

**SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY, PENNSYLVANIA**

2024 SOUTH NEW CASTLE BOROUGH BUDGET

TOM NOCERA

PRESIDENT, BOROUGH COUNCIL

ROBIN HOLLIDAY

VICE PRESIDENT, BOROUGH COUNCIL

JOSHUA MCCLURE

BOROUGH COUNCIL

JOSEPH WORYK

MAYOR

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Budget Adoption Schedule

Thursday, November 16 – Preliminary Budget Adoption

, December – Adoption of the 2024 Proposed Budget

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

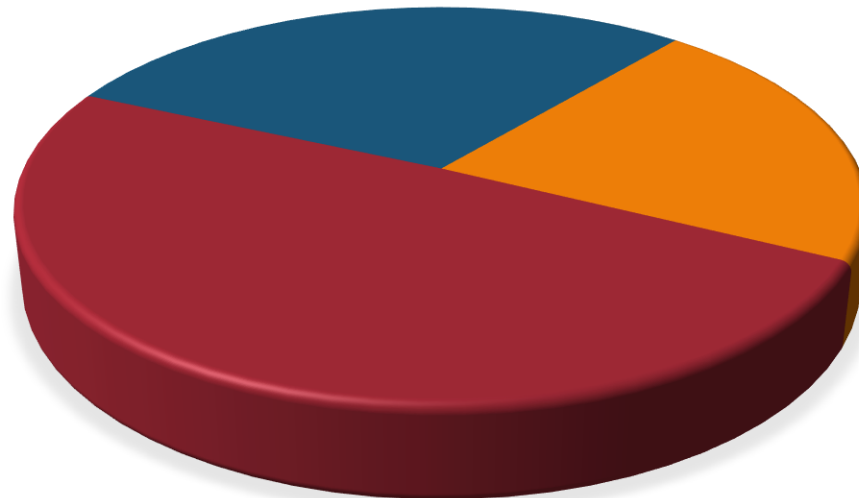
REAL ESTATE TAX COMPARISON

TAXING BODY

2021 MILLAGE

South New Castle Borough
Shenango Area School District
Lawrence County

6.000
15.369
8.309



SOUTH NEW CASTLE BOROUGH

LAWRENCE COUNTY

Lawrence County Municipality COMPARISON (Millage 2023)

<u>MUNICIPALITY</u>	<u>MILLAGE</u>
New Wilmington Borough	X
Washington Township	0.250
Scott Township	0.530
Wilmington Township	1.200
Little Beaver Township	1.490
Plain Grove Township	1.500
Wayne Township	1.500
Slippery Rock Township	1.550
Hickory Township	1.575
Pulaski Township	1.800
New Beaver Borough	2.000
North Beaver Township	2.100
Perry Township	2.580
Neshannock Township	3.050
Shenango Township	3.300
Enon Valley Borough	3.760
Ellport Borough	4.000
Wampum Borough	4.500
Taylor Township	4.540
Union Township	5.840
SOUTH NEW CASTLE BOROUGH	6.000
Mahoning Township	6.590
Bessemer Borough	6.700
Volant Borough	7.000
Ellwood City Borough	9.750
City of New Castle	10.431

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Proposed Budget Totals

2024 Proposed Budget Total of \$ 343,098

Department					
Cost Center	Description	2021 Budget	2022 Budget	2023 Budget	2024 Budget
1000	General Fund Budget	256,272	256,350	296,445	308,995
2000	Liquid Fuels Fund Budget	26,876	29,571	26,757	26,853
3000	Fire Tax Fund Budget	7,250	7,250	7,250	7,250
Total		290,398	293,171	330,452	343,098

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

GENERAL FUND REVENUE

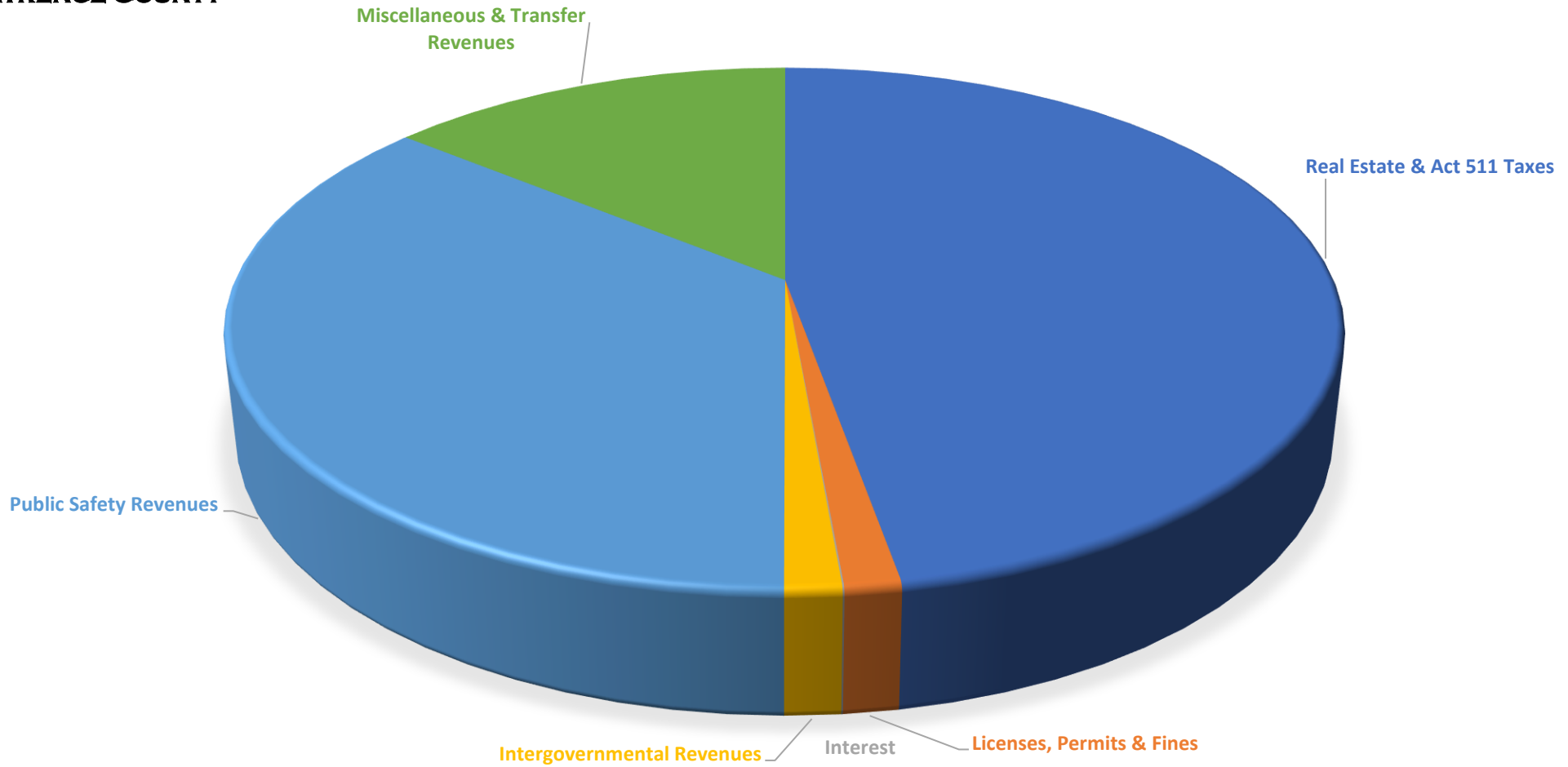
SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual General Fund Budget

2024 Proposed General Fund Revenue of \$308,995

Department					
Cost Center	Description	2021 Budget	2022 Budget	2023 Budget	2024 Budget
1100	Real Estate & Act 511 Taxes	137,000	137,000	140,200	145,300
1200	Licenses, Permits & Fines	4,350	4,350	4,100	4,650
1300	Interest	1,000	1,000	125	7000
1400	Intergovernmental Revenues	4,275	4,275	4,125	18,925
1500	Public Safety Revenues	107,225	107,225	106,640	106,590
1600	Miscellaneous & Transfer Revenues	2,422	2,500	41,755	26,530
	Total	256,272	256,350	296,445	308,995

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY



2024 Proposed General Fund Revenues

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Real Estate Tax & Act 511 Revenue – 1100

GL Code	Description	2021 Budget	2022 Budget	2023 Budget	2023 Actual	2024 Requested Budget
301-1000	REAL ESTATE CURRENT	63,500	63,500	66,000	52,214	68,000
<p>South New Castle Borough's primary source of tax revenue is the real estate tax. The 5.5 mill real estate tax is levied on all commercial, residential and other non-exempt real property. The tax is determined by two factors, the assessed value and the millage rate. As of November 14, 2019, Lawrence County has determined the Borough's taxable assessed value to be \$13,746,900. The Lawrence County Assessor's Office determines property market value and assesses property. The real estate tax collector for South New Castle Borough, Lawrence County, and the Shenango Area School District, pursuant to the Borough Code, is Jolene Thompson, an elected official who serves a four-year term.</p>						
301-4000	REAL ESTATE DELINQUENT	11,000	11,000	10,000	8,117	10,000
<p>Delinquent property tax collected by Lawrence County Tax Claim Bureau, after 12/31. The real estate tax collector turns all delinquent tax bills over to the Lawrence County Tax Claim Bureau. The property owner has approximately two years to pay the taxes plus penalty, or the Tax Claim Bureau will conduct a public sale of the property.</p>						
305-0100	OCCUPATION TAX	3,000	3,000	4,000	2,790	4,100
<p>A Per Capita Tax is a flat rate tax equally levied on all adult residents within a taxing district; It is not dependent upon employment.</p>						
310-1000	REAL ESTATE TRANSFER TAX	4,500	4,500	3,200	3,972	4,200
<p>The Realty or Deed Transfer Tax is collected at the time of a real estate sale or transfer by the Lawrence County Recorder of Deeds through the sale of deed transfer stamps. Of the 2% tax collected on the value of the sale/transfer, 1% is distributed to the Commonwealth of Pennsylvania. The remaining 1% is levied by the Borough.</p>						
310-2000	EARNED INCOME TAX	55,000	55,000	57,000	48,176	59,000
<p>South New Castle Borough's second most important source for tax revenue is the Earned Income Tax, which is a tax on gross wages, net profits and other compensation earned by Borough residents. The Borough contracts with Berkheimer Tax Administrator for the collection of current and delinquent taxes.</p>						
REAL ESTATE TAX & ACT 511 Total		120,000	137,000	140,200	115,269	145,300

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Licenses, Permits & Fines - 1200

GL Code	Description	2021 Budget	2022 Budget	2023 Budget	2023 Actual	2024 Requested Budget
321-6100	SOLICITOR PERMIT	100	100	100	0	50
The fee charged to individuals/businesses for solicitation of Borough residents.						
321-8000	CABLE TV FRANCHISE	3,000	3,000	3,000	2,983	3,400
The cable contract fee, or franchise fee, is a percentage of sales revenue generated by Comcast Communications, who have non-exclusive contracts to utilize public rights-of-way to provide cable and internet services to our residents.						
322-5000	ROAD OPENING PERMIT	500	500	500	0	200
The fee charged to individuals and contractors for opening a road to connect utilities.						
331-1000	COURT FINES	750	750	750	372	1,000
The Pennsylvania Motor Vehicle Code contains the various laws controlling the licensing and operation of motor vehicles in this Commonwealth. Legislation for the control of vehicles and vehicular traffic in the Commonwealth was first adopted in 1903. These are fines levied for violating this legislation.						
LICENSES, PERMITS & FINES Total		4,350	4,350	4,350	3,355	4,650

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Interest Earnings - 1300

GL Code	Description	2021 Budget	2022 Budget	2023 Budget	2023 Actual	2024 Requested Budget
341-0000	INTEREST EARNINGS	750	1,000	125	412	7,000
<p>The Borough invests its available cash in various interest-bearing instruments and accounts. The types of investment options used generally include short and long-term investments with local and regional banking institutions. The amount earned each year fluctuates with the interest rate and the amount of cash available for investment. When interest rates are high, the Borough enjoys favorable interest rates, but as the prime rate falls, so do the rates on investments. Allowable investments are governed by the Borough Code and other laws of the Commonwealth.</p>						
<i>INTEREST EARNINGS Total</i>		<i>750</i>	<i>1,000</i>	<i>125</i>	<i>412</i>	<i>7,000</i>

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2023 Annual Budget

Intergovernmental Revenues - 1400

GL Code	Description	2021 Budget	2022 Budget	2023 Budget	2023 Actual	2024 Requested Budget
355-1000	FIREMANS RELIEF AID	1,300	1,300	2,500	2,889	2,500
The Borough also receives funds from the Commonwealth of Pennsylvania for distribution to the Shenango Area Volunteer Fire Department Relief Association. The amount of funding received is related to the amount of fire insurance held by Borough residents which has been written by companies located outside of Pennsylvania. These funds in turn are distributed directly to the fire company's relief association. The budget typically reflects the actual amount received in the previous year.						
356-1000	PUBLIC UTILITY TAX RELIEF	125	125	125	119	125
The Public Utility Realty Tax (PURTA) is a tax collected by the Commonwealth of Pennsylvania on tax-exempt property owned by public utilities and distributed back to the Borough in which the property is located. The funds may be used for general municipal purposes. The amount of the tax rebate is related to the Borough's real estate tax rate as well as the dollar value of Real estate taxes which are levied by the Borough. Since the Borough has no direct control over the amount of PURTA funds to be granted by the Commonwealth, the actual value of PURTA in the preceding year is typically used to set the next year's budget amount.						
355-1400	STATE POLICE FINES	250	250	100	0	100
The Borough's share of fines levied by the State Police.						
356-0900	DRILLING IMPACT FEE	1,400	1,400	1,400	1,119	1,200
The Borough's share of fees paid by gas drillers on their wells and pipelines as per Act 13.						
357-0300	COUNTY LIQUID FUELS	0	0	0	31,071	15,000
County Liquid Fuels is money allocated to Lawrence County from the State of Pennsylvania Department of Transportation.						
INTERGOVERNMENTAL REVENUE Total		3,075	3,075	4,125	35,198	18,925

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Public Safety Revenue – 1500

GL Code	Description	2021 Budget	2022 Budget	2023 Budget	2023 Actual	2024 Requested Budget
361-3000	SUB-DIVISON/LAND DEVELOPMENT	100	100	100	0	100
The fees collected from individuals or businesses who apply for a subdivision or land development plan.						
361-3500	DRIVEWAY PERMITS	0	0	20	0	20
Fee collected by the Borough for the application to construct a new driveway on a borough-maintained roadway.						
362-4100	ZONING CERTIFICATES	200	200	0	0	0
Fee for permits that are non-UCC; such as fences, sheds, and demolition permits.						
362-4800	CODES, ORDINANCES & RTK	25	25	20	0	20
The Borough provides copies of certain public documents to the public. These documents may include copies of codes and ordinances or other public documents. This item represents the revenue received for the documents and is intended to cover reproduction costs.						
361-6500	MUNICIPAL NO-LIEN CERTIFICATE	900	900	480	325	450
Fee collected by the Borough for certification of liens against a property.						
364-8000	SANITATION SERVICES	60,000	60,000	60,000	47,219	60,000
Fees assessed to residents who are currently connected to public sanitation.						
364-9000	SOLID WATSE SERVICES	46,000	46,000	46,000	44,125	46,000
Fee assessed to residents who are currently serviced by Waste Management.						
PUBLIC SAFETY REVENUE Total		107,225	107,225	106,640	91,669	106,590

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Miscellaneous & Transfer Revenue – 1600

GL Code	Description	2021 Budget	2022 Budget	2023 Budget	2023 Actual	2024 Requested Budget
380-8000	MISCELLANEOUS REVENUE	2,422	2,500	500	1,045	500
391-1000	SALE OF FIXED ASSETS	0	0	0	0	0
From time to time, the Borough sells assets such as police cars or road equipment, either by auction or a direct sale.						
392-1000	TRANSFER FROM RESERVE	0	0	41,255	0	26,030
MISCELLANEOUS & TRANSFER REVENUE Total		2,422	2,500	41,755	1,045	26,530

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

GENERAL FUND EXPENSES

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

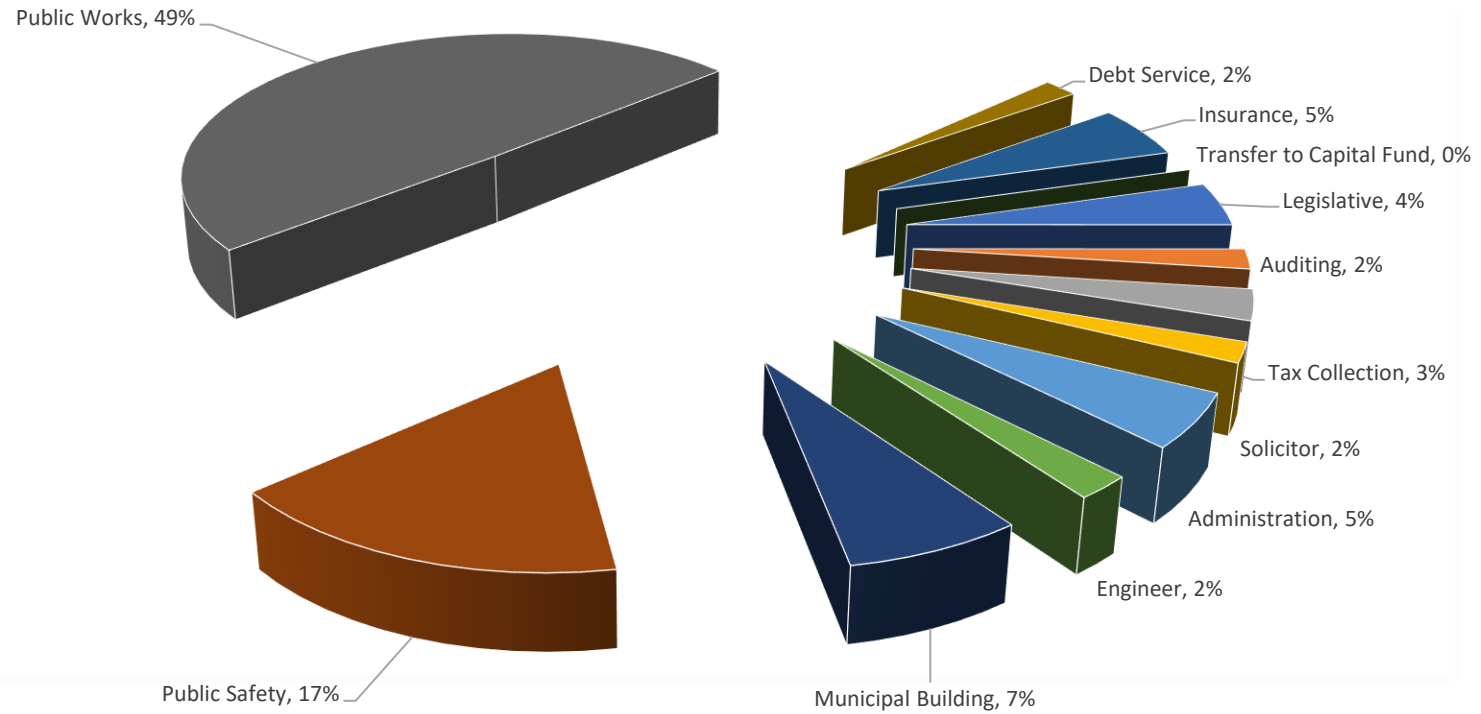
2024 Annual General Fund Budget

2024 Proposed General Fund Expenditures of \$308,995

Department					
Cost Center	Description	2021 Budget	2022 Budget	2023 Budget	2024 Budget
4000	Legislative	5,857	10,137	13,215	12,215
4100	Auditing	6,000	6,000	6,000	6,000
4200	Tax Collection	7,212	8,957	9,157	8,157
4300	Solicitor	6,500	5,000	6,000	5,000
4400	Administration	16,078	16,078	16,178	15,578
4500	Engineer	6,000	5,000	7,000	2,000
4600	Municipal Building	19,750	18,400	21,500	24,750
4700	Public Safety	26,300	29,000	49,270	52,670
5200	Public Works	142,350	127,850	146,350	161,850
5600	Debt Service	5,725	5,725	5,725	5,725
5700	Insurance	14,500	14,500	16,050	15,050
5800	Transfer to Capital Fund	0	9,703	0	0
Total		256,272	256,350	296,445	308,995

SOUTH NEW CASTLE BOROUGH

LAWRENCE COUNTY



2024 Proposed General Fund Expenditures

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Legislative – 4000

GL Code	Description	2022 Budget	2023 Budget	2023 Year to Date	2024 Requested Budget
400-1900	COUNCIL MEETING COMPENSATION	5,625	7,500	3,750	7,500
Compensation for the Borough Council as per the Borough Code.					
400-1910	MAYOR MEETING COMPENSATION	1,515	2,500	1,250	2,500
Compensation for the Borough Mayor as per the Borough Code.					
403-1920	FICA	443	620	310	620
The employer share of FICA is based on 6.20% of all salary/wages/overtime for all employees.					
403-1930	MEDICARE	104	145	72	145
The employer share of Medicare is based on 1.45% of all salary/wages/overtime for all employees.					
400-2200	BANK SERVICE CHARGES	25	25	0	25
Monthly service charges for accounts at municipal banks.					
400-3400	PRINTING & ADVERTISING	1,500	1,500	587	500
Funds needed for advertising public notices, Borough events and printing newsletters.					
400-3950	QUICKBOOKS PAYROLL	75	75	0	75
Expense for direct deposit for Borough employees.					
400-4200	DUES/SUBSCRIPTIONS	500	500	0	500
Expenses involved with membership in PSAB, and Lawrence County Association of Boroughs.					
400-4600	EMPLOYEE CAREER DEVELOPMENT	250	250	0	250
Expenses related to educational opportunities for the Borough Council.					
400-9999	MISCELLANEOUS EXPENSES	100	100	67,588	100
LEGISLATIVE Total		10,137	13,215	73,557	12,215

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Auditing - 4100

GL Code	Description	2022 Budget	2023 Budget	2023 Year to Date	2024 Requested Budget
402-3110	AUDITING SERVICES	5,000	5,000	0	5,000
Costs associated to perform the Annual Borough Audit.					
402-3120	PAYROLL SERVICES	1,000	1,000	0	1,000
Thomas J. Maciarelo, CPA, was hired by South New Castle Borough in July of 2020 to perform payroll services.					
AUDITING Total		6,000	6,000	0	6,000

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Tax Collection - 4200

GL Code	Description	2022 Budget	2023 Budget	2023 Year to Date	2024 Requested Budget
403-1140	TAX COLLECTOR SALARY	6,462	6,462	4,847	6,462
Salary paid to Tax Collector Jolene Thompson.					
403-1920	FICA	401	401	301	401
The employer share of FICA is based on 6.20% of all salary/wages/overtime for all employees.					
403-1930	MEDICARE	59	59	70	94
The employer share of Medicare is based on 1.45% of all salary/wages/overtime for all employees.					
403-2000	MATERIALS & SUPPLIES	2,000	2,200	350	1,200
TAX COLLECTION Total		8,957	9,157	5,568	8,157

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Solicitor/Legal - 4300

GL Code	Description	2022 Budget	2023 Budget	2023 Year to Date	2024 Requested Budget
404-3140	BOROUGH SOLICITOR	5,000	6,000	1,967	5,000
South New Castle Borough contracts Louis J. Perrotta as the Borough Solicitor.					
	<i>SOLICITOR/LEGAL Total</i>	<i>5,000</i>	<i>6,000</i>	<i>1,967</i>	<i>5,000</i>

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Administration - 4400

GL Code	Description	2022 Budget	2023 Budget	2023 Year to Date	2024 Requested Budget
405-1000	ADMINISTRATIVE WAGES	12,000	12,000	10,000	12,000
Wages for Secretary/Treasurer.					
405-1920	FICA	744	744	558	744
The employer share of FICA is based on 6.20% of all salary/wages/overtime for all employees.					
405-1930	MEDICARE	174	174	131	174
The employer share of Medicare is based on 1.45% of all salary/wages/overtime for all employees.					
405-1940	UNEMPLOYMENT COMPENSATION	660	660	660	660
Unemployment Group Trust is based on 6.6% of first \$10,000 of salary/wages/overtime per employee.					
405-2100	MATERIALS & OFFICE SUPPLIES	1,500	1,500	721	1,000
405-2300	POSTAGE	1,000	1,000	620	1,000
ADMINISTRATION Total		16,078	16,078	12,690	15,578

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Engineer - 4500

GL Code	Description	2022 Budget	2023 Budget	2023 Year to Date	2024 Requested Budget
408-3130	BOROUGH ENGINEER	5,000	7,000	6,484	2,000
RAR Engineering Group serves as the South New Castle Borough Engineer. Some of the duties performed include stormwater plan reviews, land development plan reviews, sanitation reports, and the summer paving project.					
<i>ENGINEER Total.</i>		<i>5,000</i>	<i>7,000</i>	<i>6,484</i>	<i>2,000</i>

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Municipal Building – 4600

GL Code	Description	2022 Budget	2023 Budget	2023 Year to Date	2024 Requested Budget
409-2200	BUILDING MATERIALS/SUPPLIES	1,000	1,000	0	1,000
Funds designated for the upkeep of the Borough Building.					
409-2330	VEHICLE FUEL	1,500	2,500	509	2,500
All fuels needed by the Public Works.					
409-3210	COMCAST BUSINESS	1,700	1,700	1,515	1,700
South New Castle Borough is served by Internet and landlines.					
409-3610	ELECTRICITY	9,500	9,900	9,303	12,900
South New Castle Borough is served by Penn Power.					
409-3620	NATURAL GAS	2,000	4,000	3,095	5,000
South New Castle Borough is served by Columbia Gas.					
409-3660	PUBLIC WATER	1,200	900	467	750
South New Castle Borough is served by Pennsylvania American Water.					
409-3730	BUILDING REPAIR	1,500	1,500	0	900
General repairs that are needed for up-keep of the South New Castle Borough Building.					
409-6000	CAPITAL CONSTRUCTION	0	0	0	0
Construction of a secondary public works storage garage.					
MUNICIPAL BUILDING Total		18,400	21,500	14,889	24,750

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Public Safety - 4800

GL Code	Description	2022 Budget	2023 Budget	2023 Year to Date	2024 Requested Budget
411-1510	WORKERS COMPENSATION INSURANCE	1,000	1,000	1,045	1,050
State Workers Insurance Fund, cost based on the population of South New Castle Borough.					
411-3280	FIRE RELIEF AID	2,500	2,500	2,884	2,500
The Borough also receives funds from the Commonwealth of Pennsylvania for distribution to the Shenango Area Fire Department Relief Association. The amount of funding received is related to the amount of fire insurance held by Borough residents which has been written by companies located outside of Pennsylvania. These funds in turn are distributed directly to the fire department's relief association. The budget typically reflects the actual amount received in the previous year.					
411-3660	HYDRANT SERVICE	4,000	4,220	4,219	5,620
Fire hydrant maintenance service provided by Pennsylvania American Water.					
411-3700	FIRE DEPARTMENT DONATION	1,500	1,500	1,500	1,500
410-1000	POLICE / CODE ENFORCEMENT	20,000	40,000	19,212	42,000
Coverage is Provided by Shenango Township through an intermunicipal agreements.					
<i>FIRE Total</i>		<i>29,000</i>	<i>49,270</i>	<i>28,860</i>	<i>52,670</i>

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Public Works – 5200

GL Code	Description	2021 Budget	2023 Budget	2023 Year to Date	2024 Requested Budget
430-2000	EQUIPMENT MAINTENANCE & PARTS	4,000	4,000	3,691	4,000
Funds designated for the maintenance and parts of Public Works vehicles and equipment.					
430-2200	GENERAL SUPPLIES	4,000	4,000	3,310	3,500
430-3210	ROAD MATERIALS	6,000	6,000	5,281	20,500
Costs associated with the purchase of road materials. South New Castle Borough bids out some road costs through the Pennsylvania Costars and other road costs are bid by the Borough individually.					
430-4500	TRAFFIC SIGN MAINTENANCE	1,000	1,000	0	1,000
430-6100	GENERAL CONSTRUCTION/CONTRACT	2,000	2,000	0	2,000
Costs associated with specialized services provided by outside individuals.					
436-0000	STORM SEWER DRAINS	1,500	1,500	0	1,500
Maintenance and upkeep of the Borough storm drain system.					
438-1000	ROAD DEPARTMENT WAGES	17,000	17,000	11,764	17,000
438-1920	FICA	1,240	1,240	754	1,240
The employer share of FICA is based on 6.20% of all salary/wages/overtime for all employees.					
Public Works Subtotal		36,740	36,740	24,800	50,740

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Public Works (Cont...) - 5200

GL Code	Description	2021 Budget	2022 Budget	2022 Year to Date	2023 Requested Budget
438-1930	MEDICARE	290	290	176	290
The employer share of Medicare is based on 1.45% of all salary/wages/overtime for all employees.					
438-1940	UNEMPLOYMENT COMPENSATION	1,320	1,320	776	1,320
PSATS-Unemployment Group Trust is based on 6.6% of first \$10,000 of salary/wages/overtime per employee.					
438-2450	REPAIR & MAINTENANCE SUPPLIES	5,000	5,000	1,200	4,500
438-7000	CAPITAL PURCHASES	0	0	0	0
New Equipment purchases for Public Works department.					
439-1000	WASTE REMOVAL	46,000	41,000	33,150	42,000
Costs associated with the removal of solid municipal waste curbside in South New Castle Borough.					
439-2000	SANITATION SERVICES	47,000	62,000	91,392	63,000
Costs associated with the transport of sanitary waste to New Castle Sanitation Authority.					
PUBLIC WORKS Total		142,350	146,350	151,494	161,850

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual budget

Department: DEBT SERVICE/PAYMENTS

Description and Responsibilities:

This cost center provides funds to make payments on the principal and interest of outstanding loans and the principal and interest on bonds.

General Obligations:

General Obligation Bond, Series 2004

Issued: 2004 Amount Issued: \$92,973.00 Term: 19 years

Rate: 1% Purpose: Road Improvements

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2022 Annual Budget

Debt Service - 5600

GL Code	Description	2022 Budget	2023 Budget	2023 Year to Date	2024 Requested Budget
471-2000	PENNVEST TERM BOND	5,725	5,725	4,773	5,725
Payments made to Pennvest for term bond issued in 2004.					
	<i>DEBT SERVICE Total</i>	5,725	5,725	4,773	5,725

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Annual Budget

Insurance Coverage - 5700

GL Code	Description	2022 Budget	2023 Budget	2023 Year to Date	2024 Requested Budget
486-1510	WORKERS COMPENSATION INSURANCE	2,000	3,000	2,500	3,000
Workers Compensation costs for all employees.					
487-0500	PROPERTY/PUBLIC OFFICIALS INSURANCE	12,500	13,050	11,954	12,050
Property, Liability, Automobile, Inland Marine, Public Officials and Umbrella insurances.					
<i>INSURANCE Total</i>		<i>14,500</i>	<i>16,050</i>	<i>14,454</i>	<i>15,050</i>

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SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

RESTRICTED FUNDS

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

LIQUID FUEL FUND REVENUES

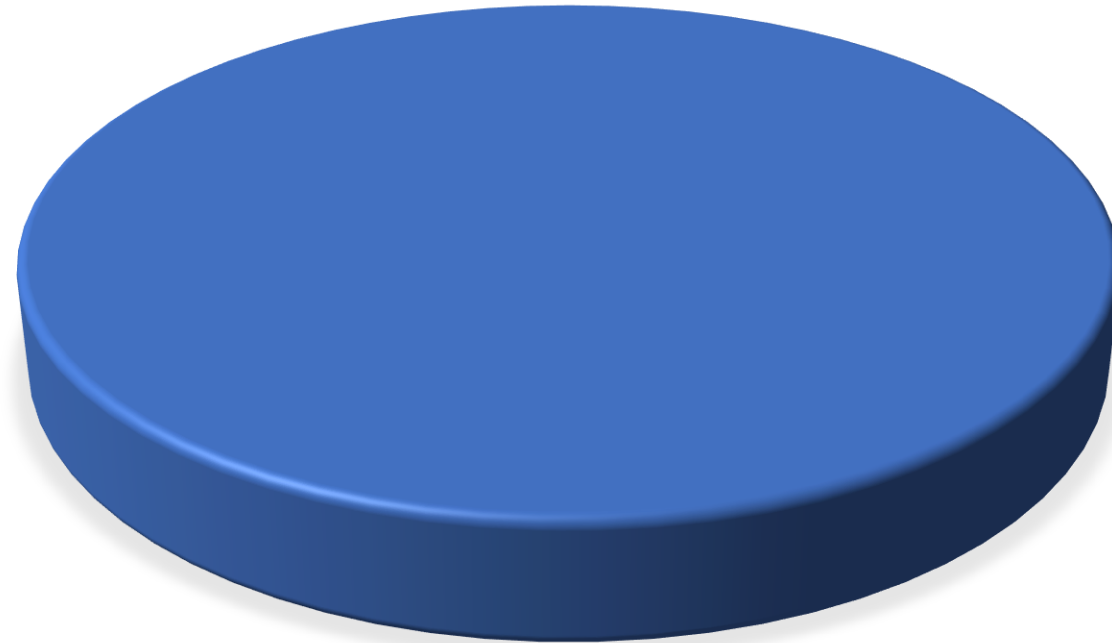
SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Liquid Fuel Budget

2024 Proposed Liquid Fuel Revenues of \$26,853

Department					
Cost Center	Description	2021 Budget	2022 Budget	2023 Budget	2024 Budget
2000	STATE MOTOR FUELS (Act 655)	28,876	29,571	26,757	26,853
Total		28,876	29,571	26,757	26,853

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY



State Motor Fuels (Act
655)

2024 PROPOSED LIQUID FUEL FUND REVENUES

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Liquid Fuel Budget

INTERGOVERNMENTAL REVENUE

GL Code	Description	2021 Budget	2022 Budget	2023 Budget	2024 Requested Budget
355-0200	STATE MOTOR FUELS (ACT 655)	28,876	29,571	26,757	26,853
A permanent allocation of a part of the liquid fuels, fuels and oil company franchise tax proceeds to municipalities. The allocation of these funds to municipalities is based on the ratios of mileage and population of the municipality to the state totals, and the revenues must be used on the roads and streets for which the municipalities are legally responsible.					
<i>INTERGOVERNMENTAL REVENUE Total</i>		<i>28,876</i>	<i>29,571</i>	<i>26,757</i>	<i>26,853</i>

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

LIQUID FUEL FUND EXPENSES

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Liquid Fuel Budget

2024 Proposed Liquid Fuel Expenditures of \$ 0

Department					
Cost Center	Description	2022 Budget	2022 Budget	2023 Actual	2024 Budget
3000	WINTER MAINTENANCE SERVICES	26,000	11,019	18,000	0
3200	ROAD MAINTENANCE & REPAIRS	3,571	3,217	8,757	0
Total		29,571	14,236	26,757	0

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Liquid Fuel Budget

Public Works-Highways/Roads

GL Code	Description	2022 Budget	2023 Budget	2023 Actual	2024 Requested Budget
432-2200	WINTER ROAD SALT	26,000	18,000	9,852	0
South New Castle Borough is required through the PA COSTARS contract to purchase a minimum 60% of required quantities exclusively from the awarded supplier.					
<i>HIGHWAYS/ROADS EXPENSES Total</i>		<i>26,000</i>	<i>18,000</i>	<i>9,852</i>	<i>0</i>

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Liquid Fuel Budget

Maintenance & Repairs Roads/Bridges

GL Code	Description	2022 Budget	2023 Budget	2023 Actual	2024 Requested Budget
438-2500	MAINTENANCE & REPAIRS ROAD SUPPLIES	3,571	8,757	922	0
<i>MAINTENANCE & REPAIRS EXPENSES Total</i>		<i>3,571</i>	<i>8,757</i>	<i>922</i>	<i>0</i>

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SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

FIRE TAX FUND REVENUES

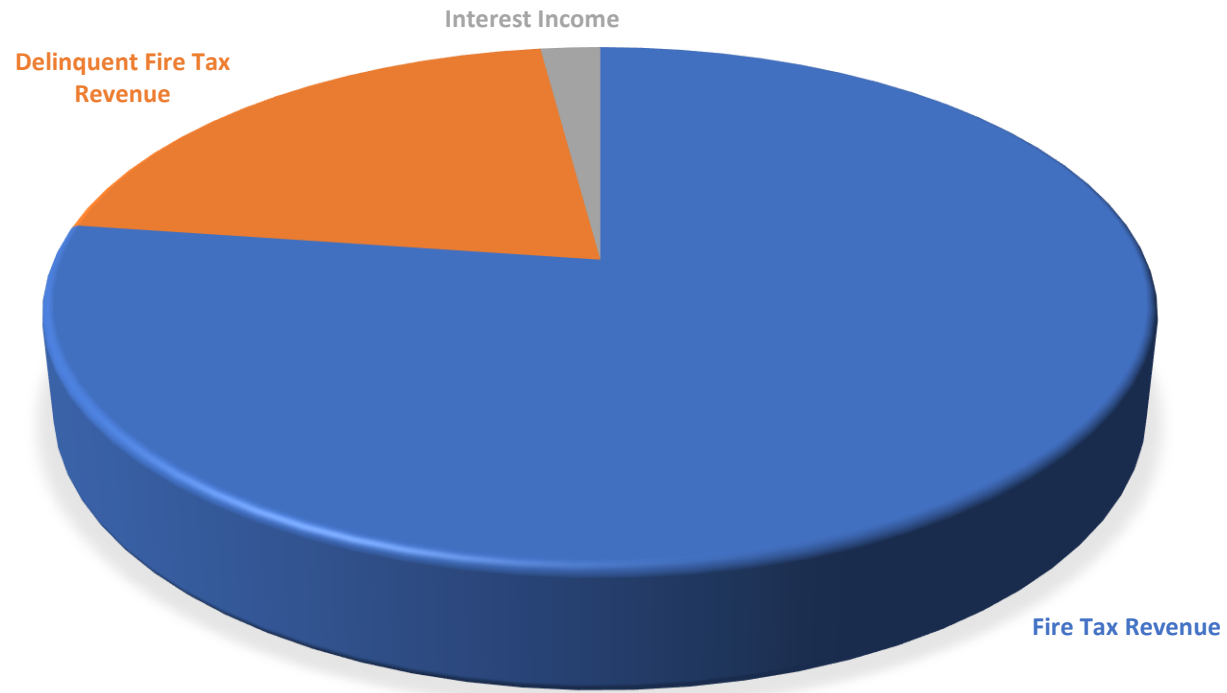
SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Fire Tax Fund Budget

2024 Proposed Fire Tax Fund Revenues of \$7,250

Department					
Cost Center	Description	2021 Budget	2022 Budget	2023 Budget	2024 Budget
6000	2021 FIRE TAX REVENUE	5,600	5,600	5,600	5,600
6100	DELINQUENT FIRE TAX REVENUE	1,500	1,500	1,500	1,500
6200	INTEREST INCOME	150	150	150	150
Total		7,250	7,250	7,250	7,250

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY



2024 Proposed fire tax fund revenues

FIRE TAX FUND EXPENSES

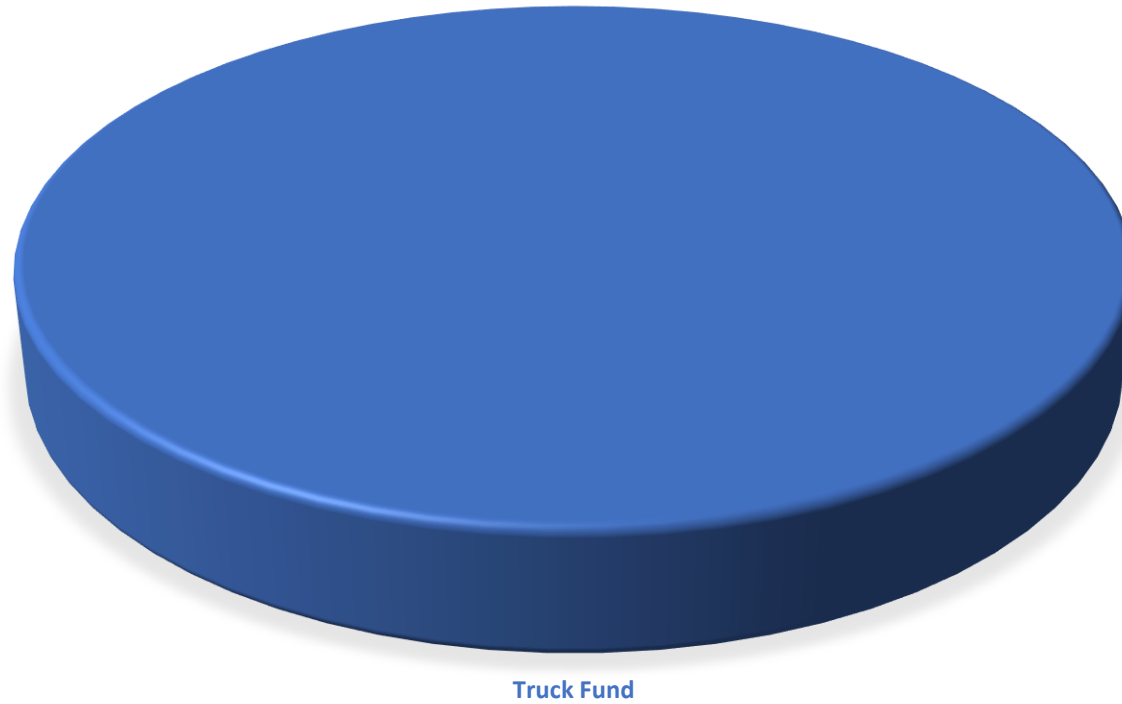
SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY

2024 Fire Tax Fund Budget

2024 Proposed Fire Tax Fund expenses of \$7,250

Department					
Cost Center	Description	2021 Budget	2022 Budget	2023 Budget	2024 Budget
7000	Truck Fund	7,250	7,250	7,250	7,250
Total		7,250	7,250	7,250	7,250

SOUTH NEW CASTLE BOROUGH
LAWRENCE COUNTY



2024 Proposed Fire Tax Fund Expenses