



# Churchill Borough



# 2024 BUDGET

Adopted December 2023



## 2024 BUDGET MESSAGE

TO: The Honorable Council Members of Churchill Borough and Mayor

FROM: Alexander Graziani, AICP, Borough Manager &  
Michelle McAndrew, MPPM, Assistant Borough Manager and Finance Officer

SUBJECT: 2024 PROPOSED BUDGET

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On behalf of the entire Churchill Borough Administration, we are pleased to present the adopted budget for 2024. The adopted budget represents the Borough's preliminary financial plan for the fiscal year (January 1, 2024 – December 31, 2024). Preparation for the adopted budget is due to the cooperation and hard work of the Finance Committee, department heads, Borough Council, and many others.

The Borough's budget is an essential document that provides a more in-depth picture of our operations which ultimately also reflect the goals and objectives of the Borough's Council and residents. Enacted annually by the Borough Council, the Borough sets the anticipated revenues and expenditures. The Borough's property tax rate will not increase in the 2024 adopted budget.

This budget recognizes a continued commitment to strategic planning to offer a long-term perspective for service delivery and budgeting. This approach promotes responsible budgeting by linking spending requests to broad organizational goals. This budget also recognizes the need for long-term financial sustainability, which positions us to properly respond to emergencies and economic pressures we may encounter in the future.

Please use this budget document to gain a better understanding of the Borough's funding. The budget, guided by the Borough's mission, vision and values, is committed to the Borough's residents and ensures transparency.

Thank you for taking the time to learn more about Churchill Borough.

Respectfully submitted,

Alexander J. Graziani, AICP  
Borough Manager/Secretary

Michelle McAndrew, MPPM  
Assistant Boro Manager/Finance Officer



## BOROUGH OFFICIALS

### OFFICERS



**PRESIDENT**

**JAY DWORIN**



**VICE PRESIDENT**

**DIANE LAW**

### MAYOR



**PAUL GAMRAT**

### MEMBERS AT LARGE



**BROOKE BURCHETTE-WILLIAMS**



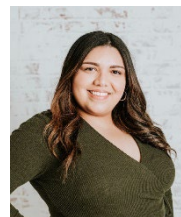
**DEB CASINI KLEIN**



**MATTHEW CASTIGLIA**



**ANDREA DITILLO**

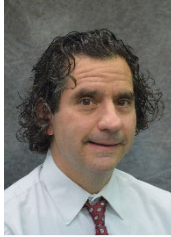


**VALERIE REINTHALER**



## BOROUGH STAFF

### ADMINISTRATION



**ALEXANDER GRAZIANI, AICP**

MANAGER



**MICHELLE McANDREW**

ASSISTANT MANAGER/FINANCE  
OFFICER



**ASHLEY BROWN**

RESIDENT SERVICE  
SPECIALIST

### DEPARTMENT HEADS



**RONALD AKERLEY**

POLICE CHIEF



**RALPH ZATLÍN**

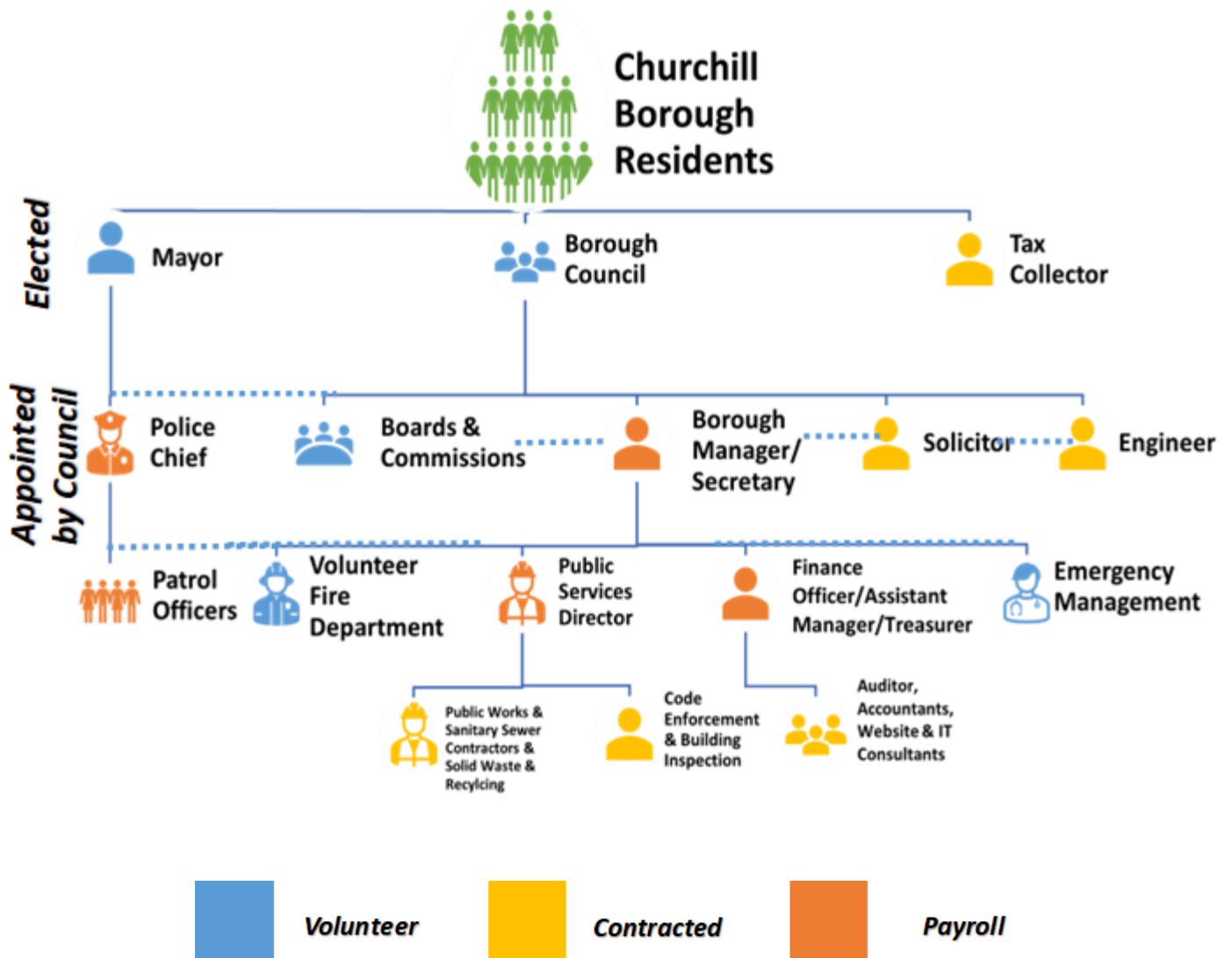
DIRECTOR OF PUBLIC  
SERVICE/FIRE CHIEF



## SUSTAINABLE & MODERN ADMINISTRATIVE STRUCTURE

The current administration is a solid organizational structure that provides depth for the management and finance operation. The Borough has had some staff turnover and transition over the past several years. It is important to build in redundancy to avoid crisis during transition. The use of support accounting services provides additional depth and back-up for transitional periods.

# BOROUGH ORGANIZATIONAL CHART





The Borough’s Operating Budget is guided by the Borough’s vision, mission, and values, as well as current financial and economic conditions.

## 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, sanitary sewer conveyance, storm water management systems, community-based policing, recreation areas and 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, 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 wellbeing of residents, the land, water and air of the Borough.

## 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.





## Council Committees

### Management & Government

Chair: Jay Dworin Members: Diane Law, Valerie Reinthaler

This committee has an oversight responsibility for all borough administrative staff. This committee develops and recommends approval of personnel policies including, but not limited to, hiring, dismissal, or discipline of municipal employees. They will be Council's conduit for the negotiation of all personnel contracts and recommend the entering of such contracts; develop and recommend approval of grievance policies for employees not covered by then current labor agreements; and shall attend to all duties which may be properly referred to such Committee by Council. This committee shall act as the official voice to external governmental agencies and shall review any intergovernmental agreements proposed either internally or externally. This Committee will oversee contracts with external providers not covered by other committees. This committee will be responsible for the oversight, development, and implementation of all technology with the primary goal of increased performance of our borough government and providing greater access and transparency to our residence. The committee will also review and comment on budget items related to the forementioned duties.

### 2023 Committee Accomplishments

- Hired a Resident Service Specialist
- Passed the Police Collective Bargaining Agreement
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### 2024 Committee Goals & Objectives

- Begin working on the CBA which will expire at the end of 2024.
- Assist the Chief, if needed on hiring a new police officer.

### Finance

Chair: Valerie Reinthaler Members: Brooke Burchette Williams, Andrea Ditillo

This committee has oversight responsibility for the preparation, presentation, revisions and completion of the annual budget, estimates of revenues and expenditures for each ensuing year with procedures established by the Pennsylvania Borough Code. The Committee recommends the rate of tax or taxes required to be levied to meet the proposed expenditures. The Committee also reviews all bills on the bill list submitted to Council for approval and has oversight of spending in compliance with budgeted categories. Oversight responsibility of legal and engineering billing and insurance and pension policy and management. Responsible for the Capital Improvement Plan (CIP).

### 2023 Committee Accomplishments

- Passed the 2023 Budget.
- Received LSA, Walk Works, CDBG, and EV Charger Grants.

### 2024 Committee Goals & Objectives

- Participate in a Financial Cooperative.



## Public Safety

Chair: Diane Law Members: Jay Dworin, Deb Casini Klein

This Committee has oversight responsibility of the police department and volunteer fire department (Fire Committee of Council Borough Code 45-3 <https://ecode360.com/6750758>). This committee also addresses any other public safety issues, in the Borough. The Public Safety Committee examines ideas and concepts to improve public safety and health and work in conjunction with the Fire Chief, Chief of Police and Mayor to assure the Police Department, Fire Departments, and Emergency management works in an efficient manner. The committee will recommend draft resolutions, ordinances and motions for consideration by Borough Council. The committee will also review and comment on budget items related to public safety. This Committee shall work in cooperation with the Mayor of the Borough and shall not contravene the legal authority of the Mayor as said authority over the Police Department is delegated in the Borough Code.

### 2023 Committee Accomplishments

- Understanding the challenges associated with the recruitment and retention of volunteer firefighters.
  - Working with the COG to address what are our next steps to ensure that the Borough's firefighters' needs are met.
- Implemented solar speed enforcement signs throughout the Borough.

### 2024 Committee Goals & Objectives

- Hire Public Services Director

## Infrastructure

Chair: Matt Castiglia Members: Diane Law, Deb Casini Klein

This committee has the responsibility to oversee and ensure the cost effective and efficient, operation the Department of Public works and services in the borough, including trash removal, recycling, leaf collection, snow removal, paving, pump station facilities, and storm sewer maintenance. The committee also oversees and makes recommendations for maintenance and improvements to the borough streets, in consultation with the borough Engineer. This Committee shall further have responsibility for the Borough garage, grounds owned by the borough, supplies, and all equipment purchased for borough use not in the purview of other committees. The committee will also review and comment on budget items related to infrastructure. Responsibility for reviewing zoning building code amendments and comprehensive plan updates as proposed by the borough Planning commission or as tasked by council.

### 2023 Committee Accomplishments

- Paved \$432,944.16 worth of roads throughout the Borough.
- Implemented Sewer Lateral Ordinance.

### 2024 Committee Goals & Objectives

- Complete Bullocks Pen PRP – Greenway Projects.
- Rejuvenate roads recently paved in the Borough.





## Communication

Chair: Valerie Reinthaler Members: Deb Casini Klein, Andrea Ditillo

This committee has the responsibility of setting communication policy recommendations, both external and internal. The committee will routinely assess the effectiveness of the Borough’s communications methods, mechanisms, and content, and to make recommendations to the Council regarding the means necessary to achieve the Council’s communications goals. Items falling under this committees would include, but are not limited to, the website, newsletter, welcome packet, video meeting setup, Savvy Citizen, Teams and other internal communication policies. This committee will be responsible for the oversight, development, and implementation of all communication related technology with the primary goal of increased performance of our borough government and providing greater access and transparency to our residence. This committee will also serve as the point of contact for the Recreation Board.

### 2023 Committee Accomplishments

- Increased followers to Borough’s Facebook, Twitter, and Savvy Citizen.
- Printed and mailed quarterly newsletters to the residents.

### 2024 Committee Goals & Objectives

- Continue sending newsletters to the residents.
- Improve communication and transparency on the Borough’s website.

## Climate Action

Chair: Deb Casini Klein Members: Matt Castiglia, Andrea Ditillo

The Climate Action Committee will work with the Pennsylvania Department of Environmental Protection to determine the feasibility of Churchill being a part of the Local Climate Action Program. The Committee will develop a Climate Action Plan, which shall include specific goals for reducing the carbon footprint of both residential and commercial properties within the borough, on a short-term, mid-term, and long-term basis. The Committee will seek guidance from local utility providers and assemble information to provide to residents regarding carbon footprint reduction. The Committee may also prepare material to be included in borough newsletters to improve residents’ understanding of environmental issues. The Committee will Serve as the point of contact for the Environmental Committee, Tree Committee, and other related independent committees. Additionally, the Committee may work with other local groups with environmental concerns, such as Woodland Hills School District, to organize events or action days to increase environmental awareness in the borough.

### 2023 Committee Accomplishments

- Participating in a Solar Co-Op with CONNECT
- Working on a five-year basic Climate Action Plan
- Worked closely with Tree Committee.
- Installed electric vehicle charges.

### 2024 Committee Goals & Objectives

- Plant a pollinator garden behind the Borough Building.



## Deer Mitigation Ad Hoc

Members: Diane Law, Matt Castiglia

The Deer committee has the responsibility to research and identify the best plan for mitigation of deer impact on the community. The Committee will seek guidance from experts, residents, and other government officials. The Deer Mitigation Committee will work with local and state agencies, along with property owners, to develop a Deer Mitigation Action Plan which shall include specific goals for reducing the deer population within the borough, on a short- and long-term basis. The Committee will look to establish regional cooperation in the attempt to form a regional deer mitigation plan. The Committee may also prepare materials to be included in borough newsletters to improve residents' understanding of the deer concerns. Upon concluding their work, the committee will provide their recommendation for an action plan to the whole of Council for approval.

### 2023 Committee Accomplishments

- Held a Deer Committee meeting for the Public.

### 2024 Committee Goals & Objectives

- Find possible solutions for controlling the deer population throughout the Borough.

## Education and School District Ad Hoc

Members: Brooke Burchette Williams, Jay Dworin

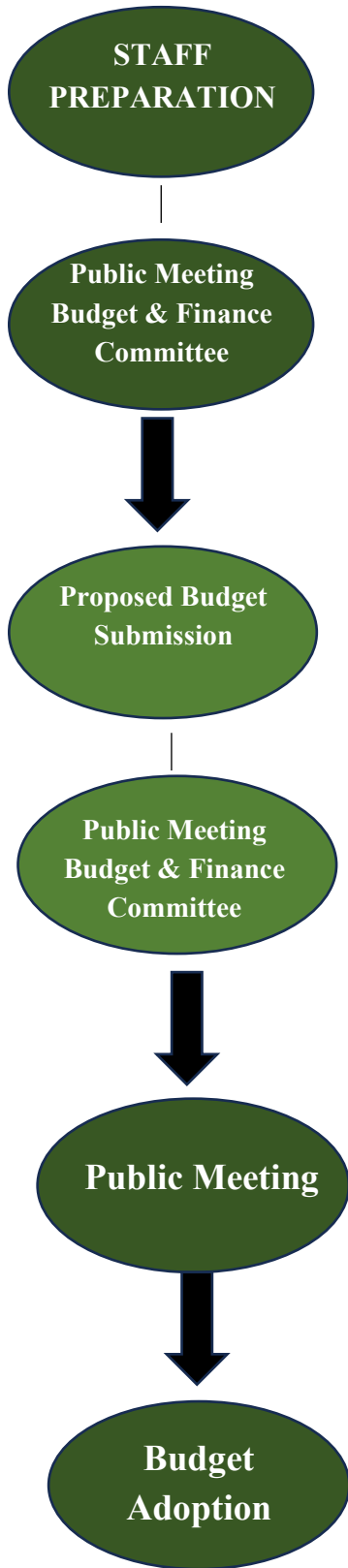
The Education and School District committee has the responsibility to engage the WHSD and come up with a short- and long-term plan for ensuring the residence of Churchill are accessing the highest performing education options. The committee shall work to obtain key performance data through measures including direct dialogue, right to know request, and other legal means. The Committee will work collaboratively with the Management and Governance, Climate Action, and Communication committee to provide them with information and performance updates from the district. The Chair shall represent the Borough at School board meetings conveying the messaging approved by council. The Committee may also prepare materials to be included in borough newsletters to improve residents' understanding of the district and their educational options. Upon concluding their work, the committee will provide their recommendation for an action plan to the whole of Council for approval.

### 2023 Committee Accomplishments

- Working with Woodland Hills School District to receive supplemental funding for School Zone Flashers.

### 2024 Committee Goals & Objectives

- Continue to provide a working relationship between the Borough and the School District.



## THE BUDGET PROCESS

The 2024 Churchill Borough proposed general fund budget is presented with no tax increase.

**THE IMPORTANCE OF BUDGETING:** Budgets represent policy and plan implementation. There is no better way to measure what an entity values by gauging where it spends its money. This is true for Churchill Borough, whose mission is to protect people and property. Borough employees serve the residents of Churchill Borough by protecting their persons and property through the provision of excellent basic public services. The Borough’s Council legislates and make policy to guide the mission. To accomplish this mission, the Borough staff provide services and manages various fund accounts. The largest of these is the General Fund, the major focus of this report focuses on the General Fund account.

**BUDGET PREPERATION & ADOPTION:** According to the Pennsylvania Borough Code, Chapter 13, Section 1310, upon completion of the budget containing the estimated receipts and expenditures, the council shall adopt the budget by motion of the council, which may not be late than December 31.

### Budget Preparation

- The Department Directors, Council and Committee Chairs are given departmental budget worksheets used for gathering budget requests.
- With the information from the budget worksheets, the Borough Manager and Finance Officer begin to prepare the budget.
- The Budget and Finance Committee along with the Council discuss preliminary figures at a Regular Meeting at the end of September.



## Proposed Budget

- Council establishes a public hearing date for the Proposed Budget.
- The Borough Manager and Finance Officer complete the Proposed Budget and submit the document to Council.
- The Proposed Budget is advertised and available for the public to review.

## Public Hearing

- Council holds a Regular Meeting in November to discuss the Proposed Budget
- The Borough Manager and Finance Officer present the Proposed Budget to Council.
- After receiving Council and public input, the Borough Manager and Finance Officer prepare the budget for adoption.

## Adoption of the Annual Budget

- The Council shall adopt the Budget by ordinance on or before the last day of the month of the fiscal year currently ending.

**BUDGET REPORT:** This report represents the “explanatory budget message” and is the work plan and policy statement for financial operation and fiscal management for Churchill Borough’s upcoming year 2024 (Fiscal Year- FY 24). This report is due by December 31 of each year. The accompanying projection of Revenues, Expenditures, Assets and Liabilities with fund balances is provided to show how current economic trends, coupled with Churchill Borough’s financial policies, may influence future cash balances and tax levies. When creating financial projections, known quantities such as actual revenues, expenditures, and balances interact with a set of key assumptions to determine a possible outcome at the end of the budget process and fiscal year.

Please take into consideration there are several unknowns in this report, which are projected to the best of the ability of staff based on current economic conditions and prior years’ history with the budget process of Churchill Borough. It is important to point out that forecasting is a useful tool in financial plan development. Additionally, this financial projection is intended to advise policy- makers regarding the current potential financial conditions of the Borough. This statement does not, however, represent a legal obligation of the Borough’s Staff or the Council. The purpose of this document is to inform and empower leaders, residents and employees in matters related to the budget.



**2023 BUDGET SCHEDULE**

10/2/2023	Second draft 2023 budget to be included in Meeting Binder to Council
10/9/2023	Updated revised 2nd draft of 2023 Budget distributed to all; Posted for public
10/26/2023	Tentative Finance Committee - Review final revisions to 2023 Budget to provide recommendation to Council
11/6/2023	Council Workshop - Finance Committee makes recommendation to Council
11/7/2023	First day of revision and review given comments by staff and Council
11/10/2023	Last day of revision and review given comments by staff and Council
11/10/2023	Up to date final draft of budgets out to Council and Staff
11/13/2023	Council Business Meeting - Tentatively Adopt Budgets
11/14/2023	Submit advertisements to Valley Mirror for budgets
11/15/2023	Budgets advertised in Valley Mirror
11/29/2023	Staff - Review Final Budgets
12/1/2023	Tentative Finance Committee - Review final budgets
12/4/2023	Council Workshop - Review Final Budgets
12/8/2023	Last Day - Budgets available for inspection
12/11/2023	Council Business Meeting - Adopt Final Budgets
12/12/2023	Publish Final Budget



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 safe road network, efficient storm water 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, solid waste landfill inspections, sewage facilities planning, storm water 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 efforts to communicate.

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



**2024 BUDGET OVERVIEW:** The Borough’s General Fund budget is an estimate of revenues, resources, and expenses over the next calendar year, reflecting a reading of future financial conditions and goals of the Borough. It is estimated that the Borough will begin the year January 2024 with a \$689,551.00 balance in the General Fund. The proposed 2024 General Fund Budget is proposed to have more revenue than expenditures.

GENERAL FUND INCOME CATEGORY	2024 REVENUES	% OF TOTAL INCOME
Real Estate Taxes (301)	\$ 2,009,000.00	62%
Act 511 Taxes (310)	\$ 839,000.00	26%
Federal, State and Regional Revenue	\$ 278,500.00	9%
Rents and Earnings	\$ 94,950.00	3%
Permits, Fines and Fees	\$ 28,000.00	1%
Other Revenue	\$ 9,050.00	0%
<b>Total Income</b>	<b>\$ 3,258,500.00</b>	<b>100%</b>
<b>Estimated 1/1/2024 Beginning Balance</b>	<b>\$ 849,081.85</b>	<b>26%</b>
<b>Estimated 2024 Available Funds</b>	<b>\$ 4,107,581.85</b>	

GENERAL FUND EXPENSE CATEGORY	2024 EXPENSES	% OF TOTAL EXPENSES
General Government (400)	\$ 615,235.16	19%
Tax Collection (403)	\$ 33,430.00	1%
Public Services - Public Works (409/430)	\$ 684,762.93	21%
Public Safety - Police (410)	\$ 1,603,467.54	50%
Public Safety - Fire (411)	\$ 121,900.00	4%
Planning and Zoning (414)	\$ 35,500.00	1%
Emergency Management (415)	\$ 4,750.00	0%
Storm Sewers & Drains (MS4s -436)	\$ 68,400.00	2%
Parks & Recreation (452/454)	\$ 28,000.00	1%
Contributions /Other Expenditures	\$ 42,800.00	1%
<b>Total Estimated Expenses</b>	<b>\$ 3,238,245.64</b>	<b>100%</b>
<b>Estimated 12/31/2024 Ending Balance</b>	<b>\$ 869,336.21</b>	<b>27%</b>
<b>Income minus Expenses</b>	<b>\$ 20,254.36</b>	



## 2023 ACCOMPLISHMENTS - General Fund

- Hired a Resident Service Specialist. The Resident Service Specialist is the primary contact for Borough residents needing assistance, track administrative details, and clear the path for the Borough Leadership Team to make their most significant contributions to the Borough.
- Had a successful 2023 Churchill Community Day thrown by the Churchill Recreation Board.
- Continue to provide timely review of building permit applications and permit inspections.
- Continue to apply for grant funding for targeted intersection improvements, sidewalks, and other projects.
- Continue to provide timely review of stormwater management and grading permit applications.
- Continue to coordinate with PennDOT on the plan to improve the traffic signals.

## 2024 STRATEGIC GOALS & OBJECTIVES- General Fund

- **Improve Economic Development**
  - Explore the future potential real estate growth of the Westinghouse Site.  
Since the Borough receives approximately \$247,000 from a mill of tax and the Borough currently levies 8 mills of real estate tax, a redevelopment of this magnitude could add as much as \$650,000 in real estate tax revenue in future years.
- **Financial Health**
  - Commit to the Budget Narrative process for long-term budgeting.
  - Explore the possibility of sharing services with other municipalities and/or authorities.
  - Communicate with surrounding municipal entities and actively pursue “win-win” service.
  - Utilize fund accounting software specific for local government.
  - Continue to undertake a Comprehensive Budget Process.





**CHURCHILL BOROUGH HISTORY:** Named for the “church on the hill,” Churchill Borough has existed as a municipality only since 1934. However, the written history of what is now Churchill dates back to before the Revolutionary War, to a time when early settlers carved out farmlands from woodlands, and the French and British fought to establish ownership of the lands inhabited by Indigenous American tribes.

By 1790, the area had become a safe home for the settlers. As more families established their homesteads and farms, there was a need for more efficient government than could be provided by Pitt Borough, one of Allegheny County’s seven original Boroughs. Wilkins Borough seceded from Pitt Borough on November 10, 1821, taking with it the area that is now Churchill Borough. Wilkins Borough grew from a farming area to include manufacturing, and coal and limestone mining. The high ridge east of Wilkesburg, near the intersection of what is now Greensburg Pike and Graham Boulevard, was named Lime Hill because of the kilns that burned constantly. Because of differing interests and needs among residents in various sections of Wilkins Borough, a number of new municipalities were formed. The secessions began in the mid-1800s and continued into the 1900s. The land divisions created all the communities that are now part of the Woodland Hills School District, and also neighboring Churchill Hills and Wilkesburg.



Churchill Borough was the last new municipality to leave Wilkins Borough. In 1934, a group of residents, Joseph M. Hollander, F.F. Roher, Harry C. Barton, Howard McCrady, and H.F. MacLane, dreamed of an ideal, small, quiet, and economical community where they could establish their homes and raise their children in an aura of peace and tranquility. But those were not the only reasons that 31 property owners sought independence from Wilkins. They were also driven by a desire for a lower tax rate after a reassessment by Allegheny County dramatically drove up their Borough property tax bills.



In a formal secession from Wilkins Borough, the Borough of Churchill was established on January 1, 1934. J.M. Hollander became the first burgess and Attorney Robert Fahringer was installed as the first magistrate.

In the years following World War II, as suburban growth exploded, Churchill became a desirable location to raise a family. To serve the influx of residents in the east suburbs of Pittsburgh, work began in July 1946 to construct the Churchill-Lincoln Parkway from the Boulevard of the Allies to U.S. Business Route 22 in Churchill. The seven-mile stretch opened on June 10, 1953, but as suburban growth continued, the need for an even more modern highway became apparent. The 5.5-mile Churchill-Lincoln Parkway Extension was completed between Churchill and the Pennsylvania Turnpike exchange in Monroeville in October 1962.

As the Baby Boomer generation became school age, the schools serving Churchill and neighboring communities were deemed insufficient for the influx of students. The municipalities of

Churchill, Forest Hills, and Wilkins, soon after joined by Chalfant, formed the Churchill Area School



District and began operations in July 1961. The district constructed a new senior high school at the corner of Greensburg Pike and Braddock Road, which opened in 1963. The new school district lasted only two decades. A federal court order in 1981 ordered the merger of the former Churchill Area School District with four other adjacent school districts. Today, Churchill is one of twelve municipalities that comprise the Woodland Hills School District, The Borough is home to Woodland Hills High School, which has a reputation for its award-winning musical theater productions and an athletic program that has produced fourteen NFL players.

Commercial establishments remain a very small part of Churchill’s land use. In 1956, the multi-million-dollar Westinghouse Research Laboratories (later known as Westinghouse Research and Development Center, and then the Science and Technology Center) opened on 354 acres of land originally purchased by Robert McCrea in 1773. Possession of the land passed on in 1807 to his brother William McCrea, who built a spacious farmhouse called Dundee Farm. Westinghouse eventually expanded the facility from the original L-shaped, red brick building and by the 1980s, the campus



included laboratories, offices, programming facilities and more. Westinghouse acquired CBS in 1995 and changed its name to CBS Corporation. By the late 1990s, CBS had divested the last of the Westinghouse industrial businesses and Westinghouse’s remaining operations had moved to Monroeville and then to Cranberry. An effort to create the George Westinghouse Research and Technology Park had little success. Today, only one Westinghouse function is still located on the campus, which is now owned by Viacom. The buildings are mostly vacant, except for a portion used occasionally

for movie and television productions.

Churchill encompasses a total of 2.5 square miles of land area with approximately 1,494 housing units. The Borough is home to an estimated 3,157 residents, according to the 2019 American Community Survey conducted by the U.S. Census Bureau. The Borough owns and maintains 14.150 miles of road and 11.5 miles of storm sewer system lines. Additionally, the Churchill Borough sewage collection system services approximately 5,300 customers, including some from neighboring municipalities. The sewage system is comprised of 677 utility-holes and 125,522 feet (23.77 miles) of gravity sewer lines, ranging from four-to-ten inches in diameter.

The Borough, School District, County, and State of Pennsylvania are separate entities with separate taxing authority. Each governmental unit is responsible for specific service provisions to Borough of Churchill residents.



**LOCAL GOVERNMENT CONTEXT:** Pennsylvania is a slow growth state. Many local governments (mostly Cities and Boroughs) in Pennsylvania continue to struggle with population and business loss. Meanwhile the costs of providing the necessary local government services to protect people and property have increased. Most of the decrease in City / Borough population resulted in population growth in the suburbs around population centers.

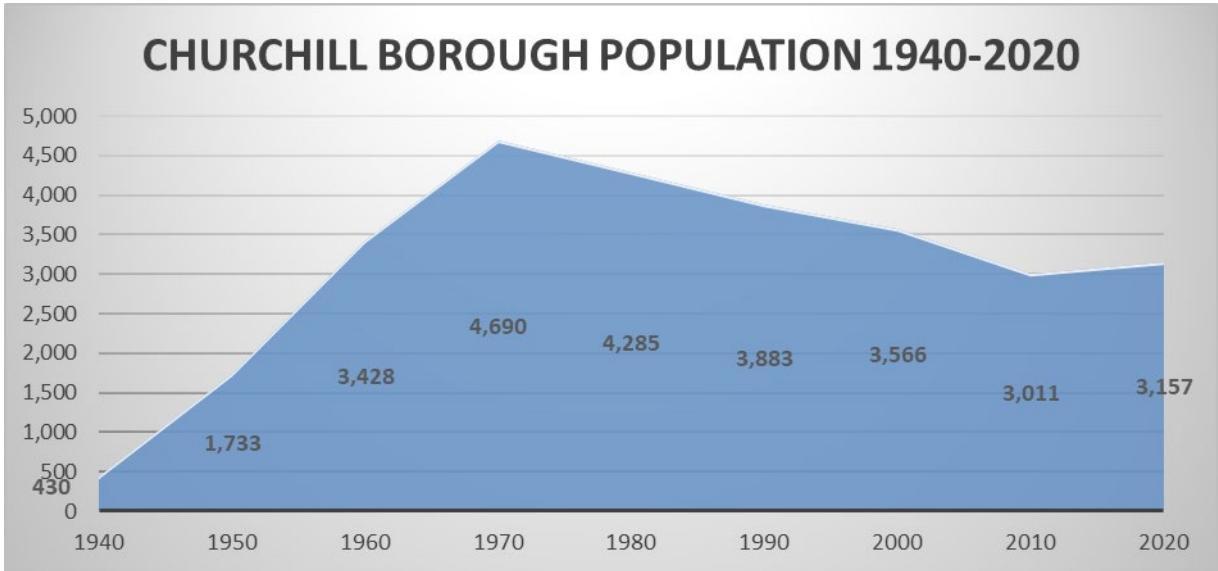
The 2020 Census placed the Churchill Borough’s total population at 3,157 representing an 15.6% decrease since the 2000 US Census. This continues a trend of population decrease for the Borough, especially since the closer of Westinghouse Research and Development Center. Since the 1980’s, the Borough’s population has decreased by approximately eight to nine percent each year.

**Churchill Borough Population Change (1940-2020)**  
**Year Established: 1934**  
**Table 1**

<b>Year</b>	<b>Population</b>	<b>Change</b>	<b>% Change</b>
1940	430	NA	NA
1950	1,733	1,303	303.0%
1960	3,428	1,695	97.8%
1970	4,690	1,262	36.8%
1980	4,285	-405	-8.6%
1990	3,883	-402	-9.4%
2000	3,566	-317	-8.2%
2010	3,011	-555	-15.6%
2020	3,157	146	4.8%
2025	2,872	-285	-9.0%
2030	2,895	23	0.8%
2035	2,926	31	1.1%
2040	2,965	39	1.3%
2045	3,039	74	2.5%

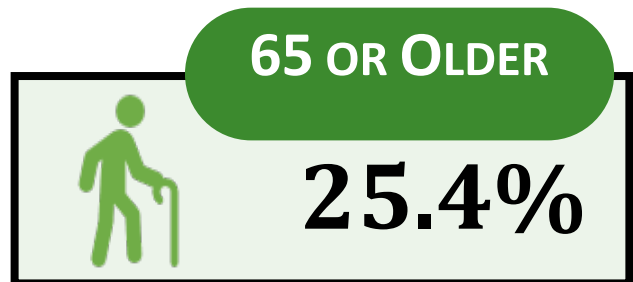
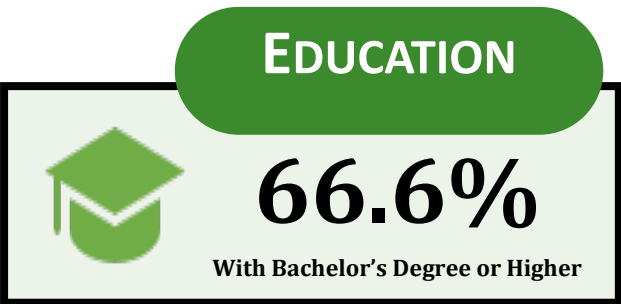
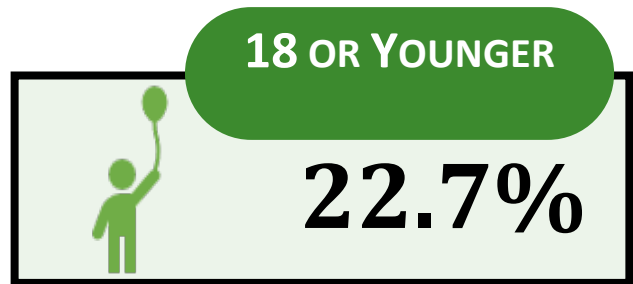
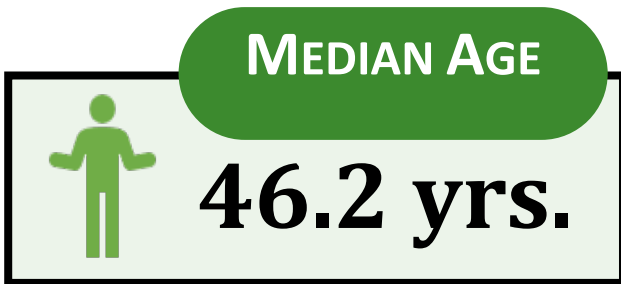
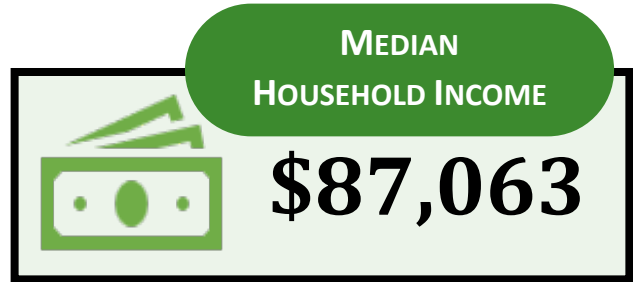
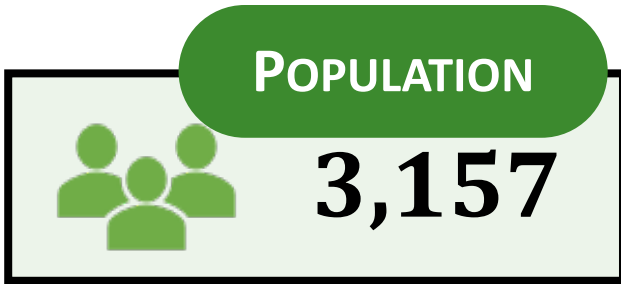


## Churchill Borough Population Change Chart 1





DEMOGRAPHIC HIGHLIGHTS:



**CHURCHILL BY THE NUMBERS**

**Sources:**

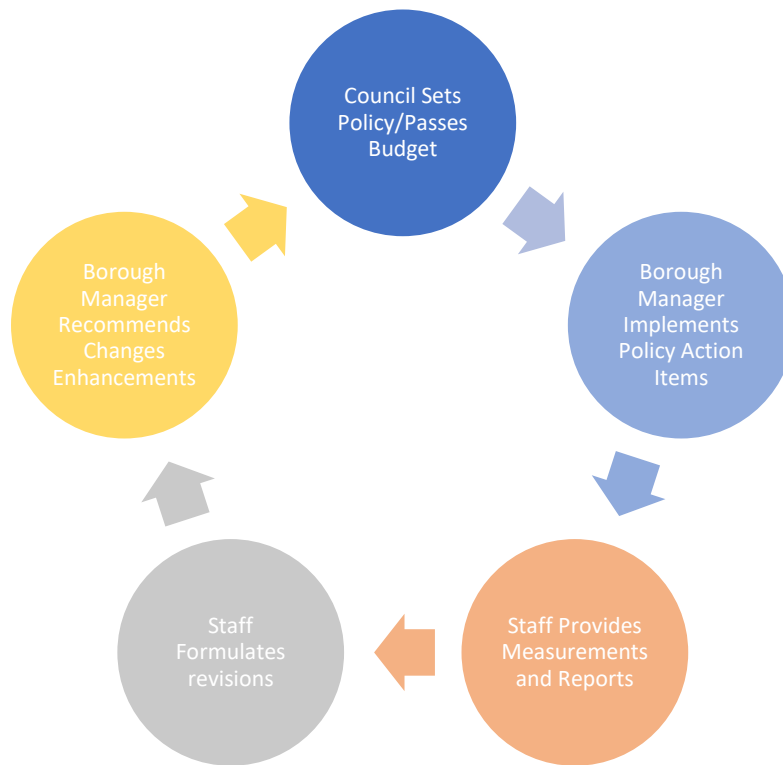
*US Census Bureau* (<https://data.census.gov/cedsci/profile?q=1600000US4213608>)

*Allegheny County* (<https://apps.alleghenycounty.us/website/MuniProfile.asp?muni=22>)



**GOVERNANCE:** Decisions on how to govern and spend resources are made by the Churchill Borough Council and are implemented by staff. Voters determine the Council, made of a President, Vice President, five Members, and one Mayor making them and the staff accountable to the voters.

**Figure 1**  
**Churchill Borough Policy Making Process**



## **PRIMARY SOURCES OF REVENUE**

Where the money comes from...

The Borough's primary sources of recurring revenue are Real Estate Tax (64.6%) and Earned Income Tax (19.6%), which combine to account for 84.20% of the Borough's revenues. Additional revenue is derived from other taxes, permits, fines, interest, grants and other non-tax revenue.



**Table 2**  
History of Revenue Collection by Source

REVENUES	2020 AUDITED	2021 AUDITED	2022 AUDITED
Real Estate Taxes	1,838,270	1,993,333	2,055,061
Act 511 Taxes	819,714	850,129	1,027,015
Licenses-Permits	70,819	62,078	63,191
Fines/Forfeits	12,445	13,232	11,266
Interest-Rents	26,235	31,299	39,901
Intergovernmental	212,520	340,175	286,772
Charges for Services	446,616	92,194	81,535
Other Revenue	14,606	9,703	80,127
<b>Total Revenue</b>	<b>3,441,225</b>	<b>3,392,143</b>	<b>3,644,868</b>

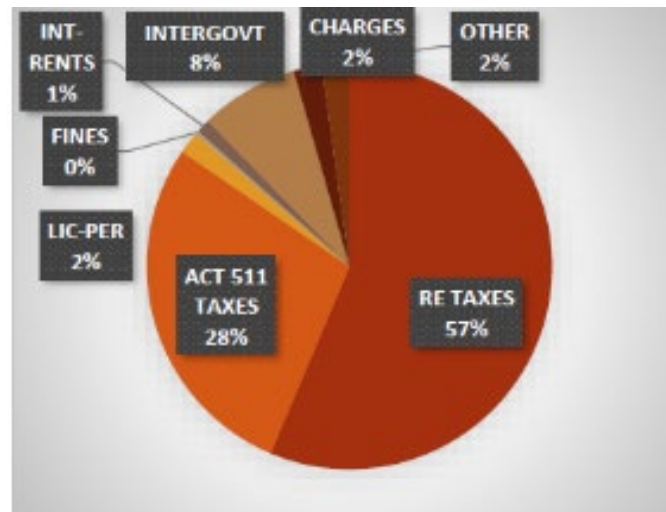
**Figure 2**  
2022 Revenue Sources

-The Borough is overly dependent on tax revenues which make up **85%** of all revenue.

-The millage rate was increased from 6.48 Mills in 2019 to 7.48 Mills in 2020 and to 8 Mills in 2021 and 2022. **It has remained unchanged since.**

-1 mill of tax generates about **\$247,000**.

-Act 511 taxes decreased during the pandemic but returned to previous levels in 2022



**LOCAL TAXES:** As noted in the revenue pie chart, revenue for Churchill Borough is a combination of local taxes, which equate to about 85% of total revenue, and fees for services and payments from private and other governmental entities make up the other 15% of revenues.

**ACT 511 TAXES:** An act of the Pennsylvania Legislature dating back to 1965, Act 511 or the “Local Tax Enabling Act”, enables municipalities and school districts the authority to levy various taxes including taxes on earned income, real estate transfers and mechanical devices. In 2022, approximately 28% of projected revenues came from the various Act 511 taxes levied in the Borough. The total expected from these levies for 2023 is \$826,000.00.



**REAL ESTATE TAXES:** Otherwise known as the local “property tax” real estate tax revenues are driven primarily in Churchill Borough by the value of residential and commercial land. Property tax bills are determined by Allegheny County Assessment of the value of property for both land or site value and improvements or building value. They are collected by the locally elected Tax Collector with tax bills going out in the spring for local and county real estate taxes and in the fall for school district taxes.

Real estate taxes are calculated in “mills” A mill is the amount of tax per thousand currency units of property value which is also known as a *millage rate* or *mill* which is also one-thousandth of a currency unit. Not all properties within a municipality pay real estate taxes. Within Churchill Borough, only three-point six percent (3.6%) of the total assessed valuation of property is exempt from the property tax. In some municipalities the amount of tax-exempt property can be 25% or even up to 50% in college or university towns.

The real estate tax is the only tax authorized by law to be levied by all classes of local government in Pennsylvania. It is the leading local tax revenue producer in Churchill Borough.

Real estate taxes are collected by the Borough Tax Collector at a maximum rate of \$10,000 plus direct expenses. Local and County taxes are due in the spring, while School property taxes are due in the fall.

**Table 3**  
**Local Real Estate Tax Milage Rate**

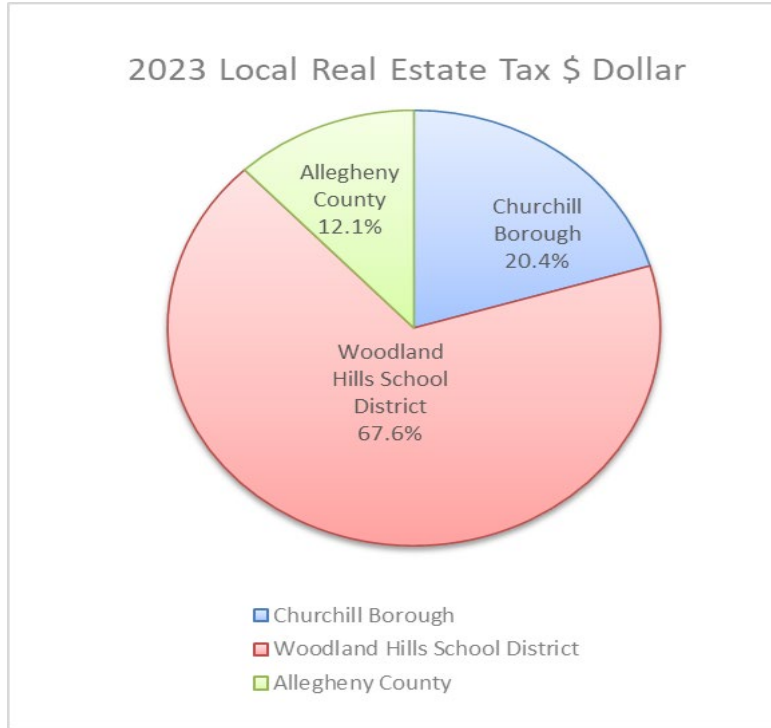
Real Estate Taxing Body	2015	2016	2017	2018	2019	2020	2021	2022	2023	2015 - 2023 CUMULATIVE CHANGE	% of 2023
Churchill Borough	5.4800	5.9800	5.9800	6.4800	6.4800	7.4800	8.0000	8.0000	8.0000	2.520	20.4%
Woodland Hills SD	22.4000	25.3500	25.3500	25.3500	26.1105	26.9982	26.9982	26.9982	26.5000	4.100	67.6%
Allegheny County	4.7300	4.7300	4.7300	4.7300	4.7300	4.7300	4.7300	4.7300	4.7300	-	12.1%
<b>Millage Total</b>	<b>32.6100</b>	<b>36.0600</b>	<b>36.0600</b>	<b>36.5600</b>	<b>37.3205</b>	<b>39.2082</b>	<b>39.7282</b>	<b>39.7282</b>	<b>39.2300</b>	<b>6.620</b>	<b>100.0%</b>
Change Year to Year	-	3.4500	-	0.5000	0.7605	1.8877	0.5200	-	(0.4982)	NA	NA
% Change Year to Year	0.0%	10.6%	0.0%	1.4%	2.1%	5.1%	1.3%	0.0%	-1.3%	20.3%	NA

Currently for every dollar (\$1.00) of real estate taxes paid by Borough residents, \$0.68 goes to Woodland Hills School District (26.5 mills), \$0.12 goes to Allegheny County (4.73 mills) and \$0.20 goes to the Borough (8 mills).





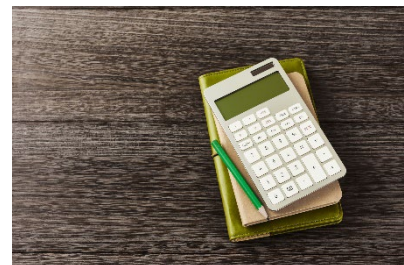
**Chart 2**  
**Real Estate Tax Dollar**



Churchill Borough’s real estate tax rate was last increased in December 2021 when the rate was increased from 7.48 mills to 8.00 mills. Before the 2021 increase, the last General Fund increase was 2020 when the rate was increased one (1) mill from 6.48 mills to 7.48 mills. The proposed 2024 budget does not call for a mill increase of real estate taxes.

The total of the real property assessed value for Churchill Borough for the year 2023 is \$1,950,000.00, which is down 0.9% from the 2022 value. The average real estate tax rate from 2019 to 2022 is \$1,802,131.23 and an average mill of \$240,460.77.

**EARNED INCOME TAX:** The Earned Income Tax (EIT) or the local income tax is a tax levied on a percentage of Churchill Borough residents’ earned income. Only about 10% of the nations’ local government jurisdictions can tax income. The advantage of the EIT over Real Estate is that it normally grows over time because of the presumed built in escalator wage earners have increasing their pay from year to year. The disadvantage is that the EIT can fall if the economy is bad. For Churchill Borough, increases will likely be modest if Churchill Borough’s population stays level and or a greater portion of adults enter retirement.





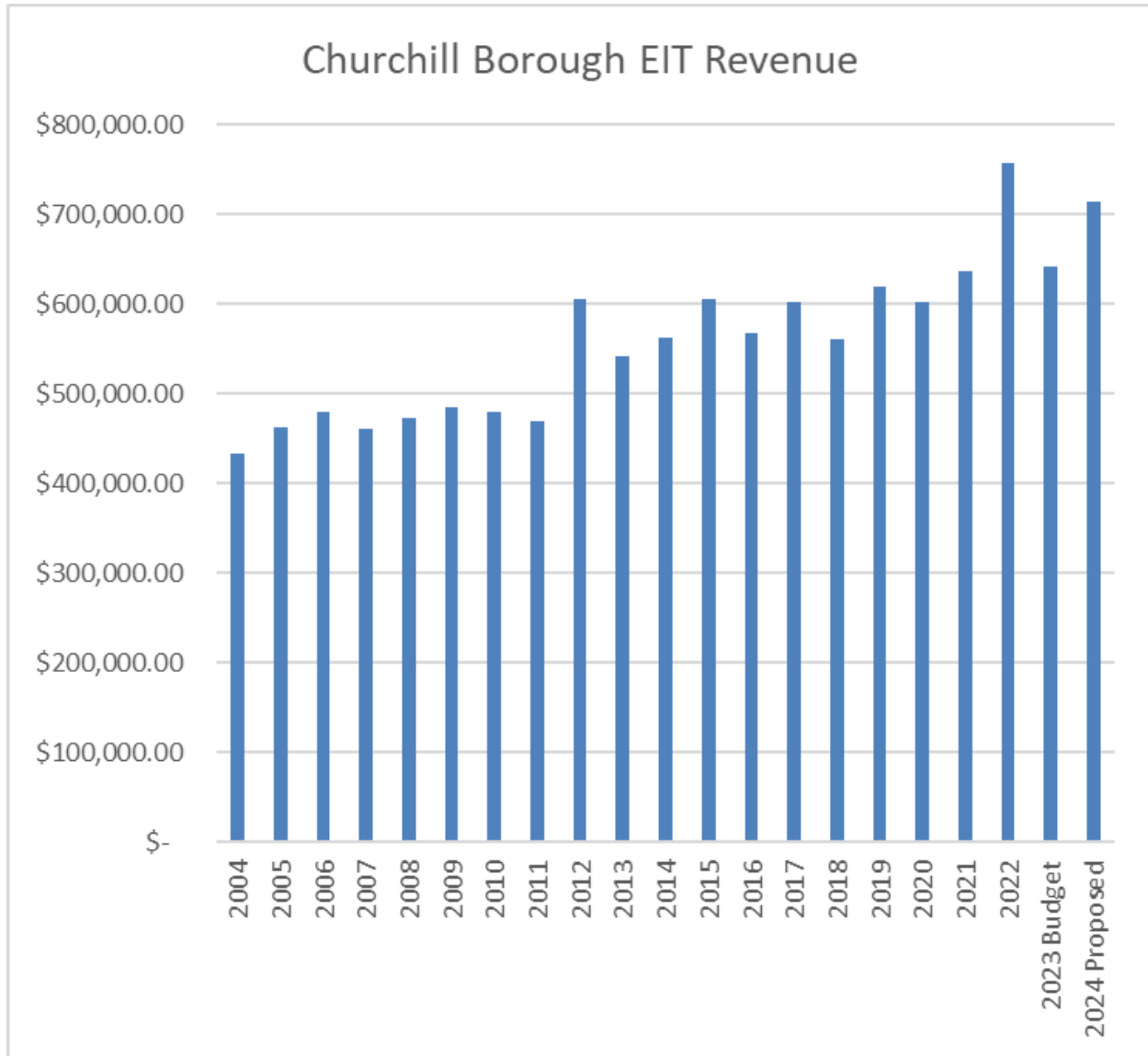
Most communities have a half percent (0.5%) municipal EIT rate, except for Pittsburgh and Philadelphia or distressed communities. At the current rate of 0.50, the total EIT collections, which are collected by Keystone Collections, is budgeted for 2024 is \$715,000.00.

**Table 4**  
**Churchill Borough Earned Income Collections**

	YEAR	AMOUNT COLLECTED	DIFFERENCE	%CHANGE	% OF TOTAL REVENUE
1	2004	\$ 433,038.00	NA	NA	19.3%
2	2005	\$ 463,105.00	\$ 30,067.00	6.9%	21.0%
3	2006	\$ 479,910.00	\$ 16,805.00	3.6%	23.4%
4	2007	\$ 460,796.00	\$ (19,114.00)	-4.0%	23.4%
5	2008	\$ 472,205.00	\$ 11,409.00	2.5%	24.3%
6	2009	\$ 484,296.00	\$ 12,091.00	2.6%	22.8%
7	2010	\$ 479,443.00	\$ (4,853.00)	-1.0%	20.3%
8	2011	\$ 469,013.00	\$ (10,430.00)	-2.2%	19.1%
9	2012	\$ 606,365.00	\$ 137,352.00	29.3%	22.8%
10	2013	\$ 542,800.00	\$ (63,565.00)	-10.5%	25.2%
11	2014	\$ 562,128.00	\$ 19,328.00	3.6%	22.9%
12	2015	\$ 605,492.00	\$ 43,364.00	7.7%	24.1%
13	2016	\$ 567,865.00	\$ (37,627.00)	-6.2%	20.2%
14	2017	\$ 602,205.00	\$ 34,340.00	6.0%	20.3%
15	2018	\$ 560,684.00	\$ (41,521.00)	-6.9%	19.0%
16	2019	\$ 619,628.92	\$ 58,944.92	10.5%	20.4%
17	2020	\$ 602,192.38	\$ (17,436.54)	-2.8%	17.6%
18	2021	\$ 637,555.25	\$ 35,362.87	5.9%	18.8%
19	2022	\$ 758,463.70	\$ 120,908.45	19.0%	20.8%
20	2023 Budget	\$ 641,848.66	\$ (116,615.04)	-15.4%	20.6%
21	2024 Proposed	\$ 715,000.00	\$ 73,151.34	11.4%	21.9%



Chart 3  
Churchill Borough  
EIT Revenue





**LOCAL SERVICE TAX (LST):** Formerly known as the Emergency Service Tax (Act 7 of 2007 amended Act 511 of 1965), the LST is a flat rate tax remitted by employers engaged in business within Churchill Borough, and collection is performed by the Borough’s Tax collector at a rate of 5%. The tax is deducted by the employer on all employees working in the Borough and is capped by the state at \$52.00 a year. Of the \$52.00, \$47.00 is remitted to the Borough and \$5.00 to the Woodland Hills School District. This tax was increased to the maximum by law amount in 2007. The Borough expects to collect \$33,000 from the LST in 2024.

**Table 5  
Churchill Borough LST Collections**

<b>YEAR</b>	<b>AMOUNT COLLECTED</b>	<b>DIFFERENCE</b>	<b>%CHANGE</b>	<b>% OF TOTAL REVENUE</b>
2004	\$ 13,876.00	NA	NA	0.6%
2005	\$ 88,354.00	\$ 74,478.00	536.7%	4.0%
2006	\$ 94,529.00	\$ 6,175.00	7.0%	4.6%
2007	\$ 81,300.00	\$ (13,229.00)	-14.0%	4.1%
2008	\$ 64,508.00	\$ (16,792.00)	-20.7%	3.3%
2009	\$ 80,485.00	\$ 15,977.00	24.8%	3.8%
2010	\$ 78,083.00	\$ (2,402.00)	-3.0%	3.3%
2011	\$ 59,263.00	\$ (18,820.00)	-24.1%	2.4%
2012	\$ 44,438.00	\$ (14,825.00)	-25.0%	1.7%
2013	\$ 36,634.00	\$ (7,804.00)	-17.6%	1.7%
2014	\$ 34,886.00	\$ (1,748.00)	-4.8%	1.4%
2015	\$ 41,806.00	\$ 6,920.00	19.8%	1.7%
2016	\$ 33,702.00	\$ (8,104.00)	-19.4%	1.2%
2017	\$ 30,271.00	\$ (3,431.00)	-10.2%	1.0%
2018	\$ 30,407.00	\$ 136.00	0.4%	1.0%
2019	\$ 33,640.60	\$ 3,233.60	10.6%	1.1%
2020	\$ 29,566.80	\$ (4,073.80)	-12.1%	6.9%
2021	\$ 27,788.99	\$ (1,777.81)	-6.0%	0.8%
2022	\$ 35,783.60	\$ 7,994.61	28.8%	1.0%
2023 Budget	\$ 30,000.00	\$ (3,640.60)	-10.8%	1.0%
2024 Proposed	\$ 33,000.00	\$ 3,433.20	11.6%	1.0%



**REALTY TRANSFER TAX:** The Pennsylvania realty transfer tax is imposed at a rate of one percent (1%) on the value of real estate (including contracted-for improvements to property) transferred by deed, instrument, and long-term lease or other writing. Both grantor and grantee are held jointly and severally liable for payment of the tax. The realty transfer tax is collected by the Westmoreland County Recorder of Deeds. The Recorder of Deeds remits the Commonwealth's one percent (1%) to the Department of Revenue, and the locals have the option to share their realty transfer tax among school districts and municipalities as is the case for Churchill Borough, where one-half of one percent (0.5%) goes to the Borough and the other half a percent (0.5%) to Woodland Hills School District.

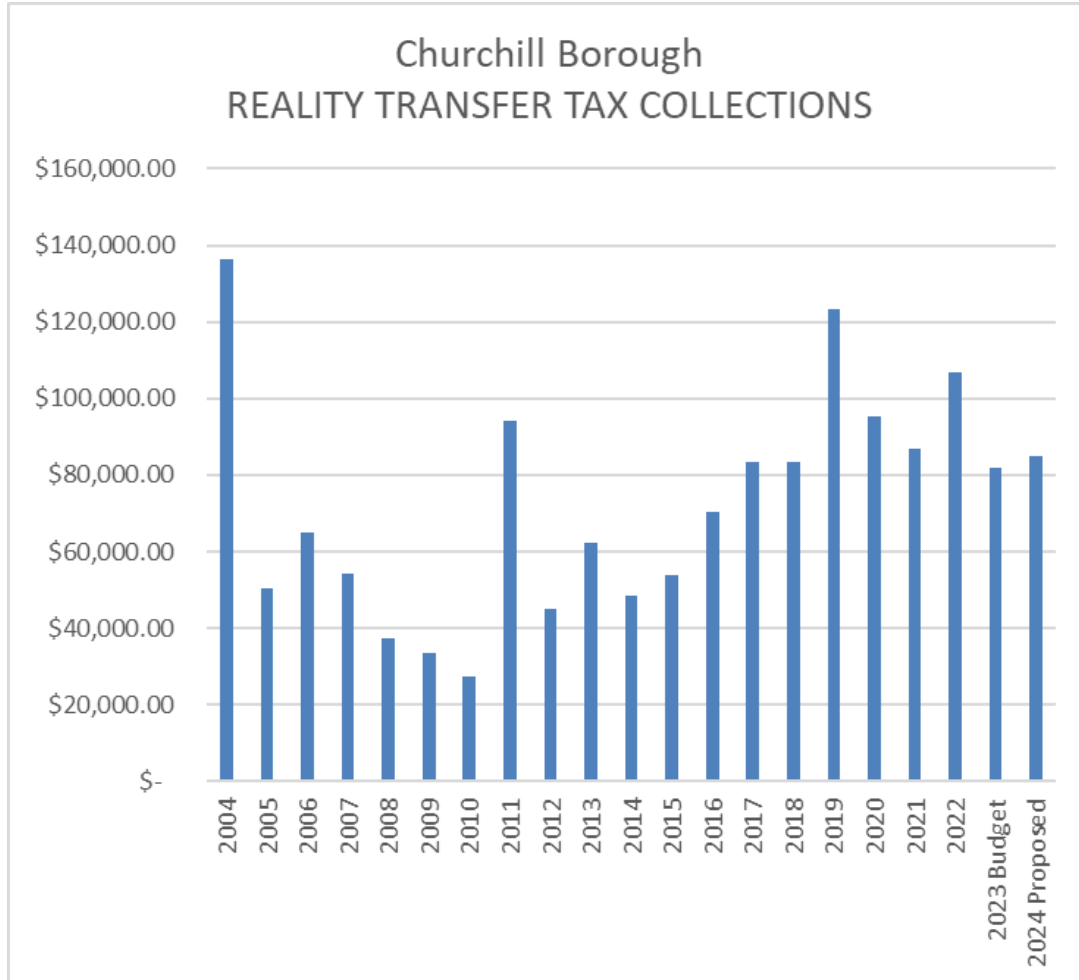
The Borough is budgeting collecting \$85,000 for 2024's Realty Transfer Tax.

**Table 6**  
**Realty Transfer Tax Collection**

YEAR	AMOUNT COLLECTED	DIFFERENCE	%CHANGE	% OF TOTAL REVENUE
2004	\$ 136,548.00	NA	NA	6.1%
2005	\$ 50,340.00	\$ (86,208.00)	-63.1%	2.3%
2006	\$ 65,154.00	\$ 14,814.00	29.4%	3.2%
2007	\$ 54,054.00	\$ (11,100.00)	-17.0%	2.7%
2008	\$ 37,240.00	\$ (16,814.00)	-31.1%	1.9%
2009	\$ 33,588.00	\$ (3,652.00)	-9.8%	1.6%
2010	\$ 27,443.00	\$ (6,145.00)	-18.3%	1.2%
2011	\$ 94,109.00	\$ 66,666.00	242.9%	3.8%
2012	\$ 45,147.00	\$ (48,962.00)	-52.0%	1.7%
2013	\$ 62,397.00	\$ 17,250.00	38.2%	2.9%
2014	\$ 48,474.00	\$ (13,923.00)	-22.3%	2.0%
2015	\$ 53,761.00	\$ 5,287.00	10.9%	2.1%
2016	\$ 70,486.00	\$ 16,725.00	31.1%	2.5%
2017	\$ 83,510.00	\$ 13,024.00	18.5%	2.8%
2018	\$ 83,252.00	\$ (258.00)	-0.3%	2.8%
2019	\$ 123,369.73	\$ 40,117.73	48.2%	4.1%
2020	\$ 95,403.25	\$ (27,966.48)	-22.7%	22.3%
2021	\$ 86,818.60	\$ (8,584.65)	-9.0%	2.6%
2022	\$ 106,837.91	\$ 20,019.31	23.1%	2.9%
2023 Budget	\$ 82,000.00	\$ (24,837.91)	-23.2%	2.6%
2024 Proposed	\$ 85,000.00	\$ 3,000.00	3.7%	2.6%



**Chart 2**  
**Reality Transfer Tax Collections**



**CABLE FRANCHISE FEE:** Under federal law, municipalities may charge a franchise fee of up to five percent (5%) of the TV cable companies “gross revenue” for cable services derived from the Borough residents that have cable. The fee is like a rent charged to Cable companies for utilizing space within the Borough Right of Ways (ROW). It, however, is essentially a local tax on cable subscribers.

The current Cable Franchise agreement with Comcast and Verizon is received quarterly. The franchise agreement is not exclusive and other cable providers are welcome to offer cable under the terms of the current agreement.

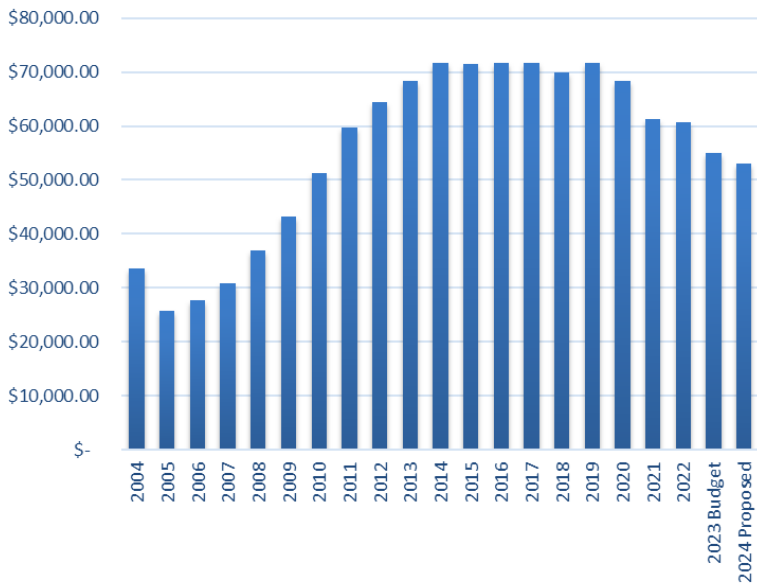
For 2024, the Borough expects to collect \$53,000.00 for Cable Franchise Fee. Ideally, this revenue passes through the general fund and goes directly into the Borough’s capital reserve account.



**Table 7  
Cable  
Franchise  
Revenue**

	Year	Amount	Difference	% Difference	% OF TOTAL REVENUE
1	2004	\$ 33,557.00	na	na	1.6%
2	2005	\$ 25,725.00	\$ (7,832.00)	-23.3%	1.3%
3	2006	\$ 27,686.00	\$ 1,961.00	7.6%	1.4%
4	2007	\$ 30,896.00	\$ 3,210.00	11.6%	1.5%
5	2008	\$ 37,008.00	\$ 6,112.00	19.8%	1.6%
6	2009	\$ 43,287.00	\$ 6,279.00	17.0%	1.8%
7	2010	\$ 51,194.00	\$ 7,907.00	18.3%	1.9%
8	2011	\$ 59,747.00	\$ 8,553.00	16.7%	2.8%
9	2012	\$ 64,456.00	\$ 4,709.00	7.9%	2.6%
10	2013	\$ 68,446.00	\$ 3,990.00	6.2%	2.7%
11	2014	\$ 71,783.00	\$ 3,337.00	4.9%	2.6%
12	2015	\$ 71,429.00	\$ (354.00)	-0.5%	2.4%
13	2016	\$ 71,765.00	\$ 336.00	0.5%	2.5%
14	2017	\$ 71,683.00	\$ (82.00)	-0.1%	2.4%
15	2018	\$ 69,983.00	\$ (1,700.00)	-2.4%	2.0%
16	2019	\$ 71,702.09	\$ 1,719.09	2.5%	2.4%
17	2020	\$ 68,337.43	\$ (3,364.66)	-4.7%	2.3%
18	2021	\$ 61,284.15	\$ (7,053.28)	-10.3%	1.8%
19	2022	\$ 60,661.29	\$ (622.86)	-1.0%	1.7%
20	2023 Budget	\$ 55,000.00	\$ (5,661.29)	-9.3%	1.8%
	2024 Proposed	\$ 53,000.00	\$ (2,000.00)	-3.6%	-0.2%

**Churchill Borough CABLE FRANCHISE REVENUES**



**Chart 3  
Churchill Borough Cable  
Franchise Revenues**



**PUBLIC UTILITY REALTY TAX:** An amendment to the Constitution of Pennsylvania in 1968 provided for the state taxation of public utility realty. The public utility realty tax (PURTA) is levied against certain entities furnishing utility services regulated by the Pennsylvania Public Utility Commission (PUC). Public utilities furnishing sewage services and municipal authorities furnishing public utility service are exempt from tax. The Commonwealth imposes this tax on public utility real estate in lieu of local real estate taxes and distributes the local realty tax equivalent to local taxing authorities. This small tax averaged about \$2,613.44 annually from 2004 – 2023.

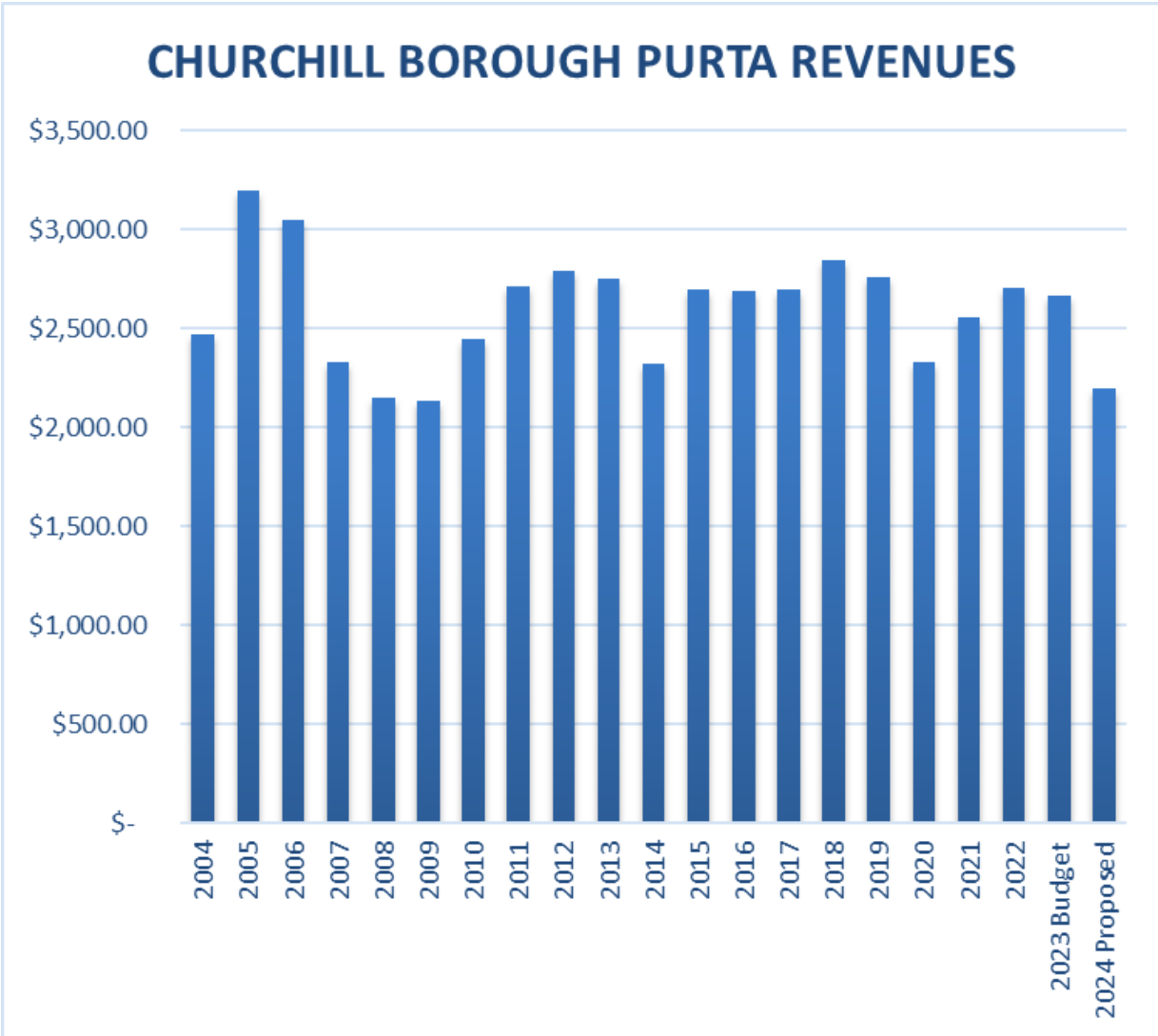
**Table 8**  
**Public Utility Realty Tax**

<b>Year</b>	<b>Amount</b>	<b>Difference</b>	<b>% Difference</b>	<b>% OF TOTAL REVENUE</b>
2004	\$ 2,475.00	NA	NA	0.110%
2005	\$ 3,199.00	\$ 724.00	29.3%	0.145%
2006	\$ 3,048.00	\$ (151.00)	-4.7%	0.149%
2007	\$ 2,333.00	\$ (715.00)	-23.5%	0.119%
2008	\$ 2,150.00	\$ (183.00)	-7.8%	0.111%
2009	\$ 2,135.00	\$ (15.00)	-0.7%	0.100%
2010	\$ 2,445.00	\$ 310.00	14.5%	0.103%
2011	\$ 2,713.00	\$ 268.00	11.0%	0.111%
2012	\$ 2,791.00	\$ 78.00	2.9%	0.105%
2013	\$ 2,753.00	\$ (38.00)	-1.4%	0.128%
2014	\$ 2,325.00	\$ (428.00)	-15.5%	0.095%
2015	\$ 2,697.00	\$ 372.00	16.0%	0.107%
2016	\$ 2,690.00	\$ (7.00)	-0.3%	0.096%
2017	\$ 2,697.00	\$ 7.00	0.3%	0.091%
2018	\$ 2,848.00	\$ 151.00	5.6%	0.097%
2019	\$ 2,762.16	\$ (85.84)	-3.0%	0.091%
2020	\$ 2,331.30	\$ (430.86)	-15.6%	0.546%
2021	\$ 2,555.10	\$ 223.80	9.6%	0.075%
2022	\$ 2,707.83	\$ 152.73	6.0%	0.074%
2023 Budget	\$ 2,665.97	\$ (41.86)	-1.5%	0.09%
2024 Proposed	\$ 2,200.00	\$ (465.97)	-17.5%	0.07%





Chart 4  
Churchill Borough PURTA Revenues





**STATE AID (Pensions):** Act 205 of 1984 (Municipal Pension Plan Funding Standard & Recovery Act) mandates actuarial funding standards for all municipal pension systems; establishes a recovery program for municipal pension systems determined to be financially distressed and provides for the distribution of the tax on the premiums of out-of-state insurance companies.

Annually, Churchill Borough receives state aid to help offset pension costs. Act 205 sets forth formulas of how local governments receive aid for their pensions. The Borough receives two (2) units for every police officer and one (1) unit for every non-uniform employee. For a termination/retirement the employee would need to still be employed by June 30th, for a new hire they must be hired by July 1<sup>st</sup> for the Borough to receive the per person allocation. The Borough receives the money in September of the following year.

**CHURCHILL BOROUGH FUND ACCOUNTS:** Beside the most important account, the General Fund account, Churchill Borough maintains various other fund accounts.



## GENERAL FUND

- MAJOR FUND
- GENERAL OPERATING FUND
- MAJOR REVENUE SOURCES:
  - Real Estate Taxes
  - Act 511 Taxes
  - Permits
  - Fines
  - Cable Franchise Fees
  - Land Rentals
- MAJOR SERVICES PROVIDED:
  - General Government
  - Police Services
  - Public Works



## SANITARY SEWER FUND

- MAJOR FUND
- SPECIAL REVENUE FUND
- MAJOR REVENUE SOURCES:
  - ALCOSAN Fees and Sewer Surcharge Fees Charged to Property Owners
- MAJOR SERVICES PROVIDED:
  - Sanitary Sewer Maintenance
  - Closed Captioning Television (CCTV) Scoping
  - Repair



## ROAD & HIGHWAY FUND

- NON-MAJOR FUND
- SPECIAL REVENUE FUND
- MAJOR REVENUE SOURCES:
  - Borough's Share of State Liquid Fuels Tax
- MAJOR SERVICES PROVIDED:
  - Transfers to General and Capital Reserve Fund for roadway projects



## CAPITAL RESERVE FUND

- MAJOR FUND
- CAPITAL PROJECTS FUND
- MAJOR REVENUE SOURCES:
  - Transfers from Other Funds
  - Federal and State Grants
- MAJOR SERVICES PROVIDED:
  - Payment for long term assets and services that have a life of 5+ years and exceed \$1,500 in cost



## OPERATING RESERVE FUND

- NON-MAJOR FUND
- SPECIAL REVENUE FUND
- MAJOR REVENUE SOURCES:
  - Transfers from the General Fund
- MAJOR SERVICES PROVIDED:
  - Transfers to General and Capital Reserve Fund limited to emergency expenditures and revenue shortfalls



## GRANTS:

Grants from Federal, State and County Governments have been awarded to Churchill Borough over the years due to the work of Borough staff and Engineers.

## RECENT GRANT ACTIVITY:

- American Rescue Plan Act (ARPA) Grant – ADA Accessible Park
- Community Development Block Grant (CDBG) – ADA Bathroom and Locker room
- Driving PA Forward – Level 2 EV Charging Rebate Program.
- Duquesne Light Fleet Charging Program.
- Local Share Account – Traffic Warning Signs.
- WalkWorks Funding – Active Transportation Plan.
- Strategic Management Planning Program (STMP) – Finance Cooperative with Mt. Lebanon.





## CHURCHILL BOROUGH EXPENDITURES 2024 OUTLOOK

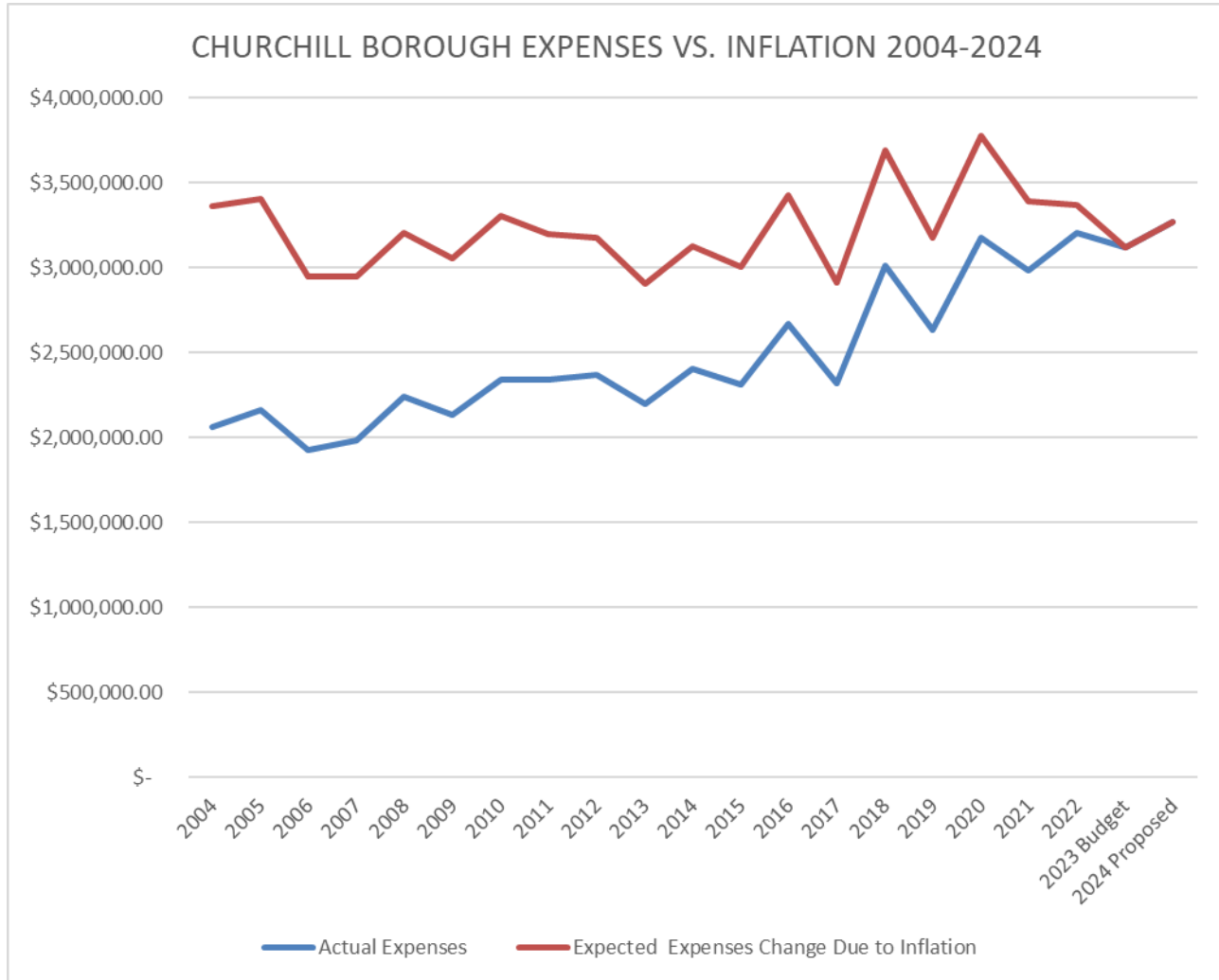
Table 9

Expenditures	2023 Adopted Budget	2024 Proposed Budget	% Change from 2023
<b>GENERAL GOVERNMENT</b>	\$ 619,246.03	\$ 614,623.16	-0.7%
<b>PUBLIC SERVICES</b>	\$ 746,239.49	\$ 684,762.93	-8.2%
<b>PUBLIC SAFETY - POLICE</b>	\$ 1,491,813.15	\$ 1,602,967.54	7.5%
<b>FIRE (Churchill Volunteer Fire Company)</b>	\$ 99,800.00	\$ 120,100.00	20.3%
<b>EMERGENCY MANAGEMENT</b>	\$ 2,250.00	\$ 4,750.00	111.1%
<b>STORM SEWERS</b>	\$ 53,200.00	\$ 68,400.00	28.6%
<b>CONTRIBUTIONS</b>	\$ 26,300.00	\$ 36,800.00	39.9%
<b>Total General Fund Expenditures</b>	<b>\$ 3,043,648.66</b>	<b>\$ 3,137,203.64</b>	<b>3.1%</b>

Expenditures from the General Fund include interfund transfers to other Borough accounts including the Capital Reserve Fund and Operating Reserve Fund.



**Chart 5**  
**Expenses vs. Inflation**

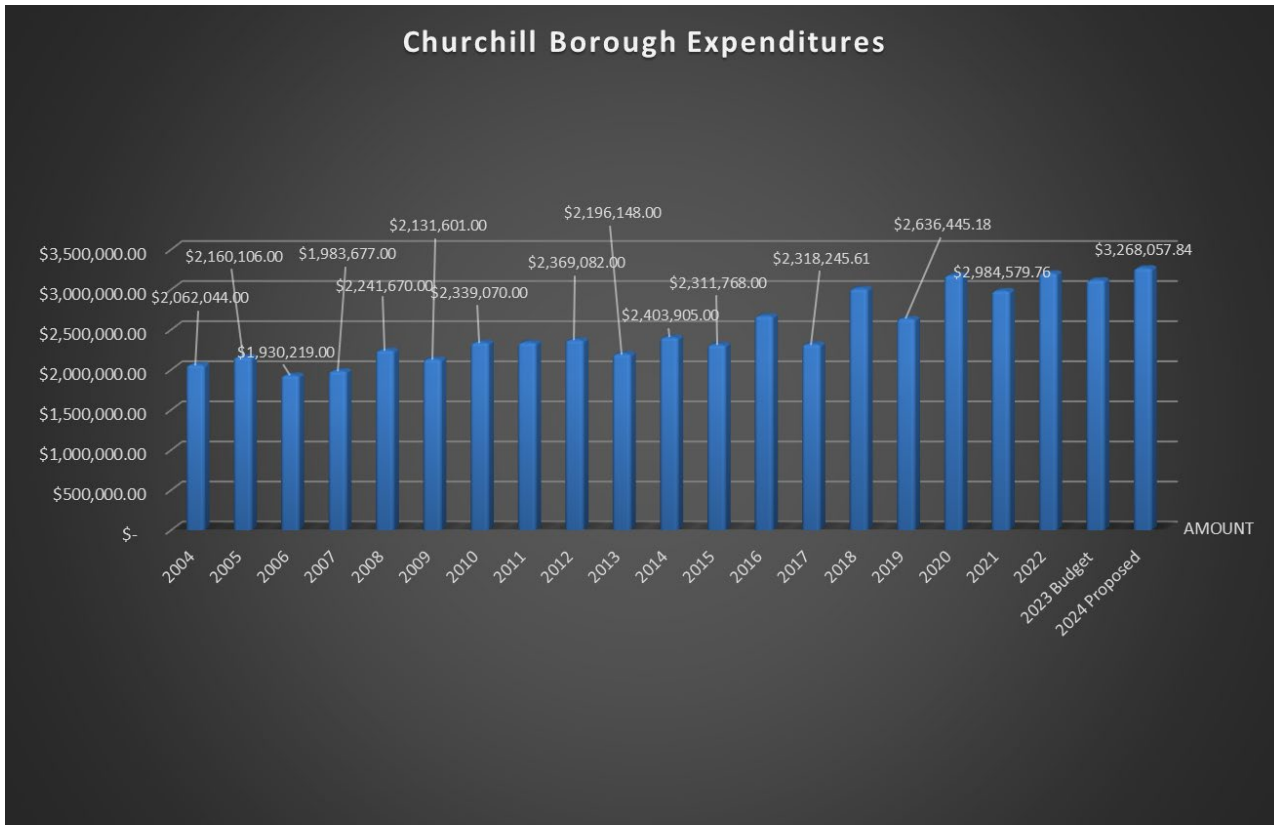


Compared to the rate of US inflation from 2004 to 2023 expenditures have for the most part tracked inflation.

**EXPENDITURES BY CATEGORY:** Local government exists to protect people and property therefore, expenses for a community can be shown both by area of service (by departments) and by category type of expenditures. In this report, expenses for the Borough will be presented first by category then followed by the departments’ area of service. There are over 100 individual line items in the general fund expenditure account and many of them are repeated by department. For example, there are numerous “salary” line items. The following groups those line items under categories.

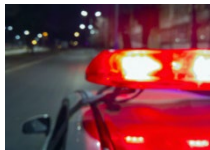


Chart 6  
Expenditures



**CONTRACTED & PROFESSIONAL SERVICES:** Due to its relatively small size and efficiency of the private sector to provide certain services, Churchill Borough is too small of a municipality to afford in-house specialized staff, like the positions of municipal solicitor, auditor and engineer or information technology (IT). Therefore, the Borough has agreements with a plethora of professionals and entities to provide services to the Borough and its residents.

In addition, the Borough contracts out the cleaning of the Borough building as well as road paving jobs. Much of the Borough building maintenance and repairs are done by public works staff; however, there are some repairs and maintenance for which an outside contractor must be hired. Lastly, the Borough uses local vendors to provide printing, office supplies, parts, and materials.



**PUBLIC SAFETY:** The primary and direct responsibility for all emergencies are handled by personnel of public safety entities. Public safety organizations include emergency management agencies, law enforcement agencies, fire departments, rescue squads, and Emergency Medical Services (EMS). Public safety is the single most important aspect of a local government’s mission. The provision of police, emergency management and fire protection along with small provisions for local ambulance service represent more than 45% of 2018 proposed budget expected expenses.



## CHURCHILL BOROUGH POLICE DEPARTMENT

**HISTORY:** The Churchill Borough Police Department dates to 1934 when a handful of Wilkins Township citizens, all of whom were dissatisfied at the reassessment and subsequent increase of their local property taxes, decided to strike out on their own. On January 1, 1934, Churchill Borough was incorporated, and on May 22<sup>nd</sup> the first Borough Council meeting was held at the Edgewood Country Club. It was called to order by burgess J.M. Hollander.

In 2021, the Governor’s Center for Local Government Services (GCLGS) along with police consultant Chief Joseph L. Kirschner (Ret.), conducted a study to determine if Churchill Borough and Wilkins Township would benefit from consolidation by forming a full-service regional police department to serve both communities. The analysis of the data and information obtained throughout the study *strongly* supported that the two municipalities should combine their resources and create a new regional police department. Churchill Borough and Wilkins Township continue to talk possible police merger as of 2023.



**CURRENT:** Consists of the Chief of Police and Patrolmen for the Churchill Borough Police Department. The current 8-member department provides 24/7, 365 day a year law enforcement protection to that of the residents, businesses, and visitors to the Borough, as well as provides mutual aid to surrounding communities. Expenditures include, but are not limited to, wages and benefits for personnel, essential insurances for the personnel and buildings related to this department, general supplies, uniform expenses, training/professional

development, and equipment purchases.

Year	Total Budget	Police Budget	Percentage of Budget
2017	\$ 2,281,173.71	\$ 1,109,952.76	48.66%
2018	\$ 2,863,528.75	\$ 1,123,029.33	39.22%
2019	\$ 2,633,494.62	\$ 880,540.13	33.44%
2020	\$ 3,170,835.04	\$ 1,025,239.57	32.33%
2021	\$ 2,984,579.76	\$ 1,096,435.30	36.74%
2022	\$ 3,204,624.23	\$ 1,394,620.74	43.52%
2023 Budgeted	\$ 3,117,298.66	\$ 1,491,813.15	47.86%
2024 Proposed	\$ 3,232,833.64	\$ 1,602,967.54	49.58%

**TABLE 10  
CHURCHILL  
BOROUGH  
GENERAL  
FUND POLICE  
EXPENSES**





### 2023 Police Department Accomplishments:



- Added a new police vehicle to the patrol fleet (2022 Dodge Durango Police Pursuit model)
- Acquired new AR15 patrol rifles for each police vehicle.
- Acquired new Panasonic Toughbook MDTs for each police vehicle.
- Acquired new Motorola APX4000 portable radios for each officer / new Motorola APX4500 mobile radios in each police vehicle.
- Acquired solar powered speed enforcement signs.

### 2024 Police Department Goals and Objectives:

- Purchase a new police vehicle (make/model unknown at this time - will depend on availability)
- Vastly expand our license plate reader (LPR) camera network to add 2 more intersections, bringing total of LPRs in use within the Borough from 1, up to 6.
- Hire at least 1 additional police officer, potentially 2 depending on available budgetary means.
- Add traffic light emitters to each police vehicle (changes traffic signal to green for direction of travel of emergency vehicle in emergency response mode)
- Implement a new Record Management System (RMS) for police department incident reporting / Uniform Crime Reporting (UCR) / National Incident-Based Reporting System (NIBRS) compliance.



**CHURCHILL BOROUGH PUBLIC WORKS:** Protecting people and property through the care and maintenance of safe streets and Borough facilities is a top priority and is a large portion of the General Fund budget. The Public Works Department has three (3) employees. The Director of Public Service, Ralph Zatlín and two Vigliotti Construction staff that are responsible for maintaining all the Borough’s infrastructure.

**TABLE 11  
CHURCHILL BOROUGH PUBLIC WORK EXPENSES**

<b>Year</b>	<b>Public Works General Fund Expense</b>	<b>Change</b>	<b>% Change</b>
2017	\$ 491,928.66	na	na
2018	\$ 946,621.75	\$ 454,693.09	92.4%
2019	\$ 808,205.83	\$ (138,415.92)	-14.6%
2020	\$ 1,016,799.47	\$ 208,593.64	25.8%
2021	\$ 942,362.02	\$ (74,437.45)	-7.3%
2022	\$ 846,083.86	\$ (96,278.16)	-10.2%
2023 Budget	\$ 746,239.49	\$ (200,382.26)	-21.2%
2024 Proposed	\$ 684,762.93	\$ (123,442.90)	-15.3%

The Capital Fund Budget continues to fund vital programs for the Department of Public Works and acts as the primary guide for the Department operations. The programs and projects the Capital Fund Budget finances include:

- The Annual Road Program,
- Building Improvements for all facilities occupied by the Borough,
- Storm Sewer improvements to ensure the good working order of our storm sewer infrastructure and ultimately comply with DEP Municipal Separate Storm Sewer System Standard
- Parks improvements, and
- Vehicle and equipment purchases.



**PUBLIC WORKS ADMINISTRATION OVERVIEW:** The Public Works Administration program provides for the supervision and management of all Public Works activities. These activities include:



- Building Maintenance
- Civic Activities
- Equipment Maintenance
- Forestry (Rights-of way)
- Maintenance Parks Maintenance
- Snow and Ice Control
- Storm Sewer Maintenance
- Street Maintenance
- Street Paving
- Road Line Painting Maintenance

### 2023 Public Works Accomplishments:

- Churchill Borough spent \$432,944.16 on paving, which included N. Margaretta, S. Margaretta, Surrey Place, Jamestown Place, Brushcliff Road, and Nottingham Drive, and Alt 1 Thornberry Drive, Alt 2 Old Beulah Road, and Add Alt 3 Margate Road.
- Fenwick Drive, Croft Court Hampstead Drive, Royal Oak, Yorktown Place, McCrady Road, Collins Road and Henley Drive were all patched.
- The road crew worked on the following:
  - Crack sealed various roads.
  - Painted Vascar Lines on Beulah Road.
  - Painted traffic lines for the turning lane from Beulah to Lewin Lane.
  - Painted stop bars throughout the Borough at stop signs.
  - Cleaned the sidewalks on Route 22.
  - Cleaned out catch basins with the vactor truck per MS4.
  - Removed bushes and high grass in the rear of the Borough Building and put down river rock.
  - Cut down the hillside on Merrie Woode Drive.
  - Cleaned up the road to Bullocks Pen Park.



### 2024 Public Works Goals and Objectives:

- Work on replacing road signs throughout the Borough.
- Continue to maintain a high level of standard for all the Borough's roads, sidewalks, catch basins and the like.
- Assist with the Borough needs in the Active Transportation Plan.



**LEGISLATIVE AND ADMINISTRATION:**

Under this category of the General Fund are the administrative activities of the Borough Council/Mayor (Legislative/Executive), the Secretary / Manager and the Finance Director / Treasurer and includes all efforts to support all other departments necessary to run the Borough.

**Borough Administrative Staff:** Have the function of providing professional support to the Council Members and supervising all other departments of the Borough. This work is accomplished by the Borough Manager/Secretary, Assistant Borough Manager/Finance Officer, and Resident Service Specialist. Part-time interns who are working on their degrees at local universities or associated with the LGA internship augment the staff.

The Staff are members of a plethora of noteworthy and credible local government organizations such as International City/County Management Association, Association for Pennsylvania Municipal Management, Western PA Municipal Managers, American Planning Association, American Institute of Certified Planner, Government Finance Officers of America, Government Finance Officers of America-Pennsylvania.

**TABLE 12  
CHURCHILL BOROUGH GENERAL GOVERNMENT EXPENSE**

Year	General Government Expense	Difference	% of Change	% of Twp Budget
2017	\$ 277,333.68	na	na	na
2018	\$ 306,849.32	\$ 29,515.64	10.6%	10.72%
2019	\$ 475,965.27	\$ 169,115.95	55.1%	18.07%
2020	\$ 713,429.39	\$ 237,464.12	49.9%	23.90%
2021	\$ 422,546.66	\$ (290,882.73)	-40.8%	14.16%
2022	\$ 740,797.66	\$ 318,251.00	75.3%	23.12%
2023 Budgeted	\$ 619,246.03	\$ (121,551.64)	-16.4%	19.86%
2024 Proposed	\$ 652,870.16	\$ 33,624.14	5.4%	19.98%



**CAPITAL IMPROVEMENT PLAN (PROGRAM):** A capital improvements plan (CIP) is a long-range financial planning tool used by municipalities to adequately prepare and plan for expenditures that are not considered recurring and exceed a certain amount in expenditures.

A capital asset is a piece of property that meets all the following requirements:

1. The assets are tangible and complete.
2. The assets are used in the operation of the Borough.
3. The assets have a useful life of longer than the current fiscal year.
4. The assets are of significant value.

A Capital Project is a project that helps maintain or improve capital assets including infrastructure. The Borough prepared and set forth its first CIP in the year 2021 for the years 2022-2026. In the Borough of Churchill, a capital expenditure is that which exceeds \$1,500 and has a useful life of at least 5 years.

**CAPITAL RESERVE FUND:** Churchill Borough has a Capital Reserve Fund account, and it is the primary account for long-term capital investment projects or any other large and anticipated expense(s) that will be incurred in the future. In 2021, the Council adopted Resolution No. 4517, which established a Capital Improvement Plan Policy for the Borough.

**TABLE 13  
CHURCHILL BOROUGH LIQUID FUELS**

Year	Liquid Fuel	Percentage of Increase or Decrease	Road Mileage	Population	Per Mile
2017	\$ 98,946.84	na	13.63	3,011	\$ 7,259.49
2018	\$ 103,761.53	4.9%	13.63	3,011	\$ 7,612.73
2019	\$ 107,875.64	4.0%	13.63	3,011	\$ 7,914.57
2020	\$ 103,701.34	-3.9%	13.63	3,011	\$ 7,608.32
2021	\$ 93,083.61	-10.2%	13.63	3,011	\$ 6,829.32
2022	\$ 94,050.00				
2023 Budget	\$ 98,849.22	-4.7%	13.63	3,157	\$ 7,252.33
2024 Estimated	\$ 99,190.25	0.3%	13.63	3,157	\$ 0.00



## CHURCHILL BOROUGH 2024 REVENUE OUTLOOK

The proposed budget places revenue at \$3,189,250.00 or 2.3% (\$71,951.34) higher than was budgeted for 2023 and does not include a real estate tax increase.

**TABLE 14**  
**CHURCHILL BOROUGH REVENUE 2017-2024**

YEAR	REVENUE	CHANGE FROM PREVIOUS YEAR	% CHANGE
2017	\$2,641,986.39	NA	NA
2018	\$2,724,415.25	\$82,428.86	3%
2019	\$3,038,564.28	\$314,149.03	12%
2020	\$3,421,717.10	\$383,152.82	13%
2021	\$3,386,484.06	-\$35,233.04	-1%
2022	\$3,644,868.22	\$258,384.16	8%
2023 BUDGETED	\$3,117,298.66	-\$527,569.56	-14%
2024 PROPOSED	\$ 3,189,250.00	\$71,951.34	2%



## 2024 BUDGET OVERVIEW:

### 2024 Income

- Real Estate Taxes & Earned Income Taxes– Modest increase projected.
- Cable Franchise Fee – Stable
- Changing Fee Schedule in 2024.

### 2024 Expense

- Inflation – Majority of expenditures have seen an 8-10% increase.
- According to the Police CBA, the Patrol Officers will receive a 4% increase.
- Continuing work on the ADA Accessible Playground and expending the \$1,000,000.00 ARPA grant before the end of 2024.
- Purchasing solar panels for the Borough Building and the Volunteer Fire Company.
- 

2024 *ESTIMATED* Unrestricted Balance (Carryover at year end) - \$441,162.

**TABLE 15  
CHURCHILL BOROUGH REVENUE**

Revenue	2023 Adopted Budget	\$ Change from 2023	2024 Proposed Budget	% Change from 2023
REAL ESTATE PROPERTY	\$ 2,015,000.00	\$ 18,000.00	\$ 1,997,000.00	-0.9%
ACT 511 TAXES	\$ 723,848.66	\$ (97,151.34)	\$ 821,000.00	13.4%
PENALTIES AND INTEREST ON DELINQUENT TAXES	\$ 1,000.00	\$ (1,000.00)	\$ 2,000.00	100.0%
LICENSES AND PERMITS	\$ 55,500.00	\$ 2,000.00	\$ 53,500.00	-3.6%
FINES	\$ 7,100.00	\$ (2,900.00)	\$ 10,000.00	40.8%
INTEREST EARNINGS	\$ 200.00	\$ (300.00)	\$ 500.00	150.0%
RENTS AND ROYALTIES	\$ 25,950.00	\$ -	\$ 25,950.00	0.0%
FEDERAL SHARED REVENUES AND ENTITLEMENTS	\$ -	\$ -	\$ -	
STATE CAPITAL AND OPERATING GRANTS	\$ 15,000.00	\$ -	\$ 15,000.00	0.0%
OTHER TAXES (REVENUE SHARING)	\$ 118,800.00	\$ (200.00)	\$ 119,000.00	0.2%
LOCAL GOVERNMENT UNITS CAPITAL AND OPERATING GRANTS	\$ 95,000.00	\$ (25,000.00)	\$ 120,000.00	26.3%
CHARGES FOR SERVICES	\$ 3,800.00	\$ 1,100.00	\$ 2,700.00	-28.9%
PUBLIC SAFETY	\$ 9,100.00	\$ -	\$ 9,100.00	0.0%
HIGHWAYS AND STREETS	\$ 9,000.00	\$ 1,500.00	\$ 7,500.00	-16.7%
OTHER REVENUE	\$ 38,000.00	\$ 32,000.00	\$ 6,000.00	-84.2%
<b>Total General Fund Revenues</b>	<b>\$3,117,298.66</b>	<b>-\$71,951.34</b>	<b>\$3,189,250.00</b>	<b>2.3%</b>



**TABLE 15**  
**CHURCHILL BOROUGH EXPENDITURES**

Expenditures	2023 Adopted Budget	2024 Proposed Budget	% Change from 2023
<b>GENERAL GOVERNMENT</b>	\$ 619,246.03	\$ 652,870.16	5.4%
<b>PUBLIC SERVICES</b>	\$ 746,239.49	\$ 688,762.93	-7.7%
<b>PUBLIC SAFETY - POLICE</b>	\$ 1,491,813.15	\$ 1,618,674.74	8.5%
<b>FIRE (Churchill Volunteer Fire Company)</b>	\$ 99,800.00	\$ 106,100.00	6.3%
<b>EMERGENCY MANAGEMENT</b>	\$ 2,250.00	\$ 4,750.00	111.1%
<b>STORM SEWERS</b>	\$ 53,200.00	\$ 68,400.00	28.6%
<b>CONTRIBUTIONS</b>	\$ 26,300.00	\$ 32,500.00	23.6%
<b>Total General Fund Expenditures</b>	<b>\$ 3,043,648.66</b>	<b>\$ 3,176,857.84</b>	<b>4.4%</b>





## CONCLUSION:

Churchill Borough continues to strive to provide the Borough residents with full-time quality services within a modest budget. The mission of the Borough, to protect people and property, is vital for individuals of the Borough to pursue their individual happiness. The proposed 2024 budget does not suggest a tax increase.

The role in managing the Borough's financial operations successfully is taken by all staff very seriously and Borough staff continues to monitor economic conditions so that high quality services levels can be preserved. The Borough staff are dedicated to applying prudence and wisdom throughout the year regarding the budget.

A continued low growth trend, real estate tax collections, and other revenue streams coupled with increased personnel costs and for materials are reducing the Borough's ability to invest in vital capital needs. The Borough's primary sources of recurring revenue are Real Estate Tax and Earned Income Tax. Additional revenue is derived from other taxes, licenses, permits, fines, interests, grants and other non-tax revenue.

The Borough's major expenditures include Public Safety, Public Works, Sewer, and Capital. Other major expenditures include General Government and Annual Street Maintenance. For more information concerning each program, please refer to the corresponding sections of the document.

Countless hours have gone into preparing the 2024 budget, and a special recognition goes out to Ashley Brow, Michelle McAndrew, Ronald Akerley and Ralph Zatlin, as well as the Borough Council Members and Mayor for their help in making the 2024 Budget for the Borough of Churchill.

A detailed breakdown of revenues and expenditures for 2024 can be provided by request.

Churchill Borough provides its residents with a full range of services. Following is a list of some of those services:

- Police and Fire protection
- Emergency Medical Services through Woodland Hills EMS
- Maintenance and repair of streets, sanitary sewers and storm sewers
- Winter snow and ice removal on state and local roads
- Refuse and recycling collection services
- Enforcement of building codes and zoning ordinances

Respectfully Submitted,

Alexander J. Graziani, AICP  
Borough Manager  
Churchill Borough



**Table 16**  
**Churchill Borough 2024 General Fund Revenues**

	2024
<b>GENERAL FUND REVENUE</b>	<b>8.000 MILLS</b>
<b>Beginning of Year General Fund Balance</b>	<b>\$ 849,081.85</b>
<b>301 - REAL PROPERTY TAXES</b>	
301.010 · Real Estate Taxes - Current	\$ 1,960,000.00
301.020 · Real Estate Taxes - Prior Year	\$ 2,000.00
301.050 · Real Estate Tax - Delinquent	\$ 47,000.00
<b>SUBTOTAL - REAL ESTATE PROPERTY TOTALS</b>	<b>\$ 2,009,000.00</b>
<b>310 - LOCAL TAX ENABLING ACT (ACT 511) TAXES</b>	
310.100 · Real Estate Transfer Tax (Deed Transfer Fee)	\$ 85,000.00
310.210 · Earned Income Tax (EIT)	\$ 715,000.00
310.215 · Earned Income Tax - Delinquent	\$ 6,000.00
310.510 · Local Service Tax (LST)	\$ 33,000.00
<b>SUBTOTAL - ACT 511 TAXES</b>	<b>\$ 839,000.00</b>
<b>319 - PENALTIES AND INTEREST ON DELINQUENT TAXES</b>	
319.010 · Real Property Taxes - Pen & Int on Delinquent Taxes	\$ 2,200.00
<b>320 - LICENSES &amp; PERMITS</b>	
321.800 · Cable Television Franchise Fee	\$ 53,000.00
322.820 · Street Openings	\$ 1,000.00
<b>LICENSES AND PERMITS TOTALS</b>	<b>\$ 54,000.00</b>
<b>331 - FINES</b>	
331.110 · Court-District Magistrate (Motor Vehicle Code Violations)	\$ 5,000.00
331.120 · Violations of Ordinances, Statues, Etc.(Police)	\$ 4,000.00
331.130 · State Police Fines	\$ 1,000.00
<b>FINES TOTALS</b>	<b>\$ 10,000.00</b>
<b>341 - INTEREST EARNINGS</b>	
341.000 · Interest Earnings	\$ 2,500.00



342.100 · Rental of Land	\$ 25,950.00
<b>352 - FEDERAL SHARED REVENUES AND ENTITLEMENTS</b>	
352.530 · Federal Shared Revenue to Government Unit	\$ -
<b>354 - STATE CAPITAL AND OPERATING GRANTS</b>	
354.010 · Grants & Contributions	\$ 37,500.00
<b>355 - STATE SHARED REVENUE AND ENTITLEMENTS</b>	
355.010 · Public Utilities Realty Tax	\$ 2,200.00
355.011 · Verizon Tower	\$ -
355.012 · General Municipal Pension System Aid (Act 205 of 1984)	\$ 98,000.00
355.070 · Foreign Fire Insurance Premium Tax	\$ 20,000.00
355.080 · Beverage License	\$ 200.00
355.090 · Marcellus Shale Impact Fee Distribution	\$ 600.00
<b>SUBTOTAL - OTHER TAXES (REVENUE SHARING) TOTALS</b>	<b>\$ 121,000.00</b>
<b>357 - LOCAL GOVERNMENT UNITS CAPITAL AND OPERATING GRANTS</b>	
357.005 · Regional Asset District Tax - Reg Acct	\$ 120,000.00
<b>360-361 - CHARGES FOR SERVICES (DEPARTMENTAL EARNINGS)</b>	
361.056 · Municipal Lien Letters	\$ 1,200.00
361.340 · Hearing Fees	\$ 1,000.00
361.350 · Zoning/Land Development Administration Fees	\$ 500.00
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$ 2,700.00</b>



<b>362 - PUBLIC SAFETY</b>	
362.010 · Special Police Services	\$ 1,000.00
362.110 · Sale of Copies/Police Reports	\$ 1,000.00
362.410 · Building Permits 414.450 · Professional Services	\$ 6,000.00
362.450 · Use & Occupancy Permits	\$ 5,100.00
<b>PUBLIC SAFETY TOTAL</b>	<b>\$ 13,100.00</b>
<b>363 - HIGHWAYS AND STREETS</b>	
363.052 · Traffic Signal Maintenance Reimbursement	\$ 3,000.00
363.510 · Snow Removal Reimbursement	\$ 9,500.00
<b>HIGHWAYS AND STREETS TOTALS</b>	<b>\$ 12,500.00</b>
<b>OTHER MISCELLANEOUS</b>	
367.222 · Recreation Board (Sponsorship, Donations, Fees, etc.)	\$ 8,000.00
372.520 · Electric Vehicle Charging Station (OpConnect)	\$ 50.00
380.020 · Miscellaneous Revenue	\$ 1,000.00
391.100 · Sale of Vehicles	\$ -
391.201 · Vehicle Insurance Reimbursement	\$ -
392.011 · Other Receipts	\$ -
<b>SUBTOTAL - OTHER REVENUE</b>	<b>\$ 9,050.00</b>
<b>YEAR</b>	<b>\$ 2,024.00</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 3,258,500.00</b>



**Table 17**  
**Churchill Borough 2024 General Fund Expenditures**

EXPENDITURES	2024
<b>GENERAL GOVERNMENT (400-409)</b>	
401.105 · Salaries & Wages - Elected Officials – Mayor & Council	\$ 5,625.00
401.121 · Manager/Secretary Salary	\$ 103,824.00
401.140 · Treasurer/Assistant Secretary/Finance Officer/Assistant MGR Salary	\$ 65,971.50
401.141 · Resident Services Specialist	\$ 47,132.80
401.142 · Administration Temporary/Part-Time Employee	\$ -
401.192 · Payroll Tax - Social Security (6.2%)	\$ 13,945.55
401.193 · Payroll Tax - Medicare (1.45%)	\$ 3,261.46
401.196 · Benefits - Health/Dental/Vision Insurance	\$ 35,352.60
401.197 · Administration Municipal Pension Contribution	\$ 24,977.25
401.198 · Benefits - Disability Insurance	\$ 770.00
401.199 · Benefits - Life Insurance	\$ 825.00
401.210 · Office Supplies & Postage	\$ 7,000.00
401.238 · Uniforms	\$ 700.00
401.240 · General Expense	\$ 4,000.00
401.260 · Printer/Copier Lease	\$ 3,300.00
401.321 · Communication - Telephone/Radio Equipment	\$ 12,900.00
401.340 · Advertising & Printing (Marketing)	\$ 23,000.00
401.341 · Legal Advertising (Newspaper Public Notices)	\$ 9,450.00
401.350 · Insurance Public Officials & Manger Bonding	\$ 5,000.00
401.351 · Insurance - Property - Split	\$ 3,100.00
401.352 · Insurance - General Liability/Umbrella - Split	\$ 4,500.00
401.354 · Insurance - Workmen's Compensation	\$ 5,000.00
401.370 · Truck Maintenance Repair & Fuel (Admin Fuel Card)	\$ -
401.420 · Dues, Memberships & Subscriptions - Administration Staff	\$ 6,200.00
401.425 · Dues, Memberships & Subscriptions - Mayor & Council	\$ 1,000.00
401.452 · Borough Grant Funding (Non Capital)	\$ -



401.460 · Training & Conference Registration - Administration Staff	\$ 4,500.00
401.461 · Business Travel - Mileage, Tolls Parking, Lodging & Meals - Staff	\$ 4,000.00
401.462 · Business Travel - Mileage, Tolls, Parking, Lodging & Meals - CNL	\$ 2,500.00
401.465 · Training & Conference Registration - Mayor & Council	\$ 3,000.00
401.490 · Payroll Expense (Paycor)	\$ 2,800.00
401.750 · IT Computer Equipment, Etc. (Hardware)	\$ 3,000.00
402.115 · Auditing Professional Services - Auditors	\$ 9,600.00
402.310 · Auditing Professional Financial Services - Accounting	\$ 32,000.00
402.317 · Auditing Professional Services - Actuary	\$ 4,000.00
404.130 · Legal Professional Services - Solicitor (Retainer Fee)	\$ 12,000.00
404.201 · Legal Professional Services - Labor Attorney	\$ 6,500.00
404.310 · Other Legal Expense - Solicitor	\$ 55,000.00
406.117 · Municipal Intern	\$ 8,000.00
406.310 · Professional Services - Administrative	\$ 500.00
407.450 · IT - Professional Services - IT Website Maintenance	\$ 6,000.00
407.460 · IT - Network - Computer Services	\$ 5,000.00
407.480 · IT Subscription Services (Software)	\$ 20,000.00
408.310 · Professional Services - Engineering Services	\$ 30,000.00
408.313 · Professional Services - GIS Mapping	\$ 20,000.00
492.032 · Transfer to Capital Reserve - Split	\$ -
492.950 · Transfer to Operating reserve Account at PLGIT	\$ -
<b>GENERAL GOVERNMENT TOTALS</b>	<b>\$ 615,235.16</b>



<b>403 - TAX COLLECTION</b>	
403.114 · Tax Collector & Deputy Salary	\$ 6,000.00
403.117 · Tax Collector Dues & Memberships	\$ 500.00
403.190 · Professional Services - Tax Collector	\$ 9,000.00
403.195 · Jordan	\$ -
403.240 · General Expense - Tax Collector	\$ 3,000.00
403.317 · Commissions · Delinquent Real Estate Tax Collector	\$ 12,200.00
403.350 · Bonds - Real Estate & Wage Tax Collectors (Insurance)	\$ 2,400.00
403.460 · Tax Collector Conference Registration and Webinars	\$ 200.00
403.461 · Tax Collector Business Travel - Mileage, Tolls, parking and lodging	\$ 130.00
<b>TAX COLLECTION TOTALS</b>	<b>\$ 33,430.00</b>
<b>414 - PLANNING &amp; ZONING</b>	
404.205 · Professional Services - Community Development (Not ZHB)	\$ -
414.314 · Zoning Hearing Board Solicitor	\$ 1,500.00
414.317 · Professional Svc - Building Inspection Underwriters (BIU)	\$ 9,000.00
414.450 · Code Enforcement - Building Inspection Underwriters (BIU)	\$ 25,000.00
<b>PLANNING &amp; ZONING TOTALS</b>	<b>\$ 35,500.00</b>



<b>PUBLIC SERVICES</b>	
409.140 · Public Services Director	\$ 77,842.25
409.250 · Maintenance, Repairs, Janitorial Supplies	\$ 3,200.00
409.310 · Professional Services - Building, Land Maint & Repair (DPW)	\$ 33,000.00
409.360 · Building Utilities	\$ 40,000.00
409.370 · Building, Land - Maintenance & Repair	\$ 30,250.00
409.420 · Dues, Memberships & Subscriptions - Public Services	\$ 500.00
409.450 · Building-Contracted Services	\$ -
409.460 · Training & Conference Registration	\$ 350.00
409.461 · Business Travel - Mileage, Parking, Lodging & Meals	\$ 400.00
409.490 · Payroll Expense (Paycor)	\$ 1,000.00
409.600 · Building Improvements - Construction	\$ -
421.450 · Animal/Rodent Control	\$ 2,600.00
422.310 · Professional Services - Animal/Rodent Control (Hoffman)	\$ 3,000.00
427.451 · Cardboard Recycling	\$ 2,750.00
427.452 · Yard Waste Collections	\$ 39,900.00
430.192 · Payroll Tax - Social Security (6.2%)	\$ 4,826.22
430.193 · Payroll Tax - Medicare (1.45%)	\$ 1,128.71
430.196 · Benefits - Health/Dental/Vision Insurance	\$ 17,100.00
430.197 · Public Services Municipal Pension Contribution	\$ 8,325.75
430.198 · Benefits - Disability Insurance	\$ 330.00
430.199 · Benefits - Life Insurance	\$ 220.00
430.231 · Borough Public Service Director Truck Fuel	\$ 1,500.00
430.238 · Public Works Uniforms	\$ 500.00
430.317 · PA One Call	\$ 660.00





430.350 · Insurance - Auto Liability - Split	\$ 1,000.00
430.354 · Insurance - Workers Compensation	\$ 2,500.00
430.370 · Borough Public Service Director's Truck Maintenance and Repair	\$ 500.00
432.245 · Snow and Ice Control - Supplies	\$ 99,000.00
432.310 · Professional Services - Snow and Ice Control	\$ 67,000.00
432.370 · Snow and Ice Control - Regular	\$ -
433.370 · Traffic Signal Maintenance / Light - Regular	\$ 13,000.00
434.360 · Street Lighting	\$ 12,000.00
430.490 · EV Charger Network Connectivity	\$ 1,080.00
430.250 · EV Charger Maintenance Service	\$ 1,650.00
436.600 · Storm Sewer Repair	\$ -
437.370 · Road Equipment - Maintenance and Repairs	\$ 2,000.00
438.245 · Supplies - Street Maintenance & Repairs	\$ 12,000.00
438.246 · Street Signs and Posts	\$ 8,000.00
438.310 · Professional Services- Street Maintenance & Repairs (DPW)	\$ 190,400.00
438.370 · Street Maintenance & Repairs	\$ -
439.305 · Engineering Services - Roads Outside of Paving Program	\$ 5,250.00
439.310 · Engineering Services - Roads	<b>CAPITAL</b>
439.600 · Street Resurfacing	<b>CAPITAL</b>
492.032 · T transfer to Capital Reserve - Split	\$ -
<b>PUBLIC SERVICES TOTALS</b>	<b>\$ 684,762.93</b>

<b>PARKS &amp; RECREATION</b>	
452.243 · Winter, Spring, Fall Events (Recreation Board)	\$ 22,000.00
452.370 · Park Maintenance & Repairs	\$ -
454.246 · Supplies - Park Maintenance & Repairs	\$ 2,500.00
454.310 · Professional Services-Park Maintenance & Repairs	\$ 2,500.00
454.370 · Other Services - Park Maintenance & Repairs	\$ 1,000.00
<b>PARKS &amp; RECREATION TOTALS</b>	<b>\$ 28,000.00</b>



<b>PUBLIC SAFETY - POLICE</b>	
410.121 · Salary - Police Chief	\$ 125,367.48
410.132 · Salary - Patrol Officer	\$ 733,500.00
410.180 · Overtime - Patrol	\$ 80,000.00
410.183 · Special Detail - Reimbursed - Patrol	\$ 1,000.00
410.190 · Sick Leave Buy Back (Police)	\$ 5,000.00
410.191 · Welfare Benefit	\$ 3,000.00
410.192 · Payroll Tax - Social Security (6.2%)	\$ 58,271.78
410.193 · Payroll Tax - Medicare (1.45%)	\$ 13,628.08
410.196 · Benefits - Health/Dental/Vision Insurance	\$ 141,583.20
410.198 · Benefits - Disability Insurance	\$ 2,950.00
410.199 · Benefits - Life Insurance	\$ 2,800.00
410.210 · Office Supplies	\$ 1,200.00
410.231 · Gasoline & Oil - Police Cars	\$ 18,700.00
410.238 · Uniform Allowance	\$ 8,000.00
410.239 · Ammunition	\$ 3,000.00
410.240 · General Expense	\$ 3,250.00
401.260 · Printer/Copier Lease	\$ 2,700.00
410.310 · Legal Services	\$ 15,000.00
410.321 · Communication - Phone Expense	\$ 9,000.00
410.340 · Advertising & Printing	\$ 3,000.00
410.350 · Insurance - Auto Liability - split	\$ 11,550.00
410.351 · Insurance - Property - split	\$ 7,150.00
410.352 · Insurance - General Liability/Umbrella - split	\$ 15,694.00
410.354 · Insurance - Workers Compensation	\$ 73,000.00
410.370 · Fire Extinguishers Maintenance & Replacement - Gas Pump	\$ 550.00
410.375 · Police Department Tires	\$ 9,000.00
410.420 · Dues, Memberships & Subscriptions	\$ 3,000.00
410.450 · Police Cars - Maintenance & Repairs	\$ 18,000.00
410.460 Training and Conference Registration	\$ 4,500.00



410.461 · Business Travel - Mileage, Parking, Lodging and Meals	\$ 3,000.00
410.490 · Payroll Expense (Paycor)	\$ 3,750.00
410.740 · New Police Cars	<b>CAPITAL</b>
410.750 · Computer Equipment/Software	\$ 10,000.00
410.752 · Police Department Equipment	\$ 26,500.00
483.151 · Police Pension Contribution	\$ 153,823.00
486.352 · Insurance - Police Professional Liability	\$ 33,000.00
492.032 · Transfer to Capital Reserve Fund	\$ -
	\$ -
<b>PUBLIC SAFETY - POLICE TOTAL</b>	<b>\$ 1,603,467.54</b>



<b>PUBLIC SAFETY - FIRE</b>	
411.000 · Act 172-2016 Volunteer Firefighter Tax Credit	\$ -
411.120 · Public Safety Specialist	\$ -
411.121 · Overtime Public Safety Specialist	\$ -
411.192 · Payroll Tax - Social Security (6.2%)	\$ -
411.193 · Payroll Tax - Medicare (1.45%)	\$ -
411.196 · Benefits - Health/Dental/Vision Insurance	\$ -
411.197 · Public Safety Specialist Municipal Pension Contribution	\$ -
411.198 · Benefits - Disability Insurance	\$ -
411.199 · Benefits - Life Insurance	\$ -
411.238 · Uniforms	\$ -
411.354 · Insurance - Workmen's Compensation	\$ -
411.420 · Dues, Memberships & Subscriptions	\$ -
411.450 · Vehicle Maintenance & Repairs	\$ -
411.460 · Training & Conference Registration	\$ -
411.462 · Business Travel - Mileage, Tolls, Parking, Lodging & Meals	\$ -
411.331 · Travel Expense (mileage Reimbursement)	\$ -
411. xxx · Leasing of EV for Inspections	\$ -
411.750 · IT	\$ 1,800.00
411.350 · Auto Liability Insurance	\$ 6,600.00
411.380 · Fire Hydrant Rental (WPJWA)	\$ 11,000.00
411.450 · Fire Truck Contracted Maintenance & Repair	\$ 5,500.00
411.491 · Payroll Expense	\$ -
411.500 · Foreign Fire Insurance Premium Distribution (Passthrough)	\$ 20,000.00
411.540 · Contribution - Volunteer Fire Company	\$ 16,500.00
411.740 · Fire Truck Reserve (Transfer)	\$ 32,000.00
484.151 · Workmen's Compensation - Fire	\$ 16,500.00
492.032 · Transfer to Capital Reserve Fund	\$ -
486.351 · Fire Insurance	\$ 12,000.00
<b>FIRE TOTAL</b>	<b>\$ 121,900.00</b>





<b>PUBLIC SAFETY - EMERGENCY MANAGEMENT</b>	
415.000 · Emergency Management Supplies	\$ 1,000.00
415.210 · IT Supplies	\$ 3,000.00
415.238 · Uniform	\$ 250.00
415.450 · Computer Services	\$ 500.00
<b>EMERGENCY MANAGEMENT TOTAL</b>	<b>\$ 4,750.00</b>
<b>STORM SEWERS &amp; DRAINS (MS4)</b>	
436.246 · Supplies - Storm Sewer Repair/Maintenance	\$ 4,000.00
436.310 · 3RD Party Cont Services - Storm Sewer Repair/Maint (DPW)	\$ 7,400.00
436.313 · Engineering Services - Storm Sewer Repair/Maintenance	\$ 40,000.00
446.310 · Storm Water MS4s Program	\$ 17,000.00
<b>STORM SEWERS TOTAL</b>	<b>\$ 68,400.00</b>
<b>CONTRIBUTIONS</b>	
412.540 · Ambulance / Rescue Contribution - Woodland Hills EMS	\$ 15,000.00
456.540 · Libraries Contribution - CC Mellor Library	\$ 8,500.00
457.500 · Contribution - Tri-COG Land Bank Dues	\$ 3,200.00
481.420 · Contribution -TCVCOG Dues	\$ 10,100.00
<b>CONTRIBUTIONS TOTALS</b>	<b>\$ 36,800.00</b>



<b>REQUIRED INSURANCE AND EMPLOYER OBLIGATIONS</b>	
410.190 · Sick Leave Buy Back (Police)	\$ -
410.191 · Welfare Benefit	\$ -
483.150 · Municipal Pension Contribution	\$ -
484.150 · Workmen's Compensation	\$ -
484.151 · Workmen's Compensation - Fire	\$ -
486.148 · Payroll Tax - Medicare	\$ -
486.150 · Payroll Tax - Social Security	\$ -
486.151 · Disability Insurance	\$ -
486.152 · Life Insurance	\$ -
486.153 · Health Insurance - UPMC/MEIT	\$ -
486.352 · Police Professional Liability Insurance	\$ -
486.353 · Auto Liability Insurance	\$ -
486.354 · General Liability/Umbrella	\$ -
<b>REQUIRED INSURANCE AND EMPLOYER OBLIGATIONS</b>	<b>\$ -</b>
<b>OTHER EXPENDITURES</b>	
480.250 · Miscellaneous Expense	\$ -
491.430 · Tax/Miscellaneous Refunds	\$ 4,000.00
493.390 · Bank Fees	\$ 2,000.00
493.001 · Prior Period Adjustments	\$ -
<b>OTHER EXPENDITURES</b>	<b>\$ 6,000.00</b>
<b>Total Expenditures</b>	<b>\$ 3,238,245.64</b>