

THE BOROUGH OF CHURCHILL
STATEMENT OF REVENUES AND EXPENDITURES

		6.48 MILLS 2017 ACTUAL	2018 BUDGET	ESTIMATED 2018	2019 BUDGET
A.	NET ANNUAL REVENUES				
1.	R.E. TAX - CURRENT, PRIOR & LIENED	1,468,825	1,590,534	1,579,772	1,586,801
2.	EARNED INCOME TAX	602,205	585,000	585,721	585,000
3.	R.E. TRANSFER TAX	83,510	39,000	66,447	40,000
4.	LOCAL SERVICES TAX	30,271	25,000	30,634	25,000
5.	MISC. SOURCES (FINES, PERMITS, POL. SERVICES INTEREST, RENTALS, ETC.)	264,439	248,203	269,714	252,020
6.	LIQUID FUELS TAX REIMB. (STATE)	98,862	101,889	103,652	103,267
7.	GRANTS, GIFTS, TRANSFERS, CONTRIBUTIONS	420,445	277,000	290,696	177,900
	TOTAL REVENUES	2,968,557	2,866,626	2,926,636	2,769,988
SOME OF CASH CARRYOVER - REGULAR ACCT. & CAP. RES.					
REVENUE - BUDGET BALANCE					
B.	EXPENDITURES				
1.	PAYROLL - ALL EMPLOYEES (POLICE; MANAGER/SECRETARY; ADMINISTRATIVE ASSISTANTS I & II; TREASURER; SOLICITOR)	1,038,860	1,075,901	1,035,687	1,061,508
2.	EMPLOYEE FRINGE BENEFITS (INSURANCE, PENSIONS, UNIFORMS)	531,424	664,180	545,206	615,978
3.	COMPENSATION - OFFICIALS (AUDITORS, TAX COLLECTOR)	9,297	13,648	13,750	13,748
4.	DEBT SERVICE (PRIN. & INTEREST-TAN)	3,491	3,500	0	0
5.	OPERATING EXPENSES & SUPPLIES (INSURANCE, UTILITIES, TAX COLLECTION, SUPPLIES, ETC.)	142,835	170,900	172,109	170,900
6.	GARBAGE AND RUBBISH COLLECTION	30,645	41,800	39,994	40,000
7.	SNOW AND ICE CONTROL	90,403	135,000	129,273	135,000
8.	MAINTENANCE - STREETS, BUILDING, CARS, PARKS, RADIOS, TR. SIGNALS	213,911	242,300	245,477	279,000
9.	PROFESSIONAL SERVICES - ENGINEER, LEGAL MEDICAL, COMPUTER, ANIMAL/PEST CONTROL	118,919	139,200	177,389	154,200
10.	RENTALS - SEWERS, HYDRANTS, STREET LIGHTS	18,421	19,400	19,445	19,400
11.	POLICE CARS AND EQUIPMENT; FIRE TRUCK	27,521	16,000	25,771	32,000
12.	CONTRIBUTIONS - FIRE CO., AMBULANCE, COG	9,090	14,000	16,703	16,750
13.	CAPITAL OUTLAYS (ONE-TIME)	338,677	488,500	713,820	488,200
	TOTAL EXPENDITURES	2,573,494	3,024,329	3,134,624	3,026,685
	EXCESS (SHORTAGE) REVENUES AND EXPENDITURES	395,063	(157,703)	(207,988)	(256,697)
BUDGET BALANCE					

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Assessed Value \$248,480,835
 Millage Rate x .00648
 \$1,610,156
 2% Discount (32,203)
 1.5% Uncollectable (24,152)
 \$1,553,801

		6.48 MILLS 2017 ACTUAL	2018 BUDGET	ESTIMATED 2018	2019 BUDGET	
NET ANNUAL REVENUES						
1	301.010	R.E. TAX - CURRENT	1,427,258	1,557,088	1,538,269	1,553,801
2	301.020	R.E. TAX - PRIOR YEARS	5,450	2,946	4,517	2,500
3	301.050	R.E. TAX-DEL. & LIENED	26,140	23,000	27,882	23,000
4	310.100	R.E. TRANSFER TAX	83,510	39,000	66,447	40,000
5	310.210	EARNED INCOME TAX	602,205	585,000	585,721	585,000
6	310.510	LOCAL SERVICES TAX	30,271	25,000	30,634	25,000
7	319.010	REAL ESTATE PROPERTY TAXES/PENALTY & INT.	9,977	7,500	9,104	7,500
			2,184,811	2,239,534	2,262,574	2,236,801
PERMITS						
8	322.820	STREET OPENING PERMITS	201	200	10,038	6,000
9	321.800	CABLE TV FRANCHISE FEE	71,683	70,000	70,525	70,000
			71,884	70,200	80,563	76,000
FINES						
10	331.110	MOTOR FINES - LOCAL	10,415	9,000	7,393	7,500
11	331.130	MOTOR FINES - STATE	1,815	1,500	1,500	1,500
12	331.120	ORDINANCE FINES - LOCAL	2,984	3,000	9,749	4,500
			15,214	13,500	18,642	13,500
INTEREST AND RENTALS						
13	341.000	REGULAR ACCOUNT	499	300	466	300
14	341.000	ROAD & HIGHWAY ACCOUNT	85	35	99	35
15	341.000	CAPITAL RESERVE FUND	208	50	94	50
16	342.100	RENTAL OF LAND (AT&T)	25,653	26,356	24,984	24,000
			26,445	26,741	25,643	24,385
GRANTS						
17	354.010	GRANTS & CONTRIBUTIONS	2,238	2,500	1,662	1,600
18	355.010	PUBLIC UTILITIES REALTY TAX (STATE)	2,697	2,200	2,048	2,000
19	355.003	LIQUID FUELS TAX (STATE)-ROAD & HWY.	98,862	101,889	103,652	103,267
20	355.080	BEVERAGE LICENSE (STATE)	200	200	200	200
21	355.012	GEN. MUNICIPAL PENS. SYSTEM AID (STATE)	110,118	98,000	103,056	100,000
22	357.005	REGIONAL ASSET TAX (COUNTY)-REGULAR ACCOUNT	73,192	65,000	73,954	65,000
23	363.510	SNOW REMOVAL REIM. (STATE/COUNTY)	0	9,100	9,776	9,100
			287,307	278,889	294,348	281,167

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		6.48 MILLS			
		2017	2018	ESTIMATED	2019
CHARGES FOR SERVICES		ACTUAL	BUDGET	2018	BUDGET
24	361.510 SALE OF MAPS, ETC.	65	35	42	35
25	361.056 MUNICIPAL LIEN & TAX CERT. LETTERS	5,835	3,000	5,180	4,500
26	362.010 POLICE SERVICES - SAFETY OFFICER	116,712	124,427	120,085	124,000
27	362.110 SALE OF POLICE REPORTS	1,649	1,300	1,390	1,000
28	362.013 ALARM FEES	0	0	40	0
29	362.410 BUILDING PERMITS	6,534	2,000	6,633	4,000
30	361.340 ZONING-SUBDIVISION-PLANNING FEES	0	0	0	0
31	363.052 TR. SIGNAL MAINTENANCE REIM.	1,369	500	919	600
32	362.450 OCCUPANCY PERMITS	4,455	3,000	3,770	3,000
33	367.030 RECREATION FEES	0	0	0	0
MISC.					
34	380.020 MISC.- PAY STATION COMM., LEAF BAGS, ETC.	13,477	500	6,807	1,000
35	391.100 SALE OF VEHICLES	800	3,000	0	0
36	395.000 REFUNDS - MISC.	0	0	0	0
		150,896	137,762	144,866	138,135
TRANSFERS					
37	392.020 TRANSFERS- OTHER FUNDS	232,000	100,000	100,000	0
		232,000	100,000	100,000	0
TOTAL REVENUES		2,968,557	2,866,626	2,926,636	2,769,988

THE BOROUGH OF CHURCHILL
STATEMENT OF REVENUES AND EXPENDITURES
EXPENDITURES

		6.48 MILLS				
		2017	2018	ESTIMATED	2019	
PAYROLL		ACTUAL	BUDGET	2018	BUDGET	
38	401.121	MANAGER/SECRETARY	69,500	71,238	71,238	73,019
39	401.140	ADM. ASST. I	57,658	59,099	59,099	60,576
40	401.141	ADM. ASST. II	26,667	41,000	41,000	42,025
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	76,294	98,875	42,849	0
44	410.132	PATROLMEN	745,291	738,390	762,551	817,234
45	409.140	BLDG. LAB.- ROAD SUPERVISOR	50,358	54,207	45,858	55,562
			1,038,860	1,075,901	1,035,687	1,061,508
46	402.115	AUDITORS	8,697	8,800	8,902	8,900
47	403.114	TAX COLLECTORS - REAL ESTATE	600	4,848	4,848	4,848
			9,297	13,648	13,750	13,748
EMPLOYEE FRINGE BENEFITS						
48	410.238	UNIFORM ALLOWANCE - POLICE	8,000	8,500	8,500	7,650
49	410.190	SICK LEAVE BUY BACK (POLICE)	2,000	2,000	2,000	4,000
50	410.191	WELFARE BENEFIT (TRANSFER FROM REG. ACCT.)	3,000	3,000	0	6,000
51	486.150	SOCIAL SECURITY/MEDICARE-ALL EMPLOYEES	78,961	81,759	75,566	80,658
52	483.150	MUNICIPAL PENSIONS	23,950	35,600	35,636	38,961
53	483.151	POLICE PENSIONS	180,216	190,700	190,674	172,419
54	484.150	WORKERS' COMP. INSURANCE	10,341	51,791	14,322	46,693
55	486.151	DISABILITY INSURANCE	2,766	3,057	3,157	3,003
56	486.152	LIFE INSURANCE, GROUP & RETIREMENT	11,544	11,619	10,025	3,693
57	486.153	HEALTH INSURANCE	210,646	276,154	205,326	252,901
			531,424	664,180	545,206	615,978
DEBT SERVICE						
58	472.060	INTEREST TAX ANTICIPATION NOTE	3,491	3,500	0	0
			3,491	3,500	0	0

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STATEMENT OF REVENUES AND EXPENDITURES

		6.48 MILLS			
		2017	2018	ESTIMATED	2019
OPERATING EXPENSES AND SUPPLIES		ACTUAL	BUDGET	2018	BUDGET
59	401.210 OFFICE SUPPLIES/COMPUTER EXPENSE	11,949	15,000	13,981	8,500
60	401.240 GENERAL EXPENSE	11,965	11,000	11,245	11,500
61	401.340 ADVERTISING & PRINTING	10,835	12,000	12,138	12,000
62	401.350 INSURANCE & BONDING	0	0	0	0
63	401.321 TELEPHONE & OFFICE RADIO EXPENSE	5,163	4,700	6,871	6,900
64	401.260 OFFICE EQUIPMENT REPLACEMENT	0	0	0	0
65	403.190 DEL. R.E. TAX COLL. COMM.	3,650	3,500	4,853	4,000
66	403.192 WAGE TAX COLL. REMUNERATION	0	0	25	0
67	403.240 OTHER EXPENSE OF TAX COLL.	5,928	3,000	2,018	2,000
68	403.350 TAX COLLECTORS' BONDS	1,387	1,400	2,643	2,700
69	409.360 BUILDING UTILITIES	20,472	21,000	26,051	26,000
70	410.210 POLICE OFFICE EXPENSE/COMPUTER EXPENSE	10,627	13,500	13,730	5,000
71	410.239 POLICE SUPPLIES, AMMO, ETC.	1,002	1,500	1,443	1,500
72	410.240 POLICE GENERAL EXPENSE	7,243	6,500	7,866	7,800
73	410.321 POLICE TELEPHONE EXPENSE	3,727	4,500	4,544	4,600
74	410.340 POLICE ADVERTISING & PRINTING	2,611	1,000	2,210	2,000
75	410.250 POLICE CAR SUPPLIES	0	0	0	0
76	410.231 GASOLINE & OIL - POLICE DEPT.	10,591	12,500	12,673	13,000
77	411.340 ADVERTISEMENT - NEW FIRE TRUCK	0	0	0	0
78	430.340 ADVERTISING - ROADS	0	0	0	400
79	410.452 POLICE GRANT FUNDING	0	0	0	0
80	484.151 WORKMEN'S COMP. - FIRE DEPT.	14,908	14,000	14,758	15,500
81	486.351 FIRE INSURANCE	5,395	5,300	5,394	5,500
82	486.352 POLICE PROF. LIAB. INSURANCE	0	13,000	15,000	15,000
83	486.353 AUTO LIABILITY INSURANCE	8,518	12,000	10,000	10,000
84	486.354 GENERAL LIAB. & UMBRELLA INSURANCE	5,030	13,000	1,355	14,000
85	491.430 REFUNDS - R.E., WAGE, O.P. TAX	334	1,000	1,491	1,500
86	480.250 MISC. EXPENSE	1,500	1,500	1,820	1,500
		142,835	170,900	172,109	170,900
GARBAGE - RUBBISH					
87	427.450 GARBAGE/RUBBISH COLLECTION	0	0	0	0
88	427.451 RECYCLING	0	1,800	0	0
89	427.452 LEAVES/COMPOST SITE	30,645	40,000	39,994	40,000
		30,645	41,800	39,994	40,000
SNOW AND ICE CONTROL					
90	432.370 REGULAR ACCOUNT	90,403	130,000	129,273	130,000
91	432.370 ROAD & HWY. ACCOUNT	0	5,000	0	5,000
		90,403	135,000	129,273	135,000
MAINTENANCE					
92	401.370 BOROUGH VEHICLE, INCLUDING FUEL	3,692	5,000	3,770	5,000
93	409.250 BUILDING MATERIALS & SUPPLIES	3,203	3,500	4,733	4,800
94	409.370 BUILDING AND LAND	47,159	42,000	47,227	50,000
95	409.450 JAN. SERVICE & WINDOW CLEANING	700	800	780	800
96	410.370 FIRE EXTINGUISHERS	87	200	394	400
97	410.375 POLICE DEPT. TIRE PURCHASES	4,584	5,000	5,000	5,000
98	410.450 POLICE CAR REPAIRS - CONTRACTED	16,780	13,000	13,121	12,000
99	411.450 FIRE DEPT. - TRUCK REPAIRS	1,646	5,000	1,743	4,000
100	433.370 TR SIGNALS - INCLUDING LIGHTING	5,783	8,800	12,079	10,000
101	433.374 TR. SIGNAL EQUIP, REPLACEMENT	0	0	0	0
102	437.370 ROAD EQUIPMENT MAINTENANCE & REPAIRS	1,502	2,000	500	2,000
103	438.370 STREET MAINTENANCE	125,584	150,000	150,894	175,000
104	452.243 RECREATION EVENTS	1,720	3,000	3,435	5,000
105	452.370 PARK MAINTENANCE	1,471	4,000	1,801	5,000
		213,911	242,300	245,477	279,000

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		6.48 MILLS				
		2017	2018	ESTIMATED	2019	
PROFESSIONAL SERVICES		ACTUAL	BUDGET	2018	BUDGET	
106	408.310	ENGR. & ADM. PROF. SERVICES	45,573	75,000	74,014	80,000
107	404.310	LEGAL EXPENSE - SOLICITOR	35,268	36,000	35,893	40,000
108	410.310	LEGAL EXPENSE - POLICE DEPT.	2,161	1,000	3,913	2,000
109	414.310	LEGAL EXPENSE - ZONING HEARING BOARD	427	0	0	0
110	421.450	DOG OFFICER, EXTERMINATOR	1,885	2,200	1,979	2,200
111	439.310	ENGINEER-ROAD CONTRACTS-REGULAR	33,605	0	36,590	30,000
112	439.313	ENGINEER-ROAD CONTRACTS- R & H	0	25,000	25,000	0
			118,919	139,200	177,389	154,200
RENTALS						
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	10,021	11,000	11,045	11,000
			18,421	19,400	19,445	19,400
NEW POLICE VEHICLES AND FIRE TRUCK (1998)						
116	410.740	NEW POLICE CAR PURCHASES	27,521	16,000	25,771	0
117	411.740	NEW FIRE TRUCK (CAPITAL RESERVE FUND)	0	0	0	32,000
			27,521	16,000	25,771	32,000
CONTRIBUTIONS						
118	411.540	FIRE COMPANY	4,500	6,000	6,000	6,000
119	412.540	WOODLAND HILLS E.M.S.	0	3,000	3,750	3,750
120	481.420	CONTRIBUTION - TC COUNCIL OF GOVERNMENTS	4,590	5,000	6,953	7,000
			9,090	14,000	16,703	16,750
CAPITAL OUTLAY						
121	410.752	POLICE DEPT. EQUIP. & SUPPLIES	13,215	4,000	16,527	7,200
122	411.740	FIRE TRUCK LOAN - CAP. RES. FUND	0	32,000	32,000	0
123	436.600	CURB DRAIN/STORM SEW. CONSTR. (CAP RES/R&H/REG)	0	0	0	0
124	439.600	STREET RESURFACING	60,111	200,000	400,000	200,000
125	439.601	STREET RESURFACING (ROAD & HWY. ACCT.)	50,000	100,000	132,000	100,000
126	401.452	BOROUGH GRANT FUNDING	0	0	0	0
127	401.750	COMPUTER EQUIPMENT, OFC. FURN., ORD. CODIFICATION	5,033	0	4,338	16,000
128	410.750	COMPUTER EQUIPMENT/SOFTWARE-POLICE DEPT.	0	2,500	0	15,000
129	409.600	BUILDING RENOVATIONS - REGULAR ACCOUNT	10,318	50,000	28,955	50,000
130	433.600	TRAFFIC SIGNAL REPLACEMENT	0	0	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	100,000	0	0
134	492.088	TRANSFER TO CAP. RES. FUND FROM REG. ACCT.	0	0	100,000	0
135	439.600	STREET RESURFACING (CAP RESERVE)	200,000	0	0	100,000
			338,677	488,500	713,820	488,200
TOTAL OPERATION, MAINTENANCE AND CAPITAL OUTLAY			2,573,494	3,024,328	3,134,624	3,026,685

ANTICIPATED CASH BALANCE SUMMARY - 2018/2019

	<u>REGULAR ACCOUNT</u>	<u>ROAD & HIGHWAY ACCOUNT</u>	<u>CAPITAL RESERVE FUND</u>	<u>TOTAL</u>
CASH BALANCE - 1-1-2017	\$ 385,054	\$ 96,747	\$ 208,723	\$ 690,524
CASH BALANCE - 1-1-2018	\$ 698,959	\$ 145,694	\$ 240,931	\$ 1,085,584
ANTICIPATED RECEIPTS - 2018	\$ 2,722,791	\$ 103,751	\$ 100,094	\$ 2,926,636
ANTICIPATED EXPENDITURES - 2018	\$ 2,945,624	\$ 157,000	\$ 32,000	\$ 3,134,624
ANTICIPATED CASH BALANCE AS OF DECEMBER 31, 2018	\$ 476,126	\$ 92,445	\$ 309,025	\$ 877,596

2019 BUDGET SUMMARY

ANTICIPATED CASH BALANCE AS OF JANUARY 1, 2019	\$ 476,126	\$ 92,445	\$ 309,025	\$ 877,596
ANTICIPATED RECEIPTS - 2019	\$ 2,666,636	\$ 103,302	\$ 50	\$ 2,769,988
ANTICIPATED EXPENDITURES - 2019	\$ 2,821,685	\$ 105,000	\$ 100,000	\$ 3,026,685
ANTICIPATED CASH BALANCE AS OF DECEMBER 31, 2019	\$ 321,077	\$ 90,747	\$ 209,075	\$ 620,900