



# 2024 DRAFT 4 BUDGET

CHURCHILL BOROUGH

ALLEGHENY COUNTY

MONDAY, OCTOBER 09, 2023 (DRAFT 4)

# VISION



- Churchill Borough strives to make for a safe, attractive, active and healthy community appealing to families, individuals and businesses who choose to make investments of their wealth and time in the Borough. The Churchill Borough staff, working under the direction of the elected and appointed officials, is a caring, talented and hardworking group of individuals.

# MISSION

- “Protect people and property” The Churchill Borough governmental unit exists to protect people and property of residents, businesses, institutions, organizations and visitors. This is accomplished through the equitable and efficient provision of safe roads, stormwater management systems, community-based policing, and recreation areas while fostering the safe and orderly development and long-term future growth of the Churchill Borough community.



# VALUES

People matter, and local government exists to protect and serve.

All reasonable efforts are to be made to promote safe roads, neighborhoods, and schools as well as commercial, business, and recreational areas.

Long-term decision-making is the best way to steward the taxpayer's purse in the present and the future.

With limited resources, local government seeks to do the most good for the most people of the Churchill Borough community.

Meaningful and inclusive public participation is essential for good decision-making.

All the Borough does must be fair, equitable and just.

Actions taken by the Borough should seek to enhance the well-being of residents, the land, water, and air of the Borough.

The 2024 spending  
plan addresses  
strategic priorities  
for the following  
**DESIRED OUTCOMES**  
of a full-service local  
government.



**SAFE:** Protect people, businesses, and property of Churchill Borough through the provision of public safety services, including 24-7 police protection, emergency management, the support of volunteer fire protection services and ambulance services;

**WELL MAINTAINED:** Protect the health and safety of Churchill Borough residents through the provision of public works maintaining a safe road network, efficient stormwater management systems, safe, attractive parks, Borough buildings, and facilities; solid waste residential sanitation and recycling services;

**EFFICIENT & PRODUCTIVE:** Protect the safety and health of the community through the provision of long-term land use planning, zoning protection, sewage facilities planning, stormwater planning, legal services, and general government and administrative operations;

**ACCOMMODATING:** The infrastructure needs of the Borough to support businesses, visitors, and residents through the provision of plentiful, convenient, and safe transportation systems, utility networks, and well-maintained safe public facilities;

**FISCALLY RESPONSIBLE:** With utmost care, wisely utilize resources and meet the financial commitments of the Borough in the short and long-term debt service and providing quality services without unnecessary tax increases;

**ACCOUNTABLE:** Ensure the public is kept up to date and informed through available and responsive administrative services, including an "open door" policy, timely "Right to Know" responses, informative and easy-to-use Borough website, and innovative communication efforts.

**HIGH QUALITY OF LIFE:** Partner with others seeking to ensure that Churchill Borough remains a great place to live, work and play



## SCHEDULE

# DRAFT VS PROPOSED

- August - September Finance Committee, working with staff, produces a draft budget for Council to consider.
- October Council and staff work to develop a final proposal
- In November, the Council advertises a proposed budget for adoption in December

# PENNSYLVANIA A BOROUGH CODE 1307

Beginning at least 30 days prior to the adoption of the budget, a proposed budget or annual estimate of revenues and expenditures for the ensuing year shall be prepared in a manner designated by the council. The proposed budget shall be kept on file with the borough secretary and be made available for public inspection by the borough secretary for a period of ten days.

# FUND BALANCE POLICY

## RESOLUTION 4530

**PURPOSE.** Establishes the appropriate level of reserves which to maintain in its General Fund. It will also describe how the Capital Reserve Fund and Operating Reserve Fund will be subsidized and express conditions under which these fund balances can be used. Annual transfers of unreserved funds will be done in a manner which will enable the remaining reserve balance to provide adequate cash flow and provide continuity of the services provided by the Borough to protect people and property.



# FUND BALANCE POLICY

## RESOLUTION 4530



Goal to maintain a year-end Undesignated General Fund Balance within a minimum of 15 percent and the Borough will strive to a maximum of 18 percent of that year's total General Fund operating expenditures.

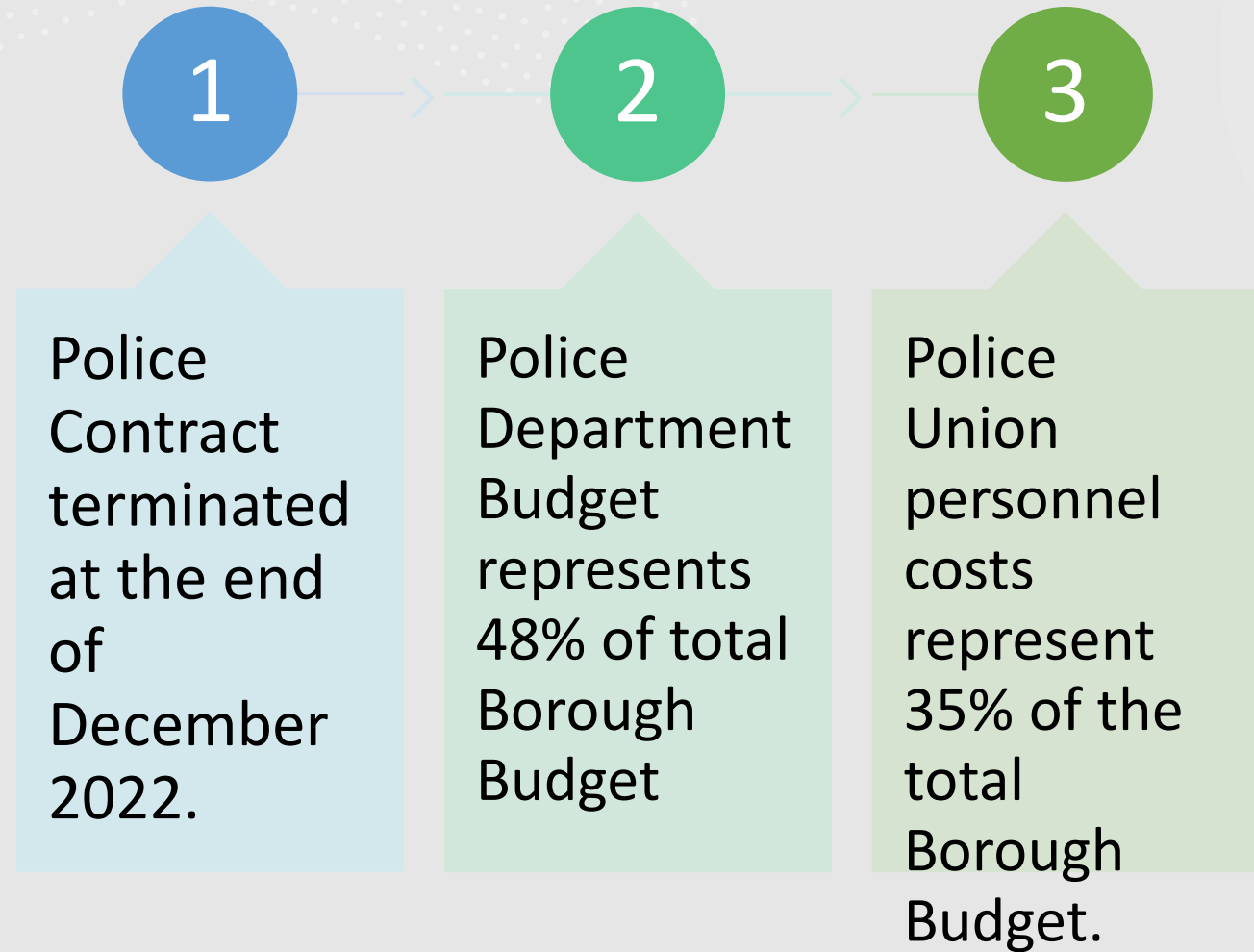
# WHERE WERE WE AT THIS TIME LAST YEAR?

## 2023 ADOPTED GENERAL FUND BUDGET

- PROJECTED BEGINNING BALANCE: \$ **1,379,523.31**
- REVENUE (RE Tax = 8.000 MILLS): \$ **3,117,298.66**
- EXPENDITURES: \$ **3,117,298.66**
- Anticipated ending balance: \$ **1,379,523.31**

10

# HEADING INTO 2023 POLICE CBA UNRESOLVED





# HEADING INTO 2023 – OVERDUE CAPITAL PROJECTS

Need for Churchill Borough  
building ADA Bathrooms and  
female locker room

Police & Public Works Vehicles

Backlog of Paving & Other Projects

# WHERE ARE WE AT NOW?

2023 YEAR TO DATE (September 2023)

REVENUE: \$2,915,930.03

EXPENDITURES: \$2,477,855.29

2023 YEAR-END PROJECTED

REVENUE: \$3,248,701.84

EXPENDITURES: \$4,209,822.55

DIFFERENCE: (\$961,120.71)

PROJECTED ENDING BALANCE:  
\$552,469.91



2023 BUDGET TRANSFER  
FROM GF TO CAPITAL  
RESERVE \$265,000

PROJECTED 2023  
TRANSFER FROM GF TO  
CAPITAL RESERVE  
\$1,100,000

# 2023 IMPACTS



Hired Resident Service Specialist (not budgeted for 23)

New ADA Bathrooms at the Municipal Building

New female locker room for Police

\$500,000 2023 paving program

New high-efficiency lighting upgrades to the entire Borough building and Volunteer Fire Company buildings

Electric Vehicle charging stations for Borough and public use at the Borough Building.

Two new Police Vehicles

New Public Works Truck

Improved communications

IT and AV improvements

15

10/6/2023



2024 GENERAL  
FUND BUDGET  
DRAFT VERSION 3  
OPTION 1  
NO TAX INCREASE  
NO CAPITAL  
RESERVE  
TRANSFERS

BEGINNING BALANCE:

• \$522,469.91

REVENUE:

• \$3,189,250.00

EXPENDITURES:

• \$3,263,407.84

DIFFERENCE \$(74,157.84)

ENDING BALANCE:

\$448,312.07

13.7% of Total Expenditures



# 2024 DRAFT VERSION 3 OPTION 1

GENERAL  
FUND  
REVENUE

**\$3,189,250.00**

DIFFERENCE FROM THE 2023  
ADOPTED AMOUNT: **\$71,951.34**

PERCENTAGE (%) DIFFERENCE:  
**2.3%**

**NO TAX INCREASE**

17

10/6/2023

# 2024 DRAFT VERSION 3 OPTION 1

GENERAL  
FUND  
EXPENDITURES

**\$3,263,407.84**

DIFFERENCE FROM 2023  
ADOPTED AMOUNT

**\$146,109.18**

PERCENTAGE (%) DIFFERENCE  
**4.7%**

**No transfers to Capital**

**18**

10/6/2023

A close-up, low-angle shot of a police car's emergency light bar at night. The lights are flashing in red and yellow. The background is dark and out of focus, showing some blurred lights. The text is overlaid on the upper left portion of the image.

OPTION 1 POLICE @ NINE &  
ONE ADDITIONAL EMPLOYEE  
NOT INCLUDED IN THE 2023  
BUDGET, BUT HIRED DURING  
THE YEAR



# Capital Budget Shortfall

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Paving program

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Vehicles

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Building needs

PROPOSED 2024 GENERAL FUND  
ENDING BALANCE  
DRAFT VERSION 3  
OPTION 1



**\$ 448,312.07**

**31 Dec. 2024**

**2024**

PERCENT OF THE  
PROPOSED 2024  
REVENUES 13.7%



2023 GENERAL  
FUND BUDGET  
DRAFT VERSION 3  
OPTION 2  
2 MILL TAX INCREASE  
– ADDITIONAL  
STAFFING AND  
CAPITAL PROJECT  
FUNDING

BEGINNING BALANCE:

• **\$522,649.91**

REVENUE:

• **\$ 3,679,250.00**

EXPENDITURES:

• **\$ 3,589,587.30**

DIFFERENCE

**\$ 89,662.70**

ENDING BALANCE:

**\$ 612,132.61**



# 2024 DRAFT VERSION 3 OPTION 2

GENERAL  
FUND  
REVENUE

**\$3,679,250.00**

DIFFERENCE FROM THE 2023  
ADOPTED AMOUNT:

**\$561,951.34**

PERCENTAGE (%) DIFFERENCE:  
**18.0**

**2 MILL REAL ESTATE TAX INCREASE**



# 2024 DRAFT VERSION 3 OPTION 2

	<u><b>\$3,589,587.30</b></u>
GENERAL	DIFFERENCE FROM 2023 ADOPTED
FUND	AMOUNT
EXPENDITURES	<b>\$472,288.64</b> PERCENTAGE (%)
	DIFFERENCE
	<b>15.2%</b>

**ADDITIONAL STAFF – CAPITAL PROJECTS**



# NEW STAFF + Capital Project Transfers



Additional Police Officer



Hire a Public Safety Specialist (PSS) for firefighting and code enforcement.



1<sup>st</sup> Year cost of new PSS hire \$155,000



\$142,000 Transfer to Capital

# 2023 STAFFING



	2023 BUDGET	2024 OPTION 1	2024 OPTION 2
Full Time Personnel	12	13	15
Intern	1	1	1
Elected Officials	1	4	4
GF Revenue	\$ 3,117,298.66	\$ 3,189,250.00	\$ 3,679,250.00
GF Expense	\$ 3,117,298.66	\$ 3,263,407.84	\$ 3,589,587.30
Wages and Taxes	\$ 1,219,831.66	\$ 1,368,220.04	\$ 1,487,519.85
Pension Cost	\$ 157,099.00	\$ 187,126.00	\$ 195,451.75
Benefit Costs	\$ 188,008.00	\$ 201,930.80	\$ 240,560.16
<b>TOTAL</b>	<b>\$ 1,564,938.66</b>	<b>\$ 1,757,276.84</b>	<b>\$ 1,923,531.76</b>
<b>% OF TOTAL</b>	<b>50.2%</b>	<b>53.8%</b>	<b>53.6%</b>

PROPOSED 2023 GENERAL FUND  
ENDING BALANCE  
DRAFT VERSION 3  
OPTION 2

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**\$ 612,132.61**

**31 Dec. 2024**

**2024**

**PERCENT OF  
THE PROPOSED  
2023 REVENUES**

- 17.1%**

# ALTERNATIVE REVENUE

## STORMWATER MANAGEMENT FEE



# OTHER FUND ACCOUNTS

CAPITAL

HIGHWAY

OPERATING RESERVE

SANITARY SEWER FUND

# LGA Financial Health Assessment

30

10/6/2023



# FUTURE POTENTIAL REAL ESTATE GROWTH

WESTINGHOUSE  
RESEARCH AND  
TECHNOLOGY PARK  
REDEVELOPMENT



# 2024 BUDGET NARRATIVE

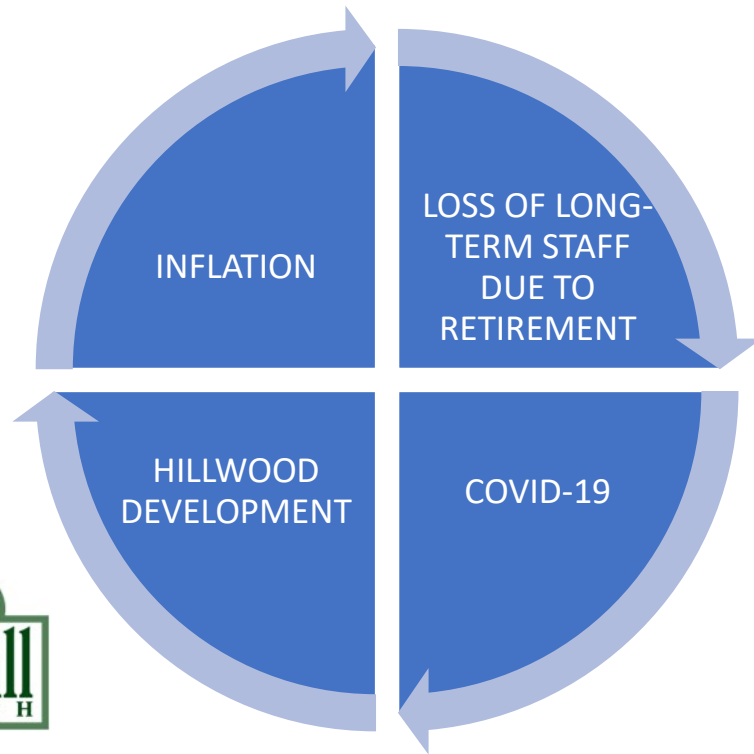
32

10/6/2023



# 2020 - 2023

## CHALLENGES



## OUTCOMES

- NEW STAFF
- RESIDENT SERVICE SPECIALIST
- IT UPGRADES
- MORE GRANTS
- BOROUGH BUILDING REMODELING
- OUTSTANDING COMMUNICATIONS

# NEXT STEPS – getting to Proposed

