



2021 ADOPTED BUDGET

12/14/2020

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Dear Elected Officials and Residents of Churchill Borough:

Contained here is the 2021 Adopted Budget for the Borough of Churchill, which we are pleased to present to you. This Budget takes on a much different form than budgets of the past here in Churchill, but all for the best when it comes to the overall clarity and context of what will be presented. The purpose of this budget narrative is to highlight important aspects of the budget and provide the story behind the numbers. Further detailed numeric budget information will be contained within this document as well.

The 2021 Budget for the Borough of Churchill and its creation was faced with many challenges. An almost complete turnover in borough administration occurred within 6 months in 2020 due to the retirement of two long time administrators, including the Borough Manager position, the ongoing COVID-19 pandemic, and the uncertain future of the C-1 commercial zoning district. These challenges, however, did bring with them positives for the Budget and the Borough as a whole. A part of the staffing transition brought with it new accounting software and data retention techniques allowing for administrators to quickly make available current financial data. COVID-19 brought with it the search for new and larger homes and the Borough saw increased home sales as a result, while the future of the C-1 district and the ability to attend regular borough meetings virtually via Zoom increased overall civic participation within the community. Despite the positives that the Borough has cherished, there are still indeed more challenges ahead and the Budget properly reflects this.

What is presented to you here is a “momentum budget”. Across the state and country, local government financial administrators have echoed very similar sentiments, **budget conservatively for the year ahead**. We took this as a call to action here in our own backyard. For COVID-19 is not yet behind us and there is an uncertain future for a property that is amongst the top 10 borough taxpayers, along with the conversion of another of these high yield properties into a tax-exempt property. Therefore, the goal here was to select a millage rate that maintains the financial health and current service levels here in the Borough, while maintaining the financial stability of the Borough. This will allow 2021 to be a year where strategic planning can be exercised to **create long term financial goals and stability** while supporting the integrity of the Borough’s infrastructure, both physical and in personnel.

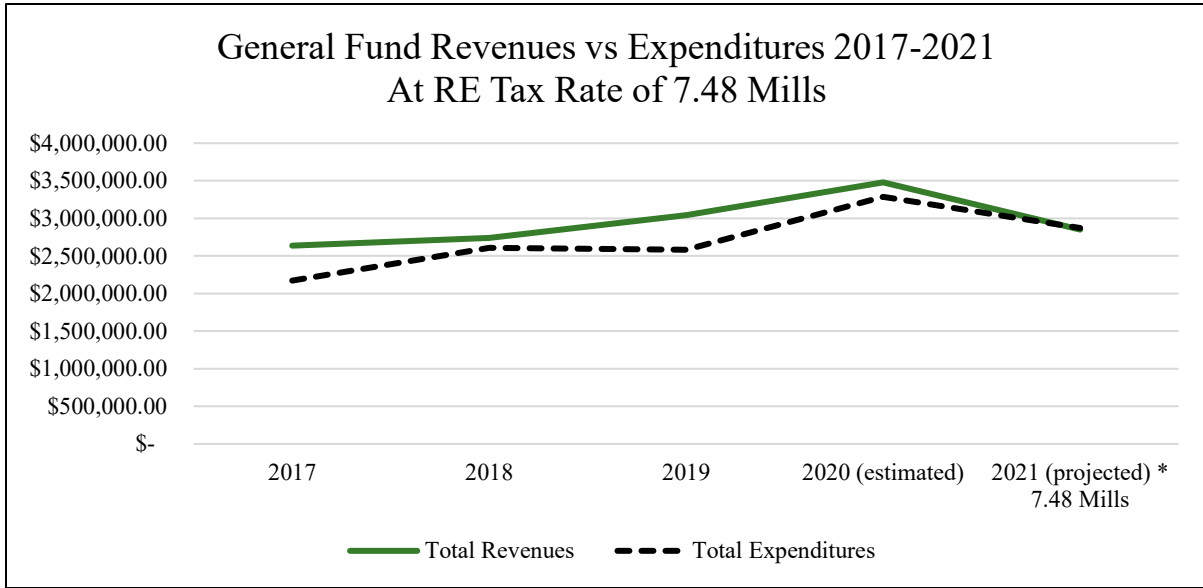
General Fund Overview

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

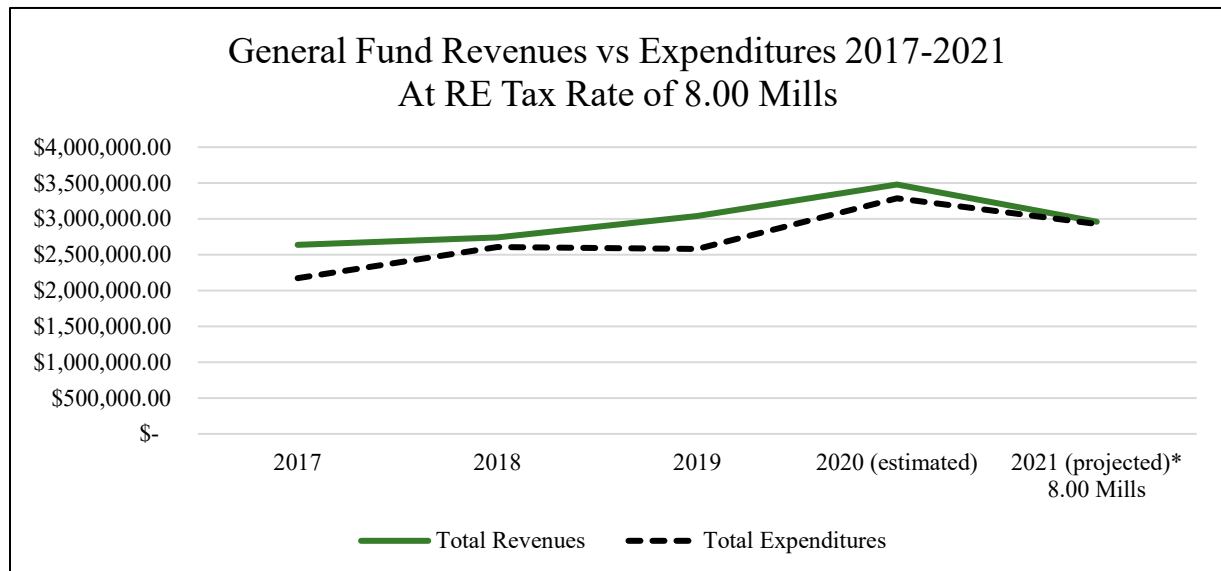
In 2021, if the **current millage rate of 7.48 mills** were to be maintained, the Borough will receive an estimated **\$2,850,665.00 in revenues, a decrease of 18.06%** in comparison to that of 2020. This decrease is significantly attributed to higher than average revenues in the area of building permits in 2020 given the renovations at Woodland Hills High School and a conservative estimation that tax revenues will slightly decrease with the continuation of the COVID-19 pandemic. Accordingly, a plan would be enacted that incorporates approximately **\$2,872,832.00 in expenditures, a decrease of 12.58%**. These expenditures keep the budget within contractual agreements, restore historical police service levels and preserve the financial health of the Borough. However, the service levels for the 2021 Paving Program would be significantly less than that of 2020 to prevent a tax millage increase.

However, it has been decided to **increase the millage rate to 8.00 mills**. This will produce an estimated **\$2,961,523.00 in revenues, a decrease of 14.87%** in comparison to that of 2020. For perspective, a mill at absolute maximum tax collection is valued at approximately \$251,635.47 to the Borough of Churchill at current property assessments. **This millage increase will produce approximately \$130,850.44 in additional revenue**. The spending plan to be enacted with this millage increase will have an estimated **\$2,927,832.00 in expenditures, a decrease of a respective 10.91%** year over year. These expenditures include the previous expenditures mentioned plus similar service levels to annual paving program. The impact of this millage increase to the average property owner within the Borough annually and to the Borough's overall financial health is provided in the following pages. The former figure is based upon the **average assessed home value of \$148,100**.

Maintaining Current RE Tax Rate of 7.48 Mills				
Fund Name	Anticipated Beginning Balance	Anticipated Revenues	Anticipated Expenditures	Anticipated Ending Balance
General Fund	\$ 1,007,439.13	\$ 2,850,665.00	\$ (2,872,832.00)	\$ 985,272.13
Impact upon the average property owner within the Borough annually: \$0				



Increased RE Tax Rate of 8.00 Mills				
Fund Name	Anticipated Beginning Balance	Anticipated Revenues	Anticipated Expenditures	Anticipated Ending Balance
General Fund	\$ 1,007,439.13	\$ 2,961,523.00	\$ (2,927,832.00)	\$ 1,041,130.13
Impact upon the average property owner within the Borough annually: \$77.02				



General Fund Revenues

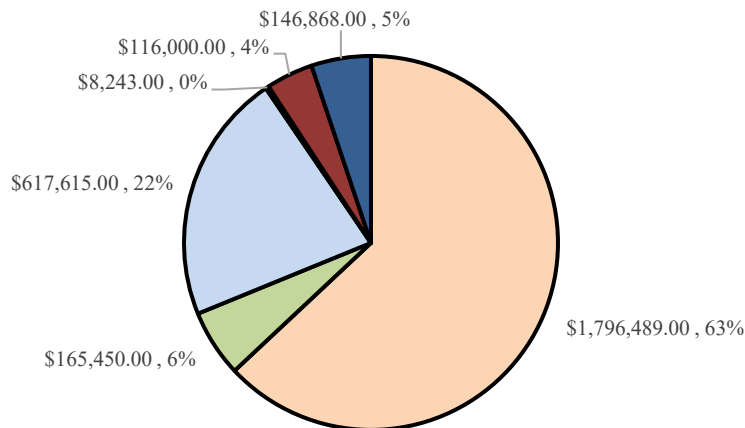
General Fund revenues can be broken down into 6 categories:

- Real Estate Taxes – This includes funds yielded through current and delinquent real estate tax collections
- Other Taxes – Such taxes include those garnered from real estate transfers, Public Utility Realty Tax (PURTA) and Regional Asset District (RAD) tax
- Act 511 Taxes – These include Earned Income and Local Service Taxes
- Grants and Contributions – Grant revenues generated through grants applications submitted by the Borough or intergovernmental contributions
- Restricted Revenue – These funds are restricted in use, such as those designated for pension contribution
- Other Revenue – These funds are varied in nature and include such revenues as those fees paid for special police service detail, permits and rental of borough land.

AT CURRENT REAL ESTATE TAX RATE OF 7.48 MILLS

REAL ESTATE TAXES	\$ 1,796,489.00
OTHER TAXES	\$ 165,450.00
ACT 511 TAXES	\$ 617,615.00
GRANTS & CONTRIBUTIONS	\$ 8,243.00
RESTRICTED REVENUE	\$ 116,000.00
OTHER REVENUE	\$ 146,868.00

2021 Anticipated Revenues - At Current RE Tax Rate of 7.48 Mills



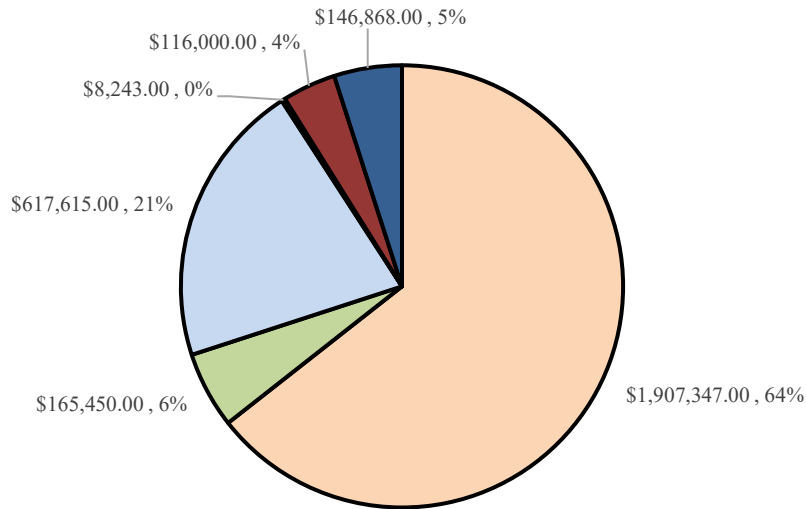
REAL ESTATE TAXES
 OTHER TAXES
 ACT 511 TAXES

GRANTS & CONTRIBUTIONS
 RESTRICTED REVENUE
 OTHER REVENUE

AT PROPOSED INCREASE OF RE TAX TO 8.00 MILLS

REAL ESTATE TAXES	\$ 1,907,347.00
OTHER TAXES	\$ 165,450.00
ACT 511 TAXES	\$ 617,615.00
GRANTS & CONTRIBUTIONS	\$ 8,243.00
RESTRICTED REVENUE	\$ 116,000.00
OTHER REVENUE	\$ 146,868.00

2021 Anticipated Revenues - At Proposed RE Tax Rate of 8.00 Mills



- REAL ESTATE TAXES
- OTHER TAXES
- ACT 511 TAXES
- GRANTS & CONTRIBUTIONS
- RESTRICTED REVENUE
- OTHER REVENUE

REVENUE	Historical Detail 2017-2019					Budget vs Actual as of 11/30/2020				2020 Projections		2021 Adopted At 8.00 Mills		NOTES
	2017 YE	2018 YE	% Change 2018 v 2017	2019 YE	% Change 2019 v 2018	Jan - Nov 2020	2020 Budget	\$ Over Budget	% of Budget	Projected 2020 YE Estimate	% Change 2020 v 2019	Proposed Amount for 2021 Budget	% Change v 2020	
REAL ESTATE TAXES														
301.010 · Real Estate Taxes - Current/Prior Year	\$ 1,427,257.72	\$ 1,545,651.91	8.30%	\$ 1,541,754.46	-0.25%	\$ 1,784,114.82	\$ 1,801,847.00	\$ (17,732.18)	99.02%	\$ 1,790,000.00	16.10%	\$ 1,855,258.00	3.65%	Uncollectables increased from 2% to 4% from 2020
301.050 · Real Estate Tax - Delinq/Jordan	\$ 31,589.61	\$ 33,968.22	7.53%	\$ 43,866.69	29.14%	\$ 28,718.74	\$ 25,000.00	\$ 3,718.74	114.88%	\$ 44,564.85	1.59%	\$ 43,674.00	-2.00%	Anticipated decrease in collectables by 2%
319.010 · Real Prop Taxes - Pen & Int	\$ 9,976.64	\$ 10,689.62	7.15%	\$ 17,821.65	66.72%	\$ 6,559.57	\$ 7,500.00	\$ (940.43)	87.46%	\$ 8,250.00	-53.71%	\$ 8,415.00	2.00%	Anticipated increase reflects trends for collectables
REAL ESTATE TAXES	\$ 1,468,823.97	\$ 1,590,309.75	8.27%	\$ 1,603,442.80	0.83%	\$ 1,819,393.13	\$ 1,834,347.00	\$ (14,953.87)	99.19%	\$ 1,842,814.85	14.93%	\$ 1,907,347.00	3.50%	
OTHER TAXES														
310.100 · Real Estate Transfer Tax	\$ 83,509.52	\$ 83,251.64	-0.31%	\$ 123,369.73	48.19%	\$ 88,575.76	\$ 40,000.00	\$ 48,575.76	221.44%	\$ 95,000.00	-23.00%	\$ 90,250.00	-5.00%	Down 5% from 4yr avg to adjust for any downturn in market
355.010 · Public Utilities Realty Tax	\$ 2,697.37	\$ 2,848.01	5.58%	\$ 2,762.16	-3.01%	\$ 2,331.30	\$ 2,500.00	\$ (168.70)	93.25%	\$ 2,331.30	-15.60%	\$ 2,200.00	-5.63%	\$2659 4 yr average; decrease 2-3% last 2 yrs
357.005 · Regional Asset Tax - Reg Acct	\$ 73,192.00	\$ 81,156.97	10.88%	\$ 87,685.27	8.04%	\$ 77,107.68	\$ 75,000.00	\$ 2,107.68	102.81%	\$ 83,813.00	-4.42%	\$ 73,000.00	-12.90%	2017 levels per 2021 RAD budget
OTHER TAXES	\$ 159,398.89	\$ 167,256.62	4.93%	\$ 213,817.16	27.84%	\$ 168,014.74	\$ 117,500.00	\$ 50,514.74	142.99%	\$ 181,144.30	-15.28%	\$ 165,450.00	-8.66%	
ACT 511 TAXES														
310.210 · Earned Income Tax	\$ 602,204.88	\$ 560,683.88	-6.89%	\$ 619,628.92	10.51%	\$ 536,367.80	\$ 585,000.00	\$ (48,632.20)	91.69%	\$ 654,571.00	5.64%	\$ 587,975.00	-10.17%	Down 3.5% from 3 yr average; County average
310.510 · Local Service Tax	\$ 30,270.74	\$ 30,407.20	0.45%	\$ 33,640.60	10.63%	\$ 28,043.36	\$ 25,000.00	\$ 3,043.36	112.17%	\$ 30,482.00	-9.39%	\$ 29,640.00	-2.76%	Down 5% from 3 yr average; Elimination of work from home/Continue record unemployment
ACT 511 TAXES	\$ 632,475.62	\$ 591,091.08	-6.54%	\$ 653,269.52	10.52%	\$ 564,411.16	\$ 610,000.00	\$ (45,588.84)	92.53%	\$ 685,053.00	4.87%	\$ 617,615.00	-9.84%	
GRANTS & CONTRIBUTIONS														
354.010 · Grants & Contributions	\$ 2,238.00	\$ 1,662.00	-25.74%	\$ 5,769.00	247.11%	\$ 80,000.00	\$ 118,000.00	\$ (38,000.00)	67.8%	\$ 80,000.00	1286.72%	\$ 8,243.00	-89.70%	CARES ACT in 2020 and DCED MAP Grant in 2021
GRANTS & CONTRIBUTIONS	\$ 2,238.00	\$ 1,662.00	-25.74%	\$ 5,769.00	247.11%	\$ 80,000.00	\$ 118,000.00	\$ (38,000.00)	67.8%	\$ 80,000.00	1286.72%	\$ 8,243.00	-89.70%	
RESTRICTED REVENUE														
355.012 · Gen Municipal Pens System Aid	\$ 110,118.08	\$ 103,056.54	-6.41%	\$ 112,650.97	9.31%	\$ 108,324.33	\$ 110,000.00	\$ (1,675.67)	98.48%	\$ 108,324.33	-3.84%	\$ 98,000.00	-9.53%	10% decrease to allow for fluctuation of state funds; restricted to pension obligation only
355.070 · Foreign Fire Insurance Premium Tax				\$ 18,396.87		\$ 18,479.96	\$ -	\$ 18,479.96	100.0%	\$ 18,479.96	0.45%	\$ 18,000.00	-2.60%	Restricted to payment to VFD only; New acct in 2020
RESTRICTED REVENUE	\$ 110,118.08	\$ 103,056.54	-6.41%	\$ 131,047.84	27.16%	\$ 126,804.29	\$ 110,000.00	\$ 16,804.29	115.28%	\$ 126,804.29	-3.24%	\$ 116,000.00	-8.52%	
OTHER REVENUE														
321.800 · Franchise Fee- Comcast/Verizon	\$ 71,682.67	\$ 69,983.08	-2.37%	\$ 71,702.09	2.46%	\$ 56,701.47	\$ 65,000.00	\$ (8,298.53)	87.23%	\$ 61,632.00	-14.04%	\$ 55,468.00	-10.00%	10% monthly decline from Verizon since beginning of year
322.820 · Street Openings	\$ 201.00	\$ 10,236.00	4992.54%	\$ 2,271.00	-77.81%	\$ 2,482.00	\$ 3,000.00	\$ (518.00)	82.73%	\$ 2,698.00	18.80%	\$ 2,000.00	-25.87%	
331.110 · Motor Veh Code Viol Incl DUI	\$ 10,414.85	\$ 8,706.75	-16.40%	\$ 8,928.20	2.54%	\$ 9,421.87	\$ 9,000.00	\$ 421.87	104.69%	\$ 10,242.00	14.72%	\$ 9,000.00	-12.13%	4 yr avg \$9,600
331.120 · Ordinance Violations Police	\$ 2,984.28	\$ 9,834.96	229.56%	\$ 1,738.85	-82.32%	\$ 1,151.92	\$ 2,000.00	\$ (848.08)	57.6%	\$ 1,252.00	-28.00%	\$ 1,600.00	27.80%	
331.130 · State Police Fines	\$ 1,814.74	\$ 1,783.24	-1.74%	\$ 1,648.41	-7.56%	\$ 412.72	\$ -	\$ 412.72	100.00%	\$ 1,172.72	-28.86%	\$ 1,000.00	-14.73%	\$1,400 4 yr avg
341.000 · Interest Earnings	\$ 499.32	\$ 543.99	8.95%	\$ 9,142.26	1580.59%	\$ 639.79	\$ 9,500.00	\$ (8,860.21)	6.74%	\$ 696.00	-92.39%	\$ 1,500.00	115.52%	Interest rates much lower than anticipated; Will continue for the foreseeable future; Remove offset of bank fees moving ahead
342.100 · Rental of Land	\$ 25,652.55	\$ 24,171.07	-5.78%	\$ 27,147.18	12.31%	\$ 23,254.96	\$ 24,000.00	\$ (745.04)	96.9%	\$ 25,278.00	-6.89%	\$ 25,000.00	-1.10%	3% increase annually through 2038
355.080 · Beverage License	\$ 200.00	\$ 200.00	0.00%	\$ 200.00	0.00%	\$ 200.00	\$ 200.00	\$ -	100.0%	\$ 200.00	0.00%	\$ 200.00	0.00%	PA relief effort to remove payments of liquor license fees through 2021
355.090 · Marcellus Shale Impact Fee Dist				\$ 679.00		\$ 583.57	\$ -	\$ 583.57	100.0%	\$ 583.57	-14.05%	\$ 500.00	-14.32%	14% decrease following 2019-2020 trend
361.340 · Hearing Fees						\$ 1,000.00	\$ -	\$ 1,000.00	100.0%	\$ 1,000.00	100.00%	\$ -	-100.00%	New this year; Hillwood curative
361.056 · Mun. Lien Letters	\$ 5,835.00	\$ 5,255.00	-9.94%	\$ 5,400.00	2.76%	\$ 5,930.00	\$ 4,500.00	\$ 1,430.00	131.78%	\$ 6,000.00	11.11%	\$ 1,500.00	-75.00%	Previously for Muni lien and Tax certs; Tax certs removed for 2021
362.010 · Special Police Services	\$ 116,712.40	\$ 115,878.22	-0.71%	\$ 114,024.69	-1.60%	\$ 24,422.26	\$ 68,000.00	\$ (43,577.74)	35.92%	\$ 28,166.90	-75.30%	\$ 20,000.00	-28.99%	2020 - WHHS and Misc. Detail; Elimination of SRO
362.110 · Sale of Copies/Police Reports	\$ 1,649.50	\$ 1,425.00	-13.61%	\$ 1,215.00	-14.74%	\$ 1,050.00	\$ 1,000.00	\$ 50.00	105.0%	\$ 1,142.00	-6.01%	\$ 1,000.00	-12.43%	
362.410 · Building Permits	\$ 6,534.39	\$ 6,446.80	-1.34%	\$ 174,684.71	2609.63%	\$ 388,107.25	\$ 4,000.00	\$ 384,107.25	9,702.68%	\$ 390,000.00	123.26%	\$ 6,000.00	-98.46%	2019 - 2020
362.450 · Use & Occupancy Permits	\$ 4,455.00	\$ 4,110.00	-7.74%	\$ 4,245.00	3.28%	\$ 7,314.50	\$ 3,000.00	\$ 4,314.50	243.82%	\$ 7,500.00	76.68%	\$ 5,100.00	-32.00%	4 yr average
363.052 · Tr. Signal Maintenance Reimb	\$ 1,368.76	\$ 919.54	-32.82%	\$ 1,289.11	40.19%	\$ 2,885.58	\$ 600.00	\$ 2,285.58	480.93%	\$ 2,885.58	123.84%	\$ 1,000.00	-65.34%	Major repairs due to storm damage this year
363.510 · Snow Removal Reimb	\$ -	\$ 19,240.21	#DIV/0!	\$ 9,625.36	-49.97%	\$ -	\$ 9,000.00	\$ (9,000.00)	0.0%	\$ 9,000.00	-6.50%	\$ 9,000.00	0.00%	
380.020 · Misc. Revenue	\$ 13,477.54	\$ 7,029.16	-47.85%	\$ 440.93	-93.73%	\$ 6,781.83	\$ 1,000.00	\$ 5,781.83	678.18%	\$ 6,781.83	1438.07%	\$ 5,000.00	-26.27%	Sales of compost and other misc. public works related revenue
391.100 · Sale of Vehicles	\$ 800.00	\$ -	-100.00%	\$ -	0.00%	\$ -	\$ 2,000.00	\$ (2,000.00)	0.0%	\$ -	0.00%	\$ 2,000.00	100.00%	Sales of police vehicles
392.011 · Other Receipts	\$ -	\$ -	0.00%	\$ -	0.00%	\$ 6,945.93	\$ -	\$ -	100.0%	\$ 6,945.93	100.00%	\$ -	-100.00%	
OTHER REVENUE	\$ 264,282.00	\$ 285,763.02	8.13%	\$ 434,381.79	52.01%	\$ 539,285.65	\$ 205,800.00	\$ 326,539.72	262.04%	\$ 563,176.53	29.65%	\$ 146,868.00	-73.92%	
Total Revenues	\$ 2,637,336.56	\$ 2,739,139.01	3.86%	\$ 3,041,728.11	11.05%	\$ 3,297,908.97	\$ 2,995,647.00	\$ 295,316.04	110.09%	\$ 3,478,992.97	14.38%	\$ 2,961,523.00	-14.87%	

LEGEND	Restricted Revenues	Act 511 Taxes
	Real Estate Taxes	Grants and Contributions
	Other Taxes	Other Revenue

General Fund Expenditures

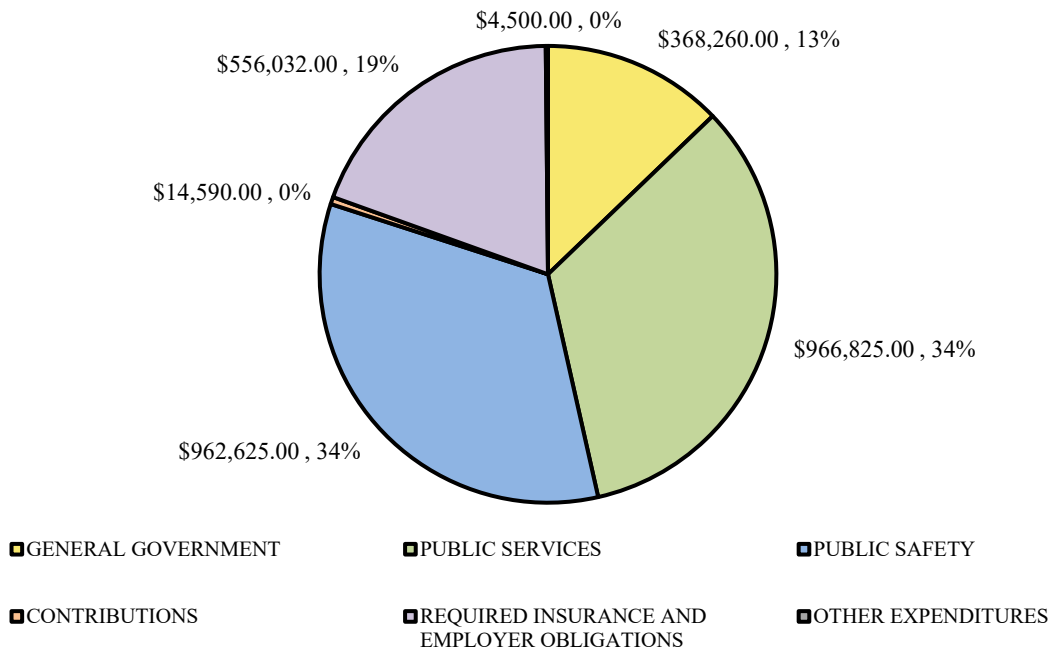
General Fund expenditures can be broken down into 6 categories:

- **General Government** – These expenditures include the salaries of the 2 Borough administrators, costs of professional services utilized by the Borough, such as our auditors, solicitor, tax collectors, actuaries, general engineering and other consultants, as well as dues, memberships, training costs and day to day expenses, such as office supplies.
- **Public Services** – This category includes the salary of our public services director, the maintenance and repairs to Borough land and property, assistance provided to the Churchill VFD, waste collection, road repairs and associated engineering costs for the annual paving and road repair plan.
- **Public Safety** – Here you will see costs that are the salaries of our Churchill Police Department, maintenance and repair to all police vehicles and equipment, dues, memberships, training costs and additional day to day expenses, such as communication costs and office supplies.
- **Contributions** – These expenses are those contributions made to organizations associated to the Borough, such as the CC Mellor Library, the Turtle Valley Council of Governments (TVCOG), and Woodland Hills Emergency Medical Services (WHEMS).
- **Required Insurance and Employer Obligations** – This category includes required insurance coverages, such as fire, auto, liability, professional liability, and worker’s compensation, to protect the borough’s property and personnel. The remaining portion of this category includes obligations required of the borough as an employer, such as Medicare and Social Security tax contributions, health, life and disability insurances, and required pension contributions.
- **Other Expenditures** – These expenditures are minimal and include such items as bank fees paid, required tax refunds and the limited expenses that cannot be categorized otherwise.

AT CURRENT REAL ESTATE TAX RATE OF 7.48 MILLS

GENERAL GOVERNMENT	\$ 368,260.00
PUBLIC SERVICES	\$ 966,825.00
PUBLIC SAFETY	\$ 962,625.00
CONTRIBUTIONS	\$ 14,590.00
REQUIRED INSURANCE AND EMPLOYER OBLIGATIONS	\$ 556,032.00
OTHER EXPENDITURES	\$ 4,500.00

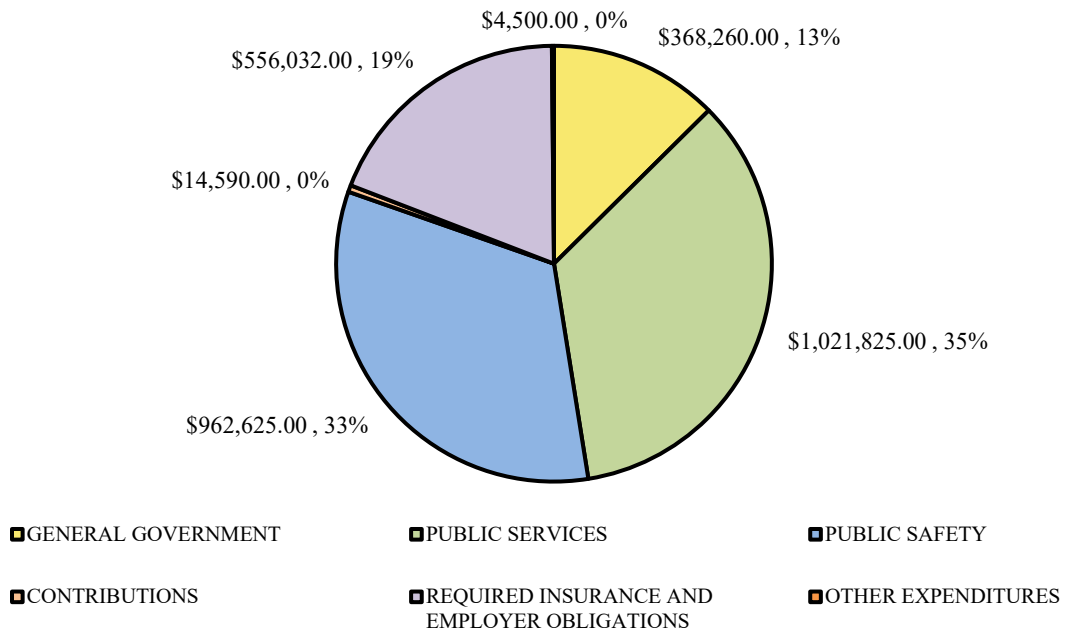
2021 Anticipated Expenditures - Based on RE Tax Rate of 7.48 Mills



AT REAL ESTATE TAX RATE OF 8.00 MILLS

GENERAL GOVERNMENT	\$ 368,260.00
PUBLIC SERVICES	\$ 1,021,825.00
PUBLIC SAFETY	\$ 962,625.00
CONTRIBUTIONS	\$ 14,590.00
REQUIRED INSURANCE AND EMPLOYER OBLIGATIONS	\$ 556,032.00
OTHER EXPENDITURES	\$ 4,500.00

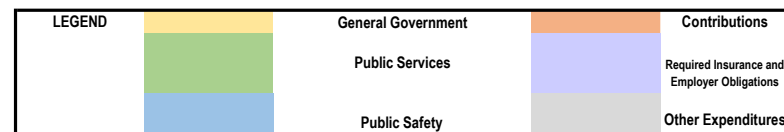
2021 Anticipated Expenditures - Based on RE Tax Rate of 8.00 Mills



EXPENDITURES	Historical Detail 2017-2019					Budget vs Actual as of 11/30/2020				2020 Projections		2021 Adopted At 8.00 Mills		NOTES
	2017 YE	2018 YE	% Change 2018 v 2017	2019 YE	% Change 2019 v 2018	Jan - Nov 2020	2020 Budget	\$ Over Budget	% of Budget	Projected 2020 YE Estimate	% Change 2020 v 2019	Proposed Amount for 2021 Budget	% Change 2021 v 2020	
GENERAL GOVERNMENT														
401.121 - Manager/Secretary Salary	\$ 69,500.00	\$ 71,238.00	2.50%	\$ 73,553.00	3.25%	\$ 82,734.00	\$ 75,392.00	\$ 7,342.00	109.74%	\$ 89,929.00	22.26%	\$ 93,000.00	3.41%	\$3,000 increase per agreement
401.140 - Asst Secretary/Finance Officer	\$ 57,658.00	\$ 59,099.00	2.50%	\$ 61,020.00	3.25%	\$ 45,102.88	\$ 62,545.00	\$ (17,442.12)	72.11%	\$ 49,025.00	-19.66%	\$ 51,000.00	4.03%	\$3,000 increase; name change for clarity
401.210 - Office Supplies & Postage	\$ 11,949.34	\$ 10,868.34	-9.05%	\$ 10,040.74	-7.61%	\$ 5,673.17	\$ 7,000.00	\$ (1,326.83)	81.05%	\$ 6,167.00	-38.58%	\$ 7,000.00	13.51%	
401.240 - General Expense	\$ 11,965.07	\$ 12,996.55	8.62%	\$ 9,100.60	-29.98%	\$ 13,654.79	\$ 11,000.00	\$ 2,654.79	124.13%	\$ 14,843.00	63.10%	\$ 6,800.00	-54.19%	Previously a catch all account; Broken down for 2021
401.260 - Printer/Copier Lease												\$ 3,000.00	100.00%	New account for 2021 to clarify 'General Expense' account
401.490 - Payroll Expense												\$ 750.00	100.00%	New account for 2021 to clarify 'General Expense' account
401.420 - Dues & Memberships												\$ 7,000.00	100.00%	New account for 2021 to clarify 'General Expense' account
401.460 - Training												\$ 1,000.00	100.00%	New account for 2021 to clarify 'General Expense' account
430.317 - PA One Call												\$ 700.00	100.00%	New account for 2021 to clarify 'General Expense' account
401.321 - Communication - Phone Expense	\$ 5,163.07	\$ 6,805.83	31.82%	\$ 6,808.25	0.04%	\$ 7,586.36	\$ 6,900.00	\$ 686.36	109.95%	\$ 8,246.00	21.12%	\$ 8,500.00	3.08%	Addition of FirstNet Services in 2020
401.340 - Advertising & Printing	\$ 10,835.53	\$ 12,808.73	18.21%	\$ 13,569.14	5.94%	\$ 10,557.77	\$ 12,000.00	\$ (1,442.23)	87.98%	\$ 11,476.00	-15.43%	\$ 12,000.00	4.57%	
401.350 - Insurance and Bonding	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 400.00	\$ (400.00)	0.0%	\$ -	0.00%	\$ 400.00	#DIV/0!	
401.370 - Truck Maint Repair & Fuel	\$ 3,691.51	\$ 2,802.25	-24.09%	\$ 1,601.80	-42.84%	\$ 2,126.38	\$ 5,000.00	\$ (2,873.62)	42.53%	\$ 2,689.00	67.87%	\$ 4,000.00	48.75%	4 year average
401.452 - Borough Grant Funding	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 118,000.00	\$ (118,000.00)	0.0%	\$ 33,000.00	100.00%	\$ -	-100.00%	Placeholder for remaining CARES act funding that is earmarked for future expenditure
401.750 - Computer Equip, Etc (Hardware)	\$ 5,033.04	\$ 4,278.26	-15.00%	\$ 15,691.76	266.78%	\$ 11,563.87	\$ 5,000.00	\$ 6,563.87	231.28%	\$ 20,000.00	27.46%	\$ 5,000.00	-75.00%	Includes purchase of 10 tablets for council funded by CARES act; Remove website and IT service fees
402.115 - Professional Svcs. - Auditors	\$ 8,697.50	\$ 8,902.25	2.35%	\$ 8,902.25	0.00%	\$ 9,102.25	\$ 9,200.00	\$ (97.75)	98.94%	\$ 9,102.25	2.25%	\$ 9,400.00	3.27%	3% increase given history
402.310 - Professional Svcs. - Accounting												\$ 24,000.00	100.00%	New account for 2021 to clarify previous 'Professional Svcs.' account; Partial year with initial setup vs full year
402.317 - Professional Svcs. - Actuary												\$ 4,000.00	100.00%	New account for 2021 to clarify previous 'Professional Svcs.' account; MMO + OPEB valuation
403.114 - Tax Collector & Deputy Salary	\$ 600.00	\$ 4,848.00	87.62%	\$ 4,848.00	0.00%	\$ 4,444.00	\$ 4,848.00	\$ (404.00)	91.67%	\$ 4,848.00	0.00%	\$ 4,848.00	0.00%	No change reflected here as the future of the RE tax collector has not been decided upon
403.190 - Professional Svcs. - Tax Collector	\$ 3,649.60	\$ 4,768.82	30.67%	\$ 11,704.70	145.44%	\$ 7,490.95	\$ 5,000.00	\$ 2,490.95	149.82%	\$ 8,143.00	-30.43%	\$ 7,100.00	-12.81%	Addition of Keystone as LST tax collector
403.240 - General Expense - Tax Collector	\$ 5,927.83	\$ 3,675.94	-61.26%	\$ 3,938.64	6.67%	\$ 2,713.43	\$ 2,000.00	\$ 713.43	135.67%	\$ 2,800.00	-28.91%	\$ 3,000.00	7.14%	No change reflected here as the future of the RE tax collector has not been decided upon
403.350 - Bonds - RE & WT Collectors	\$ 1,387.00	\$ 2,642.75	47.52%	\$ 2,594.00	-1.88%	\$ 2,594.00	\$ 2,214.00	\$ 380.00	117.16%	\$ 2,594.00	0.00%	\$ 2,600.00	0.23%	No change reflected here as the future of the RE tax collector has not been decided upon
404.130 - Professional Svcs. - Solicitor	\$ 12,000.00	\$ 12,000.00	0.00%	\$ 12,000.00	0.00%	\$ 11,000.00	\$ 12,000.00	\$ (1,000.00)	91.67%	\$ 12,000.00	0.00%	\$ 12,000.00	0.00%	No changes anticipated in upcoming year
404.310 - Other Legal Expense - Solicitor	\$ 35,267.90	\$ 40,097.54	13.69%	\$ 28,020.30	-30.12%	\$ 55,284.98	\$ 45,000.00	\$ 10,284.98	122.86%	\$ 60,093.00	114.46%	\$ 60,000.00	-0.15%	Adjusted for ongoing development project
406.310 - Professional Svcs. - Admin												\$ 12,000.00	100.00%	New account for 2021 to clarify previous 'Professional Svcs.' account
407.450 - Professional Svcs. - IT.Website Maint												\$ 7,000.00	100.00%	New account for 2021 to clarify previous 'Computer Equip/Software.' account
407.480 - Office 365 Licenses												\$ 6,162.00	100.00%	New in 2020; \$496/month for all users + 2 more officers in 2021
408.310 - Professional Svcs. - Engineering	\$ 45,572.72	\$ 64,952.57	42.53%	\$ 235,657.43	262.81%	\$ 415,866.37	\$ 150,000.00	\$ 265,866.37	277.24%	\$ 452,029.00	91.82%	\$ 16,000.00	-96.46%	Previously all professional svcs.; Broken down for 2021
GENERAL GOVERNMENT	\$ 288,898.11	\$ 322,784.83	11.73%	\$ 499,050.61	54.61%	\$ 687,495.20	\$ 533,499.00	\$ 153,996.20	128.87%	\$ 786,984.25	57.70%	\$ 368,260.00	-53.21%	
PUBLIC SERVICES														
409.140 - Public Services Director	\$ 50,537.78	\$ 45,858.85	-9.26%	\$ 52,916.00	15.39%	\$ 54,619.52	\$ 57,369.00	\$ (2,749.48)	95.21%	\$ 59,369.00	12.19%	\$ 69,000.00	16.22%	Name updated for clarity; \$3,000 increase
409.250 - Maint, Repairs, Jan Supplies	\$ 3,203.13	\$ 4,550.27	42.06%	\$ 1,887.76	-58.51%	\$ 2,058.82	\$ 4,800.00	\$ (2,741.18)	42.89%	\$ 2,238.00	18.55%	\$ 3,300.00	47.45%	10% increase over 4 year average
409.360 - Building Utilities	\$ 20,472.05	\$ 26,117.84	27.58%	\$ 26,263.56	0.56%	\$ 24,558.76	\$ 27,000.00	\$ (2,441.24)	90.96%	\$ 26,695.00	1.64%	\$ 27,375.00	2.55%	10% increase over 4 year average
409.370 - Building, Land - Maint & Repair	\$ 47,159.49	\$ 51,123.60	8.41%	\$ 53,639.02	4.92%	\$ 49,880.07	\$ 50,000.00	\$ (119.93)	99.76%	\$ 54,218.00	1.08%	\$ 54,000.00	-0.40%	4 yr average
409.450 - Building-Contracted Services	\$ 700.00	\$ 720.00	2.86%	\$ 600.00	-16.67%	\$ 365.00	\$ 800.00	\$ (435.00)	45.63%	\$ 397.00	-33.83%	\$ 700.00	76.32%	Window cleaning
409.600 - Building Improvements-Construc	\$ 10,318.58	\$ 25,355.82	145.73%	\$ 24,024.93	-5.25%	\$ 74,021.00	\$ 100,000.00	\$ (25,979.00)	74.02%	\$ 80,458.00	234.89%	\$ 25,000.00	-68.93%	2020 boiler replacement; now 3 year average prior
411.380 - Fire Hydrant Rental	\$ 8,400.00	\$ 8,400.00	0.00%	\$ 8,400.00	0.00%	\$ 8,406.01	\$ 8,800.00	\$ (393.99)	95.52%	\$ 9,137.00	8.77%	\$ 8,800.00	-3.69%	
411.450 - Fire Truck Contracted M & R	\$ 1,646.55	\$ 1,087.87	-33.93%	\$ 4,192.32	285.37%	\$ 4,542.63	\$ 4,000.00	\$ 542.63	113.57%	\$ 4,938.00	17.79%	\$ 5,000.00	1.26%	
411.500 - Foreign Fire Ins. Premium Dist				\$ 18,396.87		\$ 18,479.96	\$ -	\$ 18,479.96	100.0%	\$ 18,479.96	0.45%	\$ 18,000.00	-2.60%	New this year; Added for clarity
411.540 - Contribution - Vol Fire Co	\$ 4,500.00	\$ 6,000.00	33.33%	\$ 7,500.00	25.00%	\$ 4,500.00	\$ 6,000.00	\$ (1,500.00)	75.0%	\$ 6,000.00	-20.00%	\$ 8,000.00	33.33%	
411.740 - Fire Truck Reserve (Transfer)	\$ -	\$ 32,000.00	100%	\$ 32,000.00	0.00%	\$ 32,000.00	\$ 32,000.00	\$ -	N/A	\$ 32,000.00	0.00%	\$ 32,000.00	0.00%	
414.450 - Professional Svcs. - BIU												\$ 24,000.00	100.00%	New this year; Added for clarity
427.451 - Cardboard Recycling	\$ -	\$ -	0.00%	\$ -	0.00%	\$ 1,312.44	\$ 1,000.00	\$ 312.44	131.24%	\$ 1,427.00	100.00%	\$ 1,450.00	1.61%	Name change for clarity
427.452 - Yard Waste Collections	\$ 30,644.64	\$ 31,698.61	3.44%	\$ 38,285.02	20.78%	\$ 23,424.63	\$ 40,000.00	\$ (16,575.37)	58.56%	\$ 25,462.00	-33.49%	\$ 32,000.00	25.68%	Name change for clarity; Contract + 4 year average considered
432.370 - Snow and Ice Control - Regular	\$ 90,402.63	\$ 125,444.98	38.76%	\$ 102,452.31	-18.33%	\$ 51,226.92	\$ 130,000.00	\$ (78,773.08)	39.41%	\$ 111,226.92	8.56%	\$ 130,000.00	16.88%	
433.370 - Traffic Signal Main/Light - Reg	\$ 5,782.91	\$ 11,380.47	96.79%	\$ 15,414.40	35.45%	\$ 10,959.19	\$ 14,000.00	\$ (3,040.81)	78.28%	\$ 11,913.00	-22.72%	\$ 15,000.00	25.91%	
434.360 - Street Lighting	\$ 10,020.86	\$ 11,008.17	9.85%	\$ 10,172.11	-7.59%	\$ 9,101.46	\$ 11,000.00	\$ (1,898.54)	82.74%	\$ 9,893.00	-2.74%	\$ 10,500.00	6.14%	
436.600 - Storm Sewer Repair	\$ -	\$ 34,982.78	100.00%	\$ 40,907.02	16.93%	\$ 57,643.27	\$ 55,000.00	\$ 2,643.27	104.81%	\$ 62,655.73	53.17%	\$ 40,000.00	-36.16%	Added 2021 from Sewer Fund
446.310 - MS4 Program	\$ 9,534.50	\$ 548.25	-94.25%	\$ 3,285.15	499.21%	\$ 3,361.00	\$ -	\$ 3,361.00	N/A	\$ 6,000.00	82.64%	\$ 10,000.00	66.67%	Based on estimates from Gateway Engineers; Added 2021 from Sewer Fund
437.370 - Road Equip-Maint and Repairs	\$ 1,501.72	\$ 189.54	-87.38%	\$ 724.21	282.09%	\$ 134.43	\$ 2,000.00	\$ (1,865.57)	6.72%	\$ 147.00	-79.70%	\$ 1,500.00	920.41%	
438.370 - Street Maint & Repairs	\$ 125,583.83	\$ 149,369.04	18.94%	\$ 177,297.69	18.70%	\$ 125,313.59	\$ 185,000.00	\$ (59,686.41)	67.74%	\$ 136,211.00	-23.17%	\$ 180,000.00	32.15%	
439.310 - Engineering Svcs - Roads	\$ 33,605.40	\$ 25,740.25	-23.40%	\$ 56,145.45	118.12%	\$ 64,697.55	\$ 50,000.00	\$ 14,697.55	129.4%	\$ 70,323.00	25.25%	\$ 65,000.00	-7.57%	Graduated paving project options (2021)
439.600 - Street Resurfacing	\$ 60,110.64	\$ 400,648.29	566.52%	\$ 200,000.00	-50.08%	\$ 330,155.63	\$ 400,000.00	\$ (69,844.37)	82.54%	\$ 401,952.36	100.98%	\$ 250,000.00	-37.80%	Paving Contract + Add'l paving project with WPJWA (2020); Graduated paving project options (2021)
421.450 - Animal/Rodent Control	\$ 1,885.00	\$ 2,074.53	10.05%	\$ 4,915.41	136.94%	\$ 4,160.24	\$ 4,000.00	\$ 160.24	104.01%	\$ 4,522.00	-8.00%	\$ 4,400.00	-2.70%	
452.243 - Winter, Spring, Fall Events	\$ 1,719.80	\$ 3,125.14	81.72%	\$ 2,762.06	-11.62%	\$ 193.66	\$ 5,000.00	\$ (4,806.34)	3.87%	\$ 193.66	-92.99%	\$ 1,800.00	829.46%	Fall only; if possible
452.370 - Park Maintenance & Repairs	\$ 1,470.63	\$ 2,512.07	70.82%	\$ 4,985.93	98.48%	\$ 1,802.69	\$ 3,500.00	\$ (1,697.31)	51.51%	\$ 1,960.00	-60.69%	\$ 5,000.00	155.10%	Bullocks Pens Park and Mayor's Garden
PUBLIC SERVICES	\$ 519,200.14	\$ 999,936.37	92.59%	\$ 887,167.22	-11.28%	\$ 205,503.17	\$ 239,969.00	\$ (34,465.83)	85.64%	\$ 1,137,816.63	28.25%	\$ 1,021,825.00	-10.19%	

BOROUGH OF CHURCHILL
Adopted 2021 Budget

EXPENDITURES	2017 YE	2018 YE	% Change 2018 v 2017	2019 YE	% Change 2019 v 2018	Jan - Nov 2020	2020 Budget	\$ Over Budget	% of Budget	Projected 2020 YE Estimate	% Change 2020 v 2019	Proposed Amount for 2021 Budget	% Change 2021 v 2020	NOTES
PUBLIC SAFETY														
410.121 - Salary - Police Chief	\$ 76,293.80	\$ 42,848.72	-43.84%	\$ 98,839.17	130.67%	\$ 100,867.52	\$ 106,908.00	\$ (6,040.48)	94.35%	\$ 109,639.00	10.93%	\$ 109,580.00	-0.05%	Per contract
410.132 - Salary - Patrolmen	\$ 745,291.03	\$ 772,470.98	3.65%	\$ 695,591.60	-9.95%	\$ 550,601.76	\$ 694,845.00	\$ (144,243.24)	79.24%	\$ 597,481.00	-14.10%	\$ 700,245.00	17.20%	Contractual increases + 1 officer starting in March + 1 officer starting in January
410.210 - Office Supplies	\$ 10,627.38	\$ 15,057.87	41.69%	\$ 5,486.18	-63.57%	\$ 722.25	\$ 4,000.00	\$ (3,277.75)	18.06%	\$ 800.00	-85.42%	\$ 1,000.00	25.00%	Removed Computer Costs
410.231 - Gasoline & Oil - Police Cars	\$ 10,590.87	\$ 11,822.94	11.63%	\$ 10,432.64	-11.76%	\$ 9,681.98	\$ 13,000.00	\$ (3,318.02)	74.48%	\$ 10,523.90	0.87%	\$ 11,400.00	8.32%	4 year average plus 5%
410.238 - Uniform Allowance	\$ 8,000.00	\$ 8,250.00	3.13%	\$ 7,549.09	-8.50%	\$ 6,250.77	\$ 8,100.00	\$ (1,849.23)	77.17%	\$ 7,200.00	-4.62%	\$ 8,100.00	12.50%	9 Officers
410.239 - Ammunition	\$ 1,002.57	\$ 143.11	-85.73%	\$ 1,000.82	599.34%	\$ 2,602.18	\$ 1,500.00	\$ 1,102.18	173.48%	\$ 2,602.18	160.00%	\$ 1,500.00	-42.36%	Moved everything but ammunition to Police dept equipment; modify name for clarity
410.240 - General Expense	\$ 7,243.43	\$ 8,045.13	11.07%	\$ 10,740.47	33.50%	\$ 7,930.60	\$ 9,100.00	\$ (1,169.40)	87.15%	\$ 8,621.00	-19.73%	\$ 2,000.00	-76.80%	
410.260 - Printer/Copier Lease												\$ 3,000.00	100.00%	
410.490 - Payroll Expense												\$ 1,400.00	100.00%	
401.420 - Dues Memberships												\$ 3,500.00	100.00%	
401.460 - Training												\$ 2,500.00	100.00%	
410.310 - Legal Services	\$ 2,161.50	\$ 4,826.75	123.31%	\$ 8,003.84	65.82%	\$ 10,848.50	\$ 10,000.00	\$ 848.50	108.49%	\$ 11,792.00	47.33%	\$ 12,000.00	1.76%	
410.321 - Communication - Phone Expense	\$ 3,726.93	\$ 4,419.87	18.59%	\$ 4,672.18	5.71%	\$ 8,532.77	\$ 5,000.00	\$ 3,532.77	170.66%	\$ 9,275.00	98.52%	\$ 9,000.00	-2.96%	Addition of FirstNet Services
410.340 - Advertising and Printing	\$ 2,611.00	\$ 1,606.66	-38.47%	\$ 464.34	-71.10%	\$ 401.00	\$ -	\$ 401.00	100.00%	\$ 401.00	-13.64%	\$ 500.00	24.69%	Citations
410.370 - Fire Ext M & R, Gas Pump	\$ 87.35	\$ 393.60	350.60%	\$ 1,082.88	175.12%	\$ 189.15	\$ 1,000.00	\$ (810.85)	18.92%	\$ 200.00	-81.53%	\$ 500.00	150.00%	
410.375 - Police Dept Tires	\$ 4,584.40	\$ 4,642.00	1.26%	\$ 4,972.00	7.11%	\$ 5,071.00	\$ 5,000.00	\$ 71.00	101.42%	\$ 5,071.00	1.99%	\$ 5,200.00	2.54%	
410.450 - Police Cars - Maint & Repairs	\$ 16,780.54	\$ 13,754.77	-18.03%	\$ 9,760.15	-29.04%	\$ 11,026.61	\$ 10,000.00	\$ 1,026.61	110.27%	\$ 11,986.00	22.81%	\$ 13,000.00	8.46%	
410.740 - New Police Cars	\$ 27,521.00	\$ 25,771.00	-6.36%	\$ -	-100.00%	\$ 25,000.00	\$ 25,000.00	\$ -	100.00%	\$ 25,000.00	100.00%	\$ 48,000.00	92.00%	New Car Purchase 2021
410.750 - Computer Equip/Software	\$ -	\$ -	0.00%	\$ 16,133.77	100.00%	\$ 12,356.58	\$ 5,000.00	\$ 7,356.58	247.13%	\$ 13,000.00	-19.42%	\$ 8,000.00	-38.46%	2100 Tupper costs; 5000 for any needed repairs/equip
410.752 - Police Dept Equipment	\$ 13,214.96	\$ 18,301.93	38.49%	\$ 5,811.00	-68.25%	\$ 7,220.81	\$ 15,000.00	\$ (7,779.19)	48.14%	\$ 7,849.00	35.07%	\$ 22,200.00	182.84%	Ballistic Vests per contract and Forcible Entry Equip
PUBLIC SAFETY	\$ 929,736.76	\$ 932,355.33	0.28%	\$ 880,540.13	-5.56%	\$ 759,303.48	\$ 913,453.00	\$ (154,149.52)	83.13%	\$ 821,441.08	-6.71%	\$ 962,625.00	17.19%	
CONTRIBUTIONS														
456.540 - Contribution - CC Mellor Library												\$ 5,000.00	100.00%	Previously \$1,500; Moved line item
481.420 - Contribution-TVCOG	\$ 4,590.00	\$ 6,953.09	51.48%	\$ 6,581.19	-5.35%	\$ 6,222.07	\$ 6,600.00	\$ (377.93)	94.27%	\$ 6,222.07	-5.46%	\$ 4,590.00	-26.23%	\$4590 TCVOG annual dues + 25% RAD increase contribution
412.540 - Contribution-WHEMS	\$ -	\$ 3,750.00	100.00%	\$ 3,750.00	0.00%	\$ 3,750.00	\$ 3,750.00	\$ -	100.00%	\$ 3,750.00	0.00%	\$ 5,000.00	33.33%	
CONTRIBUTIONS	\$ 4,590.00	\$ 10,703.09	133.18%	\$ 10,331.19	-3.60%	\$ 9,972.07	\$ 10,350.00	\$ (377.93)	96.35%	\$ 9,972.07	-3.48%	\$ 14,590.00	46.31%	
REQUIRED INSURANCE AND EMPLOYER OBLIGATIONS														
486.351 - Fire Insurance	\$ 5,395.00	\$ 5,394.00	-0.02%	\$ 5,512.00	2.19%	\$ 5,382.00	\$ 5,500.00	\$ (118.00)	97.86%	\$ 5,382.00	-2.36%	\$ 5,500.00	2.19%	
486.352 - Police Prof Liability Ins	\$ -	\$ 14,966.00	100.00%	\$ 36,105.00	141.25%	\$ -	\$ 19,000.00	\$ (19,000.00)	0.0%	\$ 14,393.00	-60.14%	\$ 15,900.00	10.47%	
486.353 - Auto Liability Insurance	\$ 8,518.00	\$ 11,589.00	36.05%	\$ 9,522.00	-17.84%	\$ -	\$ 12,000.00	\$ (12,000.00)	0.0%	\$ 10,000.00	5.02%	\$ 10,000.00	0.00%	
486.354 - General Liability/Umbrella	\$ 5,030.46	\$ 2,052.13	-59.21%	\$ 4,410.62	114.93%	\$ (10,499.95)	\$ 14,000.00	\$ (24,499.95)	(75.0%)	\$ 15,352.05	248.07%	\$ 17,200.00	12.04%	
410.190 - Sick Leave Buy Back (Police)	\$ 2,000.00	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%	\$ -	\$ 2,000.00	\$ (2,000.00)	0.0%	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%	
410.191 - Welfare Benefit	\$ 3,000.00	\$ -	-100.00%	\$ 4,000.00	100.00%	\$ 4,950.00	\$ 3,000.00	\$ 1,950.00	165.0%	\$ 5,381.00	34.53%	\$ 3,500.00	-34.96%	
483.150 - Municipal Pension Contrib	\$ 5,596.99	\$ -	-100.00%	\$ -	0.00%	\$ 58,578.00	\$ 58,578.00	\$ -	100.00%	\$ 58,578.00	#DIV/0!	\$ 46,336.00	-20.90%	See current MMO
483.151 - Police Pension Contrib	\$ 88,450.93	\$ -	-100.00%	\$ -	0.00%	\$ 196,165.00	\$ 196,165.00	\$ -	100.00%	\$ 196,165.00	#DIV/0!	\$ 189,612.00	-3.34%	See current MMO
484.150 - Workmen's Compensation	\$ 10,340.92	\$ 24,103.44	133.09%	\$ 9,256.04	-61.60%	\$ 1,818.22	\$ 44,344.00	\$ (42,525.78)	4.1%	\$ 34,345.00	271.06%	\$ 40,807.00	18.81%	2020-21 +15% for Q3 and Q4 2021
484.151 - Workmen's Comp - Fire	\$ 14,908.00	\$ 14,758.00	-1.01%	\$ 11,967.00	-18.91%	\$ 12,419.00	\$ 12,000.00	\$ 419.00	103.49%	\$ 12,419.00	3.78%	\$ 14,300.00	15.15%	Current year + 15%
486.148 - Payroll Tax - Medicare	\$ 14,966.37	\$ 15,367.08	2.68%	\$ 14,772.13	-3.87%	\$ 11,366.35	\$ 15,159.00	\$ (3,792.65)	74.98%	\$ 12,355.00	-16.36%	\$ 15,000.00	21.41%	1.45% of anticipated payroll
486.150 - Payroll Tax - Social Security	\$ 63,994.42	\$ 65,708.71	2.68%	\$ 63,158.84	-3.88%	\$ 48,600.74	\$ 64,630.00	\$ (16,029.26)	75.2%	\$ 52,827.00	-16.36%	\$ 65,000.00	23.04%	6.2% of anticipated payroll
486.151 - Disability Insurance	\$ 2,766.40	\$ 3,157.00	14.12%	\$ 2,833.86	-10.24%	\$ 2,060.38	\$ 3,172.00	\$ (1,111.62)	64.96%	\$ 2,240.00	-20.96%	\$ 3,470.00	54.91%	Principal - Move from 12-14 Participants + 10% increase
486.152 - Life Insurance	\$ 11,544.34	\$ 10,025.84	-13.15%	\$ 9,313.77	-7.10%	\$ 12,362.51	\$ 3,514.00	\$ 8,848.51	351.81%	\$ 13,048.78	40.10%	\$ 8,670.00	-33.56%	\$10000 payouts to Donna and Sandy (2020); Principal - Move from 12-14 Participants + 10% increase; Allow for one retiree pay out in 2021
486.153 - Health Insurance - UPMC/MEIT	\$ 210,646.15	\$ 204,143.14	-3.09%	\$ 180,218.58	-11.72%	\$ 126,497.83	\$ 194,744.00	\$ (68,246.17)	64.96%	\$ 137,498.00	-23.70%	\$ 167,337.00	21.70%	UPMC - Expect a 15-20% increase - Move from 12 - 14 Participants
OTHER EXPENDITURES	\$ 428,214.52	\$ 339,263.21	(20.77%)	\$ 297,520.22	(12.3%)	\$ 474,818.03	\$ 597,306.00	\$ (122,487.97)	79.49%	\$ 526,856.78	77.08%	\$ 556,032.00	5.54%	
480.250 - Misc Expense	\$ 1,500.00	\$ 1,819.41	21.29%	\$ 1,650.28	-9.30%	\$ 1,788.67	\$ 1,500.00	\$ 288.67	119.25%	\$ 1,800.00	9.07%	\$ 500.00	-72.22%	Previous Library Contributions; Moved to separate line item
491.430 - Tax/Misc Refunds	\$ 334.01	\$ 1,390.67	316.36%	\$ 4,636.41	233.39%	\$ 917.14	\$ 2,500.00	\$ (1,582.86)	36.69%	\$ 1,500.00	-67.65%	\$ 3,000.00	100.00%	Low this year due to refund from ADP
493.390 - Bank Fees												\$ 1,000.00	100.00%	New this year; Added for clarity
493.001 - Prior Period Adjustments	\$ -	\$ -	0.00%	\$ -	0.00%	\$ 4,780.00	\$ -	\$ 4,780.00	100.00%	\$ 4,780.00	100.00%	\$ -	-100.00%	
OTHER EXPENDITURES	\$ 1,834.01	\$ 3,210.08	75.03%	\$ 6,286.69	95.84%	\$ 4,000.00	(1,294.19)	\$ 5,294.19	(309.07%)	\$ 3,300.00	-47.51%	\$ 4,500.00	36.36%	
Total Expenditures	\$ 2,172,473.54	\$ 2,608,252.91	20.06%	\$ 2,580,896.06	-1.05%	\$ 2,141,091.95	\$ 2,293,282.81	\$ (152,190.86)	93.36%	\$ 3,286,370.81	27.33%	\$ 2,927,832.00	-10.91%	
	Historical Detail 2017-2019					Budget vs Actual as of 11/30/2020				2020 Projections		2021 At 8.00 Mills		



Sewage Fund Overview

The Sewage Fund is the operating budget that collects revenues from sewage fees assessed through the Wilkesburg Penn Joint Water Authority (WPJWA) and dye testing certification fees. Its expenditures include mandated payments of sewage treatment fees to ALCOSAN, the maintenance and repair of sanitary sewers and the Collins Road Pump Station, and engineering fees associated with these structures.

In 2021, the Borough expects approximately **\$1,125,650.00 in revenues, an increase of 2.2%** in comparison to that of 2020. This increase would be minimal and is associated with the anticipation of a continued moratorium for such utility collections due to the COVID-19 pandemic offset by the scheduled increase of ALCOSAN fees by 7%. However, the Borough also anticipates approximately **\$1,289,047.00 in expenditures, an increase of 3.59%**. These expenditures, along with the increased expenditures in 2020 due to previously delayed repairs, will start to deficit upon the borough and reduce service needs to a critical infrastructure. Therefore, an increase to the sewage surcharge fee is suggested to maintain the financial health of this fund and restore critical reserves that have been depleted in 2020.

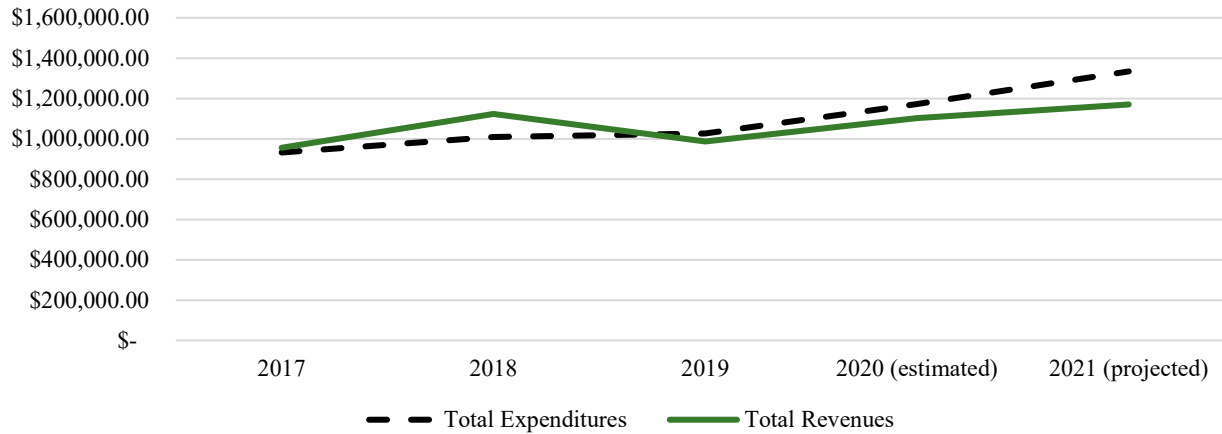
Details on how a potential increase will impact the average homeowner are outlined below. This impact is calculated upon the average billed water use of 12,000 gallons/quarter and considers the calculated increases of Alcosan and WPJWA as well.

Impact on the Average Homeowner Based on Usage of 12,000 gallons per quarter								
	ALCOSAN	ALCOSAN w/ 7% increase for 2021	WPJWA	WPJWA w/ 5% increase for 2021	Churchill Sewer Surcharge	Total Quarterly Charges	Difference/ Month w/ Churchill Surcharge Increase	Difference/ Month w/ All Changes
\$6.00/1,000 gallons	\$ 119.86	\$ 128.31	\$ 101.18	\$ 102.65	\$ 72.00	\$ 302.96		
\$8.50/1,000 gallons	\$ 119.86	\$ 128.31	\$ 101.18	\$ 102.65	\$ 102.00	\$ 332.96	\$ 10.00	\$ 13.31

AT CURRENT SEWER SURCHARGE RATE OF \$6.00/1,000 GALLONS

Fund Name	Anticipated Beginning Balance	Anticipated Revenues	Anticipated Expenditures	Anticipated Ending Balance
Sewage Fund	\$ 155,369.44	\$ 1,170,147.00	\$ (1,334,047.00)	\$ (8,530.56)

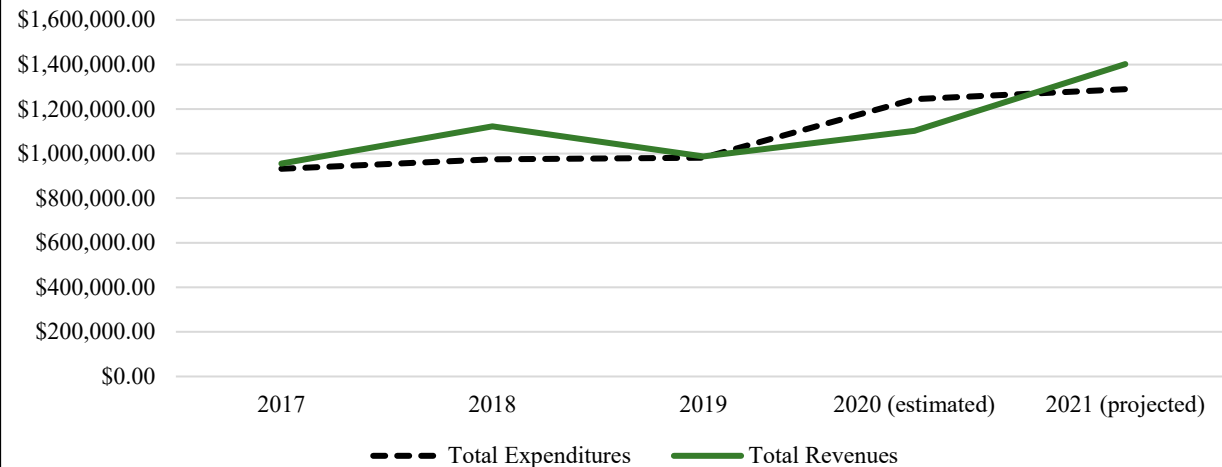
Sewage Fund - Revenues vs. Expenditures 2017 - 2021
At Current Sewer Surcharge Rate of \$6.00/1,000 Gallons



AT SEWER SURCHARGE INCREASE TO \$8.50/1,000 GALLONS

Fund Name	Anticipated Beginning Balance	Anticipated Revenues	Anticipated Expenditures	Anticipated Ending Balance
Sewage Fund	\$ 155,369.44	\$ 1,299,270.30	\$ (1,334,047.00)	\$ 120,592.74

Sewage Fund - Revenues vs. Expenditures 2017 - 2021
At Proposed Rate of \$8.50/1,000 Gallons

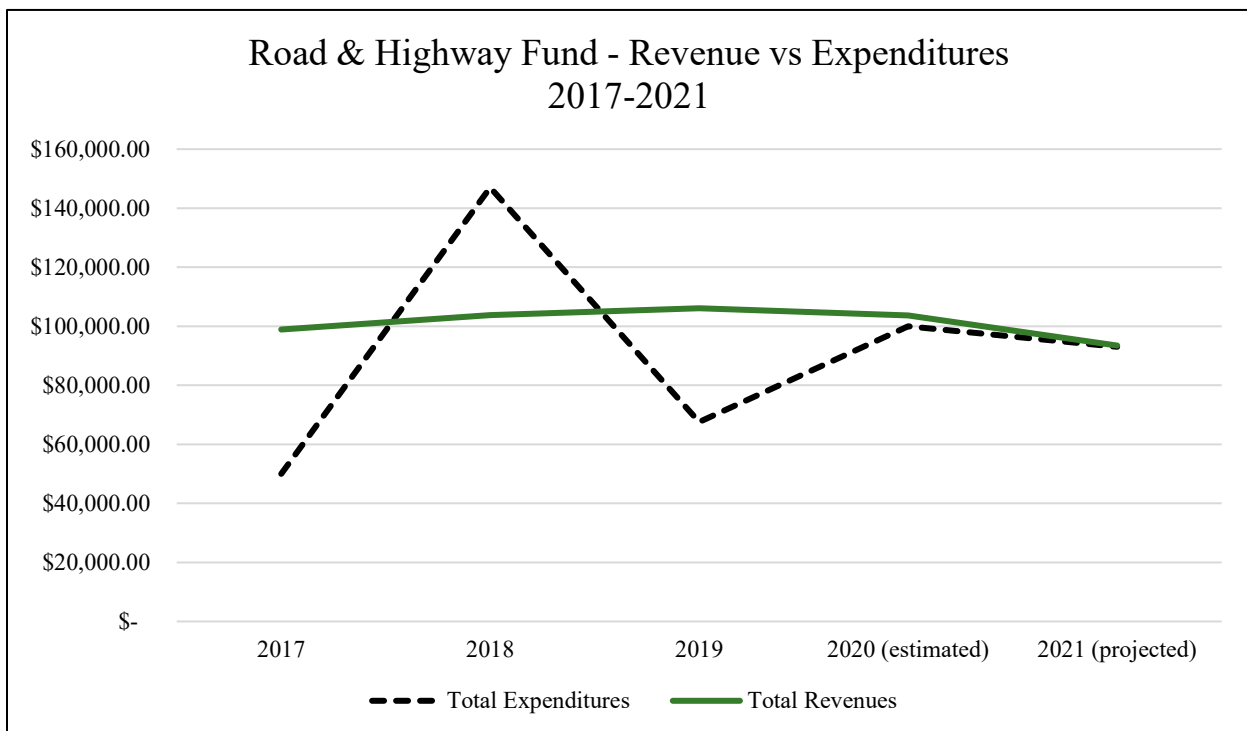


	Historical Detail 2017-2019					Budget vs Actual as of 12/15/2020				2020 Projections		2021 w/ Proposed Surcharge Increase		NOTES	
	2017 YE	2018 YE	% Change 2018 v2017	2019 YE	% Change 2019v2018	Jan - Dec 15, 2020	2020 Budget	\$ Over Budget	% of Budget	Projected 2020 YE Estimate	% Change 2020v2019	Proposed Amount for 2021 Budget	% Change 2021v2020		
REVENUE															
392.006 - Other Receipts-Sewer	\$ 568,487.08	\$ 670,546.89	17.95%	\$ 609,048.91	-9.17%	\$ 661,470.42	\$ 718,839.00	\$ (57,368.58)	92.02%	\$ 689,492.00	13.21%	\$ 723,000.00	4.86%	Anticipation of extended moratorium	
392.008 - Dye Testing Receipts	\$ 2,025.00	\$ 1,925.00	-4.94%	\$ 1,775.00	-7.79%	\$ 1,975.00	\$ 1,200.00	\$ 775.00	164.58%	\$ 2,025.00	14.08%	\$ 1,745.00	-13.83%	Adjusting for potential downturn in home sales	
392.009 - Sewage Surcharge Fee	\$ 384,942.13	\$ 450,398.67	17.00%	\$ 376,480.26	-16.41%	\$ 393,941.51	\$ 420,000.00	\$ (26,058.49)	93.8%	\$ 410,480.00	9.03%	\$ 519,080.00	26.46%	Includes surcharge increase to \$8.50/1,000 gallons in March	
351.040 - Grants - Sanitation												\$ 55,446.00	100.00%		
TOTAL REVENUE	\$ 955,454.21	\$ 1,122,870.56	17.52%	\$ 987,304.17	-12.07%	\$ 1,057,386.93	\$ 1,140,039.00	\$ (82,652.07)	92.75%	\$ 1,101,997.00	11.62%	\$ 1,299,271.00	17.90%		
EXPENDITURES															
429.310 - Engineer - Sanitary Sewers	\$ 141,784.22	\$ 100,350.05	-29.22%	\$ 154,887.82	54.35%	\$ 93,703.82	\$ 155,000.00	\$ (61,296.18)	60.45%	\$ 93,703.82	-39.50%	\$ 130,000.00	38.74%	Based on 4 year average	
429.360 - Utilities	\$ 3,912.84	\$ 4,876.35	24.62%	\$ 2,997.99	-38.52%	\$ 2,912.77	\$ 4,000.00	\$ (1,087.23)	72.82%	\$ 2,912.77	-2.84%	\$ 3,700.00	27.03%		
429.370 - Sanitary Sewer O&M	\$ 175,772.76	\$ 179,602.96	2.18%	\$ 183,771.15	2.32%	\$ 107,646.02	\$ 250,000.00	\$ (142,353.98)	43.06%	\$ 217,000.00	18.08%	\$ 250,000.00	15.21%	Maintaining current services levels	
429.374 - Sanitary Sewer Pump Maint	\$ 12,765.75	\$ 19,384.51	51.85%	\$ 25,603.60	32.08%	\$ 23,025.48	\$ 25,000.00	\$ (1,974.52)	92.1%	\$ 23,025.48	-10.07%	\$ 25,000.00	8.58%	Maintaining current services levels until pump replacement complete	
429.364 - Sanitary Sewer Maintenance	\$ 19,310.79	\$ -	-100.00%	\$ -	0.00%	\$ 19,914.56	\$ -	\$ 19,914.56	N/A	\$ 19,914.56	100.00%	\$ 25,000.00	25.54%	Removed Nottingham repair that was incorrectly coded	
429.368 - Sanitary Sewer Repair	\$ -	\$ 34,982.78	100.00%	\$ 40,907.02	16.93%	\$ 58,085.27	\$ 55,000.00	\$ 3,085.27	105.61%	\$ 58,085.27	41.99%	\$ 25,000.00	100.00%	New in 2021	
436.600 - Storm Sewer Repair	\$ -	\$ 34,982.78	100.00%	\$ 40,907.02	16.93%	\$ 58,085.27	\$ 55,000.00	\$ 3,085.27	105.61%	\$ 58,085.27	41.99%	\$ -		Moved to General Fund in 2021	
446.310 - MS4 Program	\$ 9,534.50	\$ 548.25	-94.25%	\$ 3,285.15	499.21%	\$ 3,361.00	\$ -	\$ 3,361.00	N/A	\$ 3,361.00	2.31%	\$ -		Moved to General Fund in 2021	
500.000 - Other Expenditures	\$ 578,402.06	\$ 669,530.36	15.76%	\$ 614,187.84	0.00%	\$ 753,689.94	\$ 718,839.00	\$ 34,850.94	104.85%	\$ 753,689.94	22.71%	\$ 875,347.00	16.14%	Required amount to be reserved for ALCOSAN per our Municipal Agreement	
EXPENDITURES	\$ 941,482.92	\$ 1,009,275.26	7.20%	\$ 1,025,640.57	1.62%	\$ 1,062,338.86	\$ 1,207,839.00	\$ (145,500.14)	87.95%	\$ 1,171,692.84	14.24%	\$ 1,334,047.00	13.86%		

Road & Highway Fund Overview

The Road and Highway Fund is the operating budget that collects revenues from the Commonwealth of Pennsylvania via the Liquid Fuels Tax. Its expenditures include the road maintenance and repairs completed as a part of the Borough’s annual paving program. In 2021, we anticipate approximately **\$93,458.65 in revenues, a decrease of 9.88%** in comparison to that of 2020. This decrease can be attributed to decreased travel due to the COVID-19 pandemic as Liquid Fuels taxes are garnered on fuels sold within the state. We also anticipate approximately **\$93,000 in expenditures, a decrease of 7.00%** which appropriately responds to the decrease in revenues to maintain the reserves of the fund while maintaining current services levels.

Fund Name	Anticipated Beginning Balance	Anticipated Revenues	Anticipated Expenditures	Anticipated Ending Balance
Road & Highway Fund	\$ 143,169.34	\$ 93,458.65	\$ (93,000.00)	\$ 143,627.99



	Historical Detail 2017-2019					Budget vs Actual as of 11/30/2020				2020 Projections		2021 Adopted		NOTES
	2017 YE	2018 YE	% Change 2018 v2017	2019 YE	% Change 2019v2018	Jan - Aug 20	Budget	\$ Over Budget	% of Budget	Projected 2020 YE Estimate	% Change 2020v2019	Proposed Amount for 2021 Budget	% Change 2021v2020	
REVENUE														
341.000 - Interest Earnings	\$ 85.12	\$ 109.27	28.37%	\$ 1,774.24	1523.72%	\$ 330.79	\$ 1,800.00	\$ (1,469.21)	18.38%	\$ 441.00	-75.14%	\$ 400.00	-9.30%	
355.003 - Liquid Fuels Tax-Road & Hwy	\$ 98,861.72	\$ 103,652.26	4.85%	\$ 106,101.40	2.36%	\$ 103,260.34	\$ 101,201.00	\$ 2,059.34	102.04%	\$ 103,260.34	-2.68%	\$ 93,058.65	-8.88%	Confirmed 2021 Amount
REVENUE	\$ 98,946.84	\$ 103,761.53	4.87%	\$ 107,875.64	3.96%	\$ 103,591.13	\$ 103,001.00	\$ 590.13	100.57%	\$ 103,701.34	-3.87%	\$ 93,458.65	-9.88%	
EXPENDITURES														
439.310 - Engineering Svcs - Roads	\$ -	\$ 25,000.00	100.00%	\$ -	-100.00%	\$ -	\$ -	\$ -	N/A	\$ -	0.00%	\$ -	0.00%	Legacy Acct. Reserved to General Fund Only Now
439.600 - Street Resurfacing	\$ 50,000.00	\$ 122,000.00	144.00%	\$ 67,606.15	-44.59%	\$ 100,000.00	\$ 100,000.00	\$ -	100.0%	\$ 100,000.00	47.92%	\$ 93,000.00	-7.00%	
EXPENDITURES	\$ 50,000.00	\$ 147,000.00	194.00%	\$ 67,606.15	-54.01%	\$ 100,000.00	\$ 100,000.00	\$ -	100.0%	\$ 100,000.00	47.92%	\$ 93,000.00	-7.00%	

Capital and Special Fund Overview

The Capital and Special Funds are the specialized funds that each have unique purpose. Given the “momentum” style budget proposed, **no expenditures** are anticipated from these funds. Instead, the intention is that these funds will be **placed into higher yield bank accounts** to garner better interest rates and increase the minimal revenue they currently receive. In addition, the Borough administration will be working through the year 2021 to **craft a Capital Budget Program** to support the calculated use of these specialized funds moving ahead.

Fund Name	Anticipated Beginning Balance	Anticipated Revenues	Anticipated Expenditures	Anticipated Ending Balance
Capital Fund	\$ 180,701.28	\$ 450.00	\$ -	\$ 181,151.28
Special Fund	\$ 3,216.64	\$ 122.00	\$ -	\$ 3,338.64

TAX MILLAGE RATE COMPARISONS

Municipality	2020 Millage	Total Residential Median Value as of 10/30/2020	Approx. Annual Residential Municipality RE Taxes Based on Median Value*	The Value of 1 Mill to the Average Residential Taxpayer	2020 Taxable Value of ALL Property As of 10/30/2020	Estimated Total RE Taxes to be Collected in 2020 Based on Taxable Value of ALL Properties (Residential and Commercial)*
Churchill Borough	7.48	\$ 148,100	\$ 1,107.79	\$ 148.10	\$ 252,809,165	\$ 1,891,012.55
Forest Hills Borough	8.00	\$ 100,300	\$ 802.40	\$ 100.30	\$ 381,231,303	\$ 3,049,850.42
Crafton Borough	7.59	\$ 100,600	\$ 763.55	\$ 100.60	\$ 275,977,567	\$ 2,094,669.73
Fox Chapel Borough	2.95	\$ 495,000	\$ 1,460.25	\$ 495.00	\$ 1,212,896,641	\$ 3,578,045.09
Edgewood Borough	7.185	\$ 162,100	\$ 1,164.69	\$ 162.10	\$ 268,569,205	\$ 1,929,669.74
Green Tree Borough	4.61	\$ 138,300	\$ 637.56	\$ 138.30	\$ 617,375,850	\$ 2,846,102.67
Aspinwall Borough	6.86	\$ 188,100	\$ 1,290.37	\$ 188.10	\$ 240,184,170	\$ 1,647,663.41
Edgeworth Borough	4.15	\$ 435,800	\$ 1,808.57	\$ 435.80	\$ 379,805,056	\$ 1,576,190.98
Franklin Park Borough	1.29	\$ 271,450	\$ 350.17	\$ 271.45	\$ 1,777,994,352	\$ 2,293,612.71
Sewickley Borough	6.25	\$ 195,650	\$ 1,222.81	\$ 195.65	\$ 483,379,979	\$ 3,021,124.87

*Does not include the application of Homestead Exclusions or other taxpayer relief

Sewage Surcharge Rate Comparisons

	Surcharge Fee/1,000 Gallons	Quarterly Charges	Add'l Fees	Total Approx. Fees Assessed in 2019
Churchill Borough	\$ 6.00	\$ -		\$ 376,480.26
Edgewood Borough	\$ 4.70	\$ -		\$ 950,000.00
Forest Hills Borough	\$ 4.75	\$ -		\$ 581,000.00
Fox Chapel	\$ 4.66	\$ 60.00		\$ 1,093,600.00

Fee Considerations

Fee/1,000 Gallons	Current Yield/4 year avg	Anticipated Annual Maximum Yield	Anticipated Annual Yield Minus 2% Uncollectable & 3% Delinquent	Anticipated Yield/Month
\$ 6.00	\$ 405,575.27		\$ 385,296.51	\$ 32,108.04
\$ 6.50		\$ 439,373.21	\$ 417,404.55	\$ 34,783.71
\$ 7.00		\$ 473,171.15	\$ 449,512.59	\$ 37,459.38
\$ 7.50		\$ 506,969.09	\$ 481,620.63	\$ 40,135.05
\$ 8.00		\$ 540,767.03	\$ 513,728.68	\$ 42,810.72
\$ 8.20		\$ 554,286.20	\$ 526,571.89	\$ 43,880.99
\$ 8.50		\$ 574,564.97	\$ 545,836.72	\$ 45,486.39
\$ 8.70		\$ 588,084.14	\$ 558,679.93	\$ 46,556.66
\$ 9.00		\$ 608,362.91	\$ 577,944.76	\$ 48,162.06
\$ 9.50		\$ 642,160.84	\$ 610,052.80	\$ 50,837.73
\$ 10.00		\$ 675,958.78	\$ 642,160.84	\$ 53,513.40

TOP 10 TAX YIELDING PROPERTIES

BLOCK & LOT	PROPERTY DESCRIPTION	TAXABLE/ EXEMPT	LAND VALUE	BUILD VALUE	TOTAL VALUE	HOMESTEAD ELIGIBLE
0371E001010000	COMMERCIAL	TAXABLE	\$ 340,800.00	\$ 6,459,200.00	\$ 6,800,000.00	
0453A000250000	COMMERCIAL	TAXABLE	\$ 929,300.00	\$ 1,500,000.00	\$ 2,429,300.00	
0370N003500000	COMMERCIAL	TAXABLE	\$ 300,000.00	\$ 613,500.00	\$ 913,500.00	
0371D002250000	RESIDENTIAL	TAXABLE	\$ 91,900.00	\$ 811,600.00	\$ 903,500.00	HOM
0372H001970000	RESIDENTIAL	TAXABLE	\$ 55,100.00	\$ 694,900.00	\$ 750,000.00	HOM
0371C000550000	RESIDENTIAL	TAXABLE	\$ 54,700.00	\$ 670,300.00	\$ 725,000.00	HOM
0371B001750000	RESIDENTIAL	TAXABLE	\$ 48,000.00	\$ 602,300.00	\$ 650,300.00	HOM
0370R002750000	COMMERCIAL	TAXABLE	\$ 605,900.00	\$ -	\$ 605,900.00	
0371C001300000	RESIDENTIAL	TAXABLE	\$ 54,700.00	\$ 535,300.00	\$ 590,000.00	HOM
0370P003100000	RESIDENTIAL	TAXABLE	\$ 54,600.00	\$ 497,100.00	\$ 551,700.00	HOM

2021 Staffing Considerations

Below the figures represent staffing at rates of Full Time Equivalencies (FTE)

	2020 Adopted	2020 Actual	2021 Proposed	Variance
General Government	2	1.79	2	0
Public Services	1	1	1	0
Public Safety	9	7.63	9	0
Chief of Police	1	1	1	0
Patrolmen	8	6.63	8	0