

THE BOROUGH OF CHURCHILL
STATEMENT OF REVENUES AND EXPENDITURES

		4.23 MILLS 2013 ACTUAL	5.48 MILLS 2014 BUDGET	ESTIMATED 2014	2015 BUDGET
A.	NET ANNUAL REVENUES				
1.	R.E. TAX - CURRENT, PRIOR & LIENED	1,024,535	1,352,776	1,315,961	1,339,589
2.	EARNED INCOME TAX	542,800	600,000	562,155	560,000
3.	R.E. TRANSFER TAX	62,397	30,000	37,902	30,000
4.	LOCAL SERVICES TAX	36,634	30,000	29,288	15,000
5.	MISC. SOURCES (FINES, PERMITS, POL. SERVICES INTEREST, RENTALS, ETC.)	199,744	180,790	226,145	198,610
6.	LIQUID FUELS TAX REIMB. (STATE)	68,186	65,644	73,473	78,000
7.	GRANTS, GIFTS, TRANSFERS, CONTRIBUTIONS	218,230	164,000	179,636	171,200
	TOTAL REVENUES	2,152,526	2,423,210	2,424,560	2,392,399
B.	EXPENDITURES				
1.	PAYROLL - ALL EMPLOYEES (POLICE; MGR/SECTY; ADM. ASSTS., TREASURER, SOLICITOR	1,026,147	1,098,719	1,047,575	1,032,534
2.	EMPLOYEE FRINGE BENEFITS (INSURANCE, PENSIONS, UNIFORMS)	468,105	553,986	581,458	559,891
3.	COMPENSATION - OFFICIALS (AUDITORS, TAX COLLECTOR)	8,575	8,750	8,838	9,125
4.	DEBT SERVICE (PRIN. & INTEREST-TAN)	0	6,000	6,000	7,500
5.	OPERATING EXPENSES & SUPPLIES (INSURANCE, UTILITIES, TAX COLLECTION, SUPPLIES, ETC.)	195,752	199,665	198,665	169,000
6.	GARBAGE AND RUBBISH COLLECTION	59,111	34,000	34,184	34,000
7.	SNOW AND ICE CONTROL	94,069	100,000	161,196	125,000
8.	MAINTENANCE - STREETS, BUILDING, CARS, PARKS, RADIOS, TR. SIGNALS	158,378	164,050	190,672	159,350
9.	PROFESSIONAL SERVICES - ENGINEER, LEGAL MEDICAL, COMPUTER, ANIMAL/PEST CONTROL	56,367	60,200	51,775	82,500
10.	RENTALS - HYDRANTS, STREET LIGHTS	18,209	20,400	20,388	20,400
11.	POLICE CARS AND EQUIPMENT; FIRE TRUCK	52,168	27,000	26,229	0
12.	CONTRIBUTIONS - FIRE CO., AMBULANCE, COG	18,065	18,000	14,151	14,000
13.	CAPITAL OUTLAYS (ONE-TIME)	58,389	134,230	123,346	179,099
	TOTAL EXPENDITURES	2,213,335	2,425,000	2,464,477	2,392,399
	EXCESS (SHORTAGE) REVENUES AND EXPENDITURES	(60,809)	(1,790)	(39,917)	0

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Assessed Value **\$248,399.965**
Millage Rate **x .00548**
1,361,232
2% Discount **(27,225)**
1.5% **(20,418)**
1,313,589

		4.23 MILLS 2013 ACTUAL	5.48 MILLS 2014 BUDGET	ESTIMATED 2014	2015 BUDGET
NET ANNUAL REVENUES					
1	301.010 R.E. TAX - CURRENT	998,681	1,326,776	1,289,026	1,313,589
2	301.020 R.E. TAX - PRIOR YEARS	2,236	2,000	2,219	2,000
3	301.050 R.E. TAX-DEL. & LIENED	19,721	20,000	19,893	20,000
4	310.100 R.E. TRANSFER TAX	62,397	30,000	37,902	30,000
5	310.210 EARNED INCOME TAX	542,800	600,000	562,155	560,000
6	310.510 LOCAL SERVICES TAX	36,634	30,000	29,288	15,000
7	319.010 REAL ESTATE PROPERTY TAXES/PENALTY & INT.	3,897	4,000	4,823	4,000
		1,666,366	2,012,776	1,945,306	1,944,589
PERMITS					
8	322.820 STREET OPENING PERMITS	405	150	105	50
9	321.800 CABLE TV FRANCHISE FEE	68,446	63,000	69,092	65,000
		68,851	63,150	69,197	65,050
FINES					
10	331.110 MOTOR FINES - LOCAL	16,327	17,000	11,208	10,000
11	331.130 MOTOR FINES - STATE	1,749	2,000	1,681	2,000
12	331.120 ORDINANCE FINES - LOCAL	11,687	10,000	10,797	10,000
		29,763	29,000	23,686	22,000
INTEREST AND RENTALS					
13	341.000 REGULAR ACCOUNT	322	200	404	200
14	341.000 ROAD & HIGHWAY ACCOUNT	59	60	60	40
15	341.000 CAPITAL RESERVE FUND	91	100	65	60
16	341.000 BUDGETARY RESERVE FUND	0	0	0	0
17	342.100 RENTAL OF LAND (AT&T)	24,113	23,000	24,632	23,500
		24,585	23,360	25,161	23,800
GRANTS					
18	354.010 GRANTS & CONTRIBUTIONS	42,560	0	179	4,000
19	355.010 PUBLIC UTILITIES REALTY TAX (STATE)	2,753	2,000	2,216	2,000
20	355.003 LIQUID FUELS TAX (STATE)-ROAD & HWY.	68,186	65,644	73,473	78,000
21	355.080 BEVERAGE LICENSE (STATE)	200	200	200	200
22	355.012 GEN. MUNICIPAL PENS. SYSTEM AID (STATE)	93,225	87,000	92,944	90,000
23	357.005 REGIONAL ASSET TAX (COUNTY)-REGULAR ACCOUNT	67,614	65,000	73,239	65,000
24	363.510 SNOW REMOVAL REIM. (STATE/COUNTY)	11,878	9,800	10,858	10,000
		286,416	229,644	253,109	249,200

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		4.23 MILLS 2013 ACTUAL	5.48 MILLS 2014 BUDGET	ESTIMATED 2014	2015 BUDGET	
CHARGES FOR SERVICES						
25	361.510	SALE OF MAPS, ETC.	114	50	35	50
26	361.056	MUNICIPAL LIEN & TAX CERT. LETTERS	6,305	2,500	4,452	3,000
27	362.010	POLICE SERVICES - SAFETY OFFICER	48,839	52,000	53,839	56,000
28	362.110	SALE OF POLICE REPORTS	1,500	1,200	1,430	1,200
29	362.013	ALARM FEES	30	30	10	10
30	362.410	BUILDING PERMITS	6,155	2,000	12,508	2,000
31	361.340	ZONING-SUBDIVISION-PLANNING FEES	0	0	0	0
32	363.052	TR. SIGNAL MAINTENANCE REIMB.	1,366	500	864	500
33	362.450	OCCUPANCY PERMITS	3,640	1,500	2,950	2,000
34	367.030	RECREATION FEES	738	0	0	0
MISC.						
35	380.020	MISC. LEAF BAGS, ETC.	4,980	3,000	3,946	3,000
36	391.100	SALE OF VEHICLES	2,878	2,500	2,250	0
37	395.000	REFUNDS - MISC.	0	0	25,817	20,000
		76,545	65,280	108,101	87,760	
TRANSFERS						
38	392.020	TRANS. TO CAPITAL RESERVE FUND	0	0	0	0
		0	0	0	0	
TOTAL REVENUES		2,152,526	2,423,210	2,424,560	2,392,399	

THE BOROUGH OF CHURCHILL
STATEMENT OF REVENUES AND EXPENDITURES
EXPENDITURES

			4.23 MILLS	5.48 MILLS	ESTIMATED	2015
			2013	2014	2014	BUDGET
			ACTUAL	BUDGET		
PAYROLL						
39	401.121	MANAGER/SECRETARY	64,158	65,762	65,762	66,420
40	401.140	ADM. ASST. I	52,511	53,824	53,824	54,362
41	401.141	ADM. ASST. II	49,134	50,362	50,362	50,866
42	402.114	TREASURER	1,092	1,092	1,092	1,092
43	404.130	SOLICITOR	11,500	12,000	12,000	12,000
44	410.121	POLICE CHIEF	95,572	97,924	97,924	98,888
45	410.132	PATROLMEN	712,294	775,465	725,713	706,192
46	409.140	MAINTENANCE/ROAD SUPERVISOR	39,886	42,290	40,898	42,714
			1,026,147	1,098,719	1,047,575	1,032,534
47	402.115	AUDITORS	7,975	8,150	8,238	8,525
48	403.114	TAX COLLECTORS - REAL ESTATE	600	600	600	600
			8,575	8,750	8,838	9,125
EMPLOYEE FRINGE BENEFITS						
49	410.238	UNIFORM ALLOWANCE - POLICE	7,500	7,500	7,500	6,750
50	410.190	SICK LEAVE BUY BACK (POLICE)	0	3,000	0	1,000
51	410.191	WELFARE BENEFIT (TRANSFER FROM REG. ACCT.)	0	18,000	0	12,000
52	486.150	SOCIAL SECURITY/MEDICARE-ALL EMPLOYEES	78,016	83,180	79,221	78,117
53	483.150	MUNICIPAL PENSIONS	34,260	36,502	36,502	37,265
54	483.151	POLICE PENSIONS	185,869	211,679	211,679	192,471
55	484.150	WORKERS' COMP. INSURANCE	41,992	41,127	44,285	43,107
56	486.151	DISABILITY INSURANCE	2,881	2,884	2,881	2,678
57	486.152	LIFE INSURANCE, GROUP & RETIREMENT	4,248	3,782	4,397	3,594
58	486.153	HEALTH INSURANCE	113,339	146,332	194,993	182,909
59	486.154	UNEMPLOYMENT COMPENSATION	0	0	0	0
			468,105	553,986	581,458	559,891
DEBT SERVICE						
60	472.060	INTEREST TAX ANTICIPATION NOTE/LOAN TO SEWAGE FUND	0	6,000	6,000	7,500
			0	6,000	6,000	7,500

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		4.23 MILLS 2013 ACTUAL	5.48 MILLS 2014 BUDGET	ESTIMATED 2014	2015 BUDGET	
OPERATING EXPENSES AND SUPPLIES						
61	401.210	OFFICE SUPPLIES/COMPUTER EXPENSE	16,707	15,000	13,505	15,000
62	401.240	GENERAL EXPENSE	7,772	8,000	9,790	8,000
63	401.340	ADVERTISING & PRINTING	3,068	8,400	8,428	8,500
64	401.350	INSURANCE & BONDING	100	150	0	0
65	401.321	TELEPHONE & OFFICE RADIO EXPENSE	5,408	4,500	5,015	4,500
66	401.260	OFFICE EQUIPMENT REPLACEMENT	0	0	0	0
67	403.190	DEL. R.E. TAX COLL. COMM.	1,312	1,700	1,786	1,700
68	403.192	WAGE TAX COLL. REMUNERATION	0	0	0	0
69	403.240	OTHER EXPENSE OF TAX COLL.	4,545	3,500	2,567	2,500
70	403.350	TAX COLLECTORS' BONDS	1,387	1,400	1,428	1,450
71	409.360	BUILDING UTILITIES	19,916	20,000	22,421	21,000
72	410.210	POLICE OFFICE/COMPUTER/SUPPORT EXPENSE	11,578	11,000	11,435	11,000
73	410.239	POLICE AMMUNITION, FIREARMS	563	1,500	1,781	1,500
74	410.240	POLICE GENERAL EXPENSE	4,971	5,000	4,469	4,500
75	410.321	POLICE TELEPHONE EXPENSE	4,540	4,500	4,911	5,000
76	410.340	POLICE ADVERTISING & PRINTING	1,077	1,000	563	1,000
77	410.250	POLICE CAR SUPPLIES	0	0	0	0
78	410.231	GASOLINE & OIL - POLICE DEPT.	22,710	25,000	20,028	22,000
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.	13,540	13,000	13,224	13,200
83	486.351	FIRE INSURANCE	4,915	4,915	5,021	5,000
84	486.352	POLICE PROF. LIAB. INSURANCE	11,816	11,000	11,000	12,650
85	486.353	AUTO LIABILITY INSURANCE	11,735	11,000	11,000	11,000
86	486.354	GENERAL LIAB. & UMBRELLA INSURANCE	11,806	12,600	13,000	13,000
87	491.430	REFUNDS - R.E., WAGE, O.P. TAX	34,786	35,000	35,793	5,000
88	480.250	MISC EXPENSE - (LIBRARY 1500 - AT&T TOWER 8600)	1,500	1,500	1,500	1,500
			195,752	199,665	198,665	169,000
GARBAGE - RUBBISH						
89	427.450	GARBAGE/RUBBISH COLLECTION	18,137	0	0	0
90	427.451	RECYCLING	0	0	0	0
91	427.452	LEAVES/COMPOST SITE	40,974	34,000	34,184	34,000
			59,111	34,000	34,184	34,000
SNOW AND ICE CONTROL						
92	432.370	REGULAR ACCOUNT	76,882	80,000	141,716	105,000
93	432.370	ROAD & HWY. ACCTS.	17,187	20,000	19,480	20,000
			94,069	100,000	161,196	125,000
MAINTENANCE						
94	401.370	BOROUGH VEHICLE, INCLUDING FUEL	3,071	4,000	5,046	5,000
95	409.250	BUILDING MATERIALS & SUPPLIES	3,189	2,700	2,095	2,000
96	409.370	BUILDING & LAND - MAINT, REPAIRS, LANDSCAPING, ETC.	22,820	23,000	31,507	25,000
97	409.450	JAN. SERVICE & WINDOW CLEANING	3,218	700	700	700
98	410.370	FIRE EXTINGUISHERS	138	150	85	150
99	410.375	POLICE DEPT. TIRE PURCHASES	6,207	5,000	4,539	5,000
100	410.450	POLICE CAR REPAIRS - CONTRACTED	21,921	15,000	15,488	15,000
101	411.450	FIRE DEPT. - TRUCK REPAIRS	6,618	5,000	6,346	5,000
102	433.370	TRAFFIC SIGNALS - LIGHTING & REPAIRS	6,858	6,000	5,456	6,000
103	433.374	TR. SIGNAL EQUIP, REPLACEMENT	0	0	0	0
104	437.370	ROAD EQUIPMENT MAINTENANCE & REPAIRS	11,608	6,000	8,279	3,000
105	438.370	STREET MAINTENANCE	60,357	85,000	105,126	85,000
106	452.243	RECREATION EVENTS	2,542	2,500	1,904	2,500
107	452.370	PARK & MAINTENANCE OF LOTS	9,831	9,000	4,101	5,000
108	500.006	STREET MAINTENANCE (BUD. RES. FUND) (COLLINS ROAD)	0	0	0	0
			158,378	164,050	190,672	159,350

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PROFESSIONAL SERVICES						
109	408.310	ENGR. & ADM. PROF. SERVICES	24,777	15,000	13,148	30,000
110	404.310	LEGAL EXPENSE - SOLICITOR	25,042	25,000	25,348	25,000
111	410.310	LEGAL EXPENSE - POLICE DEPT.	0	5,000	0	10,000
112	414.310	LEGAL EXPENSE - ZONING HEARING BOARD	0	0	0	0
113	421.450	DOG OFFICER, EXTERMINATOR	5,150	3,500	2,408	2,500
114	439.310	ENGINEER-ROAD CONTRACTS-REGULAR	1,398	0	73	15,000
115	439.313	ENGINEER-ROAD CONTRACTS- R & H	0	11,700	10,798	0
		56,367	60,200	51,775	82,500	
RENTALS						
116	411.380	HYDRANTS	6,300	8,400	8,400	8,400
117	429.380	SANITARY SEWERS	0	0	0	0
118	434.360	STREET LIGHTS	11,909	12,000	11,988	12,000
		18,209	20,400	20,388	20,400	
NEW POLICE VEHICLES AND FIRE TRUCK (1998)						
119	410.740	NEW POLICE OR BOROUGH TRUCK VEHICLES	52,168	27,000	26,229	0
120	411.740	FIRE TRUCK (CAPITAL RESERVE FUND)	0	0	0	0
		52,168	27,000	26,229	0	
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	3,000	3,000
123	481.420	CONTRIBUTION - TC COUNCIL OF GOVERNMENTS	7,065	7,000	5,151	5,000
		18,065	18,000	14,151	14,000	
CAPITAL OUTLAY						
124	410.752	POLICE EQUIP, RADIOS,CAGES,LITES,STRIPING, ETC.	9,856	6,000	6,000	4,000
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	0	0	50,099
128	439.601	STREET RESURFACING (ROAD & HWY. ACCT.)	0	117,000	107,967	85,000
129	401.452	BOROUGH GRANT FUNDING	0	0	0	0
130	401.750	COMPUTER EQUIPMENT, OFC. FURN.,ORD. CODIFICATION	8,698	5,000	3,699	3,000
131	410.750	COMPUTER EQUIPMENT/SOFTWARE-POLICE DEPT.	0	2,000	2,400	2,000
132	409.600	BUILDING RENOVATIONS - REGULAR ACCOUNT	39,835	4,230	3,280	15,000
133	433.600	TRAFFIC SIGNAL REPLACEMENT/STREET RESURFACING (CAP RES)	0	0	0	20,000
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
		58,389	134,230	123,346	179,099	
TOTAL OPERATION, MAINTENANCE AND CAPITAL OUTLAY		2,213,335	2,425,000	2,464,477	2,392,399	

ANTICIPATED CASH BALANCE SUMMARY - 2014/2015

	<u>REGULAR ACCOUNT</u>	<u>ROAD & HIGHWAY ACCOUNT</u>	<u>CAPITAL RESERVE FUND</u>	<u>BUDGETARY RESERVE FUND</u>	<u>TOTAL</u>
CASH BALANCE - 1-1-2013	\$ 445,699	\$ 72,384	\$ 158,441	\$ -	\$ 676,524
CASH BALANCE - 1-1-2014	\$ 333,741	\$ 123,442	\$ 158,532	\$ -	\$ 615,715
ANTICIPATED RECEIPTS - 2014	\$ 2,350,962	\$ 73,533	\$ 65	\$ -	\$ 2,424,560
ANTICIPATED EXPENDITURES - 2014	\$ 2,326,232	\$ 138,245	\$ -	\$ -	\$ 2,464,477
ANTICIPATED CASH BALANCE AS OF DECEMBER 31, 2014	\$ 358,471	\$ 58,730	\$ 158,597	\$ -	\$ 575,798

2015 BUDGET SUMMARY

ANTICIPATED CASH BALANCE AS OF JANUARY 1, 2015	\$ 358,471	\$ 58,730	\$ 158,597	\$ -	\$ 575,798
ANTICIPATED RECEIPTS - 2015	\$ 2,314,299	\$ 78,040	\$ 60	\$ -	\$ 2,392,399
ANTICIPATED EXPENDITURES - 2015	\$ 2,267,399	\$ 105,000	\$ 20,000	\$ -	\$ 2,392,399
ANTICIPATED CASH BALANCE AS OF DECEMBER 31, 2015	\$ 405,371	\$ 31,770	\$ 138,657	\$ -	\$ 575,798