



2023 ADOPTED BUDGET

CHURCHILL
BOROUGH
BUILDING
2300 William Penn Hwy

DECEMBER 12, 2022

BOROUGH OF CHURCHILL 2023 BUDGET

OFFICERS



PRESIDENT

JAY DWORIN



VICE PRESIDENT

DIANE LAW

MAYOR



PAUL GAMRAT

MEMBERS AT LARGE



BROOKE BURCHETTE-WILLIAMS



DEB CASINI KLEIN



MATTHEW CASTIGLIA



ADAM P. McDOWELL



VALERIE REINTHALER

BOROUGH COUNCIL 2022

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BUDGET MESSAGE

Borough Council President, Members of the Borough Council, Mayor, and Residents of the Borough of Churchill —

Contained here is the 2023 Proposed Budget for the Borough of Churchill, which we, as a staff, are pleased to present to you.

The Proposed Budget does not call for a raise in either real estate tax millage or sewer surcharge. This balanced Budget allows for current services to be maintained and capital projects.

While it is impossible to prepare for the unknown, as these uncertainties come into focus, the Borough will remain steadfast to its' fiduciary responsibilities and continue to be committed to disciplined budgetary efforts as we adjust and respond to what the future holds.

In 2023, the Borough will continue to pursue its long-term financial planning goals while recognizing its continued commitment to services residents have come to expect.

The document presented to you is a comprehensive review of the 2023 spending plan ahead, but the production of this document is not the end of the budget process. For the Borough Council and Staff, this is the start of a 12-month process that requires consistent review and management. Monthly reports of the budget progress are included in our comprehensive Treasurer's Reports, which are available to review in person and online at our Borough website, www.churchillborough.com. I thank all of you that have been a part of this process and look forward to the year ahead.

A handwritten signature in cursive script, reading "Alexander J. Graziani".

Alexander J. Graziani, AICP
Borough Manager/Secretary

MISSION, VISION AND VALUES

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.

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.

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.

DESIRED OUTCOMES

The 2023 Budget 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, sanitary sewer systems, 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, sewage facilities planning, storm water planning, legal services and general government and administrative operations

ACCOMMODATING

The infrastructure needs of the Borough to support residents, businesses, and visitors 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

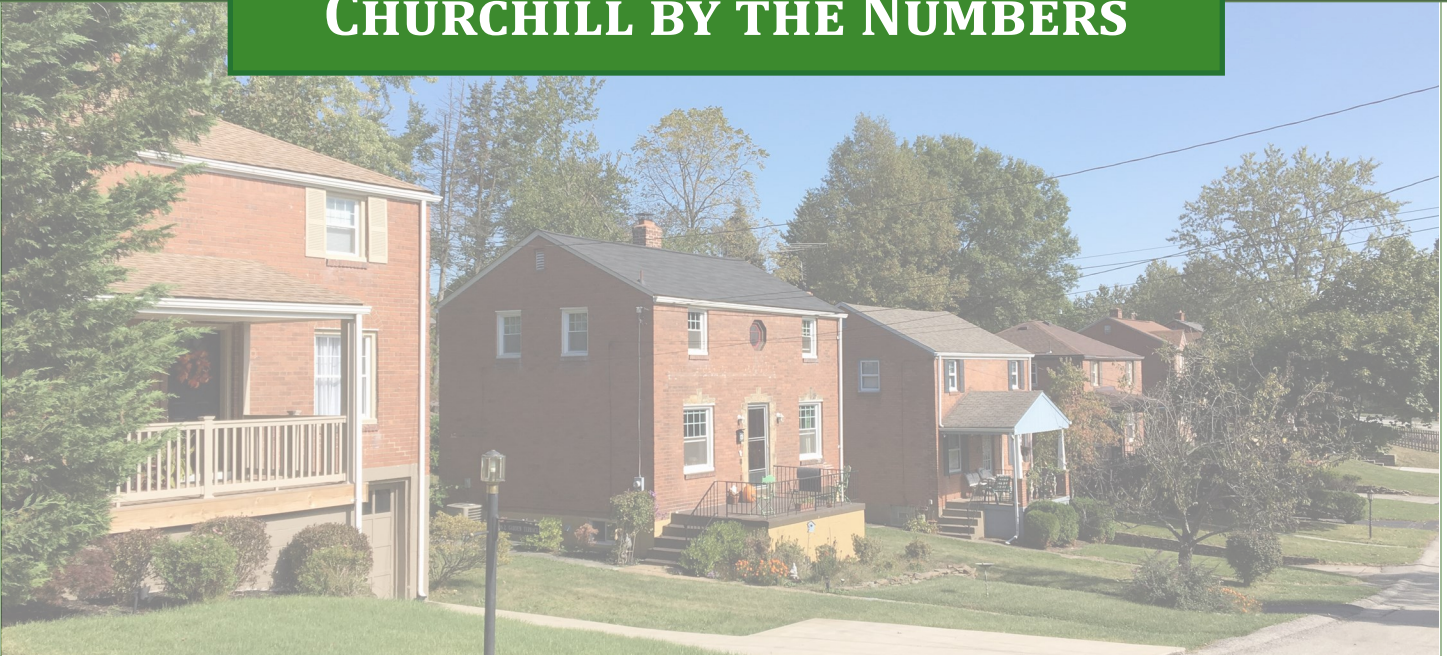
Ensure the public is kept up to date and informed through available and responsive administrative services including an "open door" policy, timely "Right to Know" responses, informative and easy to use Borough website and innovative efforts to communicate.

HIGH QUALITY OF LIFE

Partner with others seeking to ensure that Churchill Borough remains a great place to live, work and play.

BOROUGH OVERVIEW

CHURCHILL BY THE NUMBERS



POPULATION



3,157

MEDIAN HOUSEHOLD INCOME



\$87,063

MEDIAN AGE



46.2 yrs

18 OR YOUNGER



22.7%

EDUCATION



66.6%

With Bachelor's Degree or Higher

65 OR OLDER



25.4%

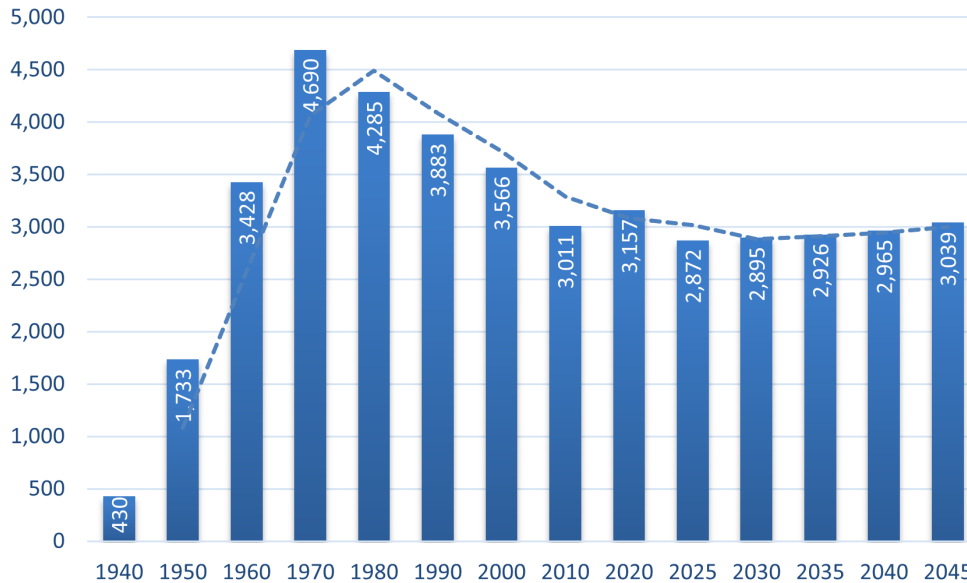
Sources:

US Census Bureau (<https://data.census.gov/cedsci/profile?q=1600000US4213608>)
Allegheny County (<https://apps.alleghenycounty.us/website/MuniProfile.asp?muni=22>)

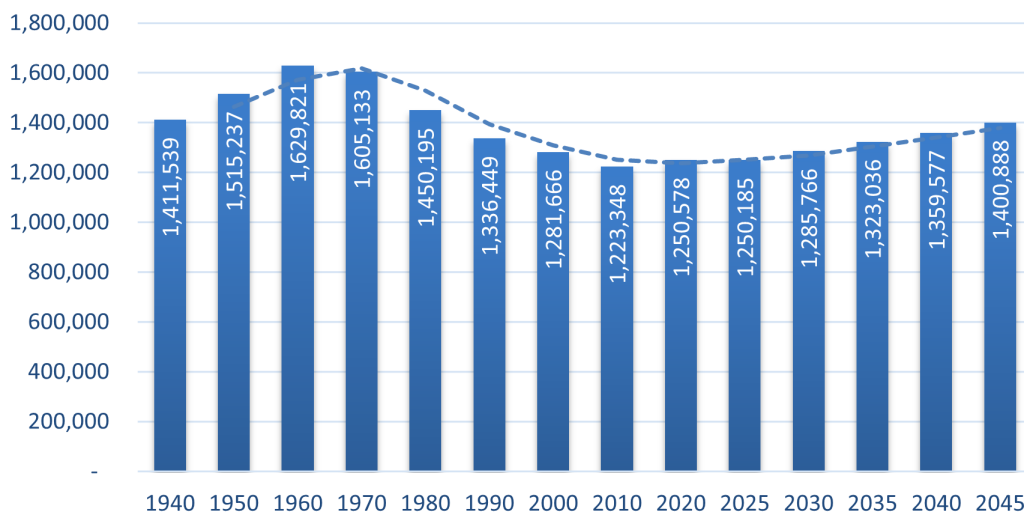
BOROUGH OVERVIEW

POPULATION SNAPSHOT

Churchill Borough Population, 1940 - 2045



Allegheny County Population, 1940 - 2045



Sources:

US Census Bureau (<https://data.census.gov/cedsci/profile?q=1600000US4213608>)
Allegheny County (<https://apps.alleghenycounty.us/website/MuniProfile.asp?muni=22>)

BOROUGH OVERVIEW

CHURCHILL PROPERTY STATISTICS



MEDIAN HOME VALUE



\$150,250

HOMEOWNERSHIP RATE



94.1%

HOUSING UNITS



1,494

VACANT HOUSING UNITS



74

TAXABLE VALUE



\$256,970,565

EXEMPT VALUE



\$52,012,400

Sources:

US Census Bureau (<https://data.census.gov/cedsci/profile?q=1600000US4213608>)
Allegheny County (<https://apps.alleghenycounty.us/website/MuniProfile.asp?muni=22>)

BUDGET OVERVIEW



BUDGET BASICS

The Borough of Churchill is a municipal government located in Allegheny County in Western Pennsylvania. The Woodland Hills School District is the public school district available to those residing within the Borough. The Borough, the School District, the County, and the State of Pennsylvania are separate entities with separate taxing authority. Each governmental unit is responsible for specific service provisions to Borough of Churchill residents.

SEPARATE FUNDS

The 2023 Budget for the Borough of Churchill encompasses five separate funds. Using the **principles of fund accounting**, funds are created by state statute or local ordinance, are a separate accounting entity, and are different entities than the bank accounts associated with them. This compartmentalization of resources, transactions, and statements is necessary to ensure that specific revenue sources are used to finance the specific activities for which they are intended. Funds can have transactions with other funds within the governmental unit. Funds can be continuous or can be closed out after their special purpose has been served.

BUDGET OVERVIEW

PRIMARY REVENUE SOURCES

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.

MAJOR PROGRAM EXPENDITURES

The Borough's major program expenditures include Police Services (47.9%) and Public Services (24.6%), which combine to account for 72.5% of the Borough's expenditures. Additional expenditures include general government expenses, storm sewer maintenance and repair, and contributions to supporting entities that allow the Borough to fulfill its mission.

BUDGET OVERVIEW

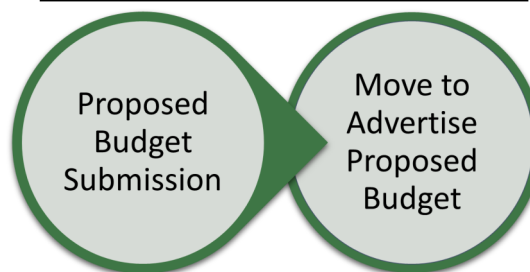
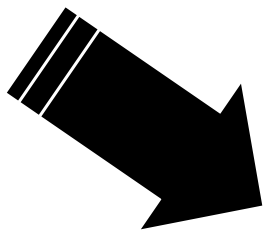
BUDGET PREPARATION AND ADOPTION PROCESS

BUDGET PREPARATION



1. At regularly scheduled Council committee meetings, the **Borough Manager** and **Finance Director** gather data on goals and projects slated for the upcoming year that will impact the budget.
2. Departmental budget worksheets are distributed to the **Chief of Police, Public Services Director,** and **Borough Manager** by the **Finance Officer** to gather information on departmental needs and requests.
3. After the worksheets are collected, the Finance Officer compiles both the requests of Staff and Council into an initial draft budget.
4. **Borough Council and its committees** review the initial draft budget presented and can request modifications up until the Council Workshop meeting that is held on the first Monday in November.

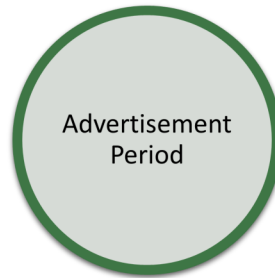
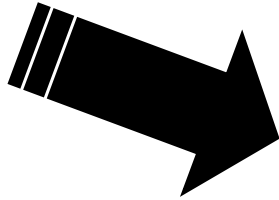
PROPOSED BUDGET



1. The **Finance Officer** prepares the Proposed Budget document, integrating any modifications requested by **Borough Council**, for presentation at the Council Workshop Meeting that is held on the First Monday in November.
2. After discussion and final review by Council between the Workshop Meeting and Business Meeting, the **Borough Council** tentatively adopts the Proposed Budget and moves to advertise said budget in a locally circulated publication.

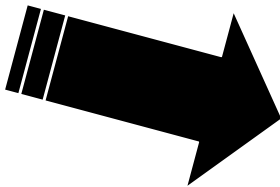
BUDGET OVERVIEW

ADVERTISEMENT PERIOD



1. Per Chapter 13 of the Pennsylvania Borough Code, the Proposed Budget document is advertised for a period of 14 days and becomes **available for review by the public**. The document is made available for review both in person at the Borough Offices and online at the Borough's official website, www.churchillborough.com.

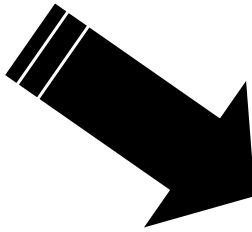
BUDGET ADOPTION



1. After **public input and direction from Council**, the **Borough Manager** and **Finance Officer** prepare the Final Budget for adoption.
2. The Final Budget for adoption is presented to the **Borough Council** at the Council Workshop meeting held on the First Monday of December for review and then **formally adopted by ordinance** at the Council Business Meeting on the Second Monday in December.
3. The Final Adopted Budget is made **available to the public** via the Borough's website and Borough Offices.

BUDGET OVERVIEW

BUDGET MANAGEMENT



1. Throughout the budget year, the Finance Officer produces **monthly reports** tracking spending year to date to identify actual spending to that which was budgeted. These reports are shared with both Staff and Borough Council, as well as made public for review by taxpayers and residents.
2. As deviations or exceptions are made within spending and/or projects are planned for the upcoming budget year, the Finance Officer and Borough Manager make notes of adjustments that need to take place within the following year's budget to ensure accurate and conservative estimates moving ahead.

BUDGET OVERVIEW

2022 BUDGET CALENDAR

NOVEMBER

Nov.
7

COUNCIL WORKSHOP
Review
Draft Budget

Nov.
14

COUNCIL BUSINESS MEETING
Tentatively Adopt Budget

Nov.
22

**BUDGET ADVERTISED IN
VALLEY MIRROR**

Nov.
22

**FIRST DAY—BUDGET
AVAILABLE FOR
INSPECTION**

DECEMBER

DEC.
5

COUNCIL WORKSHOP
Review Final Budget

DEC.
8

**LAST DAY—BUDGET AVAILABLE
FOR INSPECTION**

DEC.
12

COUNCIL BUSINESS MEETING
Adopt Final Budget

DEC.
13

PUBLISH FINAL BUDGET

BUDGET OVERVIEW

BASIS OF BUDGETING AND ACCOUNTING USED

The Borough of Churchill utilizes a **modified cash basis of accounting**, recognizing assets, liabilities, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions. In its most basic form, modified cash basis of accounting is:

- ◆ Expenditures are recorded when paid
- ◆ Revenues are recorded when received

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

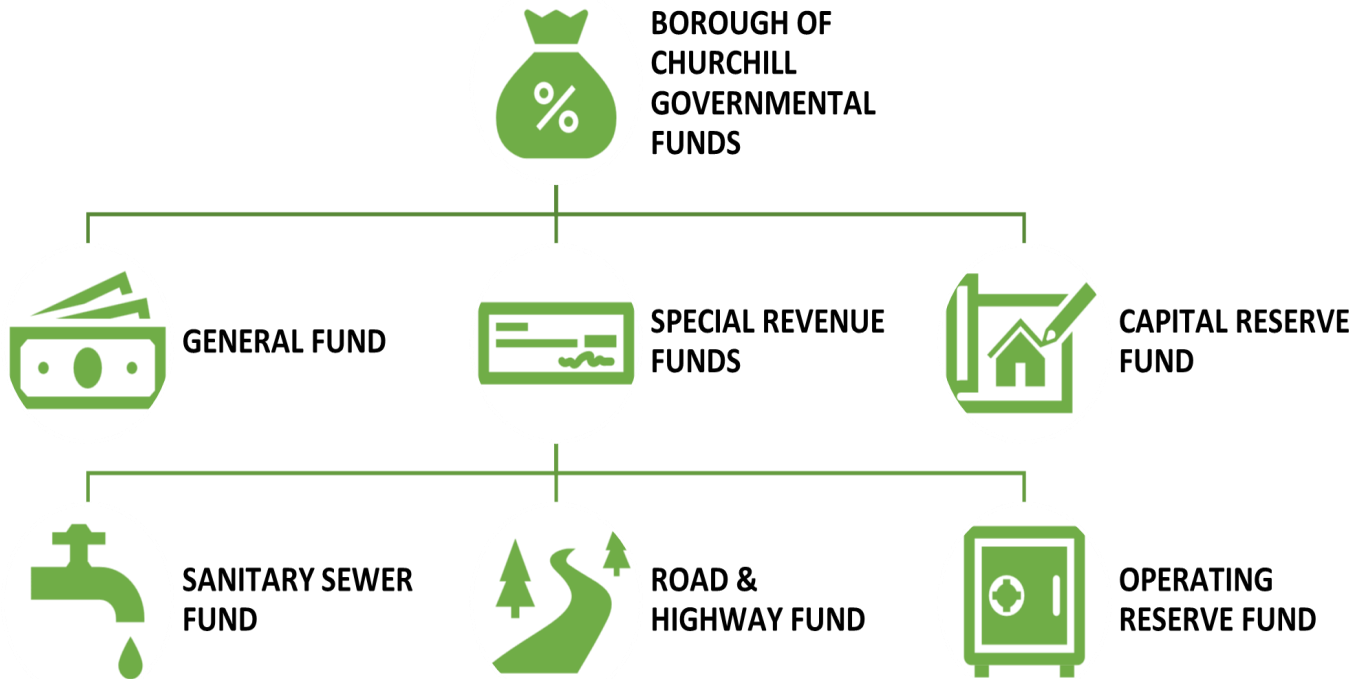
Given this basis of accounting used, the Borough has not financially recorded **capital assets and infrastructure** arising from cash transactions or the provision for **accumulated depreciation** and depreciation expense in the government-wide statements. The Borough also utilizes a modified cash basis to present its annual budgets and other financial reports.

If the Borough utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental and fiduciary funds would use the modified accrual basis of accounting and all government-wide financials would be presented on the **accrual basis of accounting**.

Given that the Borough does not hold many bills past thirty days, this basis of accounting is deemed acceptable and such is the case for most small—medium sized governmental entities across the state of Pennsylvania.

BUDGET OVERVIEW

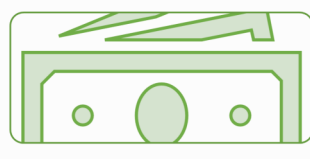
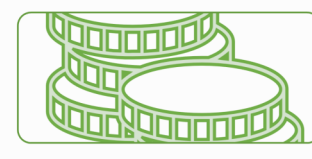
FUND STRUCTURE



MAJOR VS. NON-MAJOR FUNDS

Funds considered Major Funds are those whose revenues and expenditures constitute more than 10% of the total budget.

All other funds are considered to be Non-Major.

	
MAJOR FUNDS <ul style="list-style-type: none"> • GENERAL FUND • CAPITAL RESERVE FUND • SANITARY SEWER FUND 	NON-MAJOR FUNDS <ul style="list-style-type: none"> • ROAD & HIGHWAY FUND • OPERATING RESERVE FUND

BUDGET OVERVIEW

FUND DESCRIPTIONS



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

FINANCIAL GOALS AND POLICIES

FINANCIAL MANAGEMENT AND BUDGETARY POLICIES OVERVIEW

The Borough of Churchill has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan the adequate funding of services. Financial management and budgetary policies are adopted by the Borough Council for the purpose of providing sound principles in planning the Borough's current and future needs.

The financial goals of the Borough of Churchill are broad, fairly universal statements.

These goals are stated as follows:

- To preserve the quality of life in the Borough through the proper financial management of its resources and to fund a sufficient level of municipal services required for the maintenance of the Borough's infrastructure.
- To have the ability to withstand local and regional economic shocks, to adjust to changes in the service requirements of our community, and to respond to changes in Federal, State and County priorities and funding as they affect the Borough's residents.

These financial and budgeting policies that follow are proposed to meet these goals.

OPERATING BUDGET POLICIES

1. The Borough will maintain a balanced budget by paying for all current expenditures with current revenues and fund balance. The Borough will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing, in the form of tax anticipation loans (TANs), to balance the budget.
2. The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.
3. The budget will provide for adequate funding of all retirement plans and other employee benefits.
4. The Borough's Finance Officer will prepare monthly reports of revenues and expenditures for the Borough Council and Borough Department Heads.
5. Enterprise funds, such as that for the sanitary sewer system, are to be self-supporting.
6. The Borough will seek state and federal funds that are available for operating and capital projects.
7. The Borough will encourage the delivery of services, in whole or in part, by other public and private organizations whenever and wherever greater efficiency and effectiveness can be expected.

FINANCIAL GOALS AND POLICIES

OPERATING BUDGET POLICIES (CONT'D)

8. The Borough will utilize technology and productivity advancements that will help reduce or avoid increasing personnel costs.
9. The Borough will seek arrangements to share services with other municipalities where cost reductions can be achieved and where the quality of service will not be endangered.

CAPITAL IMPROVEMENT PROGRAM POLICIES

1. The Borough will prepare a five-year capital improvements program each year.
2. The Borough will base all capital improvements on the Borough's long-term needs in order to minimize future maintenance and replacement cost.
3. The Borough will coordinate the development of the capital improvement program with the annual operating budget in order to maintain a reasonably stable total tax levy.
4. The Borough will estimate and consider future maintenance needs for all new equipment and capital facilities prior to deciding to proceed with the project.
5. The Borough will identify the funding source for each capital improvement prior to deciding to proceed with the project. Intergovernmental and private sources will be sought out and used as available to assist in financing capital improvements.
6. The Borough will provide for the adequate maintenance of capital assets and equipment in the annual budget.

PURCHASING POLICIES

1. Purchases will be made in accordance with all federal, state, and municipal requirements. If there are no specific requirements, purchases will be made in the best interest of the Borough.
2. Purchases will be made in an impartial, economical, competitive, and efficient manner.
3. Purchases will be made from the lowest priced and most responsible vendor. Qualitative factors such as vendor reputation and financial condition will be considered, as well as price.

BUDGETARY RESERVE POLICIES

1. The Borough will maintain an adequate fund balance to accommodate unanticipated expenditures, expenditures of a non-recurring nature, or unanticipated revenue declines.
2. The Borough will strive to maintain the unreserved, undesignated fund balance of the General Fund at a level at least equal to 15% of the total General Fund Budget.

FINANCIAL GOALS AND POLICIES

AUDITING AND FINANCIAL REPORTING POLICIES

1. An independent audit will be performed annually by an independent auditor.

Boroughs have alternatives for conducting audits. A borough has three elected auditors per section 806 of the Borough Code unless it has elected, through an ordinance passed by a 2/3 vote of the entire number of council members, to abolish the elected auditors' offices and employ a certified public accountant according to Section 1005 (7) of the Borough Code. The accountant for the following year must be named in December of the current year.

Upon completion of the annual audit the elected auditors or the independent auditor publishes a concise financial statement in a newspaper of general circulation reviewing the boroughs fiscal condition under Section 1059.1 of the Borough Code. In addition, an audit report is to be filed by the auditors' secretary with the borough secretary, county court clerk, PennDOT and DCED by March 31st or approximately 90 days after the audit is complete.

GENERAL FUND

GENERAL FUND OVERVIEW

The General Fund is the main operating budget from which most Borough expenditures are paid from and revenues flow into.

GENERAL FUND REVENUE SUMMARY

Overall, General Fund Revenues for the year 2023 are anticipated to be \$6,578.69 less than those projected for the 2022 adopted budget. Revenues overall should remain relatively stagnant given that the Borough's real estate tax millage, the main source of revenue for the General Fund, will remain unchanged.

Revenue	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
REAL ESTATE PROPERTY	\$ 1,915,258.00	\$ 2,015,000.00	5.2%
ACT 511 TAXES	\$ 727,000.00	\$ 723,848.66	-0.4%
PENALTIES AND INTEREST ON DELINQUENT TAXES	\$ 6,500.00	\$ 1,000.00	-84.6%
LICENSES AND PERMITS	\$ 55,500.00	\$ 55,500.00	0.0%
FINES	\$ 12,100.00	\$ 7,100.00	-41.3%
INTEREST EARNINGS	\$ 200.00	\$ 200.00	0.0%
RENTS AND ROYALTIES	\$ 25,950.00	\$ 25,950.00	0.0%
FEDERAL SHARED REVENUES AND ENTITLEMENTS	\$ 152,869.35	\$ -	-100.0%
STATE CAPITAL AND OPERATING GRANTS	\$ 2,000.00	\$ 15,000.00	650.0%
OTHER TAXES (REVENUE SHARING)	\$ 115,700.00	\$ 118,800.00	2.7%
LOCAL GOVERNMENT UNITS CAPITAL AND OPERATING GRANTS	\$ 80,000.00	\$ 95,000.00	18.8%
CHARGES FOR SERVICES	\$ 3,700.00	\$ 3,800.00	2.7%
PUBLIC SAFETY	\$ 13,100.00	\$ 9,100.00	-30.5%
HIGHWAYS AND STREETS	\$ 9,000.00	\$ 9,000.00	0.0%
OTHER REVENUE	\$ 5,000.00	\$ 38,000.00	660.0%
Total General Fund Revenues	\$3,123,877.35	\$3,117,298.66	-0.2%

GENERAL FUND

GENERAL FUND EXPENDITURE SUMMARY

General Fund Expenditures for the year 2023 are anticipated to be \$106,307.34 less than the proposed expenditures for the year 2022.

Expenditures	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
GENERAL GOVERNMENT	\$ 662,538.00	\$ 671,046.03	1.3%
PUBLIC SERVICES	\$ 918,963.00	\$ 768,089.49	-16.4%
PUBLIC SAFETY - POLICE	\$ 1,444,105.00	\$ 1,491,813.15	3.3%
FIRE (Churchill Volunteer Fire Company)	\$ 90,900.00	\$ 99,800.00	9.8%
EMERGENCY MANAGEMENT	\$ -	\$ 2,250.00	NA
STORM SEWERS	\$ 83,000.00	\$ 53,200.00	-35.9%
CONTRIBUTIONS	\$ 19,300.00	\$ 26,300.00	36.3%
Total General Fund Expenditures	\$ 3,223,606.00	\$ 3,117,298.66	-3.3%

GENERAL FUND FUND BALANCE

General Fund Fund Balance is anticipated to start 2023 at \$1,338,284.99 and end the year 2023 at \$1,338,284.99.

2023 GENERAL FUND FUND BALANCE	
BEGINNING BALANCE (January 1, 2023)	\$ 1,338,284.99
ENDING BALANCE (December 31, 2023)	\$ 1,338,284.99
TOTAL CHANGE IN FUND BALANCE	\$ -

GENERAL FUND

REVENUES BY SOURCE

REAL ESTATE TAXES

2023 Total: **\$2,015,000.00** **% of Gen. Fund Revenue:** **64.6%**

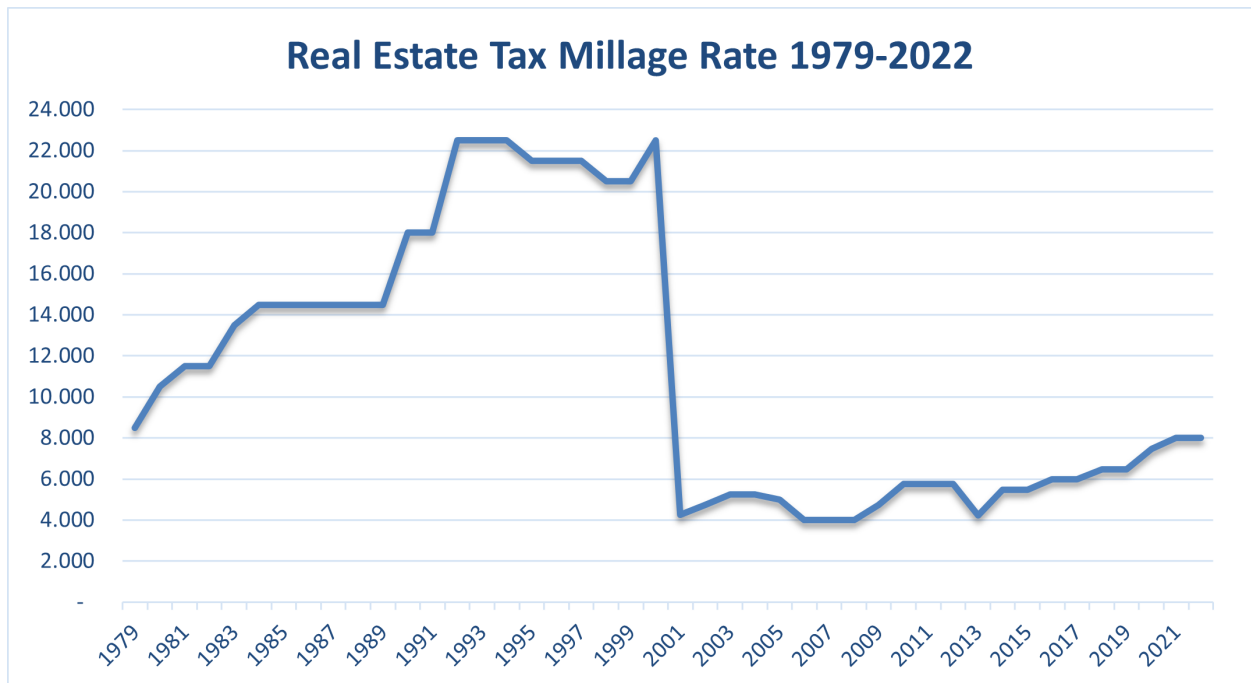
The Borough's Real Estate Tax is the General Fund's primary source of revenue.

301 - REAL PROPERTY TAXES	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
301.010 · Real Estate Taxes - Current	\$ 1,855,258.00	\$ 1,975,000.00	6.5%
301.020 · Real Estate Taxes - Prior Year	\$ 5,000.00	\$ 5,000.00	0.0%
301.050 · Real Estate Tax - Delinquent	\$ 55,000.00	\$ 35,000.00	-36.4%
SUBTOTAL - REAL ESTATE PROPERTY TOTALS	\$ 1,915,258.00	\$ 2,015,000.00	5.2%

GENERAL FUND

REVENUES BY SOURCE

MILLAGE RATE HISTORY



County reassessment of property changes the millage rates.

GENERAL FUND

REVENUES BY SOURCE

MILLAGE RATE HISTORY

Year	Tax Millage Rate	Year	Tax Millage Rate
1979	8.50	2001	4.25
1980	10.50	2002	4.75
1981	11.50	2003	5.25
1982	11.50	2004	5.25
1983	13.50	2005	5.00
1984	14.50	2006	4.00
1985	14.50	2007	4.00
1986	14.50	2008	4.00
1987	14.50	2009	4.75
1988	14.50	2010	5.75
1989	14.50	2011	5.75
1990	18.00	2012	5.75
1991	18.00	2013	4.23
1992	22.50	2014	5.48
1993	22.50	2015	5.48
1994	22.50	2016	5.98
1995	21.50	2017	5.98
1996	21.50	2018	6.48
1997	21.50	2019	6.48
1998	20.50	2020	7.48
1999	20.50	2021	8.00
2000	22.50	2022	8.00

GENERAL FUND

REVENUES BY SOURCE

ACT 511 TAXES

2023 Total:
\$723,848.66

% of Gen. Fund Revenue:
23.2%

Act 511 permits the Borough of Churchill to garner wage taxes from those who live in the Borough and earn taxable income through Earned Income Tax (EIT) and those who work in the Borough through Local Services Tax (LST). EIT is an income tax that is paid by those whose primary residence on file for their employer lies within the Borough or who work within the Borough. This tax is assessed at 0.5% of taxable income on residents and 1.0% for non-residents. The LST (\$52 annually) is a dollar per week tax on individuals working in the Borough of Churchill.

310 - LOCAL TAX ENABLING ACT (ACT 511) TAXES	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
310.100 · Real Estate Transfer Tax (Deed Transfer Fee)	\$ 90,000.00	\$ 82,000.00	-8.9%
310.210 · Earned Income Tax (EIT)	\$ 598,000.00	\$ 609,848.66	2.0%
310.215 · Earned Income Tax - Delinquent	\$ 9,000.00	\$ 2,000.00	-77.8%
310.510 · Local Service Tax (LST)	\$ 30,000.00	\$ 30,000.00	0.0%
SUBTOTAL - ACT 511 TAXES	\$ 727,000.00	\$ 723,848.66	-0.4%

GENERAL FUND

REVENUES BY SOURCE

OTHER REVENUE

2023 Total: **\$369,350.00** % of Gen. Fund Revenue: **11.8%**

Other revenue includes, but is not limited to:

- Franchise fees collected by cable television providers, Fees collected for permits, Fines, Rental income for use of Borough owned land, Interest earnings

319 - PENALTIES AND INTEREST ON DELINQUENT TAXES	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
319.010 - Real Property Taxes - Pen & Int on Delinquent Taxes	\$ 6,500.00	\$ 1,000.00	-84.6%
SUBTOTAL - PENALTIES AND INTEREST ON DELINQUENT TAXES	\$ 6,500.00	\$ 1,000.00	-84.6%
320 - LICENSES & PERMITS	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
321.800 - Cable Television Franchise Fee	\$ 55,000.00	\$ 55,000.00	0.0%
322.820 - Street Openings	\$ 500.00	\$ 500.00	0.0%
SUBTOTAL - LICENSES AND PERMITS TOTALS	\$ 55,500.00	\$ 55,500.00	0.0%
331 - FINES	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
331.110 - Motor Vehicle Code Violations	\$ 5,000.00	\$ 4,000.00	-20.0%
331.120 - Ordinance Violations Police	\$ 6,000.00	\$ 2,000.00	-66.7%
331.130 - State Police Fines	\$ 1,100.00	\$ 1,100.00	0.0%
FINES TOTALS	\$ 12,100.00	\$ 7,100.00	-86.7%
341 - INTEREST EARNINGS	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
341.000 - Interest Earnings	\$ 200.00	\$ 200.00	0.0%
SUBTOTAL - INTEREST EARNINGS	\$ 200.00	\$ 200.00	0.0%
342 RENTS AND ROYALTIES	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
342.100 - Rental of Land	\$ 25,950.00	\$ 25,950.00	0.0%
SUBTOTAL - RENTS AND ROYALTIES	\$ 25,950.00	\$ 25,950.00	0.0%
352 - FEDERAL SHARED REVENUES AND ENTITLEMENTS	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
352.530 - Federal Shared Revenue to Government Unit	\$ 152,869.35	\$ -	-100.0%
SUBTOTAL - FEDERAL SHARED REVENUES AND ENTITLEMENTS	\$ 152,869.35	\$ -	-100.0%
354 - STATE CAPITAL AND OPERATING GRANTS	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
354.010 - Grants & Contributions	\$ 2,000.00	\$ 15,000.00	650.0%
SUBTOTAL - STATE CAPITAL AND OPERATING GRANTS	\$ 2,000.00	\$ 15,000.00	650.0%
355 - STATE SHARED REVENUE AND ENTITLEMENTS	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
355.010 - Public Utilities Realty Tax	\$ 2,200.00	\$ 2,200.00	0.0%
355.012 - General Municipal Pension System Aid (Act 205 of 1984)	\$ 98,000.00	\$ 98,000.00	0.0%
355.070 - Foreign Fire Insurance Premium Tax	\$ 15,000.00	\$ 18,000.00	20.0%
355.080 - Beverage License	\$ 200.00	\$ 200.00	0.0%
355.090 - Marcellus Shale Impact Fee Distribution	\$ 300.00	\$ 400.00	33.3%
SUBTOTAL - OTHER TAXES (REVENUE SHARING) TOTALS	\$ 115,700.00	\$ 118,800.00	2.7%

GENERAL FUND

REVENUES BY SOURCE

OTHER REVENUE

357 LOCAL GOVERNMENT UNITS CAPITAL AND OPERATING GRANTS	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
357.005 · Regional Asset District Tax - Reg Acct	\$ 80,000.00	\$ 95,000.00	18.8%
LOCAL GOVERNMENT UNITS CAPITAL AND OPERATING GRANTS	\$ 80,000.00	\$ 95,000.00	18.8%
360-361 - CHARGES FOR SERVICES (DEPARTMENTAL EARNINGS)	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
361.056 · Municipal Lien Letters	\$ 2,500.00	\$ 2,300.00	-8.0%
361.340 · Hearing Fees	\$ -	\$ 1,000.00	100.0%
361.350 · Zoning/Land Development Administration Fees	\$ 1,200.00	\$ 500.00	-58.3%
SUBTOTAL - CHARGES FOR SERVICES TOTAL	\$ 3,700.00	\$ 3,800.00	2.7%
362 - PUBLIC SAFETY	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
362.010 · Special Police Services	\$ 1,000.00	\$ 1,000.00	0.0%
362.110 · Sale of Copies/Police Reports	\$ 1,000.00	\$ 1,000.00	0.0%
362.410 · Building Permits	\$ 6,000.00	\$ 2,000.00	-66.7%
362.450 · Use & Occupancy Permits	\$ 5,100.00	\$ 5,100.00	0.0%
363 HIGHWAYS AND STREETS	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
363.052 · Traffic Signal Maintenance Reimbursement	\$ -	\$ -	0.0%
363.510 · Snow Removal Reimbursement	\$ 9,000.00	\$ 9,000.00	0.0%
SUBTOTAL - HIGHWAYS AND STREETS TOTALS	\$ 9,000.00	\$ 9,000.00	0.0%
OTHER MISCELLANEOUS	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
367.222 · Recreation Board (Sponsorship, Donations, Fees, etc.)	\$ -	\$ 5,000.00	100.0%
380.020 · Miscellaneous Revenue	\$ 5,000.00	\$ 1,000.00	-80.0%
391.201 · Vehicle Insurance Reimbursement	\$ -	\$ 32,000.00	100.0%
392.011 · Other Receipts	\$ -	\$ -	0%
SUBTOTAL - OTHER REVENUE	\$ 5,000.00	\$ 38,000.00	660.0%

GENERAL FUND

DEPARTMENTAL DESCRIPTIONS

The Borough of Churchill categorizes its work and most of its General Fund expenditures into 4 departments:



GENERAL GOVERNMENT

Consists of Borough Council, Mayor, and Administration, wages and benefits for personnel, essential insurances for the personnel and buildings related this department, general supplies, training/professional development, and contracted services that are used to assist the department in achieving its mission.



PUBLIC WORKS

Consists of the Public Services Director and contracted Public Works personnel. The costs for this department includes, but are not limited to, wages, essential insurances, supplies, snow and ice control, and road maintenance.



POLICE SERVICES

Consists of the Chief of Police and Patrolmen for the Churchill Borough Police Department. The current 9 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 this department, general supplies, uniform expenses, training/professional development, and equipment purchases.

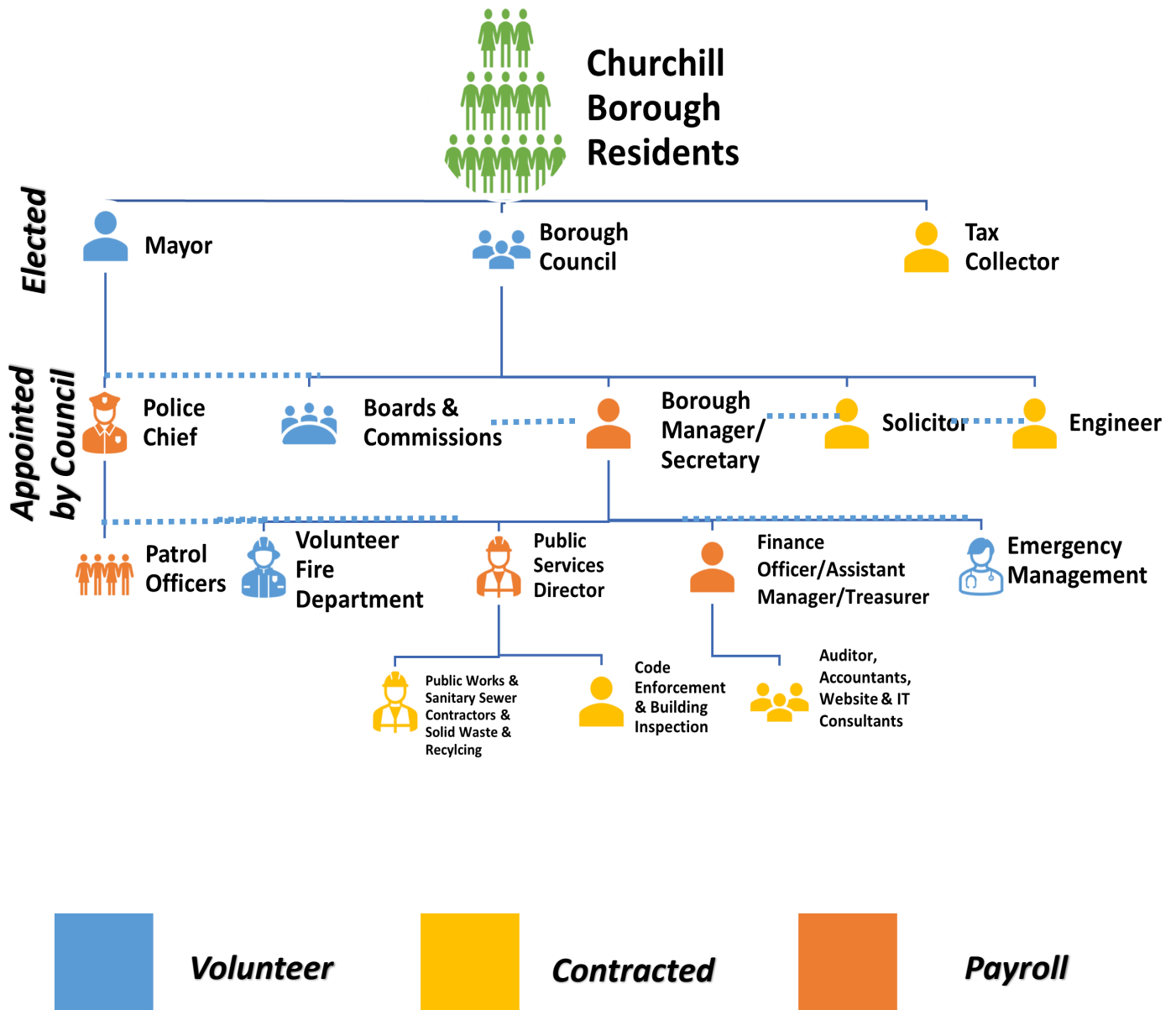


FIRE SERVICES

The Churchill Borough Volunteer Fire Company (CBVFC) is a separate, yet required entity of the Borough. The CBVFC provides fire protection services to the residents, businesses, and visitors of the Borough, as well as provides mutual aid services to surrounding communities. While the organization is funded mostly by donations and grant funding, the Borough provides essential funding by ways of such expenditures as utilities and insurances for the garage used to house fire vehicles, repair and maintenance of said vehicles, and Workers' Compensation insurance for members of the company injured on duty.

GENERAL FUND

BOROUGH ORGANIZATIONAL CHART



GENERAL FUND

EXPENDITURES BY DEPARTMENT

GENERAL GOVERNMENT

2023 Total: **\$671,046.03** % of Gen. Fund Expenditures: **21.5%**

GENERAL GOVERNMENT	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
401.105 - Salaries & Wages - Elected Officials - Mayor & Council	\$ -	\$ -	NA
401.121 - Manager/Secretary Salary	\$ 96,000.00	\$ 100,800.00	5.0%
401.140 - Treasurer/Assistant Secretary/Finance Officer/Assistant MGR Sal	\$ 61,000.00	\$ 64,050.00	5.0%
401.142 - Temporary/Part-Time Employee	\$ -	\$ 12,000.00	NA
401.192 - Payroll Tax - Social Security (6.2%)	\$ 10,500.00	\$ 10,840.70	3.2%
401.193 - Payroll Tax - Medicare (1.45%)	\$ 2,550.00	\$ 2,535.33	-0.6%
401.196 - Benefits - Health/Dental/Vision Insurance	\$ 17,500.00	\$ 40,000.00	128.6%
401.197 - Administration Municipal Pension Contribution	\$ 15,043.00	\$ 16,710.00	11.1%
401.198 - Benefits - Disability Insurance	\$ 550.00	\$ 700.00	27.3%
401.199 - Benefits - Life Insurance	\$ 550.00	\$ 750.00	36.4%
401.210 - Office Supplies & Postage	\$ 5,000.00	\$ 5,250.00	5.0%
401.238 - Uniforms	\$ -	\$ 500.00	NA
401.240 - General Expense	\$ 1,750.00	\$ 2,000.00	14.3%
401.260 - Printer/Copier Lease	\$ 3,000.00	\$ 3,000.00	0.0%
401.321 - Communication - Telephone/Radio Equipment	\$ 12,000.00	\$ 12,360.00	3.0%
401.340 - Advertising & Printing (Marketing)	\$ 16,000.00	\$ 16,000.00	0.0%
401.341 - Legal Advertising (Newspaper Public Notices)	\$ -	\$ 2,000.00	NA
401.350 - Insurance Public Officials & Manger Bonding	\$ 5,500.00	\$ 10,000.00	81.8%
401.351 - Insurance - Property - Split	\$ 3,100.00	\$ 4,500.00	45.2%
401.352 - Insurance - General Liability/Umbrella - Split	\$ 4,200.00	\$ 7,500.00	78.6%
401.354 - Insurance - Workmen's Compensation	\$ 3,400.00	\$ 3,250.00	-4.4%
401.370 - Truck Maintenance Repair & Fuel	\$ -	\$ -	NA
401.420 - Dues, Memberships & Subscriptions - Administration Staff	\$ 7,000.00	\$ 2,500.00	-64.3%
401.425 - Dues, Memberships & Subscriptions - Mayor & Council	\$ -	\$ 500.00	NA
401.452 - Borough Grant Funding (Non Capital)	\$ -	\$ -	NA
401.460 - Training & Conference Registration - Administration Staff	\$ 4,000.00	\$ 2,500.00	-37.5%
401.461 - Business Travel - Mileage, Tolls Parking, Lodging & Meals - Staff	\$ -	\$ 2,500.00	NA
401.462 - Business Travel - Mileage, Tolls, Parking, Lodging & Meals - CNL	\$ -	\$ 2,500.00	NA
401.465 - Training & Conference Registration - Mayor & Council	\$ -	\$ 2,500.00	NA
401.490 - Payroll Expense	\$ 825.00	\$ 2,800.00	239.4%
401.750 - Computer Equipment, Etc. (Hardware)	\$ 1,000.00	\$ 2,500.00	150.0%
402.115 - Professional Services - Auditors	\$ 9,480.00	\$ 9,600.00	1.3%
402.310 - Professional Services - Accounting (Bookminders)	\$ 22,000.00	\$ 25,100.00	14.1%
402.317 - Professional Services - Actuary	\$ -	\$ -	NA
403.114 - Tax Collector & Deputy Salary	\$ 10.00	\$ 6,500.00	64900.0%
403.117 - Tax Collector Dues & Memberships	\$ -	\$ 800.00	NA
403.190 - Professional Services - Tax Collector	\$ 10,000.00	\$ 11,000.00	10.0%
403.195 - Jordan	\$ -	\$ -	0.0%
403.240 - General Expense - Tax Collector	\$ 1,500.00	\$ 1,600.00	6.7%
403.317 - Commissions - Delinquent Real Estate Tax Collector	\$ 5,500.00	\$ -	-100.0%
403.350 - Bonds - Real Estate & Wage Tax Collectors (Insurance)	\$ 1,200.00	\$ 1,300.00	8.3%
403.460 Tax Collector Conference Registration and Webinars	\$ -	\$ 500.00	NA
403.461 Tax Collector Business Travel - Mileage, Tolls, parking and lodging	\$ -	\$ 700.00	NA
404.130 - Professional Services - Solicitor (Retainer Fee)	\$ 12,000.00	\$ 12,000.00	0.0%
404.201 - Professional Services - Labor Attorney	\$ -	\$ 6,500.00	NA
404.205 - Professional Services - Community Development (Not ZHB)	\$ -	\$ -	NA
404.310 - Other Legal Expense - Solicitor	\$ 85,000.00	\$ 50,000.00	-41.2%
406.117 - Municipal Intern	\$ 6,120.00	\$ 10,000.00	63.4%
406.310 - Professional Services - Administrative	\$ 10,000.00	\$ 1,000.00	-90.0%
407.450 - Professional Services - IT Website Maintenance	\$ 19,150.00	\$ 6,000.00	-68.7%
407.460 - Network - Computer Services	\$ -	\$ 20,000.00	NA
407.480 - Subscription Services	\$ 10,010.00	\$ 11,000.00	9.9%
408.310 - Professional Services - Engineering	\$ 25,000.00	\$ 25,000.00	0.0%
408.313 Professional Services - GIS Mapping	\$ -	\$ 15,000.00	NA
414.314 - Zoning Hearing Board Solicitor	\$ 3,200.00	\$ 1,500.00	-53.1%
414.317 - Code Enforcement - Building Inspection Underwriters (BIU)	\$ 7,500.00	\$ 7,900.00	5.3%
414.450 - Professional Services - Building Inspection Underwriters (BIU)	\$ 22,500.00	\$ 20,000.00	-11.1%
492.032 - Transfer to Capital Reserve - Split	\$ 141,900.00	\$ 95,000.00	-33.1%
492.950 - Transfer to Operating reserve Account at PLGIT	\$ -	\$ -	NA
GENERAL GOVERNMENT TOTALS	\$ 662,538.00	\$ 671,046.03	1.3%

GENERAL FUND

EXPENDITURES BY DEPARTMENT

PUBLIC SERVICES

2023 Total: **\$768,089.49** % of Gen. Fund Expenditures: **24.6%**

PUBLIC SERVICES	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
409.140 - Public Services Director	\$ 72,000.00	\$ 75,575.00	5.0%
409.250 - Maintenance, Repairs, Janitorial Supplies	\$ 2,000.00	\$ 3,200.00	60.0%
409.310 - Professional Services - Building, Land Maint & Repair (DPW)	\$ 38,000.00	\$ 30,000.00	-21.1%
409.360 - Building Utilities	\$ 28,840.00	\$ 38,000.00	31.8%
409.370 - Building, Land - Maintenance & Repair	\$ 25,500.00	\$ 30,000.00	17.6%
409.420 - Dues, Memberships & Subscriptions - Public Services	\$ -	\$ 500.00	NA
409.450 - Building-Contracted Services	\$ -	\$ 100.00	NA
409.460 - Training & Conference Registration	\$ -	\$ 350.00	NA
409.461 - Business Travel - Mileage, Parking, Lodging & Meals	\$ -	\$ 400.00	NA
409.490 - Payroll Expense	\$ 125.00	\$ 250.00	100.0%
409.600 - Building Improvements - Construction	\$ -		
421.450 - Animal/Rodent Control	\$ 2,200.00	\$ 2,300.00	4.5%
422.310 - Professional Services - Animal/Rodent Control (Hoffman)	\$ 4,500.00	\$ 5,000.00	11.1%
427.451 - Cardboard Recycling	\$ 2,500.00	\$ 2,500.00	0.0%
427.452 - Yard Waste Collections	\$ 32,000.00	\$ 38,000.00	18.8%
430.192 - Payroll Tax - Social Security	\$ 4,464.00	\$ 4,685.65	5.0%
430.193 - Payroll Tax - Medicare	\$ 1,044.00	\$ 1,095.84	5.0%
430.196 - Benefits - Health/Dental/Vision Insurance	\$ 8,200.00	\$ 14,000.00	70.7%
430.197 - Public Services Municipal Pension Contribution	\$ 7,522.00	\$ 8,355.00	11.1%
430.198 - Benefits - Disability Insurance	\$ 268.00	\$ 268.00	0.0%
430.199 - Benefits - Life Insurance	\$ 160.00	\$ 160.00	0.0%
430.231 - Borough Public Service Director Truck Fuel	\$ 1,000.00	\$ 1,250.00	25.0%
430.238 - Public Works Uniforms	\$ 500.00	\$ 500.00	0.0%
430.317 - PA One Call	\$ 600.00	\$ 600.00	0.0%
430.350 - Insurance - Auto Liability - Split	\$ 2,200.00	\$ 750.00	-65.9%
430.354 - Insurance - Workers Compensation	\$ 6,300.00	\$ 2,000.00	-68.3%
430.370 - Borough Public Service Director's Truck Maintenance and Repair	\$ 1,500.00	\$ 500.00	-66.7%
432.245 - Snow and Ice Control - Supplies	\$ 93,000.00	\$ 97,600.00	4.9%
432.310 - Professional Services - Snow and Ice Control	\$ 58,000.00	\$ 60,900.00	5.0%
432.370 - Snow and Ice Control - Regular	\$ -		
433.370 - Traffic Signal Maintenance / Light - Regular	\$ 10,000.00	\$ 10,000.00	0.0%
434.360 - Street Lighting	\$ 10,500.00	\$ 10,900.00	3.8%
436.600 - Storm Sewer Repair	MOVED TO CAPITAL		
437.370 - Road Equipment - Maintenance and Repairs	\$ 1,500.00	\$ 1,500.00	0.0%
438.245 - Supplies - Street Maintenance & Repairs	\$ 10,000.00	\$ 10,000.00	0.0%
438.310 - Professional Services- Street Maintenance & Repairs (DPW)	\$ 170,000.00	\$ 170,000.00	0.0%
438.370 - Street Maintenance & Repairs	\$ -	\$ -	
439.305 - Engineering Services - Roads Outside of Paving Program	\$ -	\$ 5,000.00	NA
439.310 - Engineering Services - Roads	\$ 65,000.00	\$ -	-100.0%
439.600 - Street Resurfacing	MOVED TO CAPITAL		
446.310 - MS4s Program	MOVED TO CAPITAL		
452.243 - Winter, Spring, Fall Events (Recreation Board)	\$ 1,900.00	\$ 17,350.00	813.2%
452.370 - Park Maintenance & Repairs	\$ -	\$ -	
454.246 - Supplies - Park Maintenance & Repairs	\$ 1,500.00	\$ 2,000.00	33.3%
454.310 - Professional Services-Park Maintenance & Repairs	\$ 600.00	\$ 2,000.00	233.3%
454.370 - Other Services - Park Maintenance & Repairs	\$ 400.00	\$ 500.00	25.0%
492.032 - Transfer to Capital Reserve - Split	\$ 255,140.00	\$ 120,000.00	-53.0%
PUBLIC SERVICES TOTALS	\$ 918,963.00	\$ 768,089.49	-16.4%

GENERAL FUND

EXPENDITURES BY DEPARTMENT

PUBLIC SAFETY

2023 Total:

% of Gen. Fund Expenditures:

\$1,491,813.15

47.9%

PUBLIC SAFETY - POLICE	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
410.121 · Salary - Police Chief	\$ 117,600.00	\$ 117,600.00	0.0%
410.132 · Salary - Patrol Officer	\$ 630,000.00	\$ 670,000.00	6.3%
410.180 · Overtime - Patrol	\$ 75,000.00	\$ 79,500.00	6.0%
410.183 · Special Detail - Reimbursed - Patrol	\$ 1,000.00	\$ 1,030.00	3.0%
410.190 · Sick Leave Buy Back (Police)	\$ 2,000.00	\$ 2,060.00	3.0%
410.191 · Welfare Benefit	\$ 6,000.00	\$ 2,500.00	-58.3%
410.192 · Payroll Tax - Social Security	\$ 51,063.00	\$ 48,986.20	-4.1%
410.193 · Payroll Tax - Medicare	\$ 11,942.00	\$ 12,572.95	5.3%
410.196 · Benefits - Health/Dental/Vision Insurance	\$ 126,000.00	\$ 127,000.00	0.8%
410.198 · Benefits - Disability Insurance	\$ 2,650.00	\$ 2,650.00	0.0%
410.199 · Benefits - Life Insurance	\$ 2,480.00	\$ 2,480.00	0.0%
410.210 · Office Supplies	\$ 1,000.00	\$ 1,100.00	10.0%
410.231 · Gasoline & Oil - Police Cars	\$ 14,500.00	\$ 17,000.00	17.2%
410.238 · Uniform Allowance	\$ 9,000.00	\$ 9,000.00	0.0%
410.239 · Ammunition	\$ 2,000.00	\$ 2,500.00	25.0%
410.240 · General Expense	\$ 4,600.00	\$ 3,000.00	-34.8%
410.260 · Printer/Copier Lease	\$ 1,500.00	\$ 1,500.00	0.0%
410.310 · Legal Services	\$ 12,300.00	\$ 20,000.00	62.6%
410.321 · Communication - Phone Expense	\$ 13,000.00	\$ 13,000.00	0.0%
410.340 · Advertising & Printing	\$ 1,000.00	\$ 1,500.00	50.0%
410.350 · Insurance - Auto Liability - split	\$ 10,000.00	\$ 10,500.00	5.0%
410.351 · Insurance - Property - split	\$ 3,100.00	\$ 6,500.00	109.7%
410.352 · Insurance - General Liability/Umbrella - split	\$ 4,200.00	\$ 9,000.00	114.3%
410.354 · Insurance - Workers Compensation	\$ 60,500.00	\$ 64,000.00	5.8%
410.370 · Fire Extinguishers Maintenance & Replacement - Gas Pump	\$ 450.00	\$ 500.00	11.1%
410.375 · Police Department Tires	\$ 6,600.00	\$ 7,000.00	6.1%
410.420 · Dues, Memberships & Subscriptions	\$ 2,500.00	\$ 2,500.00	0.0%
410.450 · Police Cars - Maintenance & Repairs	\$ 16,000.00	\$ 16,500.00	3.1%
410.460 · Training & Conference Registration	\$ 3,800.00	\$ 4,000.00	5.3%
410.461 · Business Travel - Mileage, Parking, Lodging and Meals		\$ 2,500.00	NA
410.490 · Payroll Expense	\$ 1,750.00	\$ 1,800.00	2.9%
410.740 · New Police Cars	MOVED TO CAPITAL		
410.750 · Computer Equipment/Software	\$ 4,000.00	\$ 10,000.00	150.0%
410.752 · Police Department Equipment	\$ -	\$ 10,000.00	#DIV/0!
483.151 · Police Pension Contribution	\$ 151,947.00	\$ 132,034.00	-13.1%
486.352 · Insurance - Police Professional Liability	\$ 33,823.00	\$ 30,000.00	-11.3%
492.032 · Transfer to Capital Reserve Fund	\$ 60,800.00	\$ 50,000.00	-17.8%
PUBLIC SAFETY - POLICE TOTAL	\$ 1,444,105.00	\$ 1,491,813.15	3.3%

GENERAL FUND

EXPENDITURES BY DEPARTMENT

FIRE (CHURCHILL VFC)

2023 Total: **\$99,800.00** % of Gen. Fund Expenditures: **3.2%**

FIRE (Churchill Volunteer Fire Company)	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
411.350 · Auto Liability Insurance	\$ 5,500.00	\$ 5,800.00	5.5%
411.380 · Fire Hydrant Rental (WPJWA)	\$ 8,800.00	\$ 9,000.00	2.3%
411.450 · Fire Truck Contracted Maintenance & Repair	\$ 5,000.00	\$ 5,000.00	0.0%
411.500 · Foreign Fire Insurance Premium Distribution (Passthrough)	\$ 15,000.00	\$ 18,000.00	20.0%
411.540 · Contribution - Volunteer Fire Company	\$ 10,000.00	\$ 15,000.00	50.0%
411.740 · Fire Truck Reserve (Transfer)	\$ 32,000.00	\$ 32,000.00	0.0%
484.151 · Workmen's Compensation - Fire	\$ 14,600.00	\$ 15,000.00	2.7%
411.000 - Act 172-2016 Volunteer Firefighter Tax Credit	\$ -	\$ -	
FIRE (Churchill Volunteer Fire Company) TOTAL	\$ 90,900.00	\$ 99,800.00	9.8%

EMERGENCY MANAGEMENT

2023 Total: **\$2,250.00** % of Gen. Fund Expenditures: **0.1%**

EMERGENCY MANAGEMENT (NEW for 2023)	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
415.000 · Emergency Management Supplies	\$ -	\$ 1,000.00	NA
415.450 · Computer Services	\$ -	\$ 500.00	NA
415.210 · IT Supplies	\$ -	\$ 500.00	NA
415.238 · Uniform	\$ -	\$ 250.00	NA
EMERGENCY MANAGEMENT TOTAL	\$ -	\$ 2,250.00	NA

GENERAL FUND

EXPENDITURES BY DEPARTMENT

STORM SEWERS (MS4)

2023 Total: **\$53,200.00** % of Gen. Fund Expenditures: **1.7%**

While Public Services maintains and repairs the Borough's storm water sewer infrastructure, these costs have been isolated for clarity and transparency given the increasing costs associated with this responsibility.

STORM SEWERS (MS4)	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
436.246 · Supplies - Storm Sewer Repair/Maintenance	\$ 11,500.00	\$ 11,500.00	0.0%
436.310 · 3RD Party Cont Services - Storm Sewer Repair/Maint (DPW)	\$ 6,500.00	\$ 6,700.00	3.1%
436.313 · Engineering Services - Storm Sewer Repair/Maintenance	\$ 65,000.00	\$ 35,000.00	-46.2%
STORM SEWERS TOTAL	\$ 83,000.00	\$ 53,200.00	-35.9%

CONTRIBUTIONS

2023 Total: **\$26,300.00** % of Gen. Fund Expenditures: **0.8%**

Contributions made by the Borough of that to supporting agencies that assist the Borough in achieving its mission, vision, and values in lieu of its own ability to do so.

CONTRIBUTIONS	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
456.540 · Contribution - CC Mellor Library	\$ 6,000.00	\$ 7,500.00	25.0%
457.500 · Contribution - Tri-COG Land Bank Dues	\$ -	\$ 3,000.00	NA
481.420 · Contribution - TCVCOG Dues	\$ 5,800.00	\$ 5,800.00	0.0%
412.540 · Contribution - Woodland Hills EMS (Ambulance)	\$ 7,500.00	\$ 10,000.00	33.3%
CONTRIBUTIONS TOTALS	\$ 19,300.00	\$ 26,300.00	36.3%

GENERAL FUND

EXPENDITURES BY DEPARTMENT

OTHER EXPENDITURES

2023 Total:
\$4,800.00

% of Gen. Fund Expenditures:
0.2%

Other expenditures primarily include miscellaneous refunds issued by the Borough and banking fees. The generalized miscellaneous expense line was eliminated to create full transparency into Borough expenditures.

OTHER EXPENDITURES	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
480.250 · Miscellaneous Expense	\$ -	\$ -	0.0%
491.430 · Tax/Miscellaneous Refunds	\$ 3,500.00	\$ 3,500.00	0.0%
493.390 · Bank Fees	\$ 1,300.00	\$ 1,300.00	0.0%
493.001 · Prior Period Adjustments	\$ -	\$ -	0.0%
OTHER EXPENDITURES	\$ 4,800.00	\$ 4,800.00	0.0%

OPERATING RESERVE FUND

OPERATING RESERVE FUND OVERVIEW

The Borough's Operating Reserve Fund was established in 2022 in tandem with the Borough's Fund Reserve Policy. Operating Reserve Funds are cited as a practice of Fitch Ratings "The 12 Habits of Highly Successful Finance Officers". The goal of this fund is to assist the Borough in maintaining fiscal stability in its general operating fund during times of uncertainty or instability. This fund should also help to avoid and minimize future tax increases in the cases of unanticipated budget shortfalls. It is also an effective strategy to strengthen the Borough's credit rating.

OPERATING RESERVE FUND REVENUE SUMMARY

The Operating Reserve Fund receives revenues in the form of interfund transfers from the General Fund and interest earned. Interfund transfers will be made when the ending fund balance of the General Fund exceeds 18% of General Fund Expenditures until the balance of the fund is that of 20% of annual General Fund Expenditures. 20% of expenditures would provide approximately two months of anticipated expenditures, a recommendation of the Government Finance Officers of America (GFOA).

REVENUE		2022 Adopted Budget	2023 Proposed Budget
	341.000 - Interest Earnings	\$ 200.00	\$ -
	392.010 - Transfer from General Fund	\$ 907,919.35	\$ -
REVENUE		\$ 908,119.35	\$ -

OPERATING RESERVE FUND EXPENDITURE SUMMARY

The Operating Reserve Fund's expenditures only include interfund transfers out to the General Fund in the case that the General Fund's Fund Balance would drop below 15% due to planned or unanticipated expenditures.

EXPENDITURES		2022 Adopted Budget	2023 Proposed Budget
	492.010 - Transfer to General Fund	\$ -	\$ -
EXPENDITURES		\$ -	\$ -



OPERATING RESERVE FUND

OPERATING RESERVE FUND FUND BALANCE

Operating Reserve Fund Fund Balance is anticipated to start 2023 at \$625,717.00 and end the year 2023 at \$625,717.00.

2023 OPERATING RESERVE FUND FUND BALANCE	
BEGINNING BALANCE (January 1, 2023)	\$625,717.00
ENDING BALANCE (December 31, 2023)	\$625,717.00
Total Change in Fund Balance	\$ -

SANITARY SEWER FUND

SANITARY SEWER FUND OVERVIEW

The Borough's Sanitary Sewer Fund is a special fund that has restricted use. Expenditures made from the Sanitary Sewer Fund must be for that related to the sanitary sewer infrastructure within the Borough and cannot be used to support other Borough funds for unrelated purposes. The Borough of Churchill operates a Separate Storm Sewer (SSS) system, which means that the storm sewer system is separate from that of the sanitary sewer system, the infrastructure that conveys wastewater to treatment facilities.

SANITARY SEWER FUND REVENUE SUMMARY

The Sanitary Sewer Fund receives revenues in the form of user fees, permit fees, grants. The two major sources of the fund's revenue are the fees paid by Borough property owners for ALCOSAN wastewater treatment and the Borough's sewer surcharge fee that supports the maintenance and repair of the sanitary sewer infrastructure within the Borough.

REVENUE	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
341.000 Interest Earnings	\$ -	\$ -	0.0%
351.040 - Grants - Sanitation	\$ 1,053,866.00	\$ 303,866.00	-71.2%
362.441 - Sewage Lateral Inspection Fee	\$ -	\$ -	0.0%
364.011 Tap In Fees	\$ -	\$ -	0.0%
392.001 Other Receipts	\$ -	\$ -	0.0%
392.006 - ALCOSAN Fee Remittance	\$ 797,536.00	\$ 853,363.52	7.0%
392.008 - Dye Testing Receipts	\$ 1,350.00	\$ 1,500.00	11.1%
392.009 - BOC Sewage Surcharge Fee	\$ 540,000.00	\$ 560,000.00	3.7%
TOTAL REVENUE	\$ 2,392,752.00	\$ 1,718,729.52	-28.2%

SANITARY SEWER FUND

SANITARY SEWER FUND EXPENDITURE SUMMARY

The Sanitary Sewer Fund expenditures include fees paid to ALCOSAN for wastewater treatment, repair and maintenance for sanitary sewer infrastructure, engineering fees associated with repair and maintenance, required Closed Captioned Television (CCTV) scoping of sanitary sewer lines, and intergovernmental efforts to preserve and improve the interconnected sanitary sewer system that is conveyed to ALCOSAN's treatment facilities.

EXPENDITURES	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
429.310 · Engineer - Sanitary Sewers	\$ 110,000.00	\$ 110,000.00	0.0%
429.313 · Consent Order Requirements	\$ -	\$ -	0.0%
429.317 · Sanitary Sewer Bill Agent Fee	\$ 38,815.00	\$ 39,000.00	0.5%
429.318 · Tap Fee Paid to Penn Hills	\$ 437,000.00	\$ 63,700.00	-85.4%
429.319 · Annual Maintenance Fee to Penn Hills	\$ 3,425.00	\$ 3,425.00	0.0%
429.430 Advertising	\$ -	\$ 350.00	100.0%
429.360 · Utilities	\$ -	\$ -	0.0%
429.364 · Sanitary Sewer Maintenance	\$ 10,000.00	\$ 201.66	-98.0%
429.368 · Sanitary Sewer Repair	\$ 10,000.00	\$ -	-100.0%
429.370 · Sanitary Sewer O & M - Contracted Services CCTV	MOVED TO CAPITAL	\$ 300,000.00	0.0%
429.374 · Sanitary Sewer Pump Maintenance	\$ 400,000.00	\$ -	-100.0%
429.450 Lateral Inspector Fee - Contracted Svc	\$ -	\$ -	0.0%
429.720 · ALCOSAN Regional	\$ 17,830.00	\$ -	-100.0%
436.370 Sanitary Sewer Maintenance 2020	\$ -	\$ -	0.0%
436.600 · Storm Sewer Repair	\$ -	\$ -	0.0%
446.310 · MS4 Program	\$ -	\$ -	0.0%
492.032 · Transfer to Capital Reserve Fund	\$ 325,000.00	\$ 200,000.00	-38.5%
500.000 · Sewage Treatment	\$ 971,067.00	\$ 854,000.00	-12.1%
TOTAL EXPENDITURES	\$ 2,323,137.00	\$ 1,570,676.66	-32.4%

ROAD AND HIGHWAY FUND

ROAD AND HIGHWAY FUND OVERVIEW

The Borough's Road and Highway Fund is a special fund that has restricted use. Expenditures made from the Road and Highway Fund must be for that related to repair and maintenance of Borough owned roads and cannot be used to support other Borough funds for unrelated purposes. The Borough of Churchill owns and maintains 17 lane miles of road. This fund is annually audited by the State of Pennsylvania's auditor general as the primary revenue source is Liquid Fuels Tax received from the State.

ROAD AND HIGHWAY FUND REVENUE SUMMARY

The Road & Highway Fund receives revenues from its share of the State of Pennsylvania's Liquid Fuels Tax and interest earned from the bank account in which the fund's monies are held.

REVENUE	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
341.000 · Interest Earnings	\$ 50.00	\$ 35.00	-30.0%
355.003 · Liquid Fuels Tax-Road & Hwy	\$ 94,000.00	\$ 98,814.22	5.1%
TOTAL REVENUE	\$ 94,050.00	\$ 98,849.22	5.1%

ROAD AND HIGHWAY FUND EXPENDITURE SUMMARY

Road and Highway Expenditures can only be used for approved purposes for Borough owned road maintenance and repair as designated by PennDOT, including interfund transfers that allow these actions to take place.

EXPENDITURES	2022 Adopted Budget	2023 Proposed Budget	% Change from 2022
439.310 · Engineering Svcs - Roads	\$ -	\$ -	0.0%
493.390 - Bank Fees	\$ -	\$ -	0.0%
439.600 · Street Resurfacing	MOVED TO CAPITAL	\$ -	0.0%
492.032 - Transfer to Capital Reserve Fund	\$ 125,000.00	\$ 98,814.22	-20.9%
Transfer to new Liquid Fuels PLGIT Fund	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ 125,000.00	\$ 98,814.22	-20.9%

ROAD AND HIGHWAY FUND

ROAD AND HIGHWAY FUND BALANCE

Road and Highway Fund Fund Balance is anticipated to start 2023 at \$119,006.44 and end the year 2023 at \$119,041.44. The beginning fund balance would be increase by \$35.00.

2023 ROAD AND HIGHWAY FUND FUND BALANCE	
BEGINNING BALANCE (January 1, 2023)	\$ 119,006.44
ENDING BALANCE (December 31, 2023)	\$ 119,041.44
Total Change in Fund Balance	\$ 35.00

CAPITAL RESERVE FUND

CAPITAL RESERVE FUND OVERVIEW

The Borough's Capital Reserve Fund is a special fund whose use is tied to the Borough's Capital Improvements Plan (CIP) policy. Historically, the Borough has not prepared a budget for the Capital Reserve Fund nor had a long term plan for its capital projects. In the efforts of the Borough to implement long term financial planning and efficiencies, this budget and the associated CIP will aim to reach that goal.

CAPITAL RESERVE FUND REVENUE SUMMARY

The Capital Reserve Fund receives revenues from interfund transfers from other Borough funds, as well grants designated for capital projects and interest earned from the bank account in which the monies related to the fund are held.

REVENUE	2022 Adopted Budget	2023 Proposed Budget
341.000 · Interest Earnings	\$ 50.00	\$ 30.00
INITIAL TRANSFER	\$ -	\$ -
392.010 - Transfer from General Fund	\$ 457,869.35	\$ 265,000.00
392.082 - Transfer from Sewer Fund	\$ 325,000.00	\$ 200,000.00
392.350 - Transfer from Road & Hwy Fund	\$ 125,000.00	\$ 98,814.22
354.070 Grant - ADA Park	\$ -	\$ 1,200,000.00
391.100 · Sale of Vehicle (Borough Truck)	\$ -	\$ 5,000.00
391.113 · Sale of Vehicle (Police Vehicle)	\$ -	\$ 5,000.00
357.020 Grant	\$ -	\$ 30,100.00
354.010 · Grants & Contributions	\$ 2,000.00	\$ 140,000.00
TOTAL REVENUE	\$ 909,919.35	\$ 1,943,944.22

CAPITAL RESERVE FUND

CAPITAL RESERVE FUND EXPENDITURE SUMMARY

Expenditures made from the Capital Reserve Fund must be for purchases whose value exceeds \$1,500 and has a useful life of at least 5 years, the length of the Capital Improvements Plan.

EXPENDITURES	2022 Adopted Budget	2023 Proposed Budget
401.xxx General Code Interactive Zoning Map	\$ -	\$ -
401.240 General Expense	\$ -	\$ -
401.750 - Computer Equipment , Etc. (hardware)	\$ 44,469.00	\$ -
407.450 Professional Services - IT Website Maintenance	\$ -	\$ -
409.600 · Building Improvements-Construction	\$ 127,500.00	\$ 250,000.00
410.740 · New Police Cars	\$ 51,000.00	\$ 52,000.00
410.xxx Police Car Outfitting	\$ -	\$ 20,000.00
410.752 · Police Dept Equipment	\$ 35,947.00	\$ 5,000.00
410.xxx Emergency Vehicle Preemption Signal Emitters	\$ -	\$ -
410.xxx Replacement of Police Car Cameras	\$ -	\$ 4,055.99
410.xxx Police LPR (License Plate Reader)	\$ -	\$ 17,400.00
410.xxx Radar Equipped Speed Signs	\$ -	\$ 35,000.00
410.xxx Replacement Police Patrol Rifles	\$ -	\$ -
414.318 - Codification Services	\$ -	\$ -
414.720 - General Borough Signage	\$ 10,000.00	\$ -
429.313 - Sanitary Sewer Consent Order Requirements	\$ 80,000.00	\$ 10,000.00
Sanitary Sewer Engineering Consent Order requirements	\$ -	\$ 15,000.00
429.370 · Sanitary Sewer O & M - Contracted Services CCTV	\$ 245,000.00	\$ 150,000.00
429.xxx Stormwater Utility Implementation	\$ -	\$ 20,000.00
430.600 · DPW Building Improve-Construction	\$ -	\$ -
436.600 · Storm Sewer Repair/Projects	\$ 55,000.00	\$ 150,000.00
436.313 - Engineering Svcs - Storm Sewer Repair/Maintenance MS4	\$ 65,000.00	\$ 60,000.00
DPW truck	\$ -	\$ 75,000.00
439.600 · Street Resurfacing(Paving Program)	\$ 365,000.00	\$ 150,000.00
439.xxx Pavement Management Plan	\$ -	\$ 5,000.00
439.310 Engineering Svc- Roads (Paving Program)	\$ -	\$ 45,000.00
446.310 - Storm Sewers MS4S Program	\$ 20,000.00	\$ 1,000.00
xxx.xxx Sanitary Sewer - Forest Hills Sewage Pipe Agreement	\$ -	\$ 16,571.59
4xxx.xxx Professional Services - Engineering GIS	\$ -	\$ 16,500.00
xxx.xxx GIS ESRI Software Fee	\$ -	\$ -
430.720 Road Signage Replacement	\$ -	\$ -
xxx.xxx Active Transportation Plan	\$ -	\$ 43,000.00
xxx.xxx ADA Park (Plan, Design, Construction)	\$ -	\$ 1,200,000.00
430.721 School Zone Flashers	\$ -	\$ 40,000.00
446.317 - CCTV - Storm Sewers	\$ 18,000.00	\$ 10,000.00
TOTAL EXPENDITURES	\$ 1,116,916.00	\$ 2,390,527.58

CAPITAL RESERVE FUND

CAPITAL RESERVE FUND FUND BALANCE

Capital Reserve Fund Fund Balance is anticipated to start 2023 at \$1,942.06 and end the year 2023 with a deficit of \$444,641.30. The beginning fund balance would be drawn down by \$446,583.36.

2023 CAPITAL RESERVE FUND FUND BALANCE	
BEGINNING BALANCE (January 1, 2023)	\$ 1,942.06
ENDING BALANCE (December 31, 2023)	\$(444,641.30)
Total Change in Fund Balance	\$(446,583.36)