



2020 Revenue Projections Budget

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CITY OF CARIBOU
2020 REVENUE PROJECTIONS BUDGET

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Revenue Message

February 4, 2019

TO: City Council and Citizens of Caribou

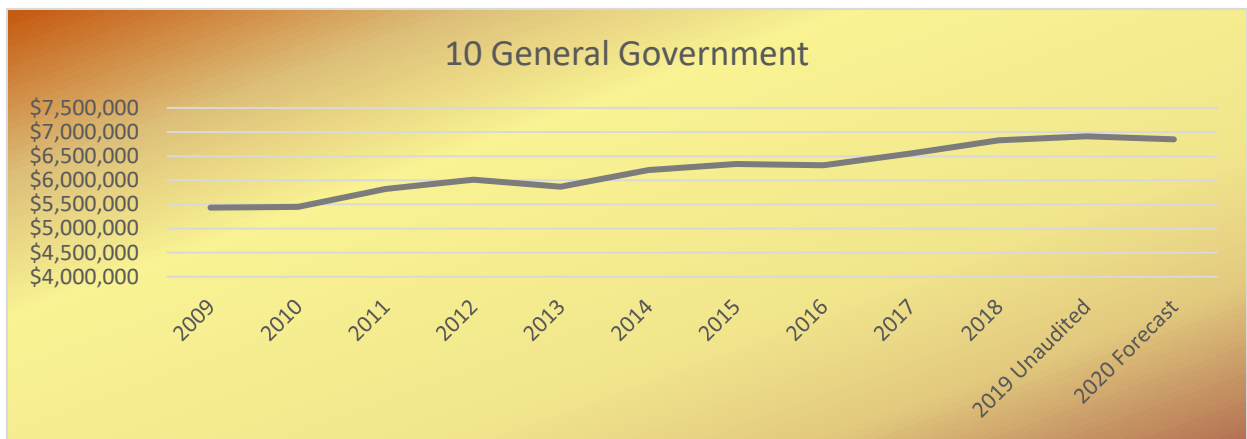
RE: Revenue Budget Message

The total projected revenues for 2020 are \$10,631,312, which is 4.4% (\$447,970) more than the 2019 total projected revenues. The projected general revenues for 2020 (\$10,067,113) are 5.1% (\$485,996) over the 2019 general revenue estimates (\$9,581,117). 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 2020 calendar year. This budget is a collection of financial data provided by the ongoing operations and future forecasts of the City of Caribou. Historic revenues, trends, market conditions, demographic and policy changes, and contractual obligations were considered in its preparation.

Fund 10 - General Government

Projected Revenue: \$6,849,345 (+1.5% from 2019 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:

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Fund Line	Comments
05	The City has 33 properties available for purchase on the tax acquired property program with assessed values totaling over \$1.2M. 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. The has also listed the old Mecon building at 60 Access Highway. 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 \$50,000 based on trends from the past five years.
11	The aircraft excise fee is up 62%. This is due based on aircraft located in the city's new hangars. The revenue is projected to increase by \$230. Note: Revenues from hangar rental fees are reflected in department 60 lines below.
17	Although there is no change in this 60 Access highway revenue projection, it should be noted that all rent revenues are captured directly into a reserve account for building maintenance purposes and not shown as general revenue to the city. That maintenance fund has over \$12,000, which is not enough for anticipated roof and heating system repairs needed in the next two years. The city anticipates selling this building in 2020.
18	The state is obligated to provide 60% of revenue through sale taxes back to cities. In 2019, 52% was provided (up from 50%), which was roughly a \$200,000 increase to Caribou. The state budget for 2020 provides for a 53% return. Despite what could be another \$100,000 influx, there have been several economic shocks to the state surrounding the COVID-19 pandemic. To account for the potential downturn in state revenues, the 2020 projections are \$85,000 above the 2019 budget but only \$43,000 more than actual disbursement in 2019.
28	Cable franchise fees are based on 3% of the company's gross annual revenues from the community. We are renegotiating that agreement in 2020. The FCC recently handed down a decision that city's could charge up to 5% for franchise fees, but that deductions must be made for company provided services directly to the city. An estimate from Spectrum included a loss of 20% of the franchise fee based on services to the City. The 2020 projection is \$85,750, which is a loss of 17.1% from the 2019 budget.
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 remain the same as in 2019 and that the mil rate is increased from .02455 to .024696. This mil rate projection is based on the county's request for a 4.7% appropriation increase, the city having a .8% appropriation increase and the school district not exceeding a 3% increase. Early indicators are that the school district may ask for a larger increase, which will require a larger mil increase
34	This value is calculated as we near commitment and is predicated on the final mil rate. A \$70,000 average overlay has been used for the past three years. It is anticipated that a similar amount will be used in the 2020 budget.

Fund 11 – Economic Development

Projected Revenue: \$372,653 (-10.8% from 2019 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 decrease in 2020 is predicated upon the final mil rate.

Fund 12 – Nylander Museum

Projected Revenue: \$1,500 (+66.7% from 2019 Budget)

Though not a large contributor to the city’s general funds, revenues are expected to be generated by museum activities. Revenues in 2019 were primarily from transitioning of museum accounts into the city’s name, which brought in \$918. Other revenues are generated from leasing office space to other area service providers like the chamber of commerce and the Center for Advancement of Rural Living. These entities pay minimal rent and act as volunteer staff for museum programs and increased hours.

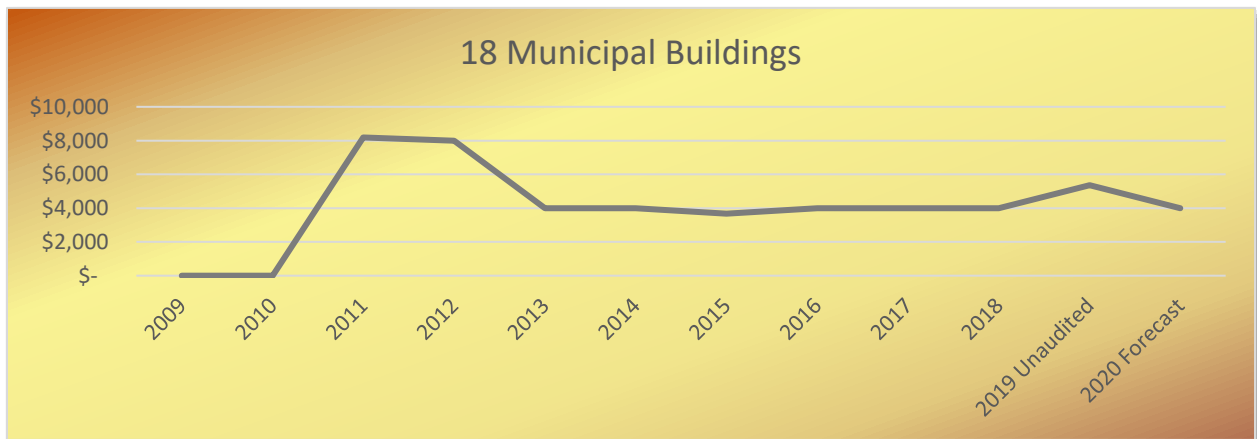
Fund 17 – Health and Sanitation

Projected Revenue: \$0 (-100% from 2019 Budget)

In 2019, the City Council obligated \$170,000 of one-time funds received from the TCL/PILF merger toward general revenues. This budget anticipates not using any one-time funds to offset general revenues. The city received a disbursement of \$324,000 from the merger on January 17, 2020, but those funds were funneled into the new “rainy day account”. We will receive another \$324,000 in January 2021. Future disbursements will be dependent upon AWS operations.

Fund 18 – Municipal Buildings

Projected Revenue: \$4000 (0% change from 2019 Budget)



The City rents a portion of the Lion’s building for \$4,000 to state emergency management.

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Fund 20 – General Assistance

Projected Revenue: \$15,500 (-24.4% from 2019 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. The City has been disbursing less general assistance each year for the past three years and the state reimbursement has a correlating drop.

Fund 22 – Tax Assessment

Projected Revenue: \$792,500 (+1.9% from 2019 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 \$20,000 to \$25,000 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. The state also assumed full reimbursement responsibility for the

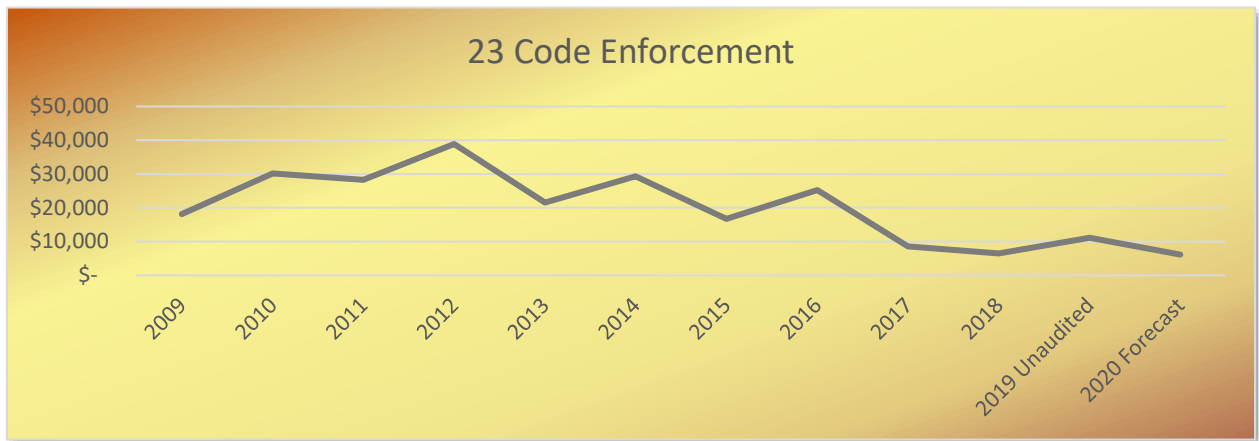
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\$5,000 increase to the homestead exemption which equates to an additional \$15,000 in reimbursement from the state in 2020 across these programs.

Fund 23 – Code Enforcement

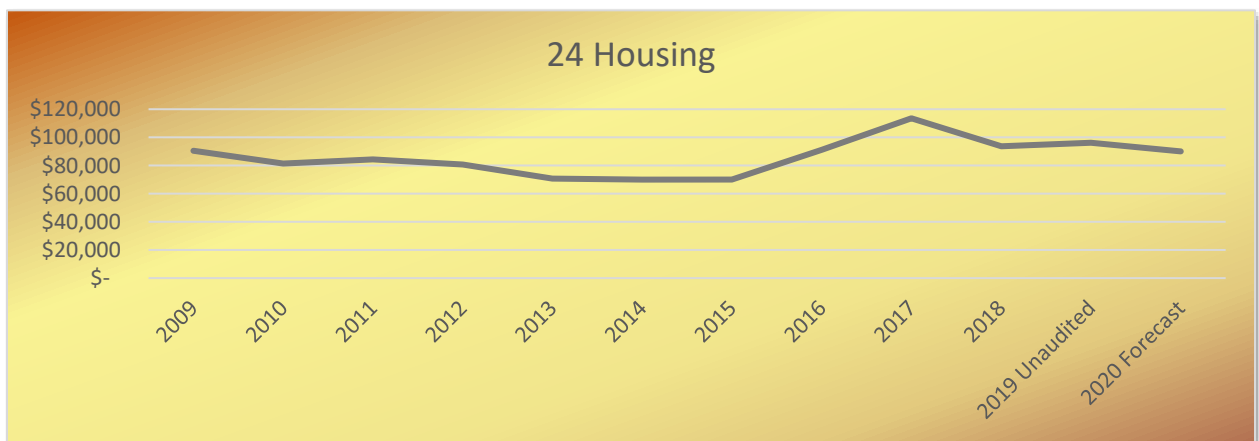
Projected Revenue: \$6,150 (+2.5% from 2019 Budget)



In 2017 the city adopted a fee schedule with \$50 building permits rather than have fees based on valuation of new construction. This change has resulted in a loss of more than \$5,000 annually but total permit revenues have been more consistent since that time. In 2019, the Code Enforcement department brought in over \$11,000 in revenue, which was \$5,000 more than budgeted. Much of that was due to a plumbing permit for the new RSU 39 school. Anticipating no major permits like that in 2020, the projected revenues are nearly the same as budgeted in 2018. The one exception is with demolition permits. The City does not charge for demolition permits but the Council adopted a demolition permit fee of \$300, which is to be paid only if a contractor does not get the permit before starting demolition work. We suspect there will be at least one use of this fee in 2020.

Fund 24 – Housing

Projected Revenue: \$90,000 (+0.0% from 2019 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

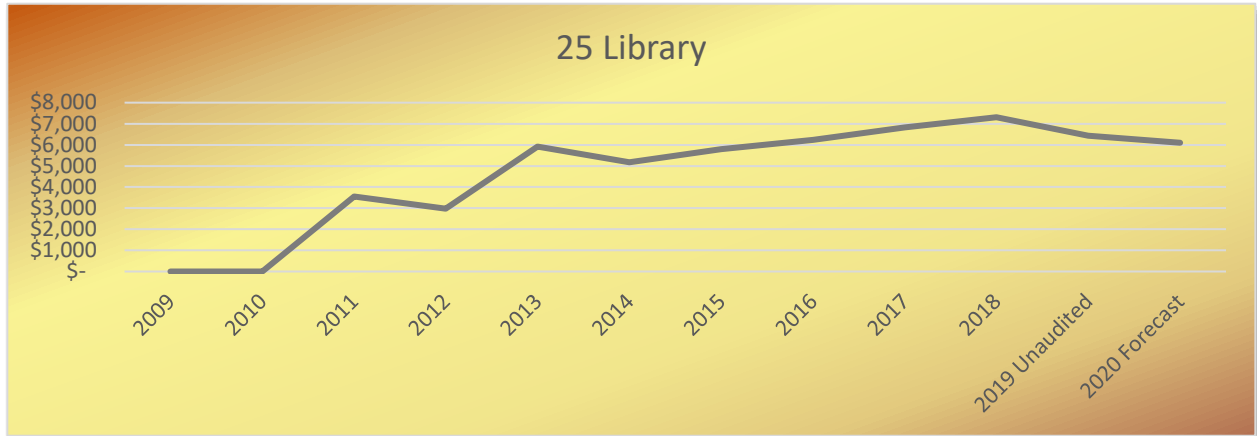
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the national debate and political priorities in the budgeting process. It is assumed that the program will continue to fund as it has historically. The department received \$6,160 more than budgeted in 2019.

Fund 25 – Library

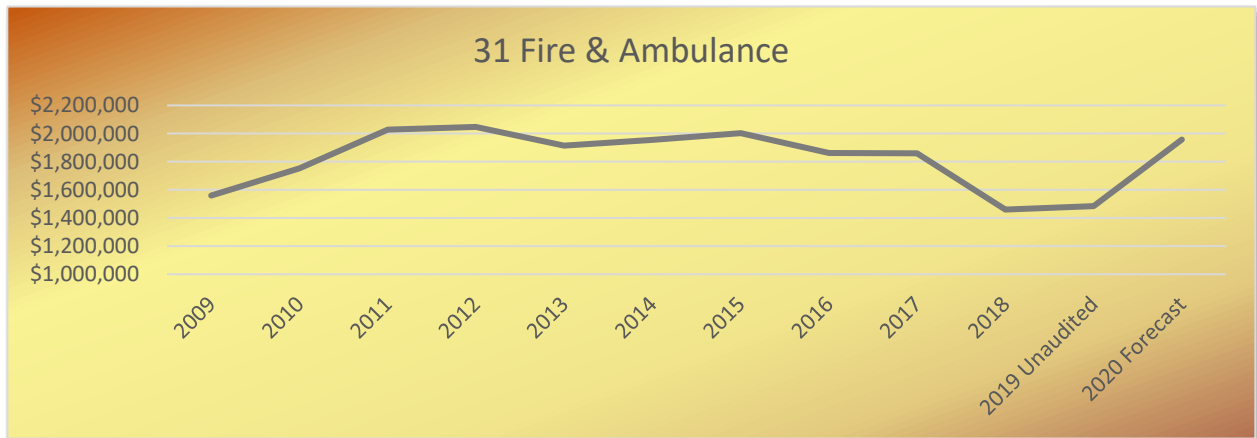
Projected Revenue: \$6,100 (-8.3% from 2019 Budget)



The library miscellaneous income remains the same for 2020 but a decrease in non-resident fees is reflected based on yearly trends. Overall a reduction of 8.3% or \$550 from last year.

Fund 31 – Fire and Ambulance

Projected Revenue: \$1,958,293 (+34.2% from 2019 Budget)



2019 was a major year for legislative action and operation analysis. This caused significant changes to reimbursement rates at the state level and participatory fees from outside communities.

- The 2019 legislature increased the Mainecare reimbursement rates to more closely mirror federal rates. Where the city was receiving 40% of the federal rate, new allowances bring the city closer to 60%. This is estimated to generate another \$70,000 in revenue and there will be less contractual allowance. For 2020, we assume the same allowance numbers as last year because we will have more outside community calls.

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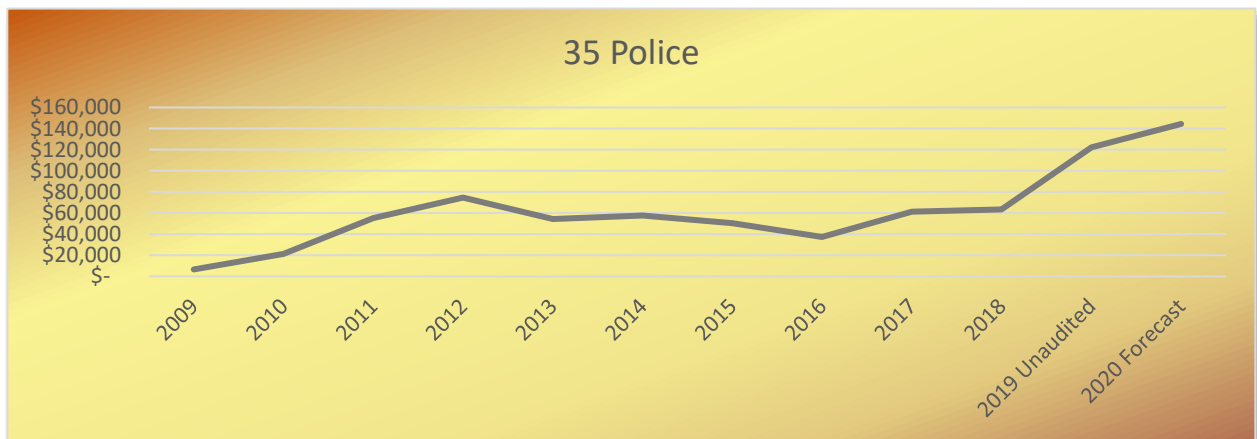
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- There are no reimbursement changes anticipated with federal insurance, but an increase in medicare patients is expected with services in Limestone and Caswell. Because of the increased patients the revenues are slightly higher than 2019 with a similar contractual allowance amount.
- Revenues for private payers remains the same, but some additional contractual allowances are provided based on historic trends.
- Self-pay patients decreased in 2019 and an equivalent reduction in revenues is projected.
- Contract amounts for standby EMS services were increased from \$11.50 per person to \$100 per person to help address department shortfalls. Lines 20-29 show those towns who have indicated they would continue with EMS services despite the price increase. Additionally, the town of Limestone and Caswell would be added to the service area. The new contracts represent a revenue change from \$46,000 in 2019 to over \$477,000 in 2020.
- The ambulance billing department staffing was reduced and corresponding reduction in services to outside communities was initiated. Due to lag time in claims processing and notice timeframes for termination of the services, there will still be some revenue from Houlton, but at a significant reduction from 2019.
- Contract amounts for standby Fire services were decreased based on the 2019 financial study. Lines 50-53 represent a decrease from \$128,000 in 2019 to \$53,000 in 2020.

(Note: Even with increased revenues from outside community contracts, the Fire and EMS department expenses are still not covered. The revenue difference from department operations and capital expenses is estimated to be around -\$760,000. This deficit results in a Caribou cost of \$99.81 per resident using the latest Census population estimate.)

Fund 35 – Police

Projected Revenue: \$144,410 (+29% from 2019 Budget)



The most significant change is in line 14, Salary Reimbursements. Caribou lost three patrol officers since January 1, 2020 and the towns that hired them are required to reimbursement

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part of our training costs associated with the lost officers. Caribou pays the fee to other agencies when we “steal” one of their officers.

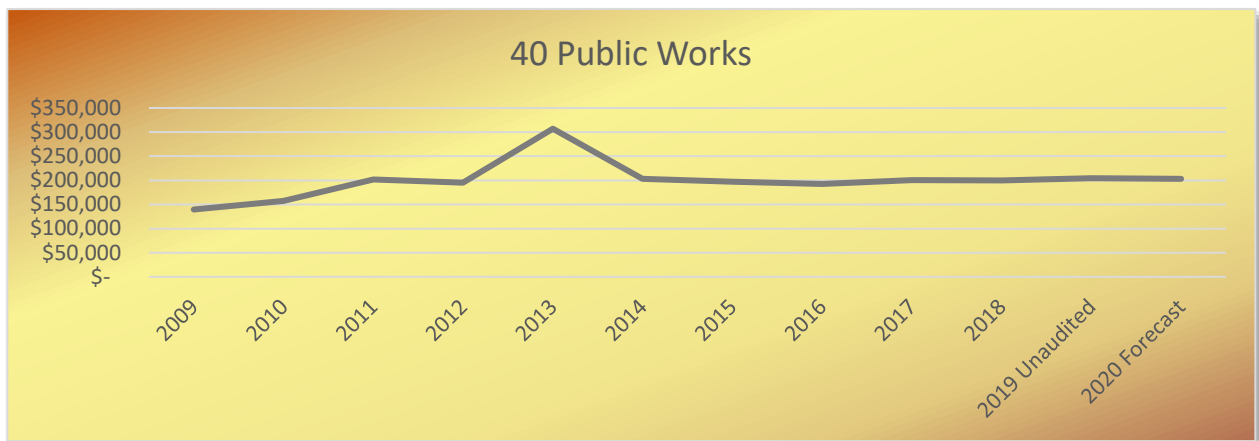
Fund 39 – Emergency Management

Projected Revenue: \$2,600 (No Change from 2019 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

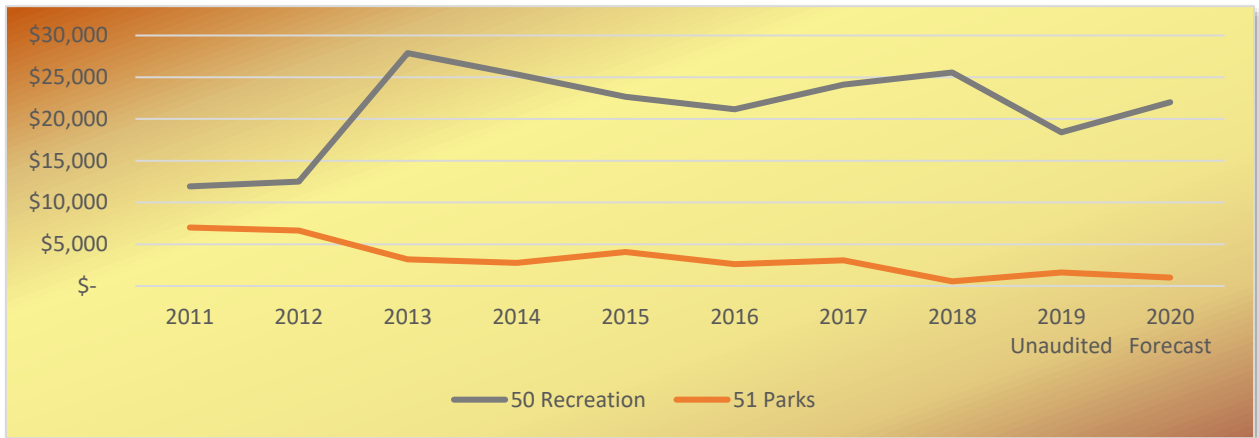
Projected Revenue: \$203,415 (+0.0% from 2019 Budget)



No increase in revenues is anticipated. Funding for the Public Works department primarily comes through city general funds. The little revenue received comes through state highway programs to offset rural road maintenance costs. No change to the Connor snow plowing contract is currently anticipated.

Fund 50 – Recreation

Projected Revenue: \$22,000 (-8.3% from 2019 Budget)



The recreation revenues are projected to be \$2,000 less than 2019. The Rental income should be the same as 2019 yearend. Program fees have been increased slightly to help offset their costs.

Fund 51 – Parks

Projected Revenue: \$1,000 (-55.6% from 2019 Budget)

Park rentals are the primary source of income which are growing fewer. Revenues are projected to be down roughly \$1,200 from the 2019 budget.

Fund 52 – Snowmobile Trail Maintenance

Projected Revenue: \$44,100 (+0.8% from 2019 Budget)

These funds come from the state in the form of a grant. Indications from the state are that these funds may be increased, but without knowing for sure, only a slight increase is projected at 0.8%.

Fund 60 – Airport

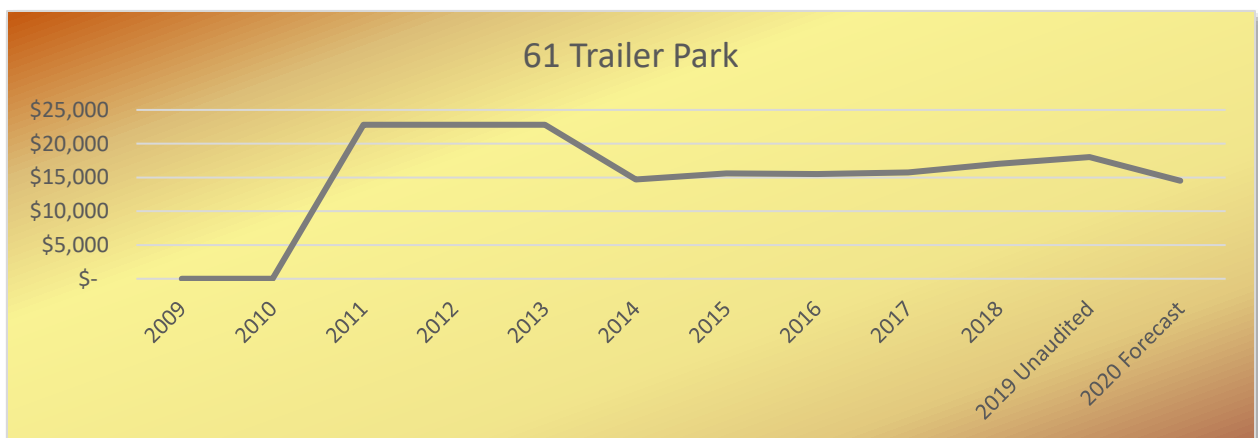
Projected Revenue: \$41,000 (+115.8% from 2019 Budget)

Revenues in 2019 assumed that the city would only manage the airport for nine months out of the year. The hope was that a Fixed Base Operator (FBO) would be found to take over airport management. No FBO was found despite advertising for the position. Discussions with the City Council indicate a preference to retain operations through 2020. 2020 revenues are assumed for the full calendar year. The two major changes because of this shift are related to hangar rents and fuel sales.

- Rental revenues are based on all T-hangars remaining occupied. Currently all T-hangars have year-long contracts. We receive some rental fees for the communal main hangar, but such temporary occupancies are not assured and therefore not included in the rental revenue estimates.
- Fuel Sales. Airport fuel sales for 2019 exceeded \$27,000. It is assumed there will be similar activity this year. The state recommends a portion of all sales be reserved to help defray fuel tank replacement costs in the future, thus only \$25,000 is shown as revenue and the additional amounts would be placed in separate airport fuel tank reserves.

Fund 61 – Trailer Park

Projected Revenue: \$14,500 (-19.5% from 2019 Budget)



There is one less trailer in the park this year and thus a reduction in lot rent receipts by \$3,500.

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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: \$57,446 (+13.1% from 2019 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 2020.

Summary

The total projected revenue for the General Fund is \$10,067,113. This is roughly \$27,000 more than the approved 2020 expense budget or within 0.3% of being balanced.

Enterprise funds, those with expenses tied directly to a funding source, are projected to exceed expenses by \$2,000 or 0.35%.

Overall revenues are projected to be \$29,000 (0.3%) over 2020 expenses.

Exhibit A:
Summary of Council Approved 2020 Revenue Projections

Department	Fund	3 yr Avg (2017-19)	2019		2020	
			Budget	Unaudited Year End	Estimate	Change from 2019 Budget
GENERAL FUNDS						
10 General Government	Totals	\$ 6,766,196	\$ 6,749,673	\$ 6,911,383	\$ 6,849,345	1.5%
12 Nylander Museum	Totals	\$ 2,268	\$ 900	\$ 2,268	\$ 1,500	66.7%
17 Health & Sanitation	Totals	\$ 143,616	\$ 170,000	\$ 170,000	\$ -	-100.0%
18 Municipal Buildings	Totals	\$ 4,450	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
20 General Assistance	Totals	\$ 22,574	\$ 25,300	\$ 20,760	\$ 20,300	-19.8%
22 Tax Assesment	Totals	\$ 703,439	\$ 777,856	\$ 780,705	\$ 792,500	1.9%
23 Code Enforcement	Totals	\$ 8,730	\$ 6,000	\$ 11,165	\$ 6,150	2.5%
25 Library	Totals	\$ 6,853	\$ 6,650	\$ 6,428	\$ 6,100	-8.3%
31 Fire & Ambulance	Totals	\$ 1,600,969	\$ 1,459,503	\$ 1,483,554	\$ 1,958,293	34.2%
35 Police	Totals	\$ 82,246	\$ 111,970	\$ 122,244	\$ 144,410	29.0%
39 Emergency Management	Totals	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	0.0%
40 Public Works	Totals	\$ 201,664	\$ 203,415	\$ 204,373	\$ 203,415	0.0%
50 Recreation	Totals	\$ 22,687	\$ 24,000	\$ 18,391	\$ 22,000	-8.3%
51 Parks	Totals	\$ 1,742	\$ 2,250	\$ 1,612	\$ 1,000	-55.6%
60 Airport	Totals	\$ 25,537	\$ 19,000	\$ 55,719	\$ 41,000	115.8%
61 Trailer Park	Totals	\$ 16,909	\$ 18,000	\$ 18,000	\$ 14,500	-19.4%
70 Insurance & Retirement	Totals	\$ 2,042	\$ -	\$ -	\$ -	#DIV/O!
	Sub-Total	\$ 9,612,561	\$ 9,581,117	\$ 9,812,752	\$ 10,067,113	5.1%
ENTERPRISE FUNDS						
11 Economic Development	Totals	\$ 351,248	\$ 417,688	\$ 334,754	\$ 372,653	-10.8%
24 Housing	Totals	\$ 101,142	\$ 90,000	\$ 96,160	\$ 90,000	0.0%
52 Snowmobile Trails	Totals	\$ 44,318	\$ 43,750	\$ 44,960	\$ 44,100	0.8%
96 FSS Revenues	Totals	\$ 50,101	\$ 50,787	\$ 50,787	\$ 57,446	13.1%
	Sub-Total	\$ 546,809	\$ 602,225	\$ 526,661	\$ 564,199	-6.3%
TOTAL ALL FUNDS						
		\$ 10,159,370	\$ 10,183,342	\$ 10,339,413	\$ 10,631,312	4.4%

Exhibit B:
Council Approved 2020 Revenue Projections

Department	Fund	3 yr Avg (2017-19)	2019		2020	
			Budget	Unaudited Year- End	Estimate	Change from 2019 Budget
GENERAL FUNDS						
10 General Government	01 - TAX LIEN COSTS COLLECTED	\$ 18,805	\$ 19,500	\$ 18,073	\$ 18,000	-7.7%
	02 - DELINQ. TAX INTEREST	\$ 66,300	\$ 62,500	\$ 68,678	\$ 65,000	4.0%
	03 - SUPPLEMENTAL TAX	\$ 364	\$ 1,000	\$ -	\$ -	-100.0%
	04 - PYMTS IN LIEU OF TAX	\$ 59,074	\$ 58,000	\$ 61,663	\$ 58,000	0.0%
	05 - CITY OWNED PROPERTY	\$ 36,086	\$ 30,000	\$ 49,314	\$ 30,000	0.0%
	06 - EXCISE TAX	\$ 1,511,166	\$ 1,475,000	\$ 1,544,857	\$ 1,525,000	3.4%
	07 - BOAT EXCISE TAX	\$ 4,339	\$ 4,100	\$ 4,465	\$ 4,200	2.4%
	08 - BOAT REG FEE (LOCAL)	\$ 408	\$ 400	\$ 415	\$ 400	0.0%
	09 - SNOWMOBILE REGISTRATION	\$ 649	\$ 625	\$ 602	\$ 600	-4.0%
	10 - ATV REGISTRATION LOCAL FEE	\$ 827	\$ 800	\$ 778	\$ 750	-6.3%
	11 - Aircraft Excise	\$ 835	\$ 370	\$ 662	\$ 600	62.2%
	12 - Travel Reimbursement	\$ 981	\$ 1,200	\$ 651	\$ 350	-70.8%
	15 - MISC. LICENSES	\$ 2,288	\$ 2,200	\$ 2,406	\$ 2,200	0.0%
	16 - VEHICLE REGISTRATION	\$ 15,641	\$ 15,000	\$ 16,168	\$ 15,500	3.3%
	17 - 60 ACCESS HIGHWAY	\$ -	\$ -	\$ -	\$ -	0.0%
	18 - STATE REVENUE SHARING	\$ 643,733	\$ 740,000	\$ 782,679	\$ 825,000	11.5%
	19 - CONNOR EXCISE FEE	\$ 1,803	\$ 1,750	\$ 1,677	\$ 1,700	-2.9%
	21 - BIRTH RECORDS	\$ 7,955	\$ 7,250	\$ 8,292	\$ 8,000	10.3%
	22 - DEATH RECORDS	\$ 6,676	\$ 4,800	\$ 7,842	\$ 6,000	25.0%
	23 - MARRIAGE RECORDS	\$ 3,238	\$ 3,150	\$ 3,025	\$ 2,750	-12.7%
	25 - DOG LICENSES	\$ 3,344	\$ 1,800	\$ 1,169	\$ 1,150	-36.1%
	26 - FISHING LICENSES	\$ 463	\$ 450	\$ 426	\$ 425	-5.6%
	28 - CABLE TV FRANCHISE	\$ 100,206	\$ 103,500	\$ 107,225	\$ 85,780	-17.1%
	29 - MISC. INTEREST	\$ 39,025	\$ 30,000	\$ 44,109	\$ 42,000	40.0%
	30 - MISC. INCOME	\$ 4,776	\$ 4,250	\$ 5,347	\$ 4,500	5.9%
	32 - PROPERTY TAXES	\$ 4,015,878	\$ 4,027,637	\$ 4,027,637	\$ 4,051,590	0.6%
	34 - PROPERTY TAX OVERLAY	\$ 70,440	\$ 54,306	\$ 54,306	\$ -	-100.0%
	40 - HOUSING P/Y RECONCILIATION	\$ 4,595	\$ 3,500	\$ 3,197	\$ 3,500	0.0%
	41 - CDC REVOLVING LOAN INT	\$ -	\$ -	\$ -	\$ -	0.0%
	42 - CDC LOAN IRP INTEREST	\$ 1,441	\$ 1,400	\$ 1,320	\$ 1,200	-14.3%
	43 - DISPOSAL OF SURPLUS	\$ 1,667	\$ 1,200	\$ -	\$ 600	-50.0%
	44 - RSU Payment	\$ 47,392	\$ -	\$ -	\$ -	0.0%
	47 - HUNTING LICENSES	\$ 670	\$ 625	\$ 604	\$ 550	-12.0%
	51 - Contracted Fees Elections	\$ 4,287	\$ 2,360	\$ 2,898	\$ 4,000	69.5%
	52 - Investment Interest	\$ 90,846	\$ 91,000	\$ 90,901	\$ 90,000	-1.1%
	53 - Transfer In	\$ -	\$ -	\$ -	\$ -	0.0%
	Totals	\$ 6,766,196	\$ 6,749,673	\$ 6,911,383	\$ 6,849,345	1.5%
12 Nylander Museum	01 - Nylander Museum	\$ 918	\$ -	\$ 918	\$ -	-100.0%
	03 - Nylander Museum Rentals	\$ 1,350	\$ 900	\$ 1,350	\$ 1,500	66.7%
	Totals	\$ 2,268	\$ 900	\$ 2,268	\$ 1,500	66.7%
17 Health & Sanitation	01 - Tri-Community Dividends	\$ 143,616	\$ 170,000	\$ 170,000	\$ -	-100.0%
	Totals	\$ 143,616	\$ 170,000	\$ 170,000	\$ -	-100.0%
18 Municipal Buildings	01 EOC Rentals	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
	Totals	\$ 4,450	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
20 General Assistance	01 - Connor Administration Fees	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	0.0%
	02 - State Reimbursement	\$ 17,774	\$ 20,500	\$ 15,960	\$ 15,500	-24.4%
	Totals	\$ 22,574	\$ 25,300	\$ 20,760	\$ 20,300	-19.8%
22 Tax Assesment	01 - TREE GROWTH REIMBURSEMENT	\$ 3,557	\$ 3,450	\$ 3,816	\$ 3,450	0.0%
	02 - VETERANS EXEMPTION REIMB	\$ 12,736	\$ 11,500	\$ 13,647	\$ 12,500	8.7%
	04 - HOMESTEAD EXEMPTION REIMB	\$ 575,922	\$ 631,497	\$ 631,497	\$ 651,500	3.2%
	05 - BETE REIMBURSEMENT	\$ 110,689	\$ 131,159	\$ 131,323	\$ 125,000	-4.7%
	06 - Printing Fees	\$ 535	\$ 250	\$ 422	\$ 50	-80.0%
	Totals	\$ 703,439	\$ 777,856	\$ 780,705	\$ 792,500	1.9%

Exhibit B:
Council Approved 2020 Revenue Projections

Department	Fund	3 yr Avg (2017-19)	2019		2020	
			Budget	Unaudited Year End	Estimate	Change from 2019 Budget
23 Code Enforcement	01 ELECTRICAL PERMITS	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	02 - BUILDING PERMITS LOCAL FEE	\$ 2,763	\$ 2,000	\$ 3,340	\$ 2,000	0.0%
	03 - PLUMBING PERMITS LOCAL FEE	\$ 4,196	\$ 3,000	\$ 6,760	\$ 3,000	0.0%
	07 - SITE DESIGN REVIEW APP FEES	\$ 720	\$ 600	\$ 540	\$ 550	-8.3%
	10 - DEMO PERMIT FEES	\$ 8	\$ -	\$ 25	\$ 300	#DIV/0!
	11 - SIGN PERMITS	\$ 650	\$ 400	\$ 500	\$ 300	-25.0%
	12 - SUBDIVISION REVIEW	\$ 60	\$ -	\$ -	\$ -	#DIV/0!
	Totals	\$ 8,730	\$ 6,000	\$ 11,165	\$ 6,150	2.5%
25 Library	01 Miscellaneous Income	\$ 4,778	\$ 4,600	\$ 4,750	\$ 4,600	0.0%
	02 Non-Resident Fees	\$ 2,075	\$ 2,050	\$ 1,677	\$ 1,500	-26.8%
	03 Passport Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Totals	\$ 6,853	\$ 6,650	\$ 6,428	\$ 6,100	-8.3%
31 Fire & Ambulance	01 - MAINECARE	\$ 359,255	\$ 360,000	\$ 327,524	\$ 430,000	19.4%
	02 - MAINECARE AIR AMBULANCE	\$ 11,306	\$ -	\$ -	\$ -	#DIV/0!
	03 - MaineCare Contractual Allowance	\$ (187,566)	\$ (174,000)	\$ (219,213)	\$ (174,000)	0.0%
	04 - MEDICARE	\$ 679,722	\$ 660,000	\$ 762,450	\$ 800,000	21.2%
	05 - MEDICARE AIR AMBULANCE	\$ 67,602	\$ -	\$ -	\$ -	#DIV/0!
	06 - MediCare Contractual Allowance	\$ (258,116)	\$ (260,460)	\$ (219,350)	\$ (250,000)	-4.0%
	07 - PRIVATE INSURANCE	\$ 428,681	\$ 415,000	\$ 422,015	\$ 415,000	0.0%
	08 - PRIVATE INS AIR AMBULANCE	\$ 35,415	\$ -	\$ -	\$ -	#DIV/0!
	09 - Contractual Allowance - Private	\$ (16,200)	\$ (13,500)	\$ (20,434)	\$ (18,000)	33.3%
	10 - SELF PAY	\$ 210,257	\$ 220,000	\$ 169,200	\$ 175,000	-20.5%
	11 - SELF PAY AIR AMBULANCE	\$ 21,077	\$ -	\$ -	\$ -	#DIV/0!
	12 - Dis Contract - Self Pay	\$ (1,578)	\$ (2,000)	\$ (482)	\$ (2,000)	0.0%
	13 - VA Air	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	14 - VA Land	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	15 - Contractual Allow - VA	\$ (5,833)	\$ (7,200)	\$ (3,209)	\$ (6,000)	-16.7%
	16 - Contractual Allow - Other	\$ (60)	\$ (500)	\$ -	\$ (500)	0.0%
	20 - WASHBURN PER CAPITA FEE	\$ 3,233	\$ 9,700	\$ 9,700	\$ -	-100.0%
	21 - WOODLAND PER CAPITA FEE	\$ 13,950	\$ 13,950	\$ 13,950	\$ 103,100	639.1%
	22 - NEW SWEDEN PER CAPITA FEE	\$ 6,923	\$ 6,923	\$ 6,923	\$ 59,300	756.6%
	23 - WESTMANLAND PER CAPITA FEE	\$ 713	\$ 713	\$ 713	\$ 7,900	1008.0%
	24 - STOCKHOLM PER CAPITA FEE	\$ 2,909	\$ 2,909	\$ 2,909	\$ 24,600	745.7%
	25 - CONNOR PER CAPITA FEE	\$ 5,244	\$ 5,244	\$ 5,244	\$ 41,500	691.4%
	26 - PERHAM PER CAPITA FEE	\$ 4,439	\$ 4,439	\$ 4,439	\$ -	-100.0%
	27 - MADAWASKA LAKE PER CAPITA	\$ 1,265	\$ 1,265	\$ 1,265	\$ 14,200	1022.5%
	28 - LORING DEV PER CAPITA FEE	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	29 - WADE PER CAPITA FEE	\$ 514	\$ 1,541	\$ 1,541	\$ -	-100.0%
	35 - MISC. INTEREST	\$ 400	\$ 300	\$ 4	\$ 150	-50.0%
	36 - RECOVERY OF BAD DEBT	\$ 2,676	\$ 2,500	\$ 1,736	\$ 2,500	0.0%
	37 - Ambulance Insurance Reports	\$ 213	\$ 190	\$ 189	\$ 200	5.3%
	38 - LIMESTONE PER CAPITA FEE	\$ -	\$ -	\$ -	\$ 203,000	#DIV/0!
	39 - CASWELL PER CAPITA FEE	\$ -	\$ -	\$ -	\$ 24,100	#DIV/0!
	40 - AMB BILLING HOULTON	\$ 41,856	\$ 40,000	\$ 42,805	\$ 10,000	-75.0%
	41 - AMB BILLING CALAIS	\$ 28,592	\$ 27,500	\$ 29,112	\$ 28,332	3.0%
	42 - AMB BILLING VAN BUREN	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	43 - AMB BILLING ISLAND FALLS	\$ 1,795	\$ 2,000	\$ 1,553	\$ 500	-75.0%
	44 - AMB BILLING PATTEN	\$ 9,892	\$ 9,000	\$ 9,002	\$ 10,336	14.8%
50 - FIRE PROTECTION CONNOR	\$ 28,593	\$ 29,078	\$ 29,078	\$ 10,375	-64.3%	
51 - FIRE PROTECTION NEW SWEDEN	\$ 34,881	\$ 35,459	\$ 35,459	\$ 14,825	-58.2%	
52 - FIRE PROTECTION WESTMANLAND	\$ -	\$ -	\$ -	\$ 1,975	#DIV/0!	
53 - FIRE PROTECTION WOODLAND	\$ 63,251	\$ 64,302	\$ 64,301	\$ 25,775	-59.9%	
54 - T16 R4	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
60 - Fire Insurance Reports	\$ 137	\$ 150	\$ 60	\$ 125	-16.7%	
61 - Fire Insurance Recovery	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
62 - Fire Permits	\$ 5,196	\$ 5,000	\$ 5,068	\$ 5,000	0.0%	
63 - Misc Income	\$ 333	\$ -	\$ -	\$ 1,000	#DIV/0!	
Totals	\$ 1,600,969	\$ 1,459,503	\$ 1,483,554	\$ 1,958,293	34.2%	

Exhibit B:
Council Approved 2020 Revenue Projections

Department	Fund	3 yr Avg (2017-19)	2019		2020		Change from 2019 Budget
			Budget	Unaudited Year- End	Estimate		
35 Police	01 - MISC. FEES INSURANCE REPORTS	\$ 1,422	\$ 1,300	\$ 1,354	\$ 1,300	0.0%	
	02 - POLICE DISPATCHING	\$ 1,778	\$ 1,300	\$ 2,000	\$ 2,000	53.8%	
	03 - FINGERPRINTING FEES	\$ 59	\$ 50	\$ 66	\$ 60	20.0%	
	04 - CONCEALED WEAPON PERMITS	\$ 455	\$ 460	\$ 325	\$ 400	-13.0%	
	05 - COPS GRANT REIMBURSEMENT	\$ 158	\$ -	\$ -	\$ -	#DIV/0!	
	06 - Prisoner Boarding Reimbursement	\$ 9,419	\$ 9,000	\$ 9,512	\$ 9,000	0.0%	
	07 - Dog Violation	\$ 597	\$ 600	\$ 451	\$ 500	-16.7%	
	08 - Prisoner Meals	\$ 4,280	\$ 4,500	\$ 3,568	\$ 3,500	-22.2%	
	09 - Court Reimbursement	\$ 1,798	\$ 1,600	\$ 2,103	\$ 1,600	0.0%	
	10 - Lamination Fees	\$ 248	\$ 200	\$ 210	\$ 200	0.0%	
	11 - Misc Fees	\$ 508	\$ 500	\$ 233	\$ 350	-30.0%	
	12 - False Alarm Fees	\$ -	\$ -	\$ -	\$ 500	#DIV/0!	
	13 - Fines	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	14 - Salary Reimbursement	\$ 29,548	\$ 23,000	\$ 27,207	\$ 50,000	117.4%	
	15 -Contract Inc	\$ 1,150	\$ -	\$ -	\$ -	#DIV/0!	
	16 - School Resource Officer	\$ 30,825	\$ 69,460	\$ 75,215	\$ 75,000	8.0%	
	Totals	\$ 82,246	\$ 111,970	\$ 122,244	\$ 144,410	29.0%	
39 Emergency Management	01 - Fees Woodland	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	
	02 - Fees New Sweden	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	
	03 - Fees Westmandland	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	
	04 - Fees Perham	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	
	05 - State EOC Reimbursment	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	06 - Tower Rent	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	0.0%	
	Totals	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	0.0%	
40 Public Works	01 - URIP/LRAP	\$ 141,656	\$ 143,000	\$ 143,156	\$ 143,000	0.0%	
	03 - Salary Reimbursement	\$ 180	\$ -	\$ -	\$ -	#DIV/0!	
	04 - Equipment Rental	\$ 92	\$ -	\$ -	\$ -	#DIV/0!	
	05 - FEMA Reimbursement	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	06 - Brush Removal Permit Fees	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	07 - Connor Contract	\$ 59,736	\$ 60,415	\$ 61,217	\$ 60,415	0.0%	
	08 - Presque Isle Contract	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	09 - School Dept Snow Plowing	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	30 - Misc Income	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Totals	\$ 201,664	\$ 203,415	\$ 204,373	\$ 203,415	0.0%	
50 Recreation	01 Rental Income	\$ 13,505	\$ 13,000	\$ 10,586	\$ 11,000	-15.4%	
	02 Program Fees	\$ 8,497	\$ 10,000	\$ 7,120	\$ 10,000	0.0%	
	03 Special Events	\$ 685	\$ 1,000	\$ 685	\$ 1,000	0.0%	
	04 Swimming Pool Fees	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	05 Rec Program Fees	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Totals	\$ 22,687	\$ 24,000	\$ 18,391	\$ 22,000	-8.3%	
51 Parks	01 Miscellaneous Income	\$ 719	\$ 750	\$ 112	\$ 500	-33.3%	
	02 Rental Income	\$ 1,023	\$ 1,500	\$ 1,500	\$ 500	-66.7%	
	Totals	\$ 1,742	\$ 2,250	\$ 1,612	\$ 1,000	-55.6%	
60 Airport	02 - AIRPORT RENT	\$ 10,210	\$ 11,000	\$ 28,633	\$ 16,000	45.5%	
	03 - FUEL REVENUE	\$ 22,991	\$ 8,000	\$ 27,085	\$ 25,000	212.5%	
	Totals	\$ 25,537	\$ 19,000	\$ 55,719	\$ 41,000	115.8%	
61 Trailer Park	01 - Lot Rent Receipts	\$ 17,494	\$ 18,000	\$ 14,625	\$ 14,500	-19.4%	
	02 - Year End Close	\$ (585)	\$ -	\$ 3,375	\$ -	#DIV/0!	
	Totals	\$ 16,909	\$ 18,000	\$ 18,000	\$ 14,500	-19.4%	
70 Insurance & Retirement	01 - MMA WORKERS COMP REFUND	\$ 2,042	\$ -	\$ -	\$ -	#DIV/0!	
	04 - HRA Credit	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Totals	\$ 2,042	\$ -	\$ -	\$ -	#DIV/0!	
Sub-Total	\$ 9,612,561	\$ 9,581,117	\$ 9,812,752	\$ 10,067,113	5.1%		

Exhibit B:
Council Approved 2020 Revenue Projections

Department	Fund	3 yr Avg (2017-19)	2019		2020	
			Budget	Unaudited Year- End	Estimate	Change from 2019 Budget
ENTERPRISE FUNDS						
11 Economic Development	01 - TIF Dollars Received	\$ 364,204	\$ 417,688	\$ 334,754	\$ 372,653	-10.8%
	02 - Comm Project - New Events	\$ 1,381		\$ -		#DIV/O!
	Interest	\$ 1,250	\$ -	\$ -		#DIV/O!
	Totals	\$ 351,248	\$ 417,688	\$ 334,754	\$ 372,653	-10.8%
24 Housing	01 - Section 8 Administration	\$ 84,523	\$ 70,000	\$ 70,000	\$ 70,000	0.0%
	02 - Expense Reimbursement	\$ 16,619	\$ 20,000	\$ 26,160	\$ 20,000	0.0%
	Totals	\$ 101,142	\$ 90,000	\$ 96,160	\$ 90,000	0.0%
52 Snowmobile Trails	01 - Miscellaneous Income	\$ 5,217	\$ 4,500	\$ 5,600	\$ 5,000	11.1%
	02 - State Grant	\$ 38,961	\$ 39,000	\$ 39,000	\$ 39,000	0.0%
	03 - Snow Sled Reg (State)	\$ 140	\$ 250	\$ 360	\$ 100	-60.0%
	04 - Year End Close	\$ -		\$ -		#DIV/O!
	Totals	\$ 44,318	\$ 43,750	\$ 44,960	\$ 44,100	0.8%
96 FSS Revenues	01-FSS Reimbursement	\$ 50,101	\$ 50,787	\$ 50,787	\$ 57,446	13.1%
	02 - From/To Reserve	\$ -		\$ -		#DIV/O!
	Totals	\$ 50,101	\$ 50,787	\$ 50,787	\$ 57,446	13.1%
Sub-Total		\$ 546,809	\$ 602,225	\$ 526,661	\$ 564,199	-6.3%
TOTAL ALL FUNDS						
		\$ 10,159,370	\$ 10,183,342	\$ 10,339,413	\$ 10,631,312	4.4%