



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 long-term future growth of the Churchill Borough community.

VALUES

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

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

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

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

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

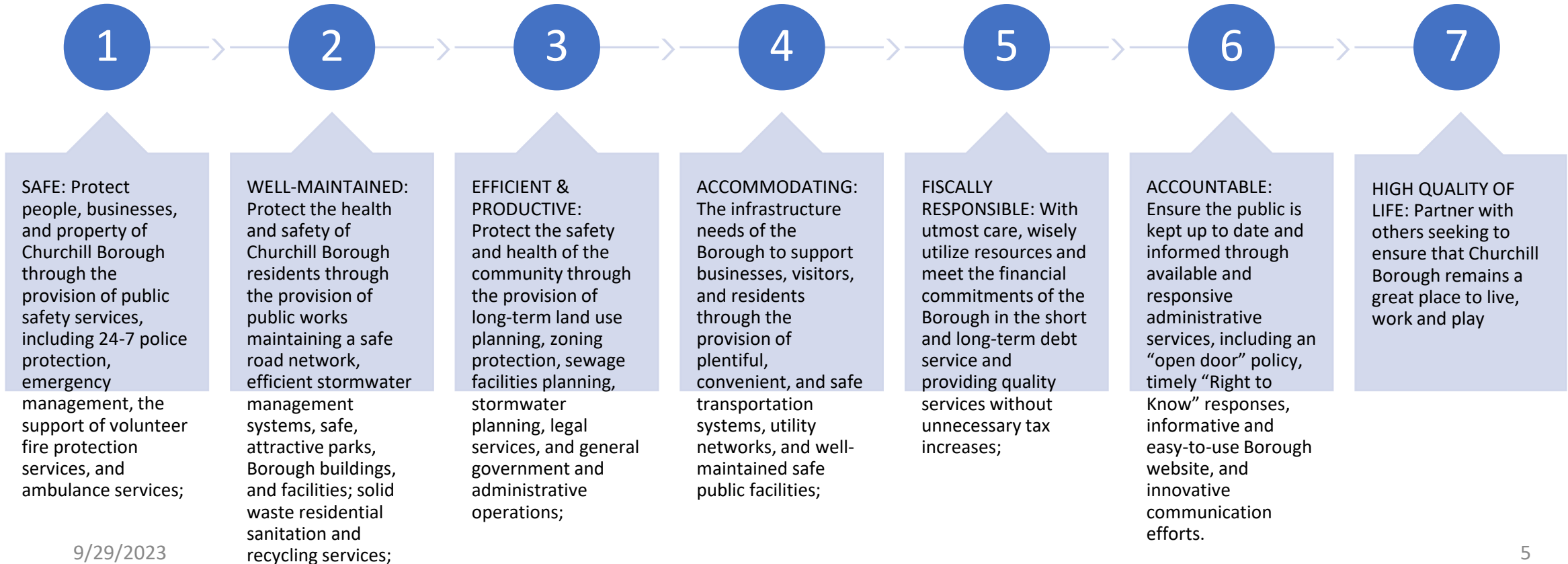
All the Borough does must be fair, equitable and just.

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

DESIRED OUTCOMES



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





• 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.



FUND BALANCE POLICY

RESOLUTION 4530

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

WHERE WERE WE AT THIS TIME LAST YEAR?

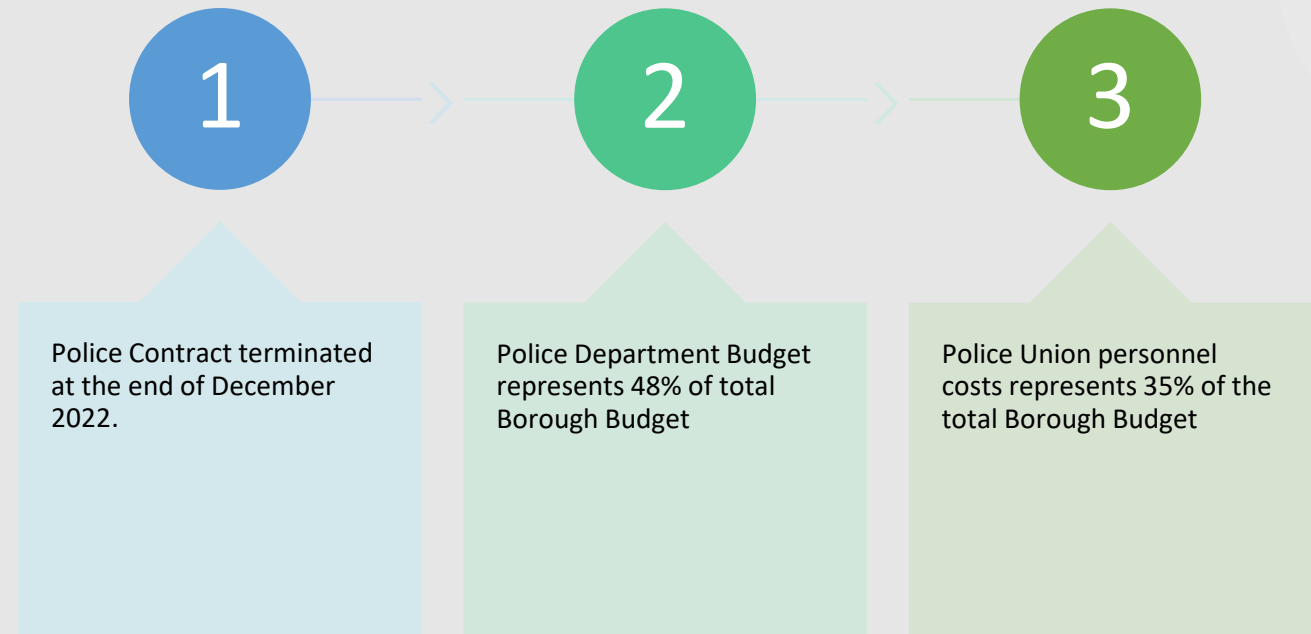
2023 ADOPTED GENERAL FUND BUDGET

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

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9/29/2023

HEADING INTO 2023 POLICE CBA UNRESOLVED





HEADING INTO 2023 – OVERDUE CAPITAL PROJECTS

Need for Churchill Borough
building ADA Bathrooms and
female locker room

Police & Public Works Vehicles

Backlog of Paving

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



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

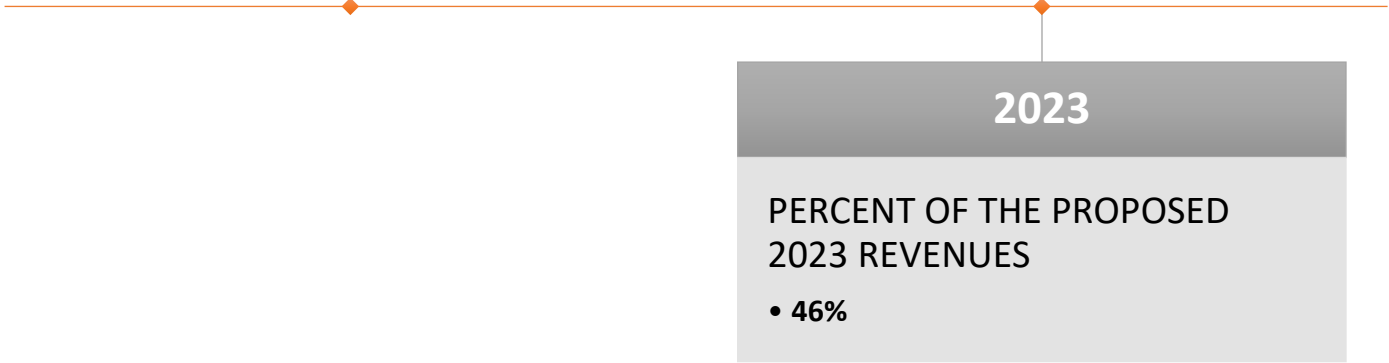


\$142,000 Transfer to Capital

PROPOSED 2023 GENERAL FUND ENDING BALANCE DRAFT VERSION 3 OPTION



\$ 1,426,154.20
31 Dec. 2022



OTHER FUND ACCOUNTS

CAPITAL

HIGHWAY

OPERATING RESERVE

SANITARY SEWER FUND

LGA Financial Health Assessment

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9/29/2023

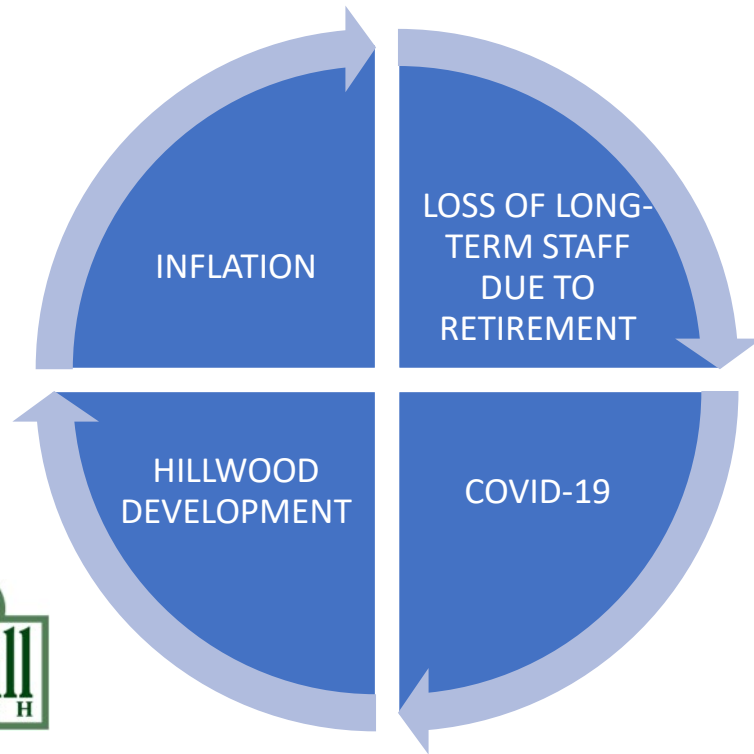
2024 BUDGET NARRATIVE

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9/29/2023

2020 - 2023

CHALLENGES



OUTCOMES

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

NEXT STEPS

