.8%	\$ 2,360	0.0%	0.0%
	52 - Investment Interest		\$ 30,151	\$ 91,965	\$ 91,705	\$ 89,932	\$ 91,201	\$ 91,000	\$ 89,932	-1.2%	\$ 91,000	0.0%	0.9%
	53 - Transfer In			\$ -	\$ -		\$ -			#DIV/0!		#DIV/0!	0.0%
	Totals	\$ 6,211,275	\$ 6,339,916	\$ 6,310,195	\$ 6,556,664	\$ 6,830,540	\$ 6,565,800	\$ 6,730,161	\$ 6,830,540	1.5%	\$ 6,998,781	4.0%	71.6%

Exhibit B:
2019 Revenue Projections Budget
DETAIL SHEETS

Department	Fund	2014	2015	2016	2017	Unaudited 2018	3 yr Avg (2016-18)	2018			2019			
								Budget Estimate	Unaudited Year End	% of Budget	Estimate	% Diff from 2018 Budget	% of Gen Revenue	
17 Health & Sanitation	01 - Tri-Community Dividends			\$ -	\$ -	\$ 260,848	\$ 86,949	\$ 260,848	\$ 260,848	0.0%	\$ 170,000	-34.8%	1.7%	
	Totals	\$ -	\$ -	\$ -	\$ -	\$ 260,848	\$ 86,949	\$ 260,848	\$ 260,848	0.0%	\$ 170,000	-34.8%	1.7%	
18 Municipal Buildings	01 EOC Rentals	\$ 4,000	\$ 3,676	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	\$ 4,000	0.0%	0.0%	
	03 Nylander Rentals						#DIV/0!				\$ 900		0.0%	
	Totals	\$ 4,000	\$ 3,676	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	\$ 4,900	22.5%	0.1%	
20 General Assistance	01 - Connor Administration Fees	\$ 5,335	\$ 4,800	\$ 5,095	\$ 4,800	\$ 4,800	\$ 4,898	\$ 4,800	\$ 4,800	0.0%	\$ 4,800	0.0%	0.0%	
	02-State Reimbursement	\$ 16,542	\$ 26,463	\$ 20,982	\$ 20,920	\$ 16,443	\$ 19,448	\$ 20,900	\$ 16,443	-21.3%	\$ 20,500	-1.9%	0.2%	
	Totals	\$ 21,877	\$ 31,263	\$ 26,077	\$ 25,720	\$ 21,243	\$ 24,347	\$ 25,700	\$ 21,243	-17.3%	\$ 25,300	-1.6%	0.3%	
22 Tax Assessment	01 - TREE GROWTH REIMBURSEMENT	\$ 2,249	\$ 2,751	\$ 3,236	\$ 3,286	\$ 3,569	\$ 3,364	\$ 3,200	\$ 3,569	11.5%	\$ 3,450	7.8%	0.0%	
	02 - VETERANS EXEMPTION REIMB	\$ 10,000	\$ 12,154	\$ 11,029	\$ 10,521	\$ 14,040	\$ 11,863	\$ 11,000	\$ 14,040	27.6%	\$ 11,500	4.5%	0.1%	
	04 - HOMESTEAD EXEMPTION REIMB	\$ 241,040	\$ 240,790	\$ 363,228	\$ 484,048	\$ 612,221	\$ 486,499	\$ 612,221	\$ 612,221	0.0%	\$ 653,553	6.8%	6.7%	
	05 - BETE REIMBURSEMENT	\$ 53,603	\$ 66,909	\$ 82,850	\$ 99,294	\$ 101,451	\$ 94,532	\$ 101,315	\$ 101,451	0.1%	\$ 108,155	6.8%	1.1%	
	06 - Printing Fees	\$ 1,158	\$ 1,381	\$ 1,182	\$ 1,050	\$ 133	\$ 788	\$ 1,000	\$ 133	-86.7%	\$ 250	-75.0%	0.0%	
	Totals	\$ 308,050	\$ 323,985	\$ 461,524	\$ 598,199	\$ 731,414	\$ 597,046	\$ 728,737	\$ 731,414	0.4%	\$ 776,908	6.6%	7.9%	
23 Code Enforcement	01 - ELECTRICAL PERMITS	\$ 920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -		0.0%	
	02 - BUILDING PERMITS LOCAL FEE	\$ 18,366	\$ 10,476	\$ 16,156	\$ 2,600	\$ 2,350	\$ 7,035	\$ 2,300	\$ 2,350	2.2%	\$ 2,000	-13.0%	0.0%	
	03 - PLUMBING PERMITS LOCAL FEE	\$ 3,843	\$ 2,685	\$ 4,200	\$ 3,208	\$ 2,621	\$ 3,343	\$ 3,000	\$ 2,621	-12.6%	\$ 3,000	0.0%	0.0%	
	07 - SITE DESIGN REVIEW APP FEES	\$ 650	\$ 830	\$ 860	\$ 900	\$ 720	\$ 827	\$ 800	\$ 720	-10.0%	\$ 600	-25.0%	0.0%	
	10 - DEMO PERMIT FEES	\$ 150	\$ 150	\$ 100	\$ -	\$ -	\$ 50	\$ -	\$ -	#DIV/0!	\$ -		0.0%	
	11 - SIGN PERMITS	\$ 320	\$ 300	\$ 500	\$ 650	\$ 800	\$ 650	\$ 300	\$ 800	166.7%	\$ 400	33.3%	0.0%	
	12 - SUBDIVISION REVIEW	\$ 90	\$ -	\$ -	\$ 180	\$ -	\$ 90	\$ 150	\$ -	-100.0%	\$ -	-100.0%	0.0%	
	13 - MISCELLANEOUS INCOME	\$ 4,082			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -		0.0%	
	14 - Heating Permits	\$ 420	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -		0.0%	
	15 - LDA Inspection Service	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -		0.0%	
	16 - Woodland Services		\$ 2,163	\$ 3,479	\$ 995	\$ -	\$ 2,237	\$ -	\$ -	#DIV/0!	\$ -		0.0%	
	Totals	\$ 29,290	\$ 16,724	\$ 25,295	\$ 8,533	\$ 6,491	\$ 13,440	\$ 6,550	\$ 6,491	-0.9%	\$ 6,000	-8.4%	0.1%	
	25 Library	01 Miscellaneous Income	\$ 3,038	\$ 3,615	\$ 4,197	\$ 4,766	\$ 4,818	\$ 4,594	\$ 4,500	\$ 4,818	7.1%	\$ 4,600	2.2%	0.0%
		02 Non-Resident Fees	\$ 2,133	\$ 1,783	\$ 1,595	\$ 2,058	\$ 2,491	\$ 2,048	\$ 1,500	\$ 2,491	66.1%	\$ 2,050	36.7%	0.0%
		03 Passport Services		\$ 400	\$ 450	\$ -	\$ -	\$ 150	\$ -	\$ -	#DIV/0!	\$ -		0.0%
		Totals	\$ 5,171	\$ 5,798	\$ 6,242	\$ 6,824	\$ 7,308	\$ 6,791	\$ 6,000	\$ 7,308	21.8%	\$ 6,650	10.8%	0.1%

Exhibit B:
2019 Revenue Projections Budget
DETAIL SHEETS

Department	Fund	2014	2015	2016	2017	Unaudited 2018	3 yr Avg (2016-18)	2018			2019		
								Budget Estimate	Unaudited Year End	% of Budget	Estimate	% Diff from 2018 Budget	% of Gen Revenue
31 Fire & Ambulance	01 - MAINECARE	\$ 392,658	\$ 380,714	\$ 355,435	\$ 400,126	\$ 350,114	\$ 368,558	\$ 408,405	\$ 350,114	-14.3%	\$ 360,000	-11.9%	3.7%
	02 - MAINECARE AIR AMBULANCE	\$ 45,198	\$ 31,160	\$ 31,006	\$ 33,918		\$ 32,462	\$ -					0.0%
	03 - MaineCare Contractual Allowance	\$ (221,741)	\$ (191,125)	\$ (180,206)	\$ (171,741)	\$ (171,746)	\$ (174,564)	\$ (101,825)	\$ (171,746)	40.7%	\$ (174,000)	70.9%	-1.8%
	04 - MEDICARE	\$ 754,641	\$ 692,599	\$ 638,142	\$ 659,333	\$ 617,383	\$ 638,286	\$ 746,151	\$ 617,383	-17.3%	\$ 620,000	-16.9%	6.3%
	05 - MEDICARE AIR AMBULANCE	\$ 228,706	\$ 288,412	\$ 261,188	\$ 202,806		\$ 231,997	\$ -					0.0%
	06 - MediCare Contractual Allowance	\$ (275,704)	\$ (324,820)	\$ (291,664)	\$ (306,665)	\$ (248,334)	\$ (282,221)	\$ (153,077)	\$ (248,334)	38.4%	\$ (270,460)	76.7%	-2.8%
	07 - PRIVATE INSURANCE	\$ 404,958	\$ 428,579	\$ 399,317	\$ 433,959	\$ 430,070	\$ 421,115	\$ 425,184	\$ 430,070	1.1%	\$ 415,000	-2.4%	4.2%
	08 - PRIVATE INS AIR AMBULANCE	\$ 85,132	\$ 169,638	\$ 118,992	\$ 106,246		\$ 112,619	\$ -					0.0%
	09 - Contractual Allowance - Private	\$ (8,758)	\$ (5,147)	\$ (4,215)	\$ (12,233)	\$ (15,932)	\$ (10,793)	\$ (7,198)	\$ (15,932)	54.8%	\$ (13,500)	87.5%	-0.1%
	10 - SELF PAY	\$ 153,518	\$ 149,794	\$ 147,620	\$ 207,613	\$ 253,957	\$ 203,063	\$ 160,212	\$ 253,957	58.5%	\$ 220,000	37.3%	2.3%
	11 - SELF PAY AIR AMBULANCE	\$ 54,076	\$ 60,024	\$ 96,350	\$ 63,230		\$ 79,790	\$ -					0.0%
	12 - Dis Contract - Self Pay	\$ (2,327)	\$ (8,353)	\$ (1,351)	\$ (3,659)	\$ (592)	\$ (1,867)	\$ (2,000)	\$ (592)	-237.7%	\$ (2,000)	0.0%	0.0%
	13 - VA Air	\$ 56,031			\$ -		\$ -						0.0%
	14 - VA Land	\$ 48,412	\$ 69,233	\$ 33,787	\$ -		\$ 16,894						0.0%
	15 - Contractual Allow - VA	\$ (3,813)	\$ (1,703)	\$ (3,235)	\$ (6,966)	\$ (7,323)	\$ (5,841)	\$ (3,500)	\$ (7,323)	52.2%	\$ (7,200)	105.7%	-0.1%
	16 - Contractual Allow - Other	\$ (870)	\$ (1,441)	\$ (1,950)	\$ (179)	\$ -	\$ (710)	\$ (1,200)	\$ -	#DIV/0!	\$ (500)	-58.3%	0.0%
	20 - WASHBURN PER CAPITA FEE				\$ -		\$ -						0.1%
	21 - WOODLAND PER CAPITA FEE	\$ 13,343	\$ 13,646	\$ 13,950	\$ 13,950	\$ 13,950	\$ 13,950	\$ 13,950	\$ 13,950	0.0%	\$ 13,950	0.0%	0.1%
	22 - NEW SWEDEN PER CAPITA FEE	\$ 6,622	\$ 6,773	\$ 6,923	\$ 6,923	\$ 6,923	\$ 6,923	\$ 6,923	\$ 6,923	0.0%	\$ 6,923	0.0%	0.1%
	23 - WESTMANLAND PER CAPITA FEE	\$ 682	\$ 698	\$ 713	\$ 713	\$ 713	\$ 713	\$ 713	\$ 713	0.0%	\$ 713	0.0%	0.0%
	24 - STOCKHOLM PER CAPITA FEE	\$ 2,783	\$ 2,846	\$ 2,909	\$ 2,909	\$ 2,909	\$ 2,909	\$ 2,909	\$ 2,909	0.0%	\$ 2,909	0.0%	0.0%
	25 - CONNOR PER CAPITA FEE	\$ 5,027	\$ 5,141	\$ 5,244	\$ 5,244	\$ 5,244	\$ 5,244	\$ 5,244	\$ 5,244	0.0%	\$ 5,244	0.0%	0.1%
	26 - PERHAM PER CAPITA FEE	\$ 4,246	\$ 4,343	\$ 4,439	\$ 4,439	\$ 4,439	\$ 4,439	\$ 4,439	\$ 4,439	0.0%	\$ 4,439	0.0%	0.0%
	27 - MADAWASKA LAKE PER CAPITA	\$ 1,210	\$ 1,238	\$ 1,265	\$ 1,265	\$ 1,265	\$ 1,265	\$ 1,265	\$ 1,265	0.0%	\$ 1,265	0.0%	0.0%
	28 - LORING DEV PER CAPITA FEE				\$ -		\$ -	\$ -					0.0%
	29 - WADE PER CAPITA FEE												0.0%
	35 - MISC. INTEREST	\$ 97	\$ 455	\$ 135	\$ 871	\$ 324	\$ 444	\$ 100	\$ 324	224.1%	\$ 300	200.0%	0.0%
	36 - RECOVERY OF BAD DEBT	\$ 8,741	\$ 7,128	\$ 3,034	\$ 512	\$ 5,779	\$ 3,108	\$ 5,000	\$ 5,779	15.6%	\$ 2,500	-50.0%	0.0%
	37 - Ambulance Insurance Reports	\$ 141	\$ 297	\$ 128	\$ 260	\$ 190	\$ 193	\$ 200	\$ 190	-5.0%	\$ 190	-5.0%	0.0%
	40 - AMB BILLING HOULTON	\$ 30,533	\$ 39,061	\$ 42,647	\$ 43,653	\$ 39,111	\$ 41,804	\$ 39,406	\$ 39,111	-0.7%	\$ 40,000	1.5%	0.4%
	41 - AMB BILLING CALAIS	\$ 25,327	\$ 30,898	\$ 31,495	\$ 32,337	\$ 24,327	\$ 29,387	\$ 28,400	\$ 24,327	-14.3%	\$ 27,500	-3.2%	0.3%
	42 - AMB BILLING VAN BUREN	\$ 11,360	\$ 8,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		0.0%
	43 - AMB BILLING ISLAND FALLS	\$ 3,653	\$ 2,069	\$ 2,046	\$ 1,599	\$ 2,234	\$ 1,959	\$ 2,100	\$ 2,234	6.4%	\$ 2,000	-4.8%	0.0%
	44 - AMB BILLING PATTEN		\$ 3,897	\$ 9,588	\$ 8,122	\$ 12,552	\$ 10,087	\$ 8,000	\$ 12,552	56.9%	\$ 9,000	12.5%	0.1%
	50 - FIRE PROTECTION CONNOR	\$ 26,054	\$ 26,836	\$ 27,373	\$ 28,194	\$ 28,508	\$ 28,025	\$ 28,508	\$ 28,508	0.0%	\$ 29,078	2.0%	0.3%
51 - FIRE PROTECTION NEW SWEDEN	\$ 31,807	\$ 32,763	\$ 33,418	\$ 34,421	\$ 34,764	\$ 34,201	\$ 34,764	\$ 34,764	0.0%	\$ 35,459	2.0%	0.4%	
52 - FIRE PROTECTION WESTMANLAND	\$ 10,205	\$ 10,512	\$ 10,722	\$ -		\$ 5,361	\$ -		#DIV/0!	\$ -		0.0%	
53 - FIRE PROTECTION WOODLAND	\$ 57,674	\$ 59,405	\$ 60,593	\$ 62,411	\$ 63,041	\$ 62,015	\$ 63,041	\$ 63,041	0.0%	\$ 64,302	2.0%	0.7%	
54 - T16 R4				\$ -		\$ -	\$ -			\$ -		0.0%	
60 - Fire Insurance Reports			\$ 128	\$ 238	\$ 114	\$ 160	\$ -	\$ 114	#DIV/0!	\$ 150		0.0%	
61 - Fire Insurance Recovery				\$ -		\$ -				\$ -		0.0%	
62 - Fire Permits	\$ 6,046	\$ 4,468	\$ 5,348	\$ 5,728	\$ 4,792	\$ 5,289	\$ 5,200	\$ 4,792	-7.8%	\$ 5,000	-3.8%	0.1%	
63 - Misc Income		\$ 3,403		\$ -	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000		\$ -		0.0%	
Totals		\$ 1,955,670	\$ 2,002,084	\$ 1,861,316	\$ 1,859,576	\$ 1,459,777	\$ 1,726,889	\$ 1,721,313	\$ 1,459,777	-15.2%	\$ 1,409,503	-18.1%	14.4%

Exhibit B:
2019 Revenue Projections Budget
DETAIL SHEETS

Department	Fund	2014	2015	2016	2017	Unaudited 2018	3 yr Avg (2016-18)	2018			2019		
								Budget Estimate	Unaudited Year End	% of Budget	Estimate	% Diff from 2018 Budget	% of Gen Revenue
35 Police	01 - MISC. FEES INSURANCE REPORTS	\$ 1,087	\$ 1,899	\$ 1,422	\$ 1,678	\$ 1,234	\$ 1,445	\$ 1,500	\$ 1,234	-17.7%	\$ 1,300	-13.3%	0.0%
	02 - POLICE DISPATCHING	\$ 3,500	\$ 2,000	\$ 500	\$ 1,335	\$ 2,000	\$ 1,278	\$ 1,000	\$ 2,000	100.0%	\$ 1,300	30.0%	0.0%
	03 - FINGERPRINTING FEES	\$ 101	\$ 42	\$ 57	\$ 51	\$ 60	\$ 56	\$ 50	\$ 60	20.0%	\$ 50	0.0%	0.0%
	04 - CONCEALED WEAPON PERMITS	\$ 890	\$ 715	\$ 370	\$ 460	\$ 580	\$ 470	\$ 375	\$ 580	54.7%	\$ 460	22.7%	0.0%
	05 - COPS GRANT REIMBURSEMENT	\$ -			\$ -	\$ 475	\$ 237		\$ 475	#DIV/0!	\$ -		0.0%
	06 - Prisoner Boarding Reimbursement	\$ 10,850	\$ 13,018	\$ 7,376	\$ 10,320	\$ 8,424	\$ 8,707	\$ 10,500	\$ 8,424	-19.8%	\$ 9,000	-14.3%	0.1%
	07 - Dog Violation	\$ 561	\$ 350	\$ 462	\$ 766	\$ 575	\$ 601	\$ 500	\$ 575	15.0%	\$ 600	20.0%	0.0%
	08 - Prisoner Meals	\$ 3,926	\$ 5,648	\$ 3,760	\$ 6,136	\$ 3,136	\$ 4,344	\$ 4,750	\$ 3,136	-34.0%	\$ 4,500	-5.3%	0.0%
	09 - Court Reimbursement	\$ 3,485	\$ 1,759	\$ 1,273	\$ 1,791	\$ 1,502	\$ 1,522	\$ 2,000	\$ 1,502	-24.9%	\$ 1,600	-20.0%	0.0%
	10 - Lamination Fees	\$ 340	\$ 295	\$ 253	\$ 245	\$ 290	\$ 263	\$ 200	\$ 290	45.0%	\$ 200	0.0%	0.0%
	11 - Misc Fees	\$ 703	\$ 492	\$ 645	\$ 435	\$ 855	\$ 645	\$ 500	\$ 855	71.0%	\$ 500	0.0%	0.0%
	12 - False Alarm Fees	\$ 400		\$ -	\$ -		\$ -				\$ -		0.0%
	13 - Fines	\$ 440		\$ 25	\$ -		\$ 13				\$ -		0.0%
	14 - Salary Reimbursement	\$ 31,237	\$ 24,184	\$ 21,272	\$ 34,518	\$ 26,921	\$ 27,570	\$ 22,000	\$ 26,921	22.4%	\$ 23,000	4.5%	0.2%
	15 -Contract Inc	\$ 31,237			\$ 3,450	\$ -	\$ 1,725	\$ 3,000	\$ -	-100.0%	\$ -	-100.0%	0.0%
	16 - School Resource Officer				\$ -	\$ 17,260	\$ 8,630		\$ 17,260	#DIV/0!	\$ 69,460		0.7%
Totals		\$ 57,521	\$ 50,401	\$ 37,415	\$ 61,184	\$ 63,312	\$ 53,970	\$ 46,375	\$ 63,312	36.5%	\$ 111,970	141.4%	1.1%
39 Emergency Management	01 -Fees Woodland	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	\$ 200	0.0%	0.0%
	02 - Fees New Sweden	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	\$ 200	0.0%	0.0%
	03 - Fees Westmandland	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	\$ 200	0.0%	0.0%
	04 - Fees Perham	\$ 400	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	\$ 200	0.0%	0.0%
	05 - State EOC Reimbursment	\$ 11,895	\$ 9,540	\$ 6,145	\$ -		\$ 3,073				\$ -		0.0%
	06 - Tower Rent	\$ 1,950	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	0.0%	\$ 1,800	0.0%	0.0%
Totals		\$ 14,845	\$ 12,140	\$ 8,745	\$ 2,600	\$ 2,600	\$ 4,648	\$ 2,600	\$ 2,600	0.0%	\$ 2,600	0.0%	0.0%
40 Public Works	01 - URIP/LRAP	\$ 133,744	\$ 135,872	\$ 135,600	\$ 142,260	\$ 139,552	\$ 139,137	\$ 142,000	\$ 139,552	-1.7%	\$ 139,000	-2.1%	1.4%
	03 - Salary Reimbursement	\$ 699		\$ -	\$ 19	\$ 521	\$ 180	\$ -	\$ 521	#DIV/0!	\$ -		0.0%
	04 - Equipment Rental	\$ 2,012		\$ -	\$ -	\$ 276	\$ 92		\$ 276	#DIV/0!	\$ -		0.0%
	05 - FEMA Reimbursement			\$ -	\$ -		\$ -				\$ -		0.0%
	06 - Brush Removal Permit Fees				\$ -		\$ -				\$ -		0.0%
	07 - Connor Contract	\$ 54,107	\$ 58,048	\$ 56,846	\$ 58,267	\$ 59,724	\$ 58,279	\$ 59,230	\$ 59,724	0.8%	\$ 60,415	2.0%	0.6%
	08 - Presque Isle Contract	\$ 9,350		\$ -	\$ -		\$ -				\$ -		0.0%
	09 - School Dept Snow Plowing	\$ 3,429	\$ 3,382	\$ -	\$ -		\$ -				\$ -		0.0%
	30 - Misc Income	\$ 3,429		\$ 297	\$ -		\$ 148				\$ -		0.0%
	Totals		\$ 203,342	\$ 197,303	\$ 192,742	\$ 200,546	\$ 200,073	\$ 197,787	\$ 201,230	\$ 200,073	-0.6%	\$ 199,415	-0.9%

Exhibit B:
2019 Revenue Projections Budget
DETAIL SHEETS

Department	Fund	2014	2015	2016	2017	Unaudited 2018	3 yr Avg (2016-18)	2018			2019		
								Budget Estimate	Unaudited Year End	% of Budget	Estimate	% Diff from 2018 Budget	% of Gen Revenue
50 Recreation	01 Rental Income	\$ 8,944	\$ 11,908	\$ 10,298	\$ 14,533	\$ 15,396	\$ 13,409	\$ 12,500	\$ 15,396	23.2%	\$ 13,000	4.0%	0.1%
	02 Program Fees	\$ 13,345	\$ 8,881	\$ 9,500	\$ 8,198	\$ 10,174	\$ 9,291	\$ 9,000	\$ 10,174	13.0%	\$ 10,000	11.1%	0.1%
	03 Special Events	\$ 3,036	\$ 1,869	\$ 1,380	\$ 1,370	\$ -	\$ 917	\$ 1,500	\$ -	-100.0%	\$ 1,000	-33.3%	0.0%
	04 Swimming Pool Fees					\$ -	\$ -		\$ -		\$ -		0.0%
	05 Rec Program Fees					\$ -	\$ -		\$ -		\$ -		0.0%
	Totals		\$ 25,325	\$ 22,658	\$ 21,178	\$ 24,101	\$ 25,570	\$ 23,616	\$ 23,000	\$ 25,570	11.2%	\$ 24,000	4.3%
51 Parks	01 Miscellaneous Income	\$ 900	\$ 2,875	\$ 609	\$ 1,488	\$ 556	\$ 884	\$ 1,000	\$ 556	-44.5%	\$ 750	-25.0%	0.0%
	02 Rental Income	\$ 1,882	\$ 1,200	\$ 2,025	\$ 1,570	\$ -	\$ 1,198	\$ 2,000	\$ -	-100.0%	\$ 1,500	-25.0%	0.0%
	Totals	\$ 2,782	\$ 4,075	\$ 2,634	\$ 3,058	\$ 556	\$ 2,082	\$ 3,000	\$ 556	-81.5%	\$ 2,250	-25.0%	0.0%
60 Airport	02 - AIRPORT RENT	\$ 138	\$ 138	\$ 138	\$ 138	\$ 1,858	\$ 712	\$ 9,000	\$ 1,858	-79.4%	\$ 11,000	22.2%	0.1%
	03 - FUEL REVENUE					\$ 18,896	\$ 18,896	\$ 3,000	\$ 18,896	529.9%	\$ 8,000	166.7%	0.1%
	Totals	\$ 138	\$ 138	\$ 138	\$ 138	\$ 20,755	\$ 7,010	\$ 12,000	\$ 20,755	73.0%	\$ 19,000	58.3%	0.2%
61 Trailer Park	01 - Lot Rent Receipts	\$ 20,645	\$ 21,310	\$ 21,110	\$ 19,236	\$ 18,621	\$ 19,656	\$ 17,000	\$ 18,621	9.5%	\$ 18,000	5.9%	0.2%
	02 - Year End Close	\$ (5,947)	\$ (5,694)	\$ (5,605)	\$ (3,509)	\$ (1,621)	\$ (3,578)		\$ (1,621)				0.0%
	Totals	\$ 14,698	\$ 15,616	\$ 15,505	\$ 15,727	\$ 17,000	\$ 16,077	\$ 17,000	\$ 17,000	0.0%	\$ 18,000	5.9%	0.2%
70 Insurance & Retirement	01 - MMA WORKERS COMP REFUND	\$ 6,214	\$ 5,264	\$ -	\$ -	\$ 6,127	\$ 2,042	\$ -	\$ 6,127	#DIV/0!	\$ -		0.0%
	04 - HRA Credit						#DIV/0!	\$ -			\$ -		0.0%
	Totals	\$ 6,214	\$ 5,264	\$ -	\$ -	\$ 6,127	\$ 2,042	\$ -	\$ 6,127	#DIV/0!	\$ -		0.0%
Sub-Total		\$ 8,860,198	\$ 9,031,040	\$ 8,973,007	\$ 9,366,869	\$ 9,657,612	\$ 9,332,496	\$ 9,788,514	\$ 9,657,612	-1.3%	\$ 9,775,277	-0.1%	100.0%
ENTERPRISE FUNDS													
11 Economic Development	01 - TIF Dollars Received	\$ 331,862	\$ 363,353	\$ 375,001	\$ 374,821	\$ 342,788	\$ 364,204	\$ 368,337	\$ 342,788		\$ 392,673	6.6%	
	02 - Comm Project - New Events					\$ 1,381	\$ 1,381		\$ 1,381				
	Interest		\$ 2,500	\$ 2,500	\$ -		\$ 1,250				\$ -		
	Totals	\$ 331,862	\$ 365,853	\$ 377,501	\$ 374,821	\$ 344,169	\$ 365,497	\$ 368,337	\$ 344,169	93.4%	\$ 392,673	6.6%	
24 Housing	01 - Section 8 Administration	\$ 69,999	\$ 70,000	\$ 91,258	\$ 113,570	\$ 70,000	\$ 91,609	\$ 70,000	\$ 70,000		\$ 70,000	0.0%	
	02 - Expense Reimbursement				\$ -	\$ 23,696	\$ 11,848	\$ 19,411	\$ 23,696		\$ 20,000	3.0%	
	Totals	\$ 69,999	\$ 70,000	\$ 91,258	\$ 113,570	\$ 93,696	\$ 99,508	\$ 89,411	\$ 93,696	104.8%	\$ 90,000	0.7%	
52 Snowmobile Trails	01 - Miscellaneous Income	\$ 11,536	\$ 5,380	\$ 4,163	\$ 4,500	\$ 5,550	\$ 4,738	\$ 4,500	\$ 5,550		\$ 4,500	0.0%	
	02 - State Grant	\$ 41,947	\$ 36,963	\$ 39,283	\$ 38,883	\$ 39,000	\$ 39,055	\$ 39,000	\$ 39,000		\$ 39,000	0.0%	
	03 - Snow Sled Reg (State)	\$ -	\$ 3,000	\$ 15	\$ 30	\$ 30	\$ 25	\$ 1,500	\$ 30		\$ 250	-83.3%	
	04 - Year End Close												
	Totals	\$ 53,483	\$ 45,343	\$ 43,460	\$ 43,413	\$ 44,580	\$ 43,818	\$ 45,000	\$ 44,580	99.1%	\$ 43,750	-2.8%	
96 FSS Revenues	01-FSS Reimbursement	\$ 47,914	\$ 48,391	\$ 48,729	\$ 48,729	\$ 50,787	\$ 49,415	\$ 50,787	\$ 50,787		\$ 50,787	0.0%	
	02 - From/To Reserve			\$ -	\$ -		\$ -						
	Totals	\$ 47,914	\$ 48,391	\$ 48,729	\$ 48,729	\$ 50,787	\$ 49,415	\$ 50,787	\$ 50,787	100.0%	\$ 50,787	0.0%	
Sub-Total		\$ 503,257.84	\$ 529,587.37	\$ 560,948	\$ 580,533	\$ 533,232	\$ 560,881	\$ 553,535	\$ 533,232	96.3%	\$ 577,210	\$ 0	
TOTAL ALL FUNDS													
		\$ 9,363,456	\$ 9,560,627	\$ 9,533,955	\$ 9,947,402	\$ 10,190,844	\$ 9,890,734	\$ 10,342,049	\$ 10,190,844	98.5%	\$ 10,352,487	0.1%	