

THE BOROUGH OF CHURCHILL  
STATEMENT OF REVENUES AND EXPENDITURES

		5.48 MILLS 2015 ACTUAL	5.98 MILLS 2016 BUDGET	ESTIMATED 2016	2017 BUDGET
<b>A.</b>	<b>NET ANNUAL REVENUES</b>				
1.	R.E. TAX - CURRENT, PRIOR & LIENED	1,324,512	1,438,318	1,541,038	1,470,819
2.	EARNED INCOME TAX	605,492	560,000	560,194	590,000
3.	R.E. TRANSFER TAX	53,761	30,000	54,852	35,000
4.	LOCAL SERVICES TAX	41,806	20,000	23,635	25,000
5.	MISC. SOURCES (FINES, PERMITS, POL. SERVICES INTEREST, RENTALS, ETC.)	232,847	239,537	262,753	246,055
6.	LIQUID FUELS TAX REIMB. (STATE)	80,927	92,053	94,484	96,798
7.	GRANTS, GIFTS, TRANSFERS, CONTRIBUTIONS	177,542	170,200	223,215	455,700
	<b>TOTAL REVENUES</b>	<b>2,516,887</b>	<b>2,550,108</b>	<b>2,760,171</b>	<b>2,919,372</b>
<b>B.</b>	<b>EXPENDITURES</b>				
1.	PAYROLL - ALL EMPLOYEES (POLICE; MANAGER/SECRETARY; ADMINISTRATIVE ASSISTANTS I & II; TREASURER; SOLICITOR)	1,031,422	1,089,565	1,071,572	1,104,742
2.	EMPLOYEE FRINGE BENEFITS (INSURANCE, PENSIONS, UNIFORMS)	549,264	545,184	521,359	564,751
3.	COMPENSATION - OFFICIALS (AUDITORS, TAX COLLECTOR)	9,150	9,150	9,149	9,400
4.	DEBT SERVICE (PRIN. & INTEREST-TAN)	5,018	7,500	2,282	3,000
5.	OPERATING EXPENSES & SUPPLIES (INSURANCE, UTILITIES, TAX COLLECTION, SUPPLIES, ETC.)	156,823	159,750	153,106	158,850
6.	GARBAGE AND RUBBISH COLLECTION	42,825	36,000	39,026	40,000
7.	SNOW AND ICE CONTROL	158,945	145,000	108,264	140,000
8.	MAINTENANCE - STREETS, BUILDING, CARS, PARKS, RADIOS, TR. SIGNALS	162,589	170,850	222,932	230,900
9.	PROFESSIONAL SERVICES - ENGINEER, LEGAL MEDICAL, COMPUTER, ANIMAL/PEST CONTROL	95,723	91,500	122,504	120,500
10.	RENTALS - SEWERS, HYDRANTS, STREET LIGHTS	19,181	20,400	16,448	20,400
11.	POLICE CARS AND EQUIPMENT; FIRE TRUCK	0	0	0	30,000
12.	CONTRIBUTIONS - FIRE CO., AMBULANCE, COG	14,378	14,400	13,590	14,000
13.	CAPITAL OUTLAYS (ONE-TIME)	171,450	260,809	466,014	482,830
	<b>TOTAL EXPENDITURES</b>	<b>2,416,768</b>	<b>2,550,108</b>	<b>2,746,246</b>	<b>2,919,372</b>
	<b>EXCESS (SHORTAGE) REVENUES AND EXPENDITURES</b>	<b>100,119</b>	<b>0</b>	<b>13,925</b>	<b>0</b>

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Assessed Value \$1,487,968  
Millage Rate x .00598  
\$1,435,889  
2% Discount (29,759)  
1.5% (22,320)

\$1,435,889

		5.48 MILLS 2015 ACTUAL	5.98 MILLS 2016 BUDGET	ESTIMATED 2016	2017 BUDGET
<b>NET ANNUAL REVENUES</b>					
1	301.010 R.E. TAX - CURRENT	1,287,803	1,412,318	1,419,873	1,435,889
2	301.020 R.E. TAX - PRIOR YEARS	3,505	2,000	8,610	2,000
3	301.050 R.E. TAX-DEL. & LIENED	24,106	20,000	99,258	25,000
4	310.100 R.E. TRANSFER TAX	53,761	30,000	54,852	35,000
5	310.210 EARNED INCOME TAX	605,492	560,000	560,194	590,000
6	310.510 LOCAL SERVICES TAX	41,806	20,000	23,635	25,000
7	319.010 REAL ESTATE PROPERTY TAXES/PENALTY & INT.	9,098	4,000	13,297	7,930
		<b>2,025,571</b>	<b>2,048,318</b>	<b>2,179,719</b>	<b>2,120,819</b>
<b>PERMITS</b>					
8	322.820 STREET OPENING PERMITS	50	50	40	40
9	321.800 CABLE TV FRANCHISE FEE	71,429	65,000	71,108	70,000
		<b>71,479</b>	<b>65,050</b>	<b>71,148</b>	<b>70,040</b>
<b>FINES</b>					
10	331.110 MOTOR FINES - LOCAL	10,787	10,000	9,728	10,000
11	331.130 MOTOR FINES - STATE	1,680	1,500	1,219	1,500
12	331.120 ORDINANCE FINES - LOCAL	6,169	5,000	3,375	3,000
		<b>18,636</b>	<b>16,500</b>	<b>14,322</b>	<b>14,500</b>
<b>INTEREST AND RENTALS</b>					
13	341.000 REGULAR ACCOUNT	144	125	521	250
14	341.000 ROAD & HIGHWAY ACCOUNT	23	23	63	25
15	341.000 CAPITAL RESERVE FUND	32	35	77	35
16	342.100 RENTAL OF LAND (AT&T)	36,612	28,144	26,510	25,589
		<b>36,811</b>	<b>28,327</b>	<b>27,171</b>	<b>25,899</b>
<b>GRANTS</b>					
17	354.010 GRANTS & CONTRIBUTIONS	3,250	3,000	6,062	8,000
18	355.010 PUBLIC UTILITIES REALTY TAX (STATE)	2,697	2,000	2,690	2,000
19	355.003 LIQUID FUELS TAX (STATE)-ROAD & HWY.	80,927	92,053	94,484	96,798
20	355.080 BEVERAGE LICENSE (STATE)	200	200	200	200
21	355.012 GEN. MUNICIPAL PENS. SYSTEM AID (STATE)	94,100	90,000	96,242	96,000
22	357.005 REGIONAL ASSET TAX (COUNTY)-REGULAR ACCOUNT	64,729	65,000	60,082	60,000
23	363.510 SNOW REMOVAL REIM. (STATE/COUNTY)	10,905	10,000	7,939	7,500
		<b>256,808</b>	<b>262,253</b>	<b>267,699</b>	<b>270,498</b>

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		5.48 MILLS 2015 ACTUAL	5.98 MILLS 2016 BUDGET	ESTIMATED 2016	2017 BUDGET	
<b>CHARGES FOR SERVICES</b>						
24	361.510	SALE OF MAPS, ETC.	45	50	28	35
25	361.056	MUNICIPAL LIEN & TAX CERT. LETTERS	6,206	3,000	6,145	3,000
26	362.010	POLICE SERVICES - SAFETY OFFICER	70,184	117,360	117,078	124,531
27	362.110	SALE OF POLICE REPORTS	1,665	1,200	1,760	1,500
28	362.013	ALARM FEES	110	50	80	50
29	362.410	BUILDING PERMITS	11,498	2,000	12,389	2,000
30	361.340	ZONING-SUBDIVISION-PLANNING FEES	1,000	0	0	0
31	363.052	TR. SIGNAL MAINTENANCE REIM.	360	500	2,292	500
32	362.450	OCCUPANCY PERMITS	3,415	2,500	3,775	2,500
33	367.030	RECREATION FEES	0	0	0	0
<b>MISC.</b>						
34	380.020	MISC.- PAY STATION COMM., LEAF BAGS, ETC.	11,438	3,000	5,280	500
35	391.100	SALE OF VEHICLES	0	0	0	1,000
36	395.000	REFUNDS - MISC.	0	0	1,285	0
			<b>105,921</b>	<b>129,660</b>	<b>150,112</b>	<b>135,616</b>
<b>TRANSFERS</b>						
37	392.020	TRANSFERS- OTHER FUNDS	1,661	0	50,000	282,000
			<b>1,661</b>	<b>0</b>	<b>50,000</b>	<b>282,000</b>
<b>TOTAL REVENUES</b>			<b>2,516,887</b>	<b>2,550,108</b>	<b>2,760,171</b>	<b>2,919,372</b>

THE BOROUGH OF CHURCHILL  
STATEMENT OF REVENUES AND EXPENDITURES  
EXPENDITURES

		5.48 MILLS	5.98 MILLS	ESTIMATED	2017	
		2015	2016	2016	BUDGET	
		ACTUAL	BUDGET			
<b>PAYROLL</b>						
38	401.121	MANAGER/SECRETARY	72,000	72,000	66,296	69,500
39	401.140	ADM. ASST. I	55,708	55,708	55,708	57,658
40	401.141	ADM. ASST. II	52,125	52,125	52,427	40,000
41	402.114	TREASURER	1,092	1,092	1,092	1,092
42	404.130	SOLICITOR	12,000	12,000	12,000	12,000
43	410.121	POLICE CHIEF	100,335	102,806	102,806	105,339
44	410.132	PATROLMEN	693,394	747,295	736,545	766,268
45	409.140	BLDG. LAB.- ROAD SUPERVISOR	44,768	46,539	44,698	52,885
			<b>1,031,422</b>	<b>1,089,565</b>	<b>1,071,572</b>	<b>1,104,742</b>
46	402.115	AUDITORS	8,550	8,550	8,549	8,800
47	403.114	TAX COLLECTORS - REAL ESTATE	600	600	600	600
			<b>9,150</b>	<b>9,150</b>	<b>9,149</b>	<b>9,400</b>
<b>EMPLOYEE FRINGE BENEFITS</b>						
48	410.238	UNIFORM ALLOWANCE - POLICE	7,880	8,000	6,080	8,000
49	410.190	SICK LEAVE BUY BACK (POLICE)	0	4,000	0	4,000
50	410.191	WELFARE BENEFIT (TRANSFER FROM REG. ACCT.)	3,000	12,000	3,250	9,000
51	486.150	SOCIAL SECURITY/MEDICARE-ALL EMPLOYEES	77,935	82,480	80,713	80,581
52	483.150	MUNICIPAL PENSIONS	37,265	30,914	30,914	23,950
53	483.151	POLICE PENSIONS	213,857	172,658	172,658	180,216
54	484.150	WORKERS' COMP. INSURANCE	29,369	49,773	27,522	50,932
55	486.151	DISABILITY INSURANCE	2,744	2,884	2,881	2,884
56	486.152	LIFE INSURANCE, GROUP & RETIREMENT	4,335	19,068	4,536	19,136
57	486.153	HEALTH INSURANCE	172,879	163,407	192,805	186,052
			<b>549,264</b>	<b>545,184</b>	<b>521,359</b>	<b>564,751</b>
<b>DEBT SERVICE</b>						
58	472.060	INTEREST TAX ANTICIPATION NOTE	5,018	7,500	2,282	3,000
			<b>5,018</b>	<b>7,500</b>	<b>2,282</b>	<b>3,000</b>

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		5.48 MILLS 2015 ACTUAL	5.98 MILLS 2016 BUDGET	ESTIMATED 2016	2017 BUDGET	
<b>OPERATING EXPENSES AND SUPPLIES</b>						
59	401.210	OFFICE SUPPLIES/COMPUTER EXPENSE	10,135	15,000	14,795	15,000
60	401.240	GENERAL EXPENSE	10,681	8,000	8,600	8,500
61	401.340	ADVERTISING & PRINTING	5,101	8,000	7,606	8,000
62	401.350	INSURANCE & BONDING	0	0	0	0
63	401.321	TELEPHONE & OFFICE RADIO EXPENSE	7,451	4,500	4,531	4,500
64	401.260	OFFICE EQUIPMENT REPLACEMENT	0	0	0	0
65	403.190	DEL. R.E. TAX COLL. COMM.	3,725	1,700	11,224	3,500
66	403.192	WAGE TAX COLL. REMUNERATION	0	0	0	0
67	403.240	OTHER EXPENSE OF TAX COLL.	4,892	2,500	3,777	3,000
68	403.350	TAX COLLECTORS' BONDS	1,387	2,400	1,387	1,400
69	409.360	BUILDING UTILITIES	22,915	21,000	20,616	21,000
70	410.210	POLICE OFFICE EXPENSE/COMPUTER EXPENSE	13,877	12,000	12,000	12,000
71	410.239	POLICE SUPPLIES, AMMO, ETC.	1,618	1,500	556	1,500
72	410.240	POLICE GENERAL EXPENSE	5,876	4,500	4,346	4,500
73	410.321	POLICE TELEPHONE EXPENSE	5,492	5,000	3,831	5,000
74	410.340	POLICE ADVERTISING & PRINTING	1,337	1,000	962	1,000
75	410.250	POLICE CAR SUPPLIES	0	0	0	0
76	410.231	GASOLINE & OIL - POLICE DEPT.	10,284	12,500	11,234	12,500
77	411.340	ADVERTISEMENT - NEW FIRE TRUCK	0	0	0	0
78	430.340	ADVERTISEMENT - ROADS	0	0	0	0
79	410.452	POLICE GRANT FUNDING	0	0	0	0
80	484.151	WORKMEN'S COMP. - FIRE DEPT.	11,808	12,000	12,097	12,000
81	486.351	FIRE INSURANCE	5,061	5,000	5,259	5,300
82	486.352	POLICE PROF. LIAB. INSURANCE	13,030	12,650	12,650	12,650
83	486.353	AUTO LIABILITY INSURANCE	11,851	11,000	11,000	12,000
84	486.354	GENERAL LIAB. & UMBRELLA INSURANCE	4,187	13,000	5,135	13,000
85	491.430	REFUNDS - R.E., WAGE, O.P. TAX	4,615	5,000	0	1,000
86	480.250	MISC. EXPENSE	1,500	1,500	1,500	1,500
			<b>156,823</b>	<b>159,750</b>	<b>153,106</b>	<b>158,850</b>
<b>GARBAGE - RUBBISH</b>						
87	427.450	GARBAGE/RUBBISH COLLECTION	0	0	0	0
88	427.451	RECYCLING	0	0	0	0
89	427.452	LEAVES/COMPOST SITE	42,825	36,000	39,026	40,000
			<b>42,825</b>	<b>36,000</b>	<b>39,026</b>	<b>40,000</b>
<b>SNOW AND ICE CONTROL</b>						
90	432.370	REGULAR ACCOUNT	138,945	125,000	103,264	120,000
91	432.370	ROAD & HWY. ACCOUNT	20,000	20,000	5,000	20,000
			<b>158,945</b>	<b>145,000</b>	<b>108,264</b>	<b>140,000</b>
<b>MAINTENANCE</b>						
92	401.370	BOROUGH VEHICLE, INCLUDING FUEL	3,437	5,500	5,265	5,500
93	409.250	BUILDING MATERIALS & SUPPLIES	2,456	2,000	3,586	3,500
94	409.370	BUILDING AND LAND	43,116	35,000	33,812	35,500
95	409.450	JAN. SERVICE & WINDOW CLEANING	700	700	560	700
96	410.370	FIRE EXTINGUISHERS	138	150	206	200
97	410.375	POLICE DEPT. TIRE PURCHASES	4,398	5,000	5,000	5,000
98	410.450	POLICE CAR REPAIRS - CONTRACTED	11,577	15,000	11,537	13,500
99	411.450	FIRE DEPT. - TRUCK REPAIRS	1,408	5,000	1,569	5,000
100	433.370	TR SIGNALS - INCLUDING LIGHTING	5,020	6,000	10,265	6,500
101	433.374	TR. SIGNAL EQUIP, REPLACEMENT	0	0	0	0
102	437.370	ROAD EQUIPMENT MAINTENANCE & REPAIRS	677	3,000	1,735	2,000
103	438.370	STREET MAINTENANCE	82,941	85,000	144,430	145,000
104	452.243	RECREATION EVENTS	874	2,500	2,533	4,500
105	452.370	PARK MAINTENANCE	5,847	6,000	2,434	4,000
			<b>162,589</b>	<b>170,850</b>	<b>222,932</b>	<b>230,900</b>

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		5.48 MILLS 2015 ACTUAL	5.98 MILLS 2016 BUDGET	ESTIMATED 2016	2017 BUDGET	
<b>PROFESSIONAL SERVICES</b>						
106	408.310	ENGR. & ADM. PROF. SERVICES	45,069	44,000	64,946	65,000
107	404.310	LEGAL EXPENSE - SOLICITOR	18,764	25,000	24,821	32,000
108	410.310	LEGAL EXPENSE - POLICE DEPT.	15,856	0	11,236	1,000
109	414.310	LEGAL EXPENSE - ZONING HEARING BOARD	0	0	0	0
110	421.450	DOG OFFICER, EXTERMINATOR	2,487	2,500	2,044	2,500
111	439.310	ENGINEER-ROAD CONTRACTS-REGULAR	13,547	20,000	19,457	20,000
112	439.313	ENGINEER-ROAD CONTRACTS- R & H	0	0	0	0
			<b>95,723</b>	<b>91,500</b>	<b>122,504</b>	<b>120,500</b>
<b>RENTALS</b>						
113	411.380	HYDRANTS	8,400	8,400	8,400	8,400
114	429.380	SANITARY SEWERS	0	0	0	0
115	434.360	STREET LIGHTS	10,781	12,000	8,048	12,000
			<b>19,181</b>	<b>20,400</b>	<b>16,448</b>	<b>20,400</b>
<b>NEW POLICE VEHICLES AND FIRE TRUCK (1998)</b>						
116	410.740	NEW POLICE CAR PURCHASES	0	0	0	30,000
117	411.740	NEW FIRE TRUCK (CAPITAL RESERVE FUND)	0	0	0	0
			<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
<b>CONTRIBUTIONS</b>						
118	411.540	FIRE COMPANY	6,000	6,000	6,000	6,000
119	412.540	WOODLAND HILLS E.M.S.	3,000	3,000	3,000	3,000
120	481.420	CONTRIBUTION - TC COUNCIL OF GOVERNMENTS	5,378	5,400	4,590	5,000
			<b>14,378</b>	<b>14,400</b>	<b>13,590</b>	<b>14,000</b>
<b>CAPITAL OUTLAY</b>						
121	410.752	POLICE DEPT. EQUIP. & SUPPLIES	9,200	4,000	2,394	12,000
122	411.740	FIRE TRUCK LOAN - CAP. RES. FUND	0	0	0	32,000
123	436.600	CURB DRAIN/STORM SEW. CONSTR. (CAP RES/R&H/REG)	0	0	0	0
124	439.600	STREET RESURFACING (REGULAR ACCT.)	66,870	127,809	108,000	125,000
125	439.601	STREET RESURFACING (ROAD & HWY. ACCT.)	85,000	50,000	50,000	50,000
126	401.452	BOROUGH GRANT FUNDING	0	0	0	0
127	401.750	COMPUTER EQUIPMENT, OFC. FURN.,ORD. CODIFICATION	5,548	3,500	2,049	3,500
128	410.750	COMPUTER EQUIPMENT/SOFTWARE-POLICE DEPT.	0	5,500	4,296	5,500
129	409.600	BUILDING RENOVATIONS - REGULAR ACCOUNT	0	50,000	17,102	49,830
130	433.600	TRAFFIC SIGNAL REPLACEMENT	4,832	20,000	173	5,000
131	430.740	BOROUGH PICK UP TRUCK (ROAD & HIGHWAY)	0	0	0	0
132	427.453	JOINT COMPOSTING PROJECT	0	0	0	0
133	427.700	JOINT COMPOSTING EQUIPMENT PURCHASE	0	0	0	0
134	492.088	TRANSFER TO CAP. RES. FUND FROM REG. ACCT.	0	0	282,000	0
135	439.600	STREET RESURFACING (CAP. RES. FUND)	0	0	0	200,000
			<b>171,450</b>	<b>260,809</b>	<b>466,014</b>	<b>482,830</b>
<b>TOTAL OPERATION, MAINTENANCE AND CAPITAL OUTLAY</b>			<b>2,416,768</b>	<b>2,550,108</b>	<b>2,746,246</b>	<b>2,919,372</b>

ANTICIPATED CASH BALANCE SUMMARY - 2016/2017

	<u>REGULAR ACCOUNT</u>	<u>ROAD &amp; HIGHWAY ACCOUNT</u>	<u>CAPITAL RESERVE FUND</u>	<u>BUDGETARY RESERVE FUND</u>	<u>TOTAL</u>
CASH BALANCE - 1-1-2015	\$ 313,963	\$ 79,403	\$ 158,611	- \$	551,977
CASH BALANCE - 1-1-2016	\$ 438,101	\$ 55,353	\$ 158,643	- \$	652,097
ANTICIPATED RECEIPTS - 2016	\$ 2,615,547	\$ 94,547	\$ 50,077	- \$	2,760,171
ANTICIPATED EXPENDITURES - 2016	\$ 2,691,246	\$ 55,000	\$ -	- \$	2,746,246
ANTICIPATED CASH BALANCE AS OF DECEMBER 31, 2016	\$ 362,402	\$ 94,900	\$ 208,720	- \$	666,022

2017 BUDGET SUMMARY

ANTICIPATED CASH BALANCE AS OF JANUARY 1, 2017	\$ 362,402	\$ 94,900	\$ 208,720	- \$	666,022
ANTICIPATED RECEIPTS - 2017	\$ 2,590,514	\$ 96,823	\$ 282,035	- \$	2,919,372
ANTICIPATED EXPENDITURES - 2017	\$ 2,617,372	\$ 70,000	\$ 232,000	- \$	2,919,372
ANTICIPATED CASH BALANCE AS OF DECEMBER 31, 2017	\$ 335,544	\$ 121,723	\$ 258,755	- \$	666,022