

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

**2025 SOUTH NEW CASTLE BOROUGH BUDGET**

JOSHUA MCCLURE

PRESIDENT, BOROUGH COUNCIL

ROBIN HOLLIDAY

VICE PRESIDENT, BOROUGH COUNCIL

TOM NOCERA

BOROUGH COUNCIL

JOSEPH WORYK

MAYOR

**2025 Budget Adoption Schedule**

**Thursday, November 7** – Preliminary Budget Adoption

**Thursday, December 5** – Adoption of the 2025 Proposed Budget

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

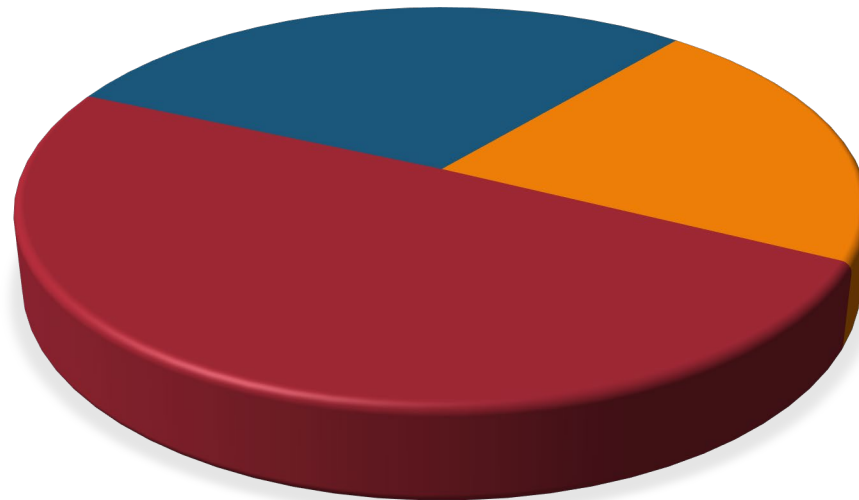
**REAL ESTATE TAX COMPARISON**

TAXING BODY

2024 MILLAGE

**South New Castle Borough**  
Shenango Area School District  
Lawrence County

**6.000**  
**16.506**  
**8.309**



**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

Lawrence County Municipality COMPARISON  
(Millage 2024)

<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
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
Plain Grove Township	2.250
Perry Township	2.580
Neshannock Township	3.250
Shenango Township	3.300
Enon Valley Borough	3.760
Ellport Borough	4.000
Wampum Borough	4.500
Union Township	5.840
Taylor Township	5.900
<b>South New Castle Borough</b>	<b>6.000</b>
Mahoning Township	6.590
Bessemer Borough	6.700
Ellwood City Borough	9.750
City of New Castle	10.429
Volant Borough	11.000

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Proposed Budget Totals

2025 Proposed Budget Total of \$ 282,318

Department					
Cost Center	Description	2022 Budget	2023 Budget	2024 Budget	2025 Budget
1000	General Fund Budget	256,350	296,445	<b>308,995</b>	<b>250,415</b>
2000	Liquid Fuels Fund Budget	29,571	26,757	<b>26,853</b>	<b>24,653</b>
3000	Fire Tax Fund Budget	7,250	7,250	<b>7,250</b>	<b>7,250</b>
<b>Total</b>		<b>293,171</b>	<b>330,452</b>	<b>343,098</b>	<b>282,318</b>

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

**GENERAL FUND REVENUE**

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

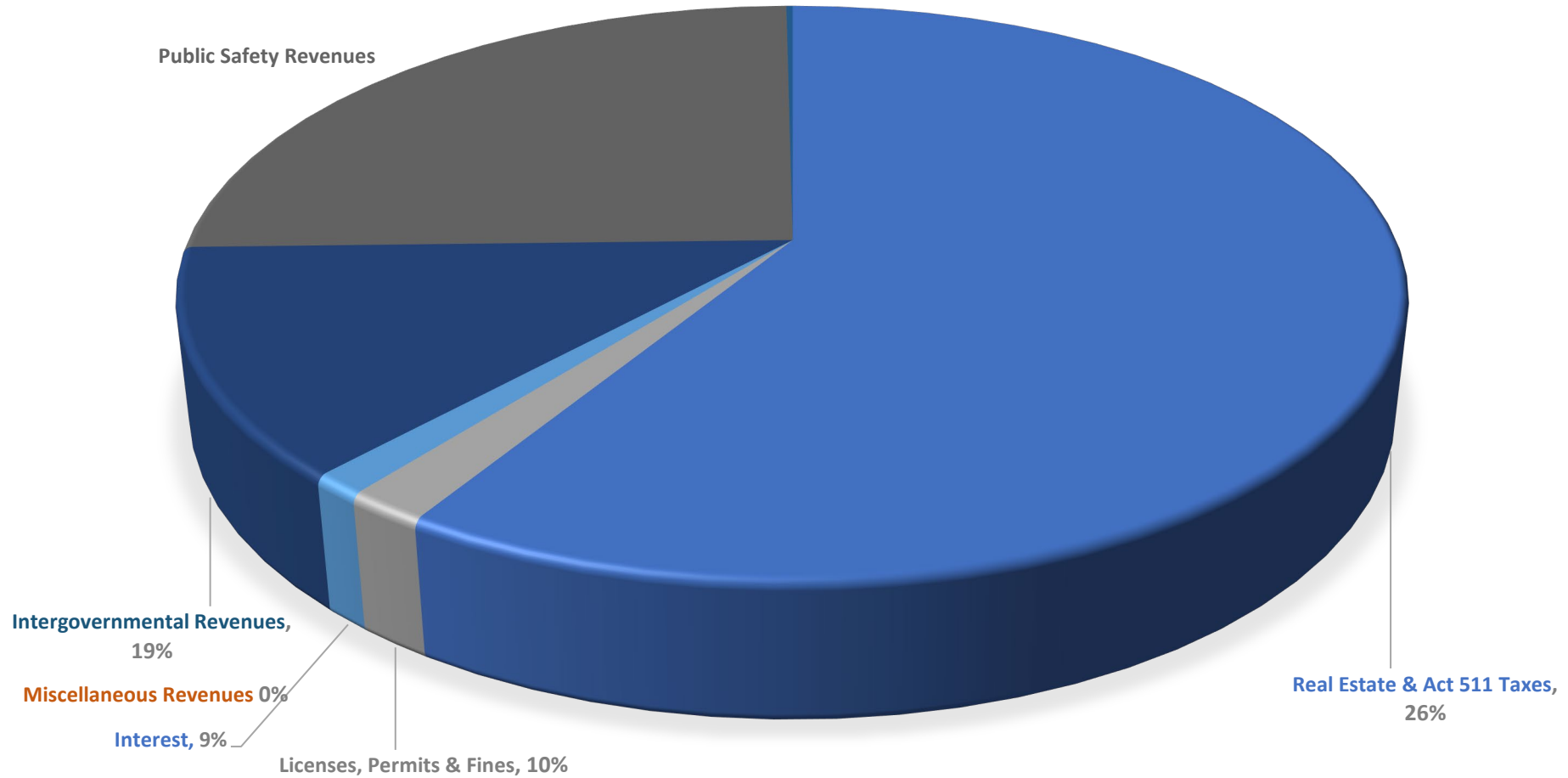
2025 Annual General Fund Budget

2025 Proposed General Fund Revenue of \$250,415

Department					
Cost Center	Description	2022 Budget	2023 Budget	2024 Budget	2025 Budget
1100	Real Estate & Act 511 Taxes	137,000	<b>140,200</b>	<b>145,300</b>	<b>147,300</b>
1200	Licenses, Permits & Fines	4,350	<b>4,100</b>	<b>4,650</b>	<b>4,600</b>
1300	Interest	1,000	<b>125</b>	<b>7000</b>	<b>3,000</b>
1400	Intergovernmental Revenues	4,275	<b>4,125</b>	<b>18,925</b>	<b>31,925</b>
1500	Public Safety Revenues	107,225	<b>106,640</b>	<b>106,590</b>	<b>63,090</b>
1600	Miscellaneous & Transfer Revenues	2,500	<b>41,755</b>	<b>26,530</b>	<b>500</b>
<b>Total</b>		<b>256,350</b>	<b>296,445</b>	<b>308,995</b>	<b>250,415</b>

# SOUTH NEW CASTLE BOROUGH

## LAWRENCE COUNTY



2025 Proposed General Fund Revenues



**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Annual Budget

Real Estate Tax & Act 511 Revenue – 1100

GL Code	Description	2022 Budget	2023 Budget	2024 Budget	2024 Actual	2025 Requested Budget
301-1000	REAL ESTATE CURRENT	63,500	66,000	68,000	54,795	<b>68,000</b>
<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	10,000	10,000	6,142	<b>10,000</b>
<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	4,000	4,100	2,540	<b>4,100</b>
<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	3,200	4,200	4,542	<b>4,200</b>
<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	57,000	59,000	41,316	<b>61,000</b>
<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>						
<b>REAL ESTATE TAX &amp; ACT 511 Total</b>		<b>137,000</b>	<b>140,200</b>	<b>145,300</b>	<b>109,335</b>	<b>147,300</b>

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Annual Budget

Licenses, Permits & Fines - 1200

GL Code	Description	2022 Budget	2023 Budget	2024 Budget	2024 Actual	2025 Requested Budget
321-6100	SOLICITOR PERMIT	100	100	50	0	0
The fee charged to individuals/businesses for solicitation of Borough residents.						
321-8000	CABLE TV FRANCHISE	3,000	3,000	3,400	2,721	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	200	0	200
The fee charged to individuals and contractors for opening a road to connect utilities.						
331-1000	COURT FINES	750	750	1,000	421	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.						
<b>LICENSES, PERMITS &amp; FINES Total</b>		<b>4,350</b>	<b>4,350</b>	<b>4,650</b>	<b>3,142</b>	<b>4,600</b>

Interest Earnings - 1300

GL Code	Description	2022 Budget	2023 Budget	2024 Budget	2024 Actual	2025 Requested Budget
341-0000	INTEREST EARNINGS	1,000	125	7,000	1,245	3,000
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.						
<b>INTEREST EARNINGS Total</b>		<b>1,000</b>	<b>125</b>	<b>7,000</b>	<b>1,245</b>	<b>3,000</b>

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Annual Budget

Intergovernmental Revenues - 1400

GL Code	Description	2022 Budget	2023 Budget	2024 Budget	2024 Actual	2025 Requested Budget
355-1000	FIREMANS RELIEF AID	1,300	2,500	2,500	0	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	108	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	1,200	1,312	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	15,000	0	28,000
County Liquid Fuels is money allocated to Lawrence County from the State of Pennsylvania Department of Transportation.						
<b>INTERGOVERNMENTAL REVENUE Total</b>		<b>3,075</b>	<b>4,125</b>	<b>18,925</b>	<b>1,420</b>	<b>31,925</b>

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Annual Budget

Public Safety Revenue – 1500

GL Code	Description	2022 Budget	2023 Budget	2024 Budget	2024 Actual	2025 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	20	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	0	0	0	0
Fee for permits that are non-UCC; such as fences, sheds, and demolition permits.						
362-4800	CODES, ORDINANCES & RTK	25	20	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	480	450	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	62,500
Fees assessed to residents who are currently connected to public sanitation.						
364-9000	SOLID WATSE SERVICES	46,000	46,000	46,000	14,932	0
Fee assessed to residents who are currently serviced by Waste Management.						
<b>PUBLIC SAFETY REVENUE Total</b>		<b>107,225</b>	<b>106,640</b>	<b>106,590</b>	<b>62,476</b>	<b>63,090</b>

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Annual Budget

Miscellaneous & Transfer Revenue – 1600

GL Code	Description	2022 Budget	2023 Budget	2024 Budget	2023 Actual	2024 Requested Budget
380-8000	MISCELLANEOUS REVENUE	2,500	500	500	3,057	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	41,255	26,030	0	0
<b>MISCELLANEOUS &amp; TRANSFER REVENUE Total</b>		<b>2,500</b>	<b>41,755</b>	<b>26,530</b>	<b>3,057</b>	<b>500</b>

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

**GENERAL FUND EXPENSES**

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

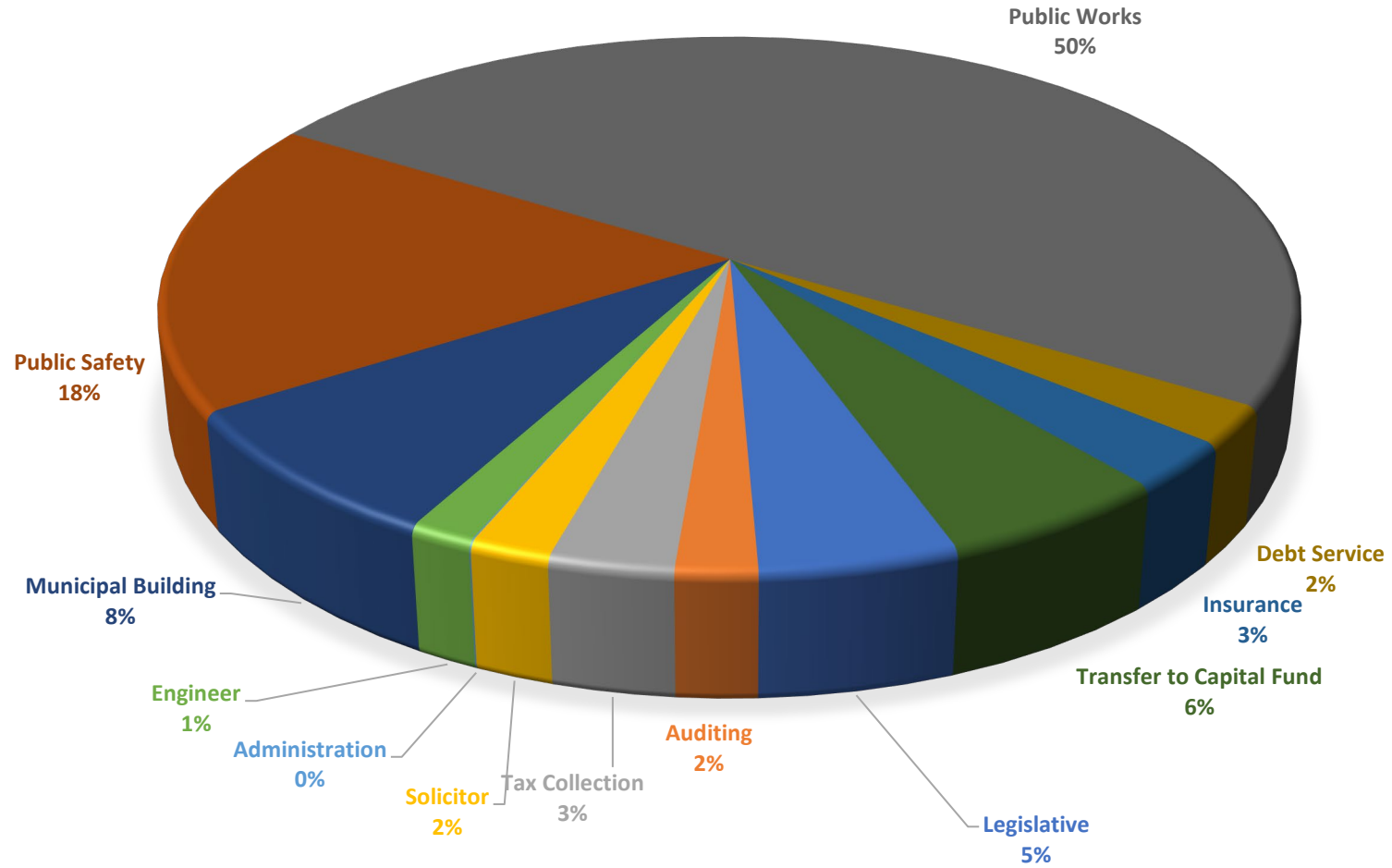
2025 Annual General Fund Budget

2025 Proposed General Fund Expenditures of \$250,415

Department					
Cost Center	Description	2022 Budget	2023 Budget	2024 Budget	2025 Budget
4000	Legislative	10,137	13,215	12,215	12,215
4100	Auditing	6,000	6,000	6,000	5,000
4200	Tax Collection	8,957	9,157	8,157	7,662
4300	Solicitor	5,000	6,000	5,000	5,000
4400	Administration	16,078	16,178	15,578	100
4500	Engineer	5,000	7,000	2,000	4,000
4600	Municipal Building	18,400	21,500	24,750	20,000
4700	Public Safety	29,000	49,270	52,670	44,620
5200	Public Works	127,850	146,350	161,850	124,850
5600	Debt Service	5,725	5,725	5,725	5,725
5700	Insurance	14,500	16,050	15,050	7,050
5800	Transfer to Capital Fund	9,703	0	0	14,193
<b>Total</b>		<b>256,350</b>	<b>296,445</b>	<b>308,995</b>	<b>250,415</b>

# SOUTH NEW CASTLE BOROUGH

## LAWRENCE COUNTY



2025 Proposed General Fund Expenditures



**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Annual Budget

Legislative – 4000

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

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Annual Budget

Auditing - 4100

GL Code	Description	2023 Budget	2024 Budget	2024 Year to Date	2025 Requested Budget
402-3110	<b>AUDITING SERVICES</b>	6,000	6,000	0	<b>5,000</b>
Costs associated to perform the Annual Borough Audit.					
<i><b>AUDITING Total</b></i>		<i><b>6,000</b></i>	<i><b>6,000</b></i>	<i><b>0</b></i>	<i><b>5,000</b></i>

Tax Collection - 4200

GL Code	Description	2024 Budget	2024 Budget	2024 Year to Date	2025 Requested Budget
403-1140	<b>TAX COLLECTOR SALARY</b>	6,462	6,462	5,446	<b>6,462</b>
Salary paid to Tax Collector Jolene Thompson.					
403-1920	<b>FICA</b>	401	401	0	<b>0</b>
The employer share of FICA is based on 6.20% of all salary/wages/overtime for all employees.					
403-1930	<b>MEDICARE</b>	59	59	0	<b>0</b>
The employer share of Medicare is based on 1.45% of all salary/wages/overtime for all employees.					
403-2000	<b>MATERIALS &amp; SUPPLIES</b>	2,000	2,200	950	<b>1,200</b>
<i><b>TAX COLLECTION Total</b></i>		<i><b>8,957</b></i>	<i><b>9,157</b></i>	<i><b>6,396</b></i>	<i><b>7,662</b></i>

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Annual Budget

Solicitor/Legal - 4300

GL Code	Description	2023 Budget	2024 Budget	2024 Year to Date	2025 Requested Budget
404-3140	<b>BOROUGH SOLICITOR</b>	6,000	5,000	2,435	<b>5,000</b>
South New Castle Borough contracts Louis J. Perrotta as the Borough Solicitor.					
<i><b>SOLICITOR/LEGAL Total</b></i>		<i><b>6,000</b></i>	<i><b>5,000</b></i>	<i><b>2,435</b></i>	<i><b>5,000</b></i>

Administration - 4400

GL Code	Description	2023 Budget	2024 Budget	2024 Year to Date	2025 Requested Budget
405-1000	<b>ADMINISTRATIVE WAGES</b>	12,000	12,000	0	<b>0</b>
Wages for Secretary/Treasurer.					
405-1920	<b>FICA</b>	744	744	0	<b>0</b>
The employer share of FICA is based on 6.20% of all salary/wages/overtime for all employees.					
405-1930	<b>MEDICARE</b>	174	174	0	<b>0</b>
The employer share of Medicare is based on 1.45% of all salary/wages/overtime for all employees.					
405-1940	<b>UNEMPLOYMENT COMPENSATION</b>	660	660	0	<b>0</b>
Unemployment Group Trust is based on 6.6% of first \$10,000 of salary/wages/overtime per employee.					
405-2100	<b>MATERIALS &amp; OFFICE SUPPLIES</b>	1,500	1,000	0	<b>0</b>
405-2300	<b>POSTAGE</b>	1,000	1,000	72	<b>100</b>
<i><b>ADMINISTRATION Total</b></i>		<i><b>16,078</b></i>	<i><b>15,578</b></i>	<i><b>72</b></i>	<i><b>100</b></i>

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Annual Budget

Engineer - 4500

GL Code	Description	2023 Budget	2024 Budget	2024 Year to Date	2025 Requested Budget
408-3130	<b>BOROUGH ENGINEER</b>	7,000	2,000	4,212	<b>4,000</b>
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>7,000</i>	<i>2,000</i>	<i>4,212</i>	<i>4,000</i>

Municipal Building – 4600

GL Code	Description	2023 Budget	2024 Budget	2024 Year to Date	2024 Requested Budget
409-2200	<b>BUILDING MATERIALS/SUPPLIES</b>	1,000	1,000	0	<b>1,000</b>
Funds designated for the upkeep of the Borough Building.					
409-2330	<b>VEHICLE FUEL</b>	2,500	2,500	759	<b>0</b>
409-3210	<b>COMCAST BUSINESS</b>	1,700	1,700	0	<b>0</b>
409-3610	<b>ELECTRICITY</b>	9,900	12,900	9,871	<b>12,500</b>
South New Castle Borough is served by Penn Power.					
409-3620	<b>NATURAL GAS</b>	4,000	5,000	2,348	<b>5,000</b>
South New Castle Borough is served by Columbia Gas.					
409-3660	<b>PUBLIC WATER</b>	900	750	537	<b>500</b>
South New Castle Borough is served by Pennsylvania American Water.					
409-3730	<b>BUILDING REPAIR</b>	1,500	900	0	<b>1,000</b>
General repairs that are needed for up-keep of the South New Castle Borough Building.					
409-6000	<b>CAPITAL CONSTRUCTION</b>	0	0	0	<b>0</b>
Construction of a secondary public works storage garage.					
<i>MUNICIPAL BUILDING Total</i>		<i>21,500</i>	<i>24,750</i>	<i>13,515</i>	<i>20,000</i>

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Annual Budget

Public Safety - 4800

GL Code	Description	2023 Budget	2024 Budget	2024 Year to Date	2025 Requested Budget
411-1510	<b>WORKERS COMPENSATION INSURANCE</b>	1,000	1,050	0	<b>0</b>
State Workers Insurance Fund, cost based on the population of South New Castle Borough.					
411-3280	<b>FIRE RELIEF AID</b>	2,500	2,500	0	<b>2,500</b>
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	<b>HYDRANT SERVICE</b>	4,220	5,620	3,845	<b>5,620</b>
Fire hydrant maintenance service provided by Pennsylvania American Water.					
411-3700	<b>FIRE DEPARTMENT DONATION</b>	1,500	1,500	1,500	<b>1,500</b>
410-1000	<b>POLICE / CODE ENFORCEMENT</b>	40,000	42,000	10,013	<b>35,000</b>
Coverage is Provided by Shenango Township through an intermunicipal agreements.					
<b><i>FIRE Total</i></b>		<b><i>49,270</i></b>	<b><i>52,670</i></b>	<b><i>15,358</i></b>	<b><i>44,620</i></b>

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Annual Budget

Public Works – 5200

GL Code	Description	2023 Budget	2024 Budget	2024 Year to Date	2025 Requested Budget
430-2000	<b>EQUIPMENT MAINTENANCE &amp; PARTS</b>	4,000	4,000	0	0
Funds designated for the maintenance and parts of Public Works vehicles and equipment.					
430-2200	<b>GENERAL SUPPLIES</b>	4,000	3,500	0	0
430-3210	<b>ROAD MATERIALS</b>	6,000	20,500	0	0
430-4500	<b>TRAFFIC SIGN MAINTENANCE</b>	1,000	1,000	0	0
430-6100	<b>GENERAL CONSTRUCTION/CONTRACT</b>	2,000	2,000	0	0
Costs associated with specialized services provided by outside individuals.					
436-0000	<b>STORM SEWER DRAINS</b>	1,500	1,500	0	0
Maintenance and upkeep of the Borough storm drain system.					
438-1000	<b>ROAD DEPARTMENT WAGES</b>	17,000	17,000	31,222	63,000
438-1920	<b>FICA</b>	1,240	1,240	0	0
438-1930	<b>MEDICARE</b>	290	290	0	0
438-1940	<b>UNEMPLOYMENT COMPENSATION</b>	1,320	1,320	0	0
438-2450	<b>REPAIR &amp; MAINTENANCE SUPPLIES</b>	5,000	5,000	0	0
438-7000	<b>CAPITAL PURCHASES</b>	0	0	0	0
New Equipment purchases for Public Works department.					
439-1000	<b>WASTE REMOVAL</b>	46,000	41,000	30,935	0
Costs associated with the removal of solid municipal waste curbside in South New Castle Borough.					
439-2000	<b>SANITATION SERVICES</b>	47,000	62,000	60,928	61,000
Costs associated with the transport of sanitary waste to New Castle Sanitation Authority.					
<b>PUBLIC WORKS Total</b>		<b>142,350</b>	<b>146,350</b>	<b>123,085</b>	<b>124,850</b>

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Annual Budget

Debt Service - 5600

GL Code	Description	2023 Budget	2024 Budget	2024 Year to Date	2025 Requested Budget
471-2000	<b>PENNVEST TERM BOND</b>	5,725	5,725	4,773	5,725
Payments made to Pennvest for term bond issued in 2004.					
<b>DEBT SERVICE Total</b>		<b>5,725</b>	<b>5,725</b>	<b>4,773</b>	<b>5,725</b>

Insurance Coverage - 5700

GL Code	Description	2023 Budget	2024 Budget	2024 Year to Date	2025 Requested Budget
486-1510	<b>WORKERS COMPENSATION INSURANCE</b>	2,000	3,000	0	0
Workers Compensation costs for all employees.					
487-0500	<b>PROPERTY/PUBLIC OFFICIALS INSURANCE</b>	12,500	13,050	11,954	7,050
Property, Liability, Automobile, Inland Marine, Public Officials and Umbrella insurances.					
<b>INSURANCE Total</b>		<b>14,500</b>	<b>16,050</b>	<b>14,454</b>	<b>7,050</b>

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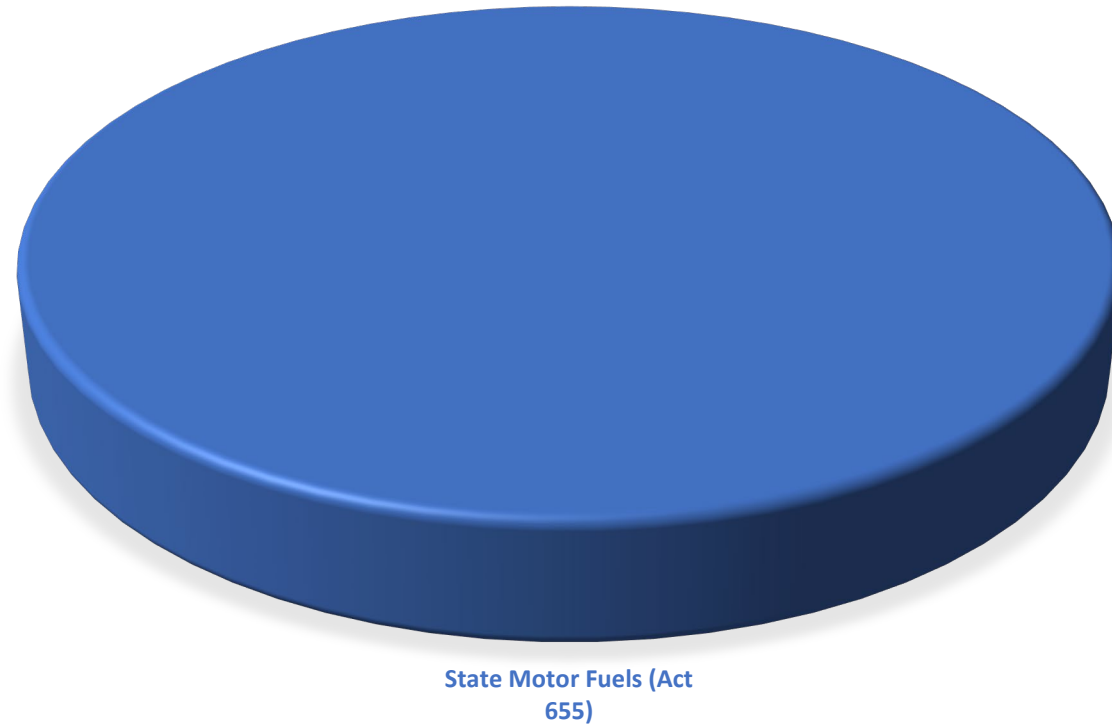
**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

**RESTRICTED FUNDS**

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

**LIQUID FUEL FUND REVENUES**

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**



2025 PROPOSED LIQUID FUEL FUND REVENUES

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Liquid Fuel Budget

INTERGOVERNMENTAL REVENUE

GL Code	Description	2022 Budget	2023 Budget	2024 Budget	2025 Requested Budget
355-0200	STATE MOTOR FUELS (ACT 655)	29,571	26,757	26,853	24,653
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>29,571</i>	<i>26,757</i>	<i>26,853</i>	<i>24,653</i>

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

**LIQUID FUEL FUND EXPENSES**

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Liquid Fuel Budget

Public Works-Highways/Roads

GL Code	Description	2022 Budget	2024 Budget	2024 Actual	2025 Requested Budget
432-2200	WINTER ROAD SALT	18,000	0	0	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.					
<b><i>HIGHWAYS/ROADS EXPENSES Total</i></b>		<b><i>18,000</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>

Maintenance & Repairs Roads/Bridges

GL Code	Description	2023 Budget	2024 Budget	2024 Actual	2025 Requested Budget
438-2500	MAINTENANCE & REPAIRS ROAD SUPPLIES	8,757	0	0	0
<b><i>MAINTENANCE &amp; REPAIRS EXPENSES Total</i></b>		<b><i>8,757</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>

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**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

**FIRE TAX FUND REVENUES**



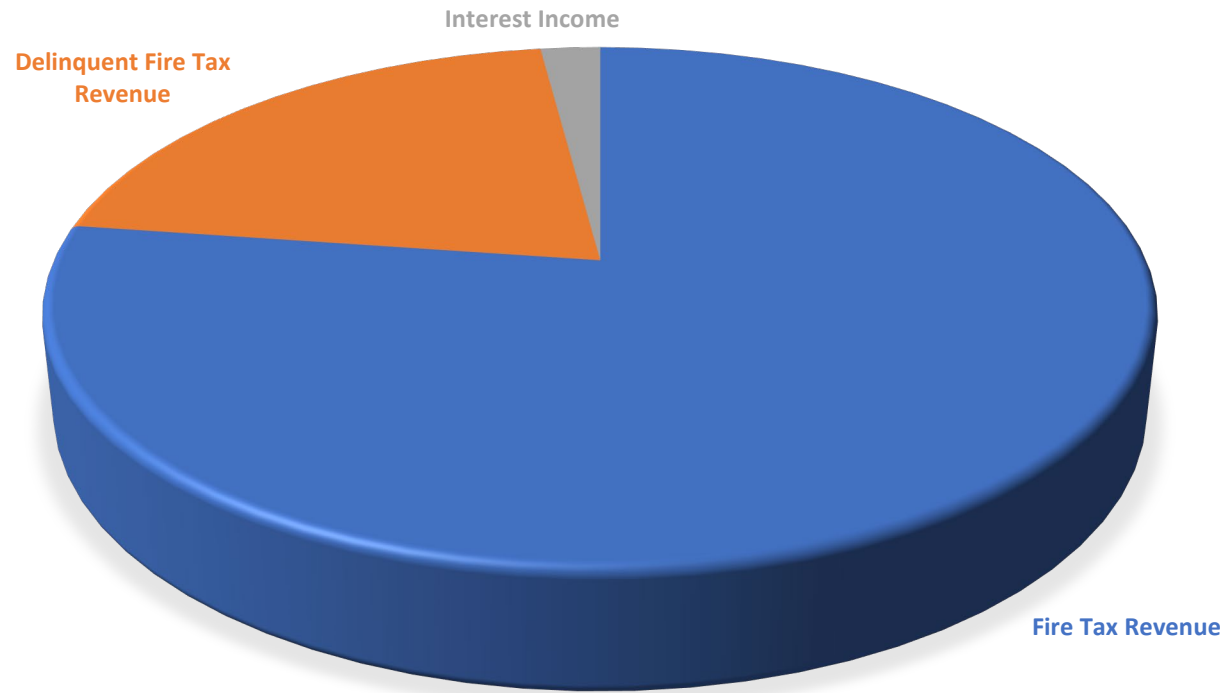
**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Fire Tax Fund Budget

2025 Proposed Fire Tax Fund Revenues of \$7,250

Department					
Cost Center	Description	2022 Budget	2023 Budget	2024 Budget	2025 Budget
6000	2021 FIRE TAX REVENUE	5,600	5,600	5,600	<b>5,600</b>
6100	DELINQUENT FIRE TAX REVENUE	1,500	1,500	1,500	<b>1,500</b>
6200	INTEREST INCOME	150	150	150	<b>150</b>
<b>Total</b>		<b>7,250</b>	<b>7,250</b>	<b>7,250</b>	<b>7,250</b>

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**



2025 Proposed fire tax fund revenues

## **FIRE TAX FUND EXPENSES**

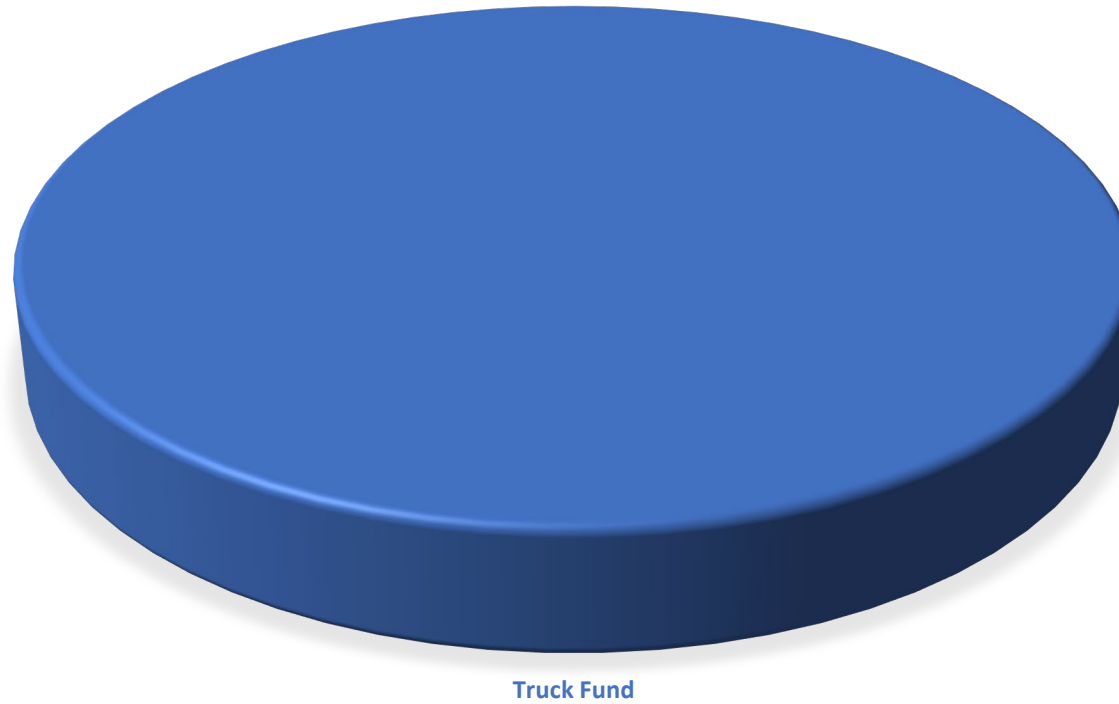
**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**

2025 Fire Tax Fund Budget

2025 Proposed Fire Tax Fund expenses of \$7,250

Department					
Cost Center	Description	2022 Budget	2023 Budget	2024 Budget	2025 Budget
7000	Truck Fund	7,250	7,250	7,250	7,250
<b>Total</b>		<b>7,250</b>	<b>7,250</b>	<b>7,250</b>	<b>7,250</b>

**SOUTH NEW CASTLE BOROUGH**  
**LAWRENCE COUNTY**



2025 Proposed Fire Tax Fund Expenses