

THE BOROUGH OF CHURCHILL
STATEMENT OF REVENUES AND EXPENDITURES

		6.48 MILLS 2018 ACTUAL	2019 BUDGET	ESTIMATED 2019	2020 BUDGET
A.	NET ANNUAL REVENUES				
1.	R.E. TAX - CURRENT, PRIOR & LIENED	1,590,401	1,586,801	1,577,558	1,834,347
2.	EARNED INCOME TAX	560,684	585,000	571,232	585,000
3.	R.E. TRANSFER TAX	83,252	40,000	60,401	40,000
4.	LOCAL SERVICES TAX	30,407	25,000	25,570	25,000
5.	MISC. SOURCES (FINES, PERMITS, POL. SERVICES INTEREST, RENTALS, ETC.)	267,488	252,020	445,118	200,430
6.	LIQUID FUELS TAX REIMB. (STATE)	103,652	103,267	106,101	101,201
7.	GRANTS, GIFTS, TRANSFERS, CONTRIBUTIONS	308,164	177,900	211,482	314,700
	TOTAL REVENUES	2,944,048	2,769,988	2,997,462	3,100,678
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)	1,045,608	1,061,508	1,066,450	1,050,151
2.	EMPLOYEE FRINGE BENEFITS (INSURANCE, PENSIONS, UNIFORMS)	559,065	615,978	515,380	593,406
3.	COMPENSATION - OFFICIALS (AUDITORS, TAX COLLECTOR)	13,750	13,748	13,750	14,048
4.	DEBT SERVICE (PRIN. & INTEREST-TAN)	0	0	0	6,000
5.	OPERATING EXPENSES & SUPPLIES (INSURANCE, UTILITIES, TAX COLLECTION, SUPPLIES, ETC.)	174,622	170,900	169,868	172,614
6.	GARBAGE AND RUBBISH COLLECTION	31,699	40,000	39,488	41,000
7.	SNOW AND ICE CONTROL	125,445	135,000	100,931	130,000
8.	MAINTENANCE - STREETS, BUILDING, CARS, PARKS, RADIOS, TR. SIGNALS	245,651	279,000	280,208	290,100
9.	PROFESSIONAL SERVICES - ENGINEER, LEGAL MEDICAL, COMPUTER, ANIMAL/PEST CONTROL	162,691	154,200	332,585	259,000
10.	RENTALS - SEWERS, HYDRANTS, STREET LIGHTS	19,408	19,400	18,862	19,800
11.	POLICE CARS AND EQUIPMENT; FIRE TRUCK	25,771	32,000	32,000	57,000
12.	CONTRIBUTIONS - FIRE CO., AMBULANCE, COG	16,703	16,750	17,831	16,350
13.	CAPITAL OUTLAYS (ONE-TIME)	702,582	488,201	544,443	743,000
	TOTAL EXPENDITURES	3,122,995	3,026,685	3,131,796	3,392,469
	EXCESS (SHORTAGE) REVENUES AND EXPENDITURES	(178,947)	(256,697)	(134,334)	(291,791)
BUDGET BALANCE					

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Assessed Value \$249,279,085
Millage Rate x .00748
\$1,864,608
2% Discount (37,292)
1.5% Uncollectable (27,969)

\$1,799,347

		6.48 MILLS 2018 ACTUAL	2019 BUDGET	ESTIMATED 2019	2020 BUDGET	
NET ANNUAL REVENUES						
1	301.010	R.E. TAX - CURRENT	1,545,652	1,553,801	1,530,714	1,799,347
2	301.020	R.E. TAX - PRIOR YEARS	4,517	2,500	6,462	2,500
3	301.050	R.E. TAX-DEL. & LIENED	29,542	23,000	29,127	25,000
4	310.100	R.E. TRANSFER TAX	83,252	40,000	60,401	40,000
5	310.210	EARNED INCOME TAX	560,684	585,000	571,232	585,000
6	310.510	LOCAL SERVICES TAX	30,407	25,000	25,570	25,000
7	319.010	REAL ESTATE PROPERTY TAXES/PENALTY & INT.	10,690	7,500	11,255	7,500
			2,264,744	2,236,801	2,234,761	2,484,347
PERMITS						
8	322.820	STREET OPENING PERMITS	10,236	6,000	2,031	3,000
9	321.800	CABLE TV FRANCHISE FEE	69,983	70,000	70,543	65,000
			80,219	76,000	72,574	68,000
FINES						
10	331.110	MOTOR FINES - LOCAL	8,707	7,500	7,657	7,500
11	331.130	MOTOR FINES - STATE	1,783	1,500	1,725	1,500
12	331.120	ORDINANCE FINES - LOCAL	9,835	4,500	1,585	2,000
			20,325	13,500	10,967	11,000
INTEREST AND RENTALS						
13	341.000	REGULAR ACCOUNT	544	300	9,264	9,500
14	341.000	ROAD & HIGHWAY ACCOUNT	109	35	1,892	1,800
15	341.000	CAPITAL RESERVE FUND	118	50	2,590	2,000
16	342.100	RENTAL OF LAND (AT&T)	24,171	24,000	27,146	24,000
			24,942	24,385	40,892	37,300
GRANTS						
17	354.010	GRANTS & CONTRIBUTIONS	1,662	1,600	5,769	118,000
18	355.010	PUBLIC UTILITIES REALTY TAX (STATE)	2,848	2,000	2,762	2,500
19	355.003	LIQUID FUELS TAX (STATE)-ROAD & HWY.	103,652	103,267	106,101	101,201
20	355.080	BEVERAGE LICENSE (STATE)	200	200	200	200
21	355.012	GEN. MUNICIPAL PENS. SYSTEM AID (STATE)	103,057	100,000	112,651	110,000
22	357.005	REGIONAL ASSET TAX (COUNTY)-REGULAR ACCOUNT	81,157	65,000	81,000	75,000
23	363.510	SNOW REMOVAL REIM. (STATE/COUNTY)	19,240	9,100	9,100	9,000
			311,816	281,167	317,583	415,901

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		6.48 MILLS 2018	2019	ESTIMATED	2020	
		ACTUAL	BUDGET	2019	BUDGET	
CHARGES FOR SERVICES						
24	361.510	SALE OF MAPS, ETC.	54	35	32	30
25	361.056	MUNICIPAL LIEN & TAX CERT. LETTERS	5,255	4,500	4,790	4,500
26	362.010	POLICE SERVICES - SAFETY OFFICER	115,878	124,000	113,875	68,000
27	362.110	SALE OF POLICE REPORTS	1,425	1,000	1,000	1,000
28	362.013	ALARM FEES	40	0	10	0
29	362.410	BUILDING PERMITS	6,447	4,000	174,221	4,000
30	361.340	ZONING-SUBDIVISION-PLANNING FEES	0	0	0	0
31	363.052	TR. SIGNAL MAINTENANCE REIM.	919	600	852	600
32	362.450	OCCUPANCY PERMITS	4,110	3,000	3,705	3,000
33	367.030	RECREATION FEES	0	0	0	0
MISC.						
34	380.020	MISC.- PAY STATION COMM., LEAF BAGS, ETC.	7,874	1,000	22,200	1,000
35	391.100	SALE OF VEHICLES	0	0	0	2,000
36	395.000	REFUNDS - MISC.	0	0	0	0
			142,002	138,135	320,685	84,130
TRANSFERS						
37	392.020	TRANSFERS- OTHER FUNDS (CAP RES.)	100,000	0	0	0
			100,000	0	0	0
TOTAL REVENUES			2,944,048	2,769,988	2,997,462	3,100,678

THE BOROUGH OF CHURCHILL
STATEMENT OF REVENUES AND EXPENDITURES
EXPENDITURES

		6.48 MILLS 2018	2019	ESTIMATED	2020	
		ACTUAL	BUDGET	2019	BUDGET	
PAYROLL						
38	401.121	MANAGER/SECRETARY	71,238	73,019	73,553	75,392
39	401.140	ADM. ASST. I	59,099	60,576	61,020	62,545
40	401.141	ADM. ASST. II	41,000	42,025	36,750	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	42,849	0	97,636	106,908
44	410.132	PATROLMEN	772,471	817,234	731,483	694,845
45	409.140	BLDG. LAB.- ROAD SUPERVISOR	45,859	55,562	52,916	57,369
			1,045,608	1,061,508	1,066,450	1,050,151
46	402.115	AUDITORS	8,902	8,900	8,902	9,200
47	403.114	TAX COLLECTORS - REAL ESTATE	4848	4,848	4,848	4,848
			13,750	13,748	13,750	14,048
EMPLOYEE FRINGE BENEFITS						
48	410.238	UNIFORM ALLOWANCE - POLICE	8,250	7,650	7,650	8,100
49	410.190	SICK LEAVE BUY BACK (POLICE)	2,000	4,000	2,000	2,000
50	410.191	WELFARE BENEFIT (REG. ACCT.)	0	6,000	4,000	3,000
51	486.150	SOCIAL SECURITY/MEDICARE-ALL EMPLOYEES	81,076	80,658	80,278	79,789
52	483.150	MUNICIPAL PENSIONS	35,636	38,961	38,961	58,578
53	483.151	POLICE PENSIONS	190,674	172,419	172,419	196,165
54	484.150	WORKERS' COMP. INSURANCE	24,103	46,693	9,256	44,344
55	486.151	DISABILITY INSURANCE	3,157	3,003	3,057	3,172
56	486.152	LIFE INSURANCE, GROUP & RETIREMENT	10,026	3,693	9,572	3,514
57	486.153	HEALTH INSURANCE	204,143	252,902	188,187	194,744
			559,065	615,979	515,380	593,406
DEBT SERVICE						
58	472.060	INTEREST TAX ANTICIPATION NOTE	0	0	0	6,000
			0	0	0	6,000

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		6.48 MILLS 2018 ACTUAL	2019 BUDGET	ESTIMATED 2019	2020 BUDGET	
OPERATING EXPENSES AND SUPPLIES						
59	401.210	OFFICE SUPPLIES/COMPUTER EXPENSE	10,868	8,500	6,778	7,000
60	401.240	GENERAL EXPENSE	12,997	11,500	9,550	11,000
61	401.340	ADVERTISING & PRINTING	12,809	12,000	12,271	12,000
62	401.350	INSURANCE & BONDING	0	0	0	400
63	401.321	TELEPHONE & OFFICE RADIO EXPENSE	6,806	6,900	6,874	6,900
64	401.260	OFFICE EQUIPMENT REPLACEMENT	0	0	0	0
65	403.190	DEL. R.E. TAX COLL. COMM.	4,769	4,000	11,982	5,000
66	403.192	WAGE TAX COLL. REMUNERATION	25	0	25	0
67	403.240	OTHER EXPENSE OF TAX COLL.	3,676	2,000	2,091	2,000
68	403.350	TAX COLLECTORS' BONDS	2,643	2,700	2,594	2,214
69	409.360	BUILDING UTILITIES	26,118	26,000	26,348	27,000
70	410.210	POLICE OFFICE EXPENSE/COMPUTER EXPENSE	15,058	5,000	3,713	4,000
71	410.239	POLICE SUPPLIES, AMMO, ETC.	143	1,500	1,608	1,500
72	410.240	POLICE GENERAL EXPENSE	8,890	7,800	9,072	9,100
73	410.321	POLICE TELEPHONE EXPENSE	4,420	4,600	4,397	5,000
74	410.340	POLICE ADVERTISING & PRINTING	1,607	2,000	0	0
75	410.250	POLICE CAR SUPPLIES	0	0	12	0
76	410.231	GASOLINE & OIL - POLICE DEPT.	11,823	13,000	12,538	13,000
77	411.340	ADVERTISEMENT - NEW FIRE TRUCK	0	0	0	0
78	430.340	ADVERTISEMENT - ROADS	0	400	0	0
79	410.452	POLICE GRANT FUNDING	0	0	0	0
80	484.151	WORKMEN'S COMP. - FIRE DEPT.	14,758	15,500	11,967	12,000
81	486.351	FIRE INSURANCE	5,395	5,500	5,512	5,500
82	486.352	POLICE PROF. LIAB. INSURANCE	14,966	15,000	36,105	19,000
83	486.353	AUTO LIABILITY INSURANCE	11,589	10,000	12,000	12,000
84	486.354	GENERAL LIAB. & UMBRELLA INSURANCE	2,052	14,000	(11,919)	14,000
85	491.430	REFUNDS - R.E., WAGE, O.P. TAX	1,391	1,500	4,850	2,500
86	480.250	MISC. EXPENSE	1,819	1,500	1,500	1,500
			174,622	170,900	169,868	172,614
GARBAGE - RUBBISH						
87	427.450	GARBAGE/RUBBISH COLLECTION	0	0	0	0
88	427.451	RECYCLING	0	0	0	1,000
89	427.452	LEAVES/COMPOST SITE	31,699	40,000	39,488	40,000
			31,699	40,000	39,488	41,000
SNOW AND ICE CONTROL						
90	432.370	REGULAR ACCOUNT	125,445	130,000	100,931	130,000
91	432.370	ROAD & HWY. ACCOUNT	0	5,000	0	0
			125,445	135,000	100,931	130,000
MAINTENANCE						
92	401.370	BOROUGH VEHICLE, INCLUDING FUEL	2,802	5,000	2,368	5,000
93	409.250	BUILDING MATERIALS & SUPPLIES	4,550	4,800	4,242	4,800
94	409.370	BUILDING AND LAND	51,124	50,000	49,064	50,000
95	409.450	JAN. SERVICE & WINDOW CLEANING	720	800	750	800
96	410.370	FIRE EXTINGUISHERS	394	400	1,083	1,000
97	410.375	POLICE DEPT. TIRE PURCHASES	4,642	5,000	5,000	5,000
98	410.450	POLICE CAR REPAIRS - CONTRACTED	13,755	12,000	8,971	10,000
99	411.450	FIRE DEPT. - TRUCK REPAIRS	1,088	4,000	3,848	4,000
100	433.370	TR SIGNALS - INCLUDING LIGHTING	11,380	10,000	12,805	14,000
101	433.374	TR. SIGNAL EQUIP, REPLACEMENT	0	0	0	0
102	437.370	ROAD EQUIPMENT MAINTENANCE & REPAIRS	190	2,000	1,024	2,000
103	438.370	STREET MAINTENANCE	149,369	175,000	183,380	185,000
104	452.243	RECREATION EVENTS	3,125	5,000	3,805	5,000
105	452.370	PARK MAINTENANCE	2,512	5,000	3,888	3,500
			245,651	279,000	280,208	290,100

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		ACTUAL	BUDGET	2019	BUDGET	
PROFESSIONAL SERVICES						
106	408.310	ENGR. & ADM. PROF. SERVICES	64,952	80,000	241,845	150,000
107	404.310	LEGAL EXPENSE - SOLICITOR	40,097	40,000	30,545	45,000
108	410.310	LEGAL EXPENSE - POLICE DEPT.	4,827	2,000	9,570	10,000
109	414.310	LEGAL EXPENSE - ZONING HEARING BOARD	0	0	0	0
110	421.450	DOG OFFICER, EXTERMINATOR	2,075	2,200	5,115	4,000
111	439.310	ENGINEER-ROAD CONTRACTS-REGULAR	25,740	30,000	45,510	50,000
112	439.313	ENGINEER-ROAD CONTRACTS- R & H	25,000	0	0	0
			162,691	154,200	332,585	259,000
RENTALS						
113	411.380	HYDRANTS	8,400	8,400	8,400	8,800
114	429.380	SANITARY SEWERS	0	0	0	0
115	434.360	STREET LIGHTS	11,008	11,000	10,462	11,000
			19,408	19,400	18,862	19,800
NEW POLICE VEHICLES AND FIRE TRUCK (1998)						
116	410.740	NEW POLICE CAR PURCHASES	25,771	0	0	25,000
117	411.740	NEW FIRE TRUCK (CAPITAL RESERVE FUND)	0	32,000	32,000	32,000
			25,771	32,000	32,000	57,000
CONTRIBUTIONS						
118	411.540	FIRE COMPANY	6,000	6,000	7,500	6,000
119	412.540	WOODLAND HILLS E.M.S.	3,750	3,750	3,750	3,750
120	481.420	CONTRIBUTION - TC COUNCIL OF GOVERNMENTS	6,953	7,000	6,581	6,600
			16,703	16,750	17,831	16,350
CAPITAL OUTLAY						
121	410.752	POLICE DEPT. EQUIP. & SUPPLIES	18,302	7,200	6,773	15,000
122	411.740	FIRE TRUCK LOAN - CAP. RES. FUND	32,000	0	0	0
123	436.600	CURB DRAIN/STORM SEW. CONSTR. (CAP RES/R&H/REG)	0	0	0	0
124	439.600	STREET RESURFACING	400,648	200,000	264,720	400,000
125	439.601	STREET RESURFACING (ROAD & HWY. ACCT.)	122,000	100,000	100,000	100,000
126	401.452	BOROUGH GRANT FUNDING	0	0	0	118,000
127	401.750	COMPUTER EQUIPMENT, OFC. FURN.,ORD. CODIFICATION	4,276	16,000	15,692	5,000
128	410.750	COMPUTER EQUIPMENT/SOFTWARE-POLICE DEPT.	0	15,000	16,134	5,000
129	409.600	BUILDING RENOVATIONS - REGULAR ACCOUNT	25,356	50,000	34,374	100,000
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.	100,000	0	4,250	0
135	439.600	STREET RESURFACING (CAP RESERVE)	0	0	102,500	0
			702,582	488,201	544,443	743,000
TOTAL OPERATION, MAINTENANCE AND CAPITAL OUTLAY			3,122,995	3,026,685	3,131,796	3,392,469

ANTICIPATED CASH BALANCE SUMMARY - 2019/2020

	<u>REGULAR ACCOUNT</u>	<u>ROAD & HIGHWAY ACCOUNT</u>	<u>CAPITAL RESERVE FUND</u>	<u>TOTAL</u>
CASH BALANCE - 1-1-2018	\$ 698,959	\$ 145,694	\$ 240,931	\$ 1,085,584
CASH BALANCE - 1-1-2019	\$ 495,132	\$ 102,455	\$ 309,049	\$ 906,636
ANTICIPATED RECEIPTS - 2019	\$ 2,886,879	\$ 107,993	\$ 2,590	\$ 2,997,462
ANTICIPATED EXPENDITURES - 2019	\$ 2,929,296	\$ 100,000	\$ 102,500	\$ 3,131,796
ANTICIPATED CASH BALANCE AS OF DECEMBER 31, 2019	\$ 452,715	\$ 110,448	\$ 209,139	\$ 772,302
<u>2019 BUDGET SUMMARY</u>				
ANTICIPATED CASH BALANCE AS OF JANUARY 1, 2020	\$ 452,715	\$ 110,448	\$ 209,139	\$ 772,302
ANTICIPATED RECEIPTS - 2020	\$ 2,995,677	\$ 103,001	\$ 2,000	\$ 3,100,678
ANTICIPATED EXPENDITURES - 2020	\$ 3,292,469	\$ 100,000	\$ -	\$ 3,392,469
ANTICIPATED CASH BALANCE AS OF DECEMBER 31, 2020	\$ 155,923	\$ 113,449	\$ 211,139	\$ 480,511