

THE BOROUGH OF CHURCHILL  
STATEMENT OF REVENUES AND EXPENDITURES

		5.98 MILLS			
		2016	2017	ESTIMATED	2018
A.	NET ANNUAL REVENUES	ACTUAL	BUDGET	2017	BUDGET
1.	R.E. TAX - CURRENT, PRIOR & LIENED	1,552,356	1,470,819	1,461,017	1,590,534
2.	EARNED INCOME TAX	567,865	590,000	575,000	585,000
3.	R.E. TRANSFER TAX	70,486	35,000	73,634	39,000
4.	LOCAL SERVICES TAX	33,702	25,000	25,112	25,000
5.	MISC. SOURCES (FINES, PERMITS, POL. SERVICES INTEREST, RENTALS, ETC.)	269,197	246,055	257,425	248,203
6.	LIQUID FUELS TAX REIMB. (STATE)	94,484	96,798	98,862	101,889
7.	GRANTS, GIFTS, TRANSFERS, CONTRIBUTIONS	226,952	455,700	428,353	277,000
	<b>TOTAL REVENUES</b>	<b>2,815,042</b>	<b>2,919,372</b>	<b>2,919,403</b>	<b>2,866,626</b>
	<b>SOME OF CASH CARRYOVER - REGULAR ACCT. &amp; CAP. RES.</b>				<b>157,703</b>
	<b>REVENUE - BUDGET BALANCE</b>				<b>3,024,329</b>
<b>B. EXPENDITURES</b>					
1.	PAYROLL - ALL EMPLOYEES (POLICE; MANAGER/SECRETARY; ADMINISTRATIVE ASSISTANTS I & II; TREASURER; SOLICITOR)	1,075,690	1,104,742	1,029,691	1,075,901
2.	EMPLOYEE FRINGE BENEFITS (INSURANCE, PENSIONS, UNIFORMS)	535,365	564,751	552,404	664,180
3.	COMPENSATION - OFFICIALS (AUDITORS, TAX COLLECTOR)	9,150	9,400	9,298	13,648
4.	DEBT SERVICE (PRIN. & INTEREST-TAN)	2,281	3,000	3,491	3,500
5.	OPERATING EXPENSES & SUPPLIES (INSURANCE, UTILITIES, TAX COLLECTION, SUPPLIES, ETC.)	151,390	158,850	151,392	170,900
6.	GARBAGE AND RUBBISH COLLECTION	38,280	40,000	40,732	41,800
7.	SNOW AND ICE CONTROL	102,415	140,000	100,403	135,000
8.	MAINTENANCE - STREETS, BUILDING, CARS, PARKS, RADIOS, TR. SIGNALS	213,343	230,900	223,316	242,300
9.	PROFESSIONAL SERVICES - ENGINEER, LEGAL MEDICAL, COMPUTER, ANIMAL/PEST CONTROL	121,331	120,500	122,983	139,200
10.	RENTALS - SEWERS, HYDRANTS, STREET LIGHTS	19,315	20,400	18,661	19,400
11.	POLICE CARS AND EQUIPMENT; FIRE TRUCK	0	30,000	27,521	16,000
12.	CONTRIBUTIONS - FIRE CO., AMBULANCE, COG	13,590	14,000	13,590	14,000
13.	CAPITAL OUTLAYS (ONE-TIME)	494,465	482,830	339,677	488,500
	<b>TOTAL EXPENDITURES</b>	<b>2,776,615</b>	<b>2,919,372</b>	<b>2,633,159</b>	<b>3,024,329</b>
	<b>EXCESS (SHORTAGE) REVENUES AND EXPENDITURES</b>	<b>38,427</b>	<b>0</b>	<b>286,244</b>	<b>(157,703)</b>
	<b>BUDGET BALANCE</b>				<b>0</b>

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Assessed Value \$249,006,495  
 Millage Rate x .00648  
 \$1,613,562  
 2% Discount (32,271)  
 1.5% (24,203)  
 \$1,557,088

		5.98 MILLS			
NET ANNUAL REVENUES		2016	2017	ESTIMATED	2018
		ACTUAL	BUDGET	2017	BUDGET
1	301.010 R.E. TAX - CURRENT	1,428,126	1,435,889	1,426,253	1,557,088
2	301.020 R.E. TAX - PRIOR YEARS	8,610	2,000	5,450	2,946
3	301.050 R.E. TAX-DEL. & LIENED	101,455	25,000	21,986	23,000
4	310.100 R.E. TRANSFER TAX	70,486	35,000	73,634	39,000
5	310.210 EARNED INCOME TAX	567,865	590,000	575,000	585,000
6	310.510 LOCAL SERVICES TAX	33,702	25,000	25,112	25,000
7	319.010 REAL ESTATE PROPERTY TAXES/PENALTY & INT.	14,165	7,930	7,328	7,500
		<b>2,224,409</b>	<b>2,120,819</b>	<b>2,134,763</b>	<b>2,239,534</b>
<b>PERMITS</b>					
8	322.820 STREET OPENING PERMITS	65	40	55	200
9	321.800 CABLE TV FRANCHISE FEE	71,765	70,000	69,904	70,000
		<b>71,830</b>	<b>70,040</b>	<b>69,959</b>	<b>70,200</b>
<b>FINES</b>					
10	331.110 MOTOR FINES - LOCAL	9,156	10,000	9,160	9,000
11	331.130 MOTOR FINES - STATE	1,463	1,500	1,438	1,500
12	331.120 ORDINANCE FINES - LOCAL	3,719	3,000	2,930	3,000
		<b>14,338</b>	<b>14,500</b>	<b>13,528</b>	<b>13,500</b>
<b>INTEREST AND RENTALS</b>					
13	341.000 REGULAR ACCOUNT	494	250	457	300
14	341.000 ROAD & HIGHWAY ACCOUNT	61	25	71	35
15	341.000 CAPITAL RESERVE FUND	80	35	171	50
16	342.100 RENTAL OF LAND (AT&T)	26,576	25,589	25,589	26,356
		<b>27,211</b>	<b>25,899</b>	<b>26,288</b>	<b>26,741</b>
<b>GRANTS</b>					
17	354.010 GRANTS & CONTRIBUTIONS	6,062	8,000	2,238	2,500
18	355.010 PUBLIC UTILITIES REALTY TAX (STATE)	2,690	2,000	2,697	2,200
19	355.003 LIQUID FUELS TAX (STATE)-ROAD & HWY.	94,484	96,798	98,862	101,889
20	355.080 BEVERAGE LICENSE (STATE)	200	200	200	200
21	355.012 GEN. MUNICIPAL PENS. SYSTEM AID (STATE)	96,242	96,000	110,118	98,000
22	357.005 REGIONAL ASSET TAX (COUNTY)-REGULAR ACCOUNT	63,740	60,000	72,000	65,000
23	363.510 SNOW REMOVAL REIM. (STATE/COUNTY)	8,018	7,500	9,100	9,100
		<b>271,436</b>	<b>270,498</b>	<b>295,215</b>	<b>278,889</b>

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			5.98 MILLS			
			2016	2017	ESTIMATED	2018
			ACTUAL	BUDGET	2017	BUDGET
<b>CHARGES FOR SERVICES</b>						
24	361.510	SALE OF MAPS, ETC.	28	35	65	35
25	361.056	MUNICIPAL LIEN & TAX CERT. LETTERS	6,750	3,000	4,855	3,000
26	362.010	POLICE SERVICES - SAFETY OFFICER	119,211	124,531	119,002	124,427
27	362.110	SALE OF POLICE REPORTS	1,560	1,500	1,350	1,300
28	362.013	ALARM FEES	190	50	0	0
29	362.410	BUILDING PERMITS	17,695	2,000	5,168	2,000
30	361.340	ZONING-SUBDIVISION-PLANNING FEES	0	0	0	0
31	363.052	TR. SIGNAL MAINTENANCE REIM.	2,293	500	1,369	500
32	362.450	OCCUPANCY PERMITS	4,450	2,500	3,800	3,000
33	367.030	RECREATION FEES	0	0	0	0
<b>MISC.</b>						
34	380.020	MISC.- PAY STATION COMM., LEAF BAGS, ETC.	2,356	500	11,241	500
35	391.100	SALE OF VEHICLES	0	1,000	800	3,000
36	395.000	REFUNDS - MISC.	1,285	0	0	0
			<b>155,818</b>	<b>135,616</b>	<b>147,650</b>	<b>137,762</b>
<b>TRANSFERS</b>						
37	392.020	TRANSFERS- OTHER FUNDS	50,000	282,000	232,000	100,000
			<b>50,000</b>	<b>282,000</b>	<b>232,000</b>	<b>100,000</b>
<b>TOTAL REVENUES</b>			<b>2,815,042</b>	<b>2,919,372</b>	<b>2,919,403</b>	<b>2,866,626</b>

THE BOROUGH OF CHURCHILL  
STATEMENT OF REVENUES AND EXPENDITURES  
EXPENDITURES

		5.98 MILLS				
		2016	2017	ESTIMATED	2018	
		ACTUAL	BUDGET	2017	BUDGET	
<b>PAYROLL</b>						
38	401.121	MANAGER/SECRETARY	66,296	69,500	69,500	71,238
39	401.140	ADM. ASST. I	55,708	57,658	57,658	59,099
40	401.141	ADM. ASST. II	52,427	40,000	26,667	41,000
41	402.114	TREASURER	1,092	1,092	1,092	1,092
42	404.130	SOLICITOR	11,650	12,000	12,000	12,000
43	410.121	POLICE CHIEF	102,806	105,339	76,294	98,875
44	410.132	PATROLMEN	741,013	766,268	736,122	738,390
45	409.140	BLDG. LAB.- ROAD SUPERVISOR	44,698	52,885	50,358	54,207
			<b>1,075,690</b>	<b>1,104,742</b>	<b>1,029,691</b>	<b>1,075,901</b>
46	402.115	AUDITORS	8,550	8,800	8,698	8,800
47	403.114	TAX COLLECTORS - REAL ESTATE	600	600	600	4,848
			<b>9,150</b>	<b>9,400</b>	<b>9,298</b>	<b>13,648</b>
<b>EMPLOYEE FRINGE BENEFITS</b>						
48	410.238	UNIFORM ALLOWANCE - POLICE	8,000	8,000	8,000	8,500
49	410.190	SICK LEAVE BUY BACK (POLICE)	0	4,000	2,000	2,000
50	410.191	WELFARE BENEFIT (TRANSFER FROM REG. ACCT.)	2,500	9,000	3,000	3,000
51	486.150	SOCIAL SECURITY/MEDICARE-ALL EMPLOYEES	80,385	80,581	78,271	81,759
52	483.150	MUNICIPAL PENSIONS	30,914	23,950	23,950	35,600
53	483.151	POLICE PENSIONS	172,658	180,216	180,216	190,700
54	484.150	WORKERS' COMP. INSURANCE	27,767	50,932	31,652	51,791
55	486.151	DISABILITY INSURANCE	2,881	2,884	2,767	3,057
56	486.152	LIFE INSURANCE, GROUP & RETIREMENT	4,555	19,136	11,607	11,619
57	486.153	HEALTH INSURANCE	205,705	186,052	210,941	276,154
			<b>535,365</b>	<b>564,751</b>	<b>552,404</b>	<b>664,180</b>
<b>DEBT SERVICE</b>						
58	472.060	INTEREST TAX ANTICIPATION NOTE	2,281	3,000	3,491	3,500
			<b>2,281</b>	<b>3,000</b>	<b>3,491</b>	<b>3,500</b>



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		5.98 MILLS				
		2016	2017	ESTIMATED	2018	
OPERATING EXPENSES AND SUPPLIES		ACTUAL	BUDGET	2017	BUDGET	
59	401.210	OFFICE SUPPLIES/COMPUTER EXPENSE	13,713	15,000	14,118	15,000
60	401.240	GENERAL EXPENSE	9,004	8,500	11,955	11,000
61	401.340	ADVERTISING & PRINTING	7,641	8,000	10,142	12,000
62	401.350	INSURANCE & BONDING	0	0	0	0
63	401.321	TELEPHONE & OFFICE RADIO EXPENSE	4,846	4,500	4,690	4,700
64	401.260	OFFICE EQUIPMENT REPLACEMENT	0	0	500	0
65	403.190	DEL. R.E. TAX COLL. COMM.	11,303	3,500	3,531	3,500
66	403.192	WAGE TAX COLL. REMUNERATION	0	0	0	0
67	403.240	OTHER EXPENSE OF TAX COLL.	5,221	3,000	2,956	3,000
68	403.350	TAX COLLECTORS' BONDS	1,387	1,400	1,387	1,400
69	409.360	BUILDING UTILITIES	21,296	21,000	20,183	21,000
70	410.210	POLICE OFFICE EXPENSE/COMPUTER EXPENSE	9,222	12,000	10,964	13,500
71	410.239	POLICE SUPPLIES, AMMO, ETC.	556	1,500	809	1,500
72	410.240	POLICE GENERAL EXPENSE	3,825	4,500	6,862	6,500
73	410.321	POLICE TELEPHONE EXPENSE	3,897	5,000	4,212	4,500
74	410.340	POLICE ADVERTISING & PRINTING	922	1,000	963	1,000
75	410.250	POLICE CAR SUPPLIES	0	0	0	0
76	410.231	GASOLINE & OIL - POLICE DEPT.	8,858	12,500	10,097	12,500
77	411.340	ADVERTISEMENT - NEW FIRE TRUCK	0	0	0	0
78	430.340	ADVERTISING - ROADS	0	0	0	0
79	410.452	POLICE GRANT FUNDING	0	0	0	0
80	484.151	WORKMEN'S COMP. - FIRE DEPT.	12,097	12,000	14,213	14,000
81	486.351	FIRE INSURANCE	5,864	5,300	5,395	5,300
82	486.352	POLICE PROF. LIAB. INSURANCE	13,368	12,650	13,000	13,000
83	486.353	AUTO LIABILITY INSURANCE	11,851	12,000	12,000	12,000
84	486.354	GENERAL LIAB. & UMBRELLA INSURANCE	5,019	13,000	1,581	13,000
85	491.430	REFUNDS - R.E., WAGE, O.P. TAX	0	1,000	334	1,000
86	480.250	MISC. EXPENSE	1,500	1,500	1,500	1,500
			<b>151,390</b>	<b>158,850</b>	<b>151,392</b>	<b>170,900</b>
<b>GARBAGE - RUBBISH</b>						
87	427.450	GARBAGE/RUBBISH COLLECTION	0	0	0	0
88	427.451	RECYCLING	0	0	0	1,800
89	427.452	LEAVES/COMPOST SITE	38,280	40,000	40,732	40,000
			<b>38,280</b>	<b>40,000</b>	<b>40,732</b>	<b>41,800</b>
<b>SNOW AND ICE CONTROL</b>						
90	432.370	REGULAR ACCOUNT	99,264	120,000	100,403	130,000
91	432.370	ROAD & HWY. ACCOUNT	3,151	20,000	0	5,000
			<b>102,415</b>	<b>140,000</b>	<b>100,403</b>	<b>135,000</b>
<b>MAINTENANCE</b>						
92	401.370	BOROUGH VEHICLE, INCLUDING FUEL	3,921	5,500	4,282	5,000
93	409.250	BUILDING MATERIALS & SUPPLIES	3,433	3,500	3,115	3,500
94	409.370	BUILDING AND LAND	46,918	35,500	39,278	42,000
95	409.450	JAN. SERVICE & WINDOW CLEANING	700	700	700	800
96	410.370	FIRE EXTINGUISHERS	206	200	132	200
97	410.375	POLICE DEPT. TIRE PURCHASES	4,515	5,000	5,420	5,000
98	410.450	POLICE CAR REPAIRS - CONTRACTED	11,877	13,500	14,652	13,000
99	411.450	FIRE DEPT. - TRUCK REPAIRS	1,759	5,000	2,346	5,000
100	433.370	TR SIGNALS - INCLUDING LIGHTING	12,130	6,500	5,705	8,800
101	433.374	TR. SIGNAL EQUIP, REPLACEMENT	0	0	0	0
102	437.370	ROAD EQUIPMENT MAINTENANCE & REPAIRS	904	2,000	1,412	2,000
103	438.370	STREET MAINTENANCE	124,336	145,000	141,345	150,000
104	452.243	RECREATION EVENTS	1,211	4,500	2,910	3,000
105	452.370	PARK MAINTENANCE	1,433	4,000	2,019	4,000
			<b>213,343</b>	<b>230,900</b>	<b>223,316</b>	<b>242,300</b>

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				5.98 MILLS			
PROFESSIONAL SERVICES				2016	2017	ESTIMATED	2018
				ACTUAL	BUDGET	2017	BUDGET
106	408.310	ENGR. & ADM. PROF. SERVICES		66,419	65,000	51,607	75,000
107	404.310	LEGAL EXPENSE - SOLICITOR		16,549	32,000	32,819	36,000
108	410.310	LEGAL EXPENSE - POLICE DEPT.		12,507	1,000	1,782	1,000
109	414.310	LEGAL EXPENSE - ZONING HEARING BOARD		0	0	427	0
110	421.450	DOG OFFICER, EXTERMINATOR		2,311	2,500	1,750	2,200
111	439.310	ENGINEER-ROAD CONTRACTS-REGULAR		23,545	20,000	34,598	0
112	439.313	ENGINEER-ROAD CONTRACTS- R & H		0	0	0	25,000
				<b>121,331</b>	<b>120,500</b>	<b>122,983</b>	<b>139,200</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		10,915	12,000	10,261	11,000
				<b>19,315</b>	<b>20,400</b>	<b>18,661</b>	<b>19,400</b>
<b>NEW POLICE VEHICLES AND FIRE TRUCK (1998)</b>							
116	410.740	NEW POLICE CAR PURCHASES		0	30,000	27,521	16,000
117	411.740	NEW FIRE TRUCK (CAPITAL RESERVE FUND)		0	0	0	0
				<b>0</b>	<b>30,000</b>	<b>27,521</b>	<b>16,000</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		4,590	5,000	4,590	5,000
				<b>13,590</b>	<b>14,000</b>	<b>13,590</b>	<b>14,000</b>
<b>CAPITAL OUTLAY</b>							
121	410.752	POLICE DEPT. EQUIP. & SUPPLIES		1,194	12,000	14,215	4,000
122	411.740	FIRE TRUCK LOAN - CAP. RES. FUND		0	32,000	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		89,841	125,000	60,111	200,000
125	439.601	STREET RESURFACING (ROAD & HWY. ACCT.)		50,000	50,000	50,000	100,000
126	401.452	BOROUGH GRANT FUNDING		0	0	0	0
127	401.750	COMPUTER EQUIPMENT, OFC. FURN.,ORD. CODIFICATION		1,549	3,500	5,032	0
128	410.750	COMPUTER EQUIPMENT/SOFTWARE-POLICE DEPT.		3,796	5,500	0	2,500
129	409.600	BUILDING RENOVATIONS - REGULAR ACCOUNT		14,002	49,830	10,319	50,000
130	433.600	TRAFFIC SIGNAL REPLACEMENT		172	5,000	0	0
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.		282,000	0	0	100,000
135	439.600	STREET RESURFACING (CAP RESERVE)		51,911	200,000	200,000	0
				<b>494,465</b>	<b>482,830</b>	<b>339,677</b>	<b>488,500</b>
<b>TOTAL OPERATION, MAINTENANCE AND CAPITAL OUTLAY</b>				<b>2,776,615</b>	<b>2,919,372</b>	<b>2,633,159</b>	<b>3,024,329</b>