

THE BOROUGH OF CHURCHILL
STATEMENT OF REVENUES AND EXPENDITURES

		5.75 MILLS	4.23 MILLS	ESTIMATED	2014
		2012	2013	2013	BUDGET
A.	NET ANNUAL REVENUES	ACTUAL	BUDGET		
1.	R.E. TAX - CURRENT, PRIOR & LIENED	1,347,918	1,359,203	1,031,590	1,352,776
2.	EARNED INCOME TAX	606,365	545,000	552,516	600,000
3.	R.E. TRANSFER TAX	45,147	25,000	54,708	30,000
4.	LOCAL SERVICES TAX	44,438	22,500	35,257	30,000
5.	MISC. SOURCES (FINES, PERMITS, POL. SERVICES INTEREST, RENTALS, ETC.)	333,831	173,402	201,112	180,790
6.	LIQUID FUELS TAX REIMB. (STATE)	69,314	66,206	68,186	65,644
7.	GRANTS, GIFTS, TRANSFERS, CONTRIBUTIONS	213,959	151,700	220,436	164,000
TOTAL REVENUES		2,660,972	2,343,011	2,163,805	2,423,210
B. EXPENDITURES					
1.	PAYROLL - ALL EMPLOYEES (POLICE; MGR/SECTY; ADM. ASSTS., TREASURER, SOLICITOR	988,474	1,058,488	1,032,995	1,098,719
2.	EMPLOYEE FRINGE BENEFITS (INSURANCE, PENSIONS, UNIFORMS)	452,751	507,755	469,247	553,986
3.	COMPENSATION - OFFICIALS (AUDITORS, TAX COLLECTOR)	8,575	8,500	8,575	8,750
4.	DEBT SERVICE (PRIN. & INTEREST-TAN)	9,978	0	0	6,000
5.	OPERATING EXPENSES & SUPPLIES (INSURANCE, UTILITIES, TAX COLLECTION, SUPPLIES, ETC.)	152,134	187,407	194,097	199,665
6.	GARBAGE AND RUBBISH COLLECTION	264,717	34,000	52,604	34,000
7.	SNOW AND ICE CONTROL	96,247	100,000	91,759	100,000
8.	MAINTENANCE - STREETS, BUILDING, CARS, PARKS, RADIOS, TR. SIGNALS	204,337	180,300	179,962	164,050
9.	PROFESSIONAL SERVICES - ENGINEER, LEGAL MEDICAL, COMPUTER, ANIMAL/PEST CONTROL	163,635	42,300	54,406	60,200
10.	RENTALS - HYDRANTS, STREET LIGHTS	22,748	20,400	20,387	20,400
11.	POLICE CARS AND EQUIPMENT; FIRE TRUCK	0	18,900	52,168	27,000
12.	CONTRIBUTIONS - FIRE CO., AMBULANCE, COG	17,031	15,500	18,065	18,000
13.	CAPITAL OUTLAYS (ONE-TIME)	127,337	169,461	63,694	134,230
TOTAL EXPENDITURES		2,507,964	2,343,011	2,237,959	2,425,000
EXCESS (SHORTAGE) REVENUES AND EXPENDITURES		153,008	0	(74,154)	(1,790)

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		5.75 MILLS	4.23 MILLS	ESTIMATED	2014	
		2012	2013	2013	BUDGET	
NET ANNUAL REVENUES		ACTUAL	BUDGET			
1	301.010	R.E. TAX - CURRENT	1,317,081	1,334,703	1,004,087	1,326,776
2	301.020	R.E. TAX - PRIOR YEARS	1,913	500	2,636	2,000
3	301.050	R.E. TAX-DEL. & LIENED	23,725	20,000	20,720	20,000
4	310.100	R.E. TRANSFER TAX	45,147	25,000	54,708	30,000
5	310.210	EARNED INCOME TAX	606,365	545,000	552,516	600,000
6	310.510	LOCAL SERVICES TAX	44,438	22,500	35,257	30,000
7	319.010	REAL ESTATE PROPERTY TAXES/PENALTY & INT.	5,199	4,000	4,147	4,000
			2,043,868	1,951,703	1,674,071	2,012,776
PERMITS						
8	322.820	STREET OPENING PERMITS	95	150	400	150
9	321.800	CABLE TV FRANCHISE FEE	64,456	60,000	65,799	63,000
			64,551	60,150	66,199	63,150
FINES						
10	331.110	MOTOR FINES - LOCAL	19,481	17,000	17,150	17,000
11	331.130	MOTOR FINES - STATE	2,790	2,000	1,190	2,000
12	331.120	ORDINANCE FINES - LOCAL	15,177	10,000	11,635	10,000
			37,448	29,000	29,975	29,000
INTEREST AND RENTALS						
13	341.000	REGULAR ACCOUNT	796	800	295	200
14	341.000	ROAD & HIGHWAY ACCOUNT	123	100	51	60
15	341.000	CAPITAL RESERVE FUND	130	120	91	100
16	341.000	BUDGETARY RESERVE FUND	0	0	0	0
17	342.100	RENTAL OF LAND (AT&T)	22,014	22,482	22,450	23,000
			23,063	23,502	22,887	23,360
GRANTS						
18	354.010	GRANTS-CONTRIBUTIONS-PAYBACK FROM SEWAGE FUND	50,156	0	42,560	0
19	355.010	PUBLIC UTILITIES REALTY TAX (STATE)	2,791	2,000	4,598	2,000
20	355.003	LIQUID FUELS TAX (STATE)-ROAD & HWY.	69,314	66,206	68,186	65,644
21	355.080	BEVERAGE LICENSE (STATE)	200	200	200	200
22	355.012	GEN. MUNICIPAL PENS. SYSTEM AID (STATE)	85,827	85,000	93,225	87,000
23	357.005	REGIONAL ASSET TAX (COUNTY)-REGULAR ACCOUNT	65,368	56,500	67,975	65,000
24	363.510	SNOW REMOVAL REIM. (STATE/COUNTY)	9,617	8,000	11,878	9,800
			283,273	217,906	288,622	229,644

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		5.75 MILLS	4.23 MILLS	ESTIMATED	2014
		2012	2013	2013	BUDGET
CHARGES FOR SERVICES		ACTUAL	BUDGET		
25	361.510 SALE OF MAPS, ETC.	31	50	114	50
26	361.056 MUNICIPAL LIEN & TAX CERT. LETTERS	5,730	2,500	5,965	2,500
27	362.010 POLICE SERVICES - SAFETY OFFICER	40,009	48,500	52,291	52,000
28	362.110 SALE OF POLICE REPORTS	1,385	1,200	1,375	1,200
29	362.013 ALARM FEES	75	0	30	30
30	362.410 BUILDING PERMITS	153,480	2,000	5,908	2,000
31	361.340 ZONING-SUBDIVISION-PLANNING FEES	0	0	0	0
32	363.052 TR. SIGNAL MAINTENANCE REIMB.	1,198	500	708	500
33	362.450 OCCUPANCY PERMITS	2,925	1,000	3,480	1,500
34	367.030 RECREATION FEES	28	0	738	0
MISC.					
35	380.020 MISC. LEAF BAGS, ETC.	3,788	2,000	5,686	3,000
36	391.100 SALE OF VEHICLES	0	3,000	5,756	2,500
37	395.000 REFUNDS - MISC.	120	0	0	0
		208,769	60,750	82,051	65,280
TRANSFERS					
38	392.020 TRANS. TO CAPITAL RESERVE FUND	0	0	0	0
		0	0	0	0
TOTAL REVENUES		2,660,972	2,343,011	2,163,805	2,423,210

THE BOROUGH OF CHURCHILL
STATEMENT OF REVENUES AND EXPENDITURES
EXPENDITURES

		5.75 MILLS	4.23 MILLS	ESTIMATED	2014	
		2012	2013	2013	BUDGET	
		ACTUAL	BUDGET			
PAYROLL						
39	401.121	MANAGER/SECRETARY	63,960	64,158	64,158	65,762
40	401.140	ADM. ASST. I	52,485	52,511	52,511	53,824
41	401.141	ADM. ASST. II	49,158	49,134	49,134	50,362
42	402.114	TREASURER	1,092	1,092	1,092	1,092
43	404.130	SOLICITOR	12,000	12,000	11,500	12,000
44	410.121	POLICE CHIEF	94,932	95,572	95,572	97,924
45	410.132	PATROLMEN	675,167	742,762	719,142	775,465
46	409.140	MAINTENANCE/ROAD SUPERVISOR	39,680	41,258	39,886	42,290
			988,474	1,058,488	1,032,995	1,098,719
47	402.115	AUDITORS	7,975	7,900	7,975	8,150
48	403.114	TAX COLLECTORS - REAL ESTATE	600	600	600	600
			8,575	8,500	8,575	8,750
EMPLOYEE FRINGE BENEFITS						
49	410.238	UNIFORM ALLOWANCE - POLICE	7,500	7,500	7,500	7,500
50	410.190	SICK LEAVE BUY BACK (POLICE)	0	3,000	0	3,000
51	410.191	WELFARE BENEFIT (TRANSFER FROM REG. ACCT.)	0	14,500	0	18,000
52	486.150	SOCIAL SECURITY/MEDICARE-ALL EMPLOYEES	74,532	80,102	78,191	83,180
53	483.150	MUNICIPAL PENSIONS	34,776	34,260	34,260	36,502
54	483.151	POLICE PENSIONS	161,083	185,869	185,869	211,679
55	484.150	WORKERS' COMP. INSURANCE	46,166	44,569	42,847	41,127
56	486.151	DISABILITY INSURANCE	3,026	3,106	2,994	2,884
57	486.152	LIFE INSURANCE, GROUP & RETIREMENT	4,193	21,730	4,247	3,782
58	486.153	HEALTH INSURANCE	121,475	113,119	113,339	146,332
59	486.154	UNEMPLOYMENT COMPENSATION	0	0	0	0
			452,751	507,755	469,247	553,986
DEBT SERVICE						
60	472.060	INTEREST TAX ANTICIPATION NOTE/LOAN TO SEWAGE FUND	9,978	0	0	6,000
			9,978	0	0	6,000

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STATEMENT OF REVENUES AND EXPENDITURES

		5.75 MILLS 2012 ACTUAL	4.23 MILLS 2013 BUDGET	ESTIMATED 2013	2014 BUDGET	
OPERATING EXPENSES AND SUPPLIES						
61	401.210	OFFICE SUPPLIES/COMPUTER EXPENSE	16,087	12,500	15,672	15,000
62	401.240	GENERAL EXPENSE	7,805	8,000	7,810	8,000
63	401.340	ADVERTISING & PRINTING	1,451	5,000	4,198	8,400
64	401.350	INSURANCE & BONDING	100	400	100	150
65	401.321	TELEPHONE & OFFICE RADIO EXPENSE	4,621	4,500	4,901	4,500
66	401.260	OFFICE EQUIPMENT REPLACEMENT	0	0	0	0
67	403.190	DEL. R.E. TAX COLL. COMM.	1,547	1,700	1,090	1,700
68	403.192	WAGE TAX COLL. REMUNERATION	4,603	4,500	0	0
69	403.240	OTHER EXPENSE OF TAX COLL.	3,589	4,000	3,272	3,500
70	403.350	TAX COLLECTORS' BONDS	1,207	1,207	1,387	1,400
71	409.360	BUILDING UTILITIES	19,796	23,000	20,257	20,000
72	410.210	POLICE OFFICE/COMPUTER/SUPPORT EXPENSE	11,005	11,000	11,302	11,000
73	410.239	POLICE AMMUNITION, FIREARMS	1,716	1,000	563	1,500
74	410.240	POLICE GENERAL EXPENSE	6,069	5,000	4,992	5,000
75	410.321	POLICE TELEPHONE EXPENSE	4,935	4,500	4,534	4,500
76	410.340	POLICE ADVERTISING & PRINTING	415	500	1,077	1,000
77	410.250	POLICE CAR SUPPLIES	0	0	0	0
78	410.231	GASOLINE & OIL - POLICE DEPT.	24,290	25,000	24,164	25,000
79	411.340	ADVERTISEMENT - NEW FIRE TRUCK	0	0	0	0
80	430.340	ADVERTISEMENT - ROADS - SALT	0	0	0	0
81	410.452	POLICE GRANT FUNDING	0	0	0	0
82	484.151	WORKMEN'S COMP. - FIRE DEPT.	17,113	12,000	13,540	13,000
83	486.351	FIRE INSURANCE	4,512	4,500	4,915	4,915
84	486.352	POLICE PROF. LIAB. INSURANCE	10,500	11,000	11,000	11,000
85	486.353	AUTO LIABILITY INSURANCE	11,526	11,000	11,000	11,000
86	486.354	GENERAL LIAB. & UMBRELLA INSURANCE	(5,876)	12,600	12,600	12,600
87	491.430	REFUNDS - R.E., WAGE, O.P. TAX	3,623	23,000	34,223	35,000
88	480.250	MISC EXPENSE - (LIBRARY 1500 - AT&T TOWER 8600)	1,500	1,500	1,500	1,500
			152,134	187,407	194,097	199,665
GARBAGE - RUBBISH						
89	427.450	GARBAGE/RUBBISH COLLECTION	216,889	0	18,137	0
90	427.451	RECYCLING	0	0	0	0
91	427.452	LEAVES/COMPOST SITE	47,828	34,000	34,467	34,000
			264,717	34,000	52,604	34,000
SNOW AND ICE CONTROL						
92	432.370	REGULAR ACCOUNT	74,588	80,000	74,572	80,000
93	432.370	ROAD & HWY. ACCTS.	21,659	20,000	17,187	20,000
			96,247	100,000	91,759	100,000
MAINTENANCE						
94	401.370	BOROUGH VEHICLE, INCLUDING FUEL	4,446	4,000	2,883	4,000
95	409.250	BUILDING MATERIALS & SUPPLIES	2,866	2,500	2,995	2,700
96	409.370	BUILDING & LAND - MAINT, REPAIRS, LANDSCAPING, ETC.	34,349	36,000	23,709	23,000
97	409.450	JAN. SERVICE & WINDOW CLEANING	540	700	825	700
98	410.370	FIRE EXTINGUISHERS	344	100	138	150
99	410.375	POLICE DEPT. TIRE PURCHASES	4,898	5,000	5,905	5,000
100	410.450	POLICE CAR REPAIRS - CONTRACTED	18,986	15,000	24,517	15,000
101	411.450	FIRE DEPT. - TRUCK REPAIRS	4,364	5,000	6,452	5,000
102	433.370	TRAFFIC SIGNALS - LIGHTING & REPAIRS	7,255	10,000	5,686	6,000
103	433.374	TR. SIGNAL EQUIP, REPLACEMENT	0	0	0	0
104	437.370	ROAD EQUIPMENT MAINTENANCE & REPAIRS	6,298	5,000	9,610	6,000
105	438.370	STREET MAINTENANCE	109,074	85,000	85,779	85,000
106	452.243	RECREATION EVENTS	1,550	2,000	2,461	2,500
107	452.370	PARK & MAINTENANCE OF LOTS	9,367	10,000	9,002	9,000
108	500.006	STREET MAINTENANCE (BUD. RES. FUND) (COLLINS ROAD)	0	0	0	0
			204,337	180,300	179,962	164,050

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		2012	2013	2013	BUDGET	
		ACTUAL	BUDGET			
PROFESSIONAL SERVICES						
109	408.310	ENGR. & ADM. PROF. SERVICES	127,004	14,000	23,371	15,000
110	404.310	LEGAL EXPENSE - SOLICITOR	20,627	20,000	25,214	25,000
111	410.310	LEGAL EXPENSE - POLICE DEPT.	4,042	0	0	5,000
112	414.310	LEGAL EXPENSE - ZONING HEARING BOARD	0	0	0	0
113	421.450	DOG OFFICER, EXTERMINATOR	4,473	3,300	4,421	3,500
114	439.310	ENGINEER-ROAD CONTRACTS-REGULAR	0	5,000	1,400	0
115	439.313	ENGINEER-ROAD CONTRACTS- R & H	7,489	0	0	11,700
			163,635	42,300	54,406	60,200
RENTALS						
116	411.380	HYDRANTS	10,500	8,400	8,400	8,400
117	429.380	SANITARY SEWERS	0	0	0	0
118	434.360	STREET LIGHTS	12,248	12,000	11,987	12,000
			22,748	20,400	20,387	20,400
NEW POLICE VEHICLES AND FIRE TRUCK (1998)						
119	410.740	NEW POLICE OR BOROUGH TRUCK VEHICLES	0	18,900	52,168	27,000
120	411.740	FIRE TRUCK (CAPITAL RESERVE FUND)	0	0	0	0
			0	18,900	52,168	27,000
CONTRIBUTIONS						
121	411.540	FIRE COMPANY	6,000	6,000	6,000	6,000
122	412.540	WOODLAND HILLS EMERGENCY MEDICAL SERVICES	5,000	5,000	5,000	5,000
123	481.420	CONTRIBUTION - TC COUNCIL OF GOVERNMENTS	6,031	4,500	7,065	7,000
			17,031	15,500	18,065	18,000
CAPITAL OUTLAY						
124	410.752	POLICE EQUIP, RADIOS,CAGES,LITES,STRIPING, ETC.	16,593	6,000	9,856	6,000
125	411.740	FIRE TRUCK LOAN	0	0	0	0
126	436.600	CURB DRAIN/STORM SEW. CONST. (REG/R&H/CAP RES)	0	0	0	0
127	439.600	STREET RESURFACING (REGULAR ACCT.)	0	97,461	0	0
128	439.601	STREET RESURFACING (ROAD & HWY. ACCT.)	109,734	0	0	117,000
129	401.452	BOROUGH GRANT FUNDING	0	0	0	0
130	401.750	COMPUTER EQUIPMENT, OFC. FURN.,ORD. CODIFICATION	1,010	15,000	8,698	5,000
131	410.750	COMPUTER EQUIPMENT/SOFTWARE-POLICE DEPT.	0	1,000	0	2,000
132	409.600	BUILDING RENOVATIONS - REGULAR ACCOUNT	0	50,000	45,140	4,230
133	433.600	TRAFFIC SIGNAL REPLACEMENT	0	0	0	0
134	430.740	BOROUGH PICK UP TRUCK (ROAD & HIGHWAY)	0	0	0	0
135	427.453	JOINT COMPOSTING PROJECT	0	0	0	0
136	427.700	JOINT COMPOSTING EQUIPMENT PURCHASE	0	0	0	0
137	492.088	REG ACCT TRANS. TO CAP RES FOR CAP PROJECTS	0	0	0	0
138						
			127,337	169,461	63,694	134,230
TOTAL OPERATION, MAINTENANCE AND CAPITAL OUTLAY			2,507,964	2,343,011	2,237,959	2,425,000

ANTICIPATED CASH BALANCE SUMMARY - 2013/2014

	<u>REGULAR ACCOUNT</u>	<u>ROAD & HIGHWAY ACCOUNT</u>	<u>CAPITAL RESERVE FUND</u>	<u>BUDGETARY RESERVE FUND</u>	<u>TOTAL</u>
CASH BALANCE - 1-1-2012	\$ 223,375	\$ 141,829	\$ 158,311	\$ -	\$ 523,515
CASH BALANCE - 1-1-2013	\$ 445,699	\$ 72,384	\$ 158,441	\$ -	\$ 676,524
ANTICIPATED RECEIPTS - 2013	\$ 2,095,477	\$ 68,237	\$ 91	\$ -	\$ 2,163,805
ANTICIPATED EXPENDITURES - 2013	\$ 2,220,772	\$ 17,187	\$ -	\$ -	\$ 2,237,959
ANTICIPATED CASH BALANCE AS OF DECEMBER 31, 2013	\$ 320,404	\$ 123,434	\$ 158,532	\$ -	\$ 602,370
<u>2013 BUDGET SUMMARY</u>					
ANTICIPATED CASH BALANCE AS OF JANUARY 1, 2014	\$ 320,404	\$ 123,434	\$ 158,532	\$ -	\$ 602,370
ANTICIPATED RECEIPTS - 2014	\$ 2,357,406	\$ 65,704	\$ 100	\$ -	\$ 2,423,210
ANTICIPATED EXPENDITURES - 2014	\$ 2,276,300	\$ 148,700	\$ -	\$ -	\$ 2,425,000
ANTICIPATED CASH BALANCE AS OF DECEMBER 31, 2014	\$ 401,510	\$ 40,438	\$ 158,632	\$ -	\$ 600,580