

TOWN OF BROCKWAY

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
TAXES				
General property taxes	\$ 312,570	\$ 312,570	\$ 312,570	\$ -
Mobile home lottery credit and parking fees	20,000	20,000	13,833	(6,167)
Forest cropland and managed forest land taxes	1,000	1,000	3,923	2,923
Public accommodation (room) taxes	13,500	13,500	255,328	241,828
Payments in lieu of taxes	10,000	10,000	14,345	4,345
Other taxes	1,517	1,517	-	(1,517)
Total Taxes	<u>358,587</u>	<u>358,587</u>	<u>599,999</u>	<u>241,412</u>
INTERGOVERNMENTAL REVENUES				
State shared revenues	104,144	104,144	103,905	(239)
Fire insurance tax (2% fire dues)	3,500	3,500	3,938	438
State aid - connecting streets	112,617	112,617	112,617	-
Payments for municipal services	1,000	1,000	1,457	457
County aid - timber sales	15,000	15,000	15,803	803
Environmental impact fee	-	-	37,642	37,642
Total Intergovernmental Revenues	<u>236,261</u>	<u>236,261</u>	<u>275,362</u>	<u>39,101</u>
LICENSES AND PERMITS				
Liquor and malt beverage licenses	2,900	2,900	2,925	25
Operators' license	200	200	180	(20)
Cigarette licenses	125	125	125	-
Mobile home park licenses	300	300	-	(300)
Other business and occupational licenses	120	120	-	(120)
Dog and cat licenses	-	-	30	30
Building permits	1,500	1,500	3,956	2,456
Total Licenses and Permits	<u>5,145</u>	<u>5,145</u>	<u>7,216</u>	<u>2,071</u>
FINES, FORFEITURES AND PENALTIES				
Court penalties and costs	-	-	205	205
PUBLIC CHARGES FOR SERVICE				
Clerk's fees	200	200	180	(20)
Cemetery	200	200	400	200
Fire protection fees	-	-	100	100
County highway maintenance and construction	-	-	5,050	5,050
Total Public Charges for Service	<u>400</u>	<u>400</u>	<u>5,730</u>	<u>5,330</u>
INVESTMENT INCOME				
Interest on investments	1,600	1,600	2,021	421

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MISCELLANEOUS REVENUES				
Donations	\$ -	\$ -	\$ 4,720	\$ 4,720
Other miscellaneous	66,047	66,047	1,116	(64,931)
Insurance recoveries	-	-	3,302	3,302
Total Miscellaneous Revenues	<u>66,047</u>	<u>66,047</u>	<u>9,138</u>	<u>(56,909)</u>
Total Revenues	<u>668,040</u>	<u>668,040</u>	<u>899,671</u>	<u>231,631</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Board	17,510	17,510	17,370	140
Legal	3,500	3,500	3,643	(143)
Clerk	15,400	15,400	17,326	(1,926)
Elections	3,500	3,500	3,197	303
Accounting	18,000	18,000	16,038	1,962
Treasury	5,100	5,100	4,968	132
Assessment of property	8,500	8,500	7,269	1,231
General buildings/plant/hall	12,000	12,000	16,421	(4,421)
Other general government	500	500	500	-
Property and liability insurance	11,150	11,150	10,836	314
Health insurance	33,000	33,000	33,099	(99)
Office expenditures	4,000	4,000	3,083	917
Publications	2,000	2,000	1,826	174
Social security	9,500	9,500	10,332	(832)
Retirement	7,500	7,500	8,204	(704)
Contingency	15,640	42,445	11,560	30,885
Total General Government	<u>166,800</u>	<u>193,605</u>	<u>165,672</u>	<u>27,933</u>
PUBLIC SAFETY				
Fire protection	15,500	15,500	16,292	(792)
Ambulance	-	-	15	(15)
Building inspection	-	-	7,705	(7,705)
Total Public Safety	<u>15,500</u>	<u>15,500</u>	<u>24,012</u>	<u>(8,512)</u>
PUBLIC WORKS				
Building	20,096	20,096	10,932	9,164
Machinery operation and maintenance	19,500	19,500	28,481	(8,981)
Highway and street maintenance for local	160,000	184,786	168,712	16,074
Tree and brush removal	5,000	5,000	5,225	(225)
Street signs	3,000	3,000	3,857	(857)
Snow and ice control	8,000	8,000	6,376	1,624
Street lighting	15,000	15,000	14,279	721
Storm sewer maintenance	2,000	2,000	2,016	(16)
Refuse and garbage collection	105,000	105,000	109,946	(4,946)
Total Public Works	<u>337,596</u>	<u>362,382</u>	<u>349,824</u>	<u>12,558</u>
HEALTH AND HUMAN SERVICES				
Cemetery	1,500	1,500	2,042	(542)

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CULTURE, RECREATION AND EDUCATION				
Parks	\$ 4,000	\$ 4,000	\$ 10,872	\$ (6,872)
CONSERVATION AND DEVELOPMENT				
Room tax payments	-	-	244,311	(244,311)
CAPITAL OUTLAY				
Highway equipment	55,407	59,242	88,704	(29,462)
Highway and street outlay for local	60,000	70,621	60,554	10,067
Highway buildings	10,000	10,000	-	10,000
Total Capital Outlay	<u>125,407</u>	<u>139,863</u>	<u>149,258</u>	<u>(9,395)</u>
DEBT SERVICE				
Principal	15,213	15,213	16,396	(1,183)
Interest and fiscal charges	2,024	2,024	840	1,184
Total Debt Service	<u>17,237</u>	<u>17,237</u>	<u>17,236</u>	<u>1</u>
Total Expenditures	<u>668,040</u>	<u>734,087</u>	<u>963,227</u>	<u>(229,140)</u>
Net Change in Fund Balance	-	(66,047)	(63,556)	2,491
FUND BALANCE - Beginning of Year	<u>827,727</u>	<u>827,727</u>	<u>827,727</u>	-
FUND BALANCE - END OF YEAR	<u>\$ 827,727</u>	<u>\$ 761,680</u>	<u>\$ 764,171</u>	<u>\$ 2,491</u>