

2024 DRAFT BUDGET

CHURCHILL BOROUGH

ALLEGHENY COUNTY

MONDAY, OCTOBER 02, 2023 (DRAFT)



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 longterm future growth of the Churchill Borough community.





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 decisionmaking.

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.

DESIRED OUTCOMES



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 wellmaintained 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



DRAFT

VS

PROPOSED

SCHEDULE

- The 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 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.

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FUND BALANCE POLICY RESOLUTION 4530

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

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WHERE WERE WE AT THIS TIME LAST YEAR?

2023 ADOPTED GENERAL FUND BUDGET

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



HEADING INTO 2023 POLICE CBA UNRESOLVED



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Police Contract terminated at the end of December 2022.

Police Department Budget represents 48% of total Borough Budget Police Union personnel costs represents 35% of the total Borough Budget



HEADING
INTO 2023

- OVERDUE
CAPITAL
PROJECTS

Need for Churchill Borough building ADA Bathrooms and female locker room

Police & Public Works Vehicles

Backlog of Paving

WHERE ARE WE AT NOW?

2023 YEAR TO DATE (August 2023)

REVENUE: \$2,790,249.62

EXPENDITURES: \$

2,058,607.59

2023 YEAR-END PROJECTED

REVENUE: \$

3,227,951.25

EXPENDITURES: \$

3,721,953.77

DIFFERENCE: \$

(494,002.52)

PROJECTED ENDING BALANCE: \$1,338,284.99

2023 IMPACTS



- Hired Resident Service Specialist (not budgeted)
- 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

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

BEGINNING BALANCE:

• \$434,588.10

REVENUE:

• \$ 3,189,250.00

EXPENDITURES:

• \$3,366,301.75

DIFFERENCE \$(177,051.75)

ENDING BALANCE:

\$257,536.34

7.7% 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

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2024 DRAFT VERSION 3 OPTION 1

GENERAL FUND EXPENDITURES \$3,366,301.75

- DIFFERENCE FROM 2023 ADOPTED AMOUNT
- \$249,003.09
- PERCENTAGE (%) DIFFERENCE
- 8.0%

No money for Capital

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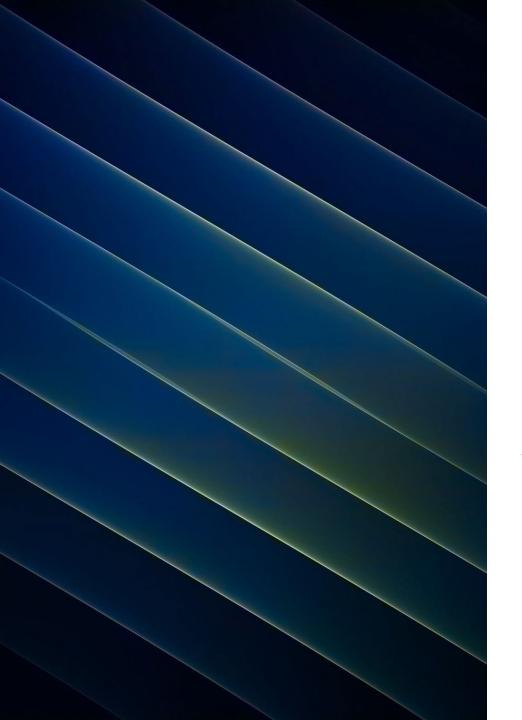


Capital Budget Shortfall

Paving program

Vehicles

Building needs



PROPOSED 2024 GENERAL FUND

ENDING BALANCE DRAFT VERSION 3 OPTION 1



\$ 257,536.34

31 Dec. 2024

2024

PERCENT OF THE PROPOSED 2024 REVENUES

• 7.7%



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

BEGINNING BALANCE:

• \$ 434,588.10

REVENUE:

• \$ 3,679,250.00

EXPENDITURES:

• \$ 3,620,099.14

DIFFERENCE

\$ 59,150.66

ENDING BALANCE:

\$ 493,738.95



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

GENERAL FUND EXPENDITURES \$3,620,099.14

- DIFFERENCE FROM 2023 ADOPTED AMOUNT
 - \$502,800.48
 - PERCENTAGE (%) DIFFERENCE
 - 16.1%

ADDITIONAL STAFF — CAPITAL PROJECTS



NEW STAFF

+

Capital Project Transfers



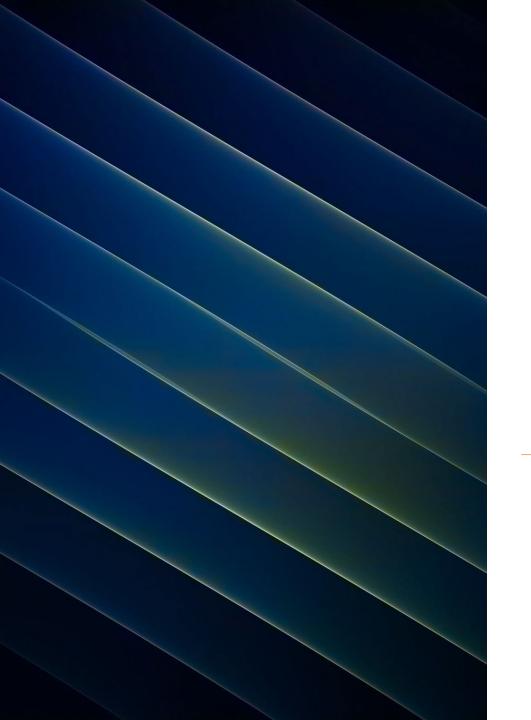
Hire a Public Safety Specialist for firefighting and code enforcement.



1st Year cost of new hire \$155,000



\$142,000 Transfer to Capital



ENDING BALANCE
DRAFT VERSION 3
OPTION

\$ 1,426,154.20

31 Dec. 2022

2023

PERCENT OF THE PROPOSED 2023 REVENUES

• 46%



OTHER FUND ACCOUNTS

CAPITAL

HIGHWAY

OPERATING RESERVE

SANITARY SEWER FUND

LGA Financial Health Assessment

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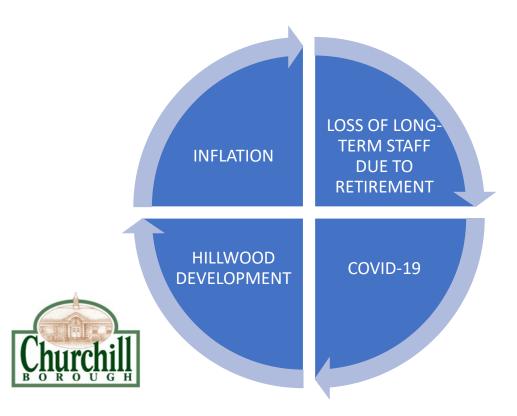


2024 BUDGET NARRATIVE

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2020 - 2023

CHALLENGES



OUTCOMES

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



NEXT STEPS

DIRECT MANAGER TO ADVERTISE THE DRAFT BUDGET MONDAY, NOVEMBER 13, 2023

PLACE PUBLIC NOTICE IN THE VALLEY MIRROR

POST DRAFT BUDGET ONLINE

PUBLIC NOTICE
THROUGH SAVVY
CITIZEN AND SOCIAL
MEDIA

DISCUSS THE DRAFT
BUDGET AT MONDAY,
DECEMBER 5, 2022,
COUNCIL WORKSHOP
MEETING

ADOPT THE 2024
BUDGET ON MONDAY,
DECEMBER 12, 2023,
COUNCIL REGULAR
MEETING