

THE BOROUGH OF CHURCHILL
STATEMENT OF REVENUES AND EXPENDITURES

		4.23 MILLS	5.48 MILLS	ESTIMATED	2016
		2014	2015	2015	BUDGET
A.	NET ANNUAL REVENUES	ACTUAL	BUDGET		
1.	R.E. TAX - CURRENT, PRIOR & LIENED	1,326,619	1,339,589	1,326,897	1,438,318
2.	EARNED INCOME TAX	562,128	560,000	560,000	560,000
3.	R.E. TRANSFER TAX	48,474	30,000	45,849	30,000
4.	LOCAL SERVICES TAX	34,886	15,000	30,110	20,000
5.	MISC. SOURCES (FINES, PERMITS, POL. SERVICES INTEREST, RENTALS, ETC.)	236,775	198,610	227,324	239,537
6.	LIQUID FUELS TAX REIMB. (STATE)	73,473	78,000	80,927	92,053
7.	GRANTS, GIFTS, TRANSFERS, CONTRIBUTIONS	175,403	171,200	175,426	170,200
	TOTAL REVENUES	2,457,758	2,392,399	2,446,533	2,550,108
B.	EXPENDITURES				
1.	PAYROLL - ALL EMPLOYEES (POLICE; MANAGER/SECRETARY; ADMINISTRATIVE ASSISTANTS I & II; TREASURER; SOLICITOR)	1,058,313	1,032,534	1,038,414	1,089,566
2.	EMPLOYEE FRINGE BENEFITS (INSURANCE, PENSIONS, UNIFORMS)	600,118	559,891	526,257	545,184
3.	COMPENSATION - OFFICIALS (AUDITORS, TAX COLLECTOR)	8,838	9,125	9,150	9,150
4.	DEBT SERVICE (PRIN. & INTEREST-TAN)	5,375	7,500	7,500	7,500
5.	OPERATING EXPENSES & SUPPLIES (INSURANCE, UTILITIES, TAX COLLECTION, SUPPLIES, ETC.)	202,535	169,000	158,232	159,750
6.	GARBAGE AND RUBBISH COLLECTION	48,566	34,000	34,966	36,000
7.	SNOW AND ICE CONTROL	173,953	125,000	172,967	145,000
8.	MAINTENANCE - STREETS, BUILDING, CARS, PARKS, RADIOS, TR. SIGNALS	207,618	159,350	169,997	170,850
9.	PROFESSIONAL SERVICES - ENGINEER, LEGAL MEDICAL, COMPUTER, ANIMAL/PEST CONTROL	49,845	82,500	98,535	91,500
10.	RENTALS - SEWERS, HYDRANTS, STREET LIGHTS	19,483	20,400	19,350	20,400
11.	POLICE CARS AND EQUIPMENT; FIRE TRUCK	26,229	0	0	0
12.	CONTRIBUTIONS - FIRE CO., AMBULANCE, COG	14,151	14,000	14,378	14,400
13.	CAPITAL OUTLAYS (ONE-TIME)	106,471	179,099	178,468	260,809
	TOTAL EXPENDITURES	2,521,495	2,392,399	2,428,214	2,550,108
	EXCESS (SHORTAGE) REVENUES AND EXPENDITURES	(63,737)	0	18,319	(0)

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Assessed Value \$244,739,445
Millage Rate x .00598
1,463,542
2% Discount (29,271)
1.5% (21,953)
1,412,318

		4.23 MILLS 2014 ACTUAL	5.48 MILLS 2015 BUDGET	ESTIMATED 2015	2016 BUDGET
NET ANNUAL REVENUES					
1	301.010 R.E. TAX - CURRENT	1,293,510	1,313,589	1,288,901	1,412,318
2	301.020 R.E. TAX - PRIOR YEARS	2,219	2,000	3,505	2,000
3	301.050 R.E. TAX-DEL. & LIENED	24,857	20,000	25,232	20,000
4	310.100 R.E. TRANSFER TAX	48,474	30,000	45,849	30,000
5	310.210 EARNED INCOME TAX	562,128	560,000	560,000	560,000
6	310.510 LOCAL SERVICES TAX	34,886	15,000	30,110	20,000
7	319.010 REAL ESTATE PROPERTY TAXES/PENALTY & INT.	6,033	4,000	9,259	4,000
		1,972,107	1,944,589	1,962,856	2,048,318
PERMITS					
8	322.820 STREET OPENING PERMITS	125	50	50	50
9	321.800 CABLE TV FRANCHISE FEE	71,783	65,000	70,630	65,000
		71,908	65,050	70,680	65,050
FINES					
10	331.110 MOTOR FINES - LOCAL	12,764	10,000	10,101	10,000
11	331.130 MOTOR FINES - STATE	1,713	2,000	1,423	1,500
12	331.120 ORDINANCE FINES - LOCAL	13,159	10,000	5,920	5,000
		27,636	22,000	17,444	16,500
INTEREST AND RENTALS					
13	341.000 REGULAR ACCOUNT	438	200	150	125
14	341.000 ROAD & HIGHWAY ACCOUNT	78	40	24	23
15	341.000 CAPITAL RESERVE FUND	79	60	37	35
16	341.000 BUDGETARY RESERVE FUND	0	0	0	0
17	342.100 RENTAL OF LAND (AT&T)	23,002	23,500	34,157	28,144
		23,597	23,800	34,368	28,327
GRANTS					
18	354.010 GRANTS & CONTRIBUTIONS	179	4,000	2,050	3,000
19	355.010 PUBLIC UTILITIES REALTY TAX (STATE)	2,325	2,000	2,697	2,000
20	355.003 LIQUID FUELS TAX (STATE)-ROAD & HWY.	73,473	78,000	80,927	92,053
21	355.080 BEVERAGE LICENSE (STATE)	200	200	200	200
22	355.012 GEN. MUNICIPAL PENS. SYSTEM AID (STATE)	92,944	90,000	94,100	90,000
23	357.005 REGIONAL ASSET TAX (COUNTY)-REGULAR ACCOUNT	70,765	65,000	65,513	65,000
24	363.510 SNOW REMOVAL REIM. (STATE/COUNTY)	8,990	10,000	10,866	10,000
		248,876	249,200	256,353	262,253

THE BOROUGH OF CHURCHILL
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		4.23 MILLS	5.48 MILLS	ESTIMATED	2016
		2014	2015	2015	BUDGET
CHARGES FOR SERVICES		ACTUAL	BUDGET		
25	361.510 SALE OF MAPS, ETC.	35	50	50	50
26	361.056 MUNICIPAL LIEN & TAX CERT. LETTERS	5,052	3,000	5,263	3,000
27	362.010 POLICE SERVICES - SAFETY OFFICER	56,495	56,000	71,640	117,360
28	362.110 SALE OF POLICE REPORTS	1,725	1,200	1,290	1,200
29	362.013 ALARM FEES	10	10	120	50
30	362.410 BUILDING PERMITS	12,797	2,000	10,954	2,000
31	361.340 ZONING-SUBDIVISION-PLANNING FEES	532	0	1,000	0
32	363.052 TR. SIGNAL MAINTENANCE REIM.	864	500	560	500
33	362.450 OCCUPANCY PERMITS	3,315	2,000	3,255	2,500
34	367.030 RECREATION FEES	0	0	0	0
MISC.					
35	380.020 MISC.- PAY STATION COMM., LEAF BAGS, ETC.	4,697	3,000	10,700	3,000
36	391.100 SALE OF VEHICLES	2,250	0	0	0
37	395.000 REFUNDS - MISC.	25,862	20,000	0	0
		113,634	87,760	104,832	129,660
TRANSFERS					
38	392.020 TRANSFERS- OTHER FUNDS	0	0	0	0
		0	0	0	0
TOTAL REVENUES		2,457,758	2,392,399	2,446,533	2,550,108

THE BOROUGH OF CHURCHILL
STATEMENT OF REVENUES AND EXPENDITURES
EXPENDITURES

		4.23 MILLS	5.48 MILLS	ESTIMATED	2016	
		2014	2015	2015	BUDGET	
		ACTUAL	BUDGET			
PAYROLL						
39	401.121	MANAGER/SECRETARY	65,762	66,420	72,000	72,000
40	401.140	ADM. ASST. I	53,824	54,362	55,708	55,708
41	401.141	ADM. ASST. II	50,362	50,866	52,125	52,125
42	402.114	TREASURER	1,092	1,092	1,092	1,092
43	404.130	SOLICITOR	12,000	12,000	12,000	12,000
44	410.121	POLICE CHIEF	97,924	98,888	100,335	102,806
45	410.132	PATROLMEN	736,421	706,192	700,386	747,295
46	409.140	BLDG. LAB. - ROAD SUPERVISOR	40,928	42,714	44,768	46,539
			1,058,313	1,032,534	1,038,414	1,089,566
47	402.115	AUDITORS	8,238	8,525	8,550	8,550
48	403.114	TAX COLLECTORS - REAL ESTATE	600	600	600	600
			8,838	9,125	9,150	9,150
EMPLOYEE FRINGE BENEFITS						
49	410.238	UNIFORM ALLOWANCE - POLICE	7,500	6,750	6,750	8,000
50	410.190	SICK LEAVE BUY BACK (POLICE)	720	1,000	0	4,000
51	410.191	WELFARE BENEFIT (TRANSFER FROM REG. ACCT.)	0	12,000	3,000	12,000
52	486.150	SOCIAL SECURITY/MEDICARE-ALL EMPLOYEES	80,509	78,117	78,521	82,480
53	483.150	MUNICIPAL PENSIONS	36,502	37,265	37,265	30,914
54	483.151	POLICE PENSIONS	211,679	192,471	192,471	172,658
55	484.150	WORKERS' COMP. INSURANCE	44,284	43,107	31,156	49,773
56	486.151	DISABILITY INSURANCE	2,881	2,678	2,779	2,884
57	486.152	LIFE INSURANCE, GROUP & RETIREMENT	11,897	3,594	4,346	19,068
58	486.153	HEALTH INSURANCE	204,146	182,909	169,969	163,407
			600,118	559,891	526,257	545,184
DEBT SERVICE						
59	472.060	INTEREST TAX ANTICIPATION NOTE	5,375	7,500	7,500	7,500
			5,375	7,500	7,500	7,500

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STATEMENT OF REVENUES AND EXPENDITURES

		4.23 MILLS 2014 ACTUAL	5.48 MILLS 2015 BUDGET	ESTIMATED 2015	2016 BUDGET	
OPERATING EXPENSES AND SUPPLIES						
60	401.210	OFFICE SUPPLIES/COMPUTER EXPENSE	12,920	15,000	13,703	15,000
61	401.240	GENERAL EXPENSE	9,843	8,000	11,602	8,000
62	401.340	ADVERTISING & PRINTING	8,167	8,500	6,005	8,000
63	401.350	INSURANCE & BONDING	0	0	0	0
64	401.321	TELEPHONE & OFFICE RADIO EXPENSE	5,686	4,500	7,827	4,500
65	401.260	OFFICE EQUIPMENT REPLACEMENT	0	0	0	0
66	403.190	DEL. R.E. TAX COLL. COMM.	1,286	1,700	3,910	1,700
67	403.192	WAGE TAX COLL. REMUNERATION	0	0	0	0
68	403.240	OTHER EXPENSE OF TAX COLL.	4,595	2,500	3,504	2,500
69	403.350	TAX COLLECTORS' BONDS	1,428	1,450	1,387	2,400
70	409.360	BUILDING UTILITIES	22,762	21,000	21,873	21,000
71	410.210	POLICE OFFICE EXPENSE/COMPUTER EXPENSE	11,442	11,000	13,080	12,000
72	410.239	POLICE SUPPLIES, AMMO, ETC.	2,046	1,500	1,718	1,500
73	410.240	POLICE GENERAL EXPENSE	5,074	4,500	4,680	4,500
74	410.321	POLICE TELEPHONE EXPENSE	4,915	5,000	5,373	5,000
75	410.340	POLICE ADVERTISING & PRINTING	946	1,000	779	1,000
76	410.250	POLICE CAR SUPPLIES	0	0	0	0
77	410.231	GASOLINE & OIL - POLICE DEPT.	19,650	22,000	11,016	12,500
78	411.340	ADVERTISEMENT - NEW FIRE TRUCK	0	0	0	0
79	430.340	ADVERTISEMENT - ROADS	0	0	0	0
80	410.452	POLICE GRANT FUNDING	0	0	0	0
81	484.151	WORKMEN'S COMP. - FIRE DEPT.	13,224	13,200	11,816	12,000
82	486.351	FIRE INSURANCE	5,021	5,000	5,061	5,000
83	486.352	POLICE PROF. LIAB. INSURANCE	12,452	12,650	12,650	12,650
84	486.353	AUTO LIABILITY INSURANCE	11,851	11,000	11,000	11,000
85	486.354	GENERAL LIAB. & UMBRELLA INSURANCE	12,234	13,000	4,633	13,000
86	491.430	REFUNDS - R.E., WAGE, O.P. TAX	35,493	5,000	5,115	5,000
87	480.250	MISC. EXPENSE	1,500	1,500	1,500	1,500
			202,535	169,000	158,232	159,750
GARBAGE - RUBBISH						
88	427.450	GARBAGE/RUBBISH COLLECTION	0	0	0	0
89	427.451	RECYCLING	0	0	0	0
90	427.452	LEAVES/COMPOST SITE	48,566	34,000	34,966	36,000
			48,566	34,000	34,966	36,000
SNOW AND ICE CONTROL						
91	432.370	REGULAR ACCOUNT	154,473	105,000	152,967	125,000
92	432.370	ROAD & HWY. ACCOUNT	19,480	20,000	20,000	20,000
			173,953	125,000	172,967	145,000
MAINTENANCE						
93	401.370	BOROUGH VEHICLE, INCLUDING FUEL	4,725	5,000	5,697	5,500
94	409.250	BUILDING MATERIALS & SUPPLIES	1,723	2,000	2,542	2,000
95	409.370	BUILDING AND LAND	37,650	25,000	40,716	35,000
96	409.450	JAN. SERVICE & WINDOW CLEANING	700	700	700	700
97	410.370	FIRE EXTINGUISHERS	85	150	138	150
98	410.375	POLICE DEPT. TIRE PURCHASES	4,571	5,000	4,500	5,000
99	410.450	POLICE CAR REPAIRS - CONTRACTED	13,833	15,000	13,788	15,000
100	411.450	FIRE DEPT. - TRUCK REPAIRS	6,167	5,000	1,408	5,000
101	433.370	TR SIGNALS - INCLUDING LIGHTING	8,058	6,000	5,914	6,000
102	433.374	TR. SIGNAL EQUIP, REPLACEMENT	0	0	0	0
103	437.370	ROAD EQUIPMENT MAINTENANCE & REPAIRS	11,711	3,000	1,677	3,000
104	438.370	STREET MAINTENANCE	113,137	85,000	85,493	85,000
105	452.243	RECREATION EVENTS	1,165	2,500	1,977	2,500
106	452.370	PARK MAINTENANCE	4,093	5,000	5,447	6,000
107	500.006	STREET MAINTENANCE - COLLINS ROAD REP. BUD. RES FUND	0	0	0	0
			207,618	159,350	169,997	170,850

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		4.23 MILLS 2014 ACTUAL	5.48 MILLS 2015 BUDGET	ESTIMATED 2015	2016 BUDGET	
PROFESSIONAL SERVICES						
108	408.310	ENGR. & ADM. PROF. SERVICES	13,843	30,000	39,533	44,000
109	404.310	LEGAL EXPENSE - SOLICITOR	22,635	25,000	21,639	25,000
110	410.310	LEGAL EXPENSE - POLICE DEPT.	3,729	10,000	18,282	0
111	414.310	LEGAL EXPENSE - ZONING HEARING BOARD	0	0	0	0
112	421.450	DOG OFFICER, EXTERMINATOR	2,822	2,500	2,635	2,500
113	439.310	ENGINEER-ROAD CONTRACTS-REGULAR	73	15,000	16,446	20,000
114	439.313	ENGINEER-ROAD CONTRACTS- R & H	6,743	0	0	0
			49,845	82,500	98,535	91,500
RENTALS						
115	411.380	HYDRANTS	8,400	8,400	8,400	8,400
116	429.380	SANITARY SEWERS	0	0	0	0
117	434.360	STREET LIGHTS	11,083	12,000	10,950	12,000
			19,483	20,400	19,350	20,400
NEW POLICE VEHICLES AND FIRE TRUCK (1998)						
118	410.740	NEW POLICE CAR PURCHASES	26,229	0	0	0
119	411.740	NEW FIRE TRUCK (CAPITAL RESERVE FUND)	0	0	0	0
			26,229	0	0	0
CONTRIBUTIONS						
120	411.540	FIRE COMPANY	6,000	6,000	6,000	6,000
121	412.540	WOODLAND HILLS E.M.S.	3,000	3,000	3,000	3,000
122	481.420	CONTRIBUTION - TC COUNCIL OF GOVERNMENTS	5,151	5,000	5,378	5,400
			14,151	14,000	14,378	14,400
CAPITAL OUTLAY						
123	410.752	POLICE DEPT. EQUIP. & SUPPLIES	6,000	4,000	8,000	4,000
124	411.740	FIRE TRUCK LOAN	0	0	0	0
125	436.600	CURB DRAIN/STORM SEW. CONSTR. (CAP RES/R&H/REG)	0	0	0	0
126	439.600	STREET RESURFACING (REGULAR ACCT.)	0	50,099	74,920	127,809
127	439.601	STREET RESURFACING (ROAD & HWY. ACCT.)	91,367	85,000	85,000	50,000
128	401.452	BOROUGH GRANT FUNDING	0	0	0	0
129	401.750	COMPUTER EQUIPMENT, OFC. FURN., ORD. CODIFICATION	3,299	3,000	5,548	3,500
130	410.750	COMPUTER EQUIPMENT/SOFTWARE-POLICE DEPT.	2,400	2,000	0	5,500
131	409.600	BUILDING RENOVATIONS - REGULAR ACCOUNT	3,405	15,000	0	50,000
132	433.600	TRAFFIC SIGNAL REPLACEMENT	0	20,000	5,000	20,000
133	430.740	BOROUGH PICK UP TRUCK (ROAD & HIGHWAY)	0	0	0	0
134	427.453	JOINT COMPOSTING PROJECT	0	0	0	0
135	427.700	JOINT COMPOSTING EQUIPMENT PURCHASE	0	0	0	0
136	492.088	TRANSFER TO CAP. RES. FUND FROM REG. ACCT.	0	0	0	0
137	429.600	SANITARY SEWER CONSTRUCTION	0	0	0	0
			106,471	179,099	178,468	260,809
TOTAL OPERATION, MAINTENANCE AND CAPITAL OUTLAY			2,521,495	2,392,399	2,428,214	2,550,108

ANTICIPATED CASH BALANCE SUMMARY - 2015/2016

	<u>REGULAR ACCOUNT</u>	<u>ROAD & HIGHWAY ACCOUNT</u>	<u>CAPITAL RESERVE FUND</u>	<u>BUDGETARY RESERVE FUND</u>	<u>TOTAL</u>
CASH BALANCE - 1-1-2014	\$ 333,741	\$ 123,442	\$ 158,532	- \$	615,715
CASH BALANCE - 1-1-2015	\$ 313,963	\$ 79,403	\$ 158,611	- \$	551,977
ANTICIPATED RECEIPTS - 2015	\$ 2,365,545	\$ 80,951	\$ 37	- \$	2,446,533
ANTICIPATED EXPENDITURES - 2015	\$ 2,323,214	\$ 105,000	\$ -	- \$	2,428,214
ANTICIPATED CASH BALANCE AS OF DECEMBER 31, 2015	\$ 356,294	\$ 55,354	\$ 158,648	- \$	570,296

2016 BUDGET SUMMARY

ANTICIPATED CASH BALANCE AS OF JANUARY 1, 2016	\$ 356,294	\$ 55,354	\$ 158,648	- \$	570,296
ANTICIPATED RECEIPTS - 2016	\$ 2,457,997	\$ 92,076	\$ 35	- \$	2,550,108
ANTICIPATED EXPENDITURES - 2016	\$ 2,480,108	\$ 70,000	\$ -	- \$	2,550,108
ANTICIPATED CASH BALANCE AS OF DECEMBER 31, 2016	\$ 334,183	\$ 77,430	\$ 158,683	- \$	570,296