



Castle Shannon Borough

2024 Budget

Budget Message

December 11, 2023

Dear Members of Borough Council,

I am pleased to present you with the proposed 2024 budget for your review and deliberation. This message should serve as a brief introduction to the ensuing document and give further background to the Borough's fiscal state. Consistent with Title 8, Subsection 101 of the Pennsylvania Consolidated Statutes, "beginning at least 30 days prior to the adoption of the budget, a proposed budget... for the ensuing year shall be prepared in a manner designated by the council."

As noted in the 2024 Budget Calendar, found within the Manager's Proposal for the 2024 Budget, this year's process began a little later than normal due to my arrival late September. I prepared worksheets for each of the expense and revenue categories for both the General Fund and Special Funds. The process continued as I met with staff to review line item and capital needs. Much as I have done in each of my roles as Manager, my goal is to assess current and future needs while balancing our continued revenue constraints.

As of this writing, we are on schedule, and Council approved advertising the Budget at the November 27, 2023 meeting. The plan is to adopt the budget at the December 11th meeting.

Format

With each of the budgets I have prepared over the last several years, I have followed the same format to provide consistency and readability. The use of summary pages in the first section of the document should assist with an at-a-glance opportunity to quickly review the 2024 General Fund Budget. The summary pages will be followed by a detailed breakdown for each department and fund.

This document encompasses the overall financial perspective of the Borough, including the General Fund plus all other Enterprise, Special Revenue, and Proprietary Funds. I trust that this format will provide appropriate support for the adoption of the budget on December 11th.

Fiscal Year 2024

As Council is aware, the Borough is engaged in a number of projects which will be completed over the next couple of years. As such, staff will need to continually monitor progress and related budgetary implications.

Therefore, Council should keep in mind both the limited staff capacity and continued funding requirements to bring these projects to a successful completion. While we are in a reasonable financial condition, the Borough will need to continue the process of budgeting for operational contingency funds while prioritizing long-term capital needs and projects.

My plan is to present to Council a monthly financial report which will include a summary of budget versus actual

revenues/expenses to provide better oversight of Borough funds.

I have endeavored to identify Department and Fund line items to highlight below. My goal is to summarize specific areas in advance of the upcoming Work Session to provide answers to anticipated questions.

General Fund Revenues

It is important to note that due to a 103% increase in the Borough's trash contract and 16% increase in healthcare insurance, a 2.5 mill levy increase will be needed to offset costs. As a result, preliminary revenue projections for the 2024 Budget indicate an increase of roughly 15%. In addition, staff recommends obligating the ARPA funds in the 2024 Budget to comply with federal guidelines.

General Fund Expenditures

Expenditures within the General Fund Budget increased by 18% for the 2024 Budget. As mentioned above, multiple line items increased due to contractual obligations and other increases in operational costs.

The Borough continues to demonstrate its financial health by projecting a \$300,000+ operational surplus, which is comparable to prior years.

Preparation for Future Staffing Needs

As Council is aware, recruitment, retention, and succession planning are priorities for the Police Chief and me. The proposed 2024 Budget reflects some of that planning by budgeting for a new officer and a part-time office administrator.

Recommendation

Due to the increases for trash removal and healthcare insurance for 2024 and concerns over continued price increases, combined with a projected budgetary shortfall at the library, staff recommends a 2.5 mill increase for property taxes for 2024.

Summary of General Fund Department Proposed Budgets

Legislative Body

The 2024 Budget is proposed to increase by 31% over the 2023 Budget due to properly funding the Communication line item.

Tax Collection

The proposed budget for 2024 decreased by 6% as a result of removing funding for the Bonds line item, which has not been used in prior years.

Clerk Secretary

The proposed budget for 2024 increased by 13% to reflect cost increases over multiple line items.

Personnel Administration

This department is projected to increase by 24% primarily because of contractual obligations and adding two new employees.

Data Processing

The 48% increase in this department is due to moving software subscriptions out of the Capital Fund and properly placing those expenses in this department.

Police

The Police Department was able to manage projected expenditures with a 9% decrease. The increase is due to contractual obligations and the addition of a new officer.

Codes/Zoning/Planning

This area is tracking closely with last year's budget.

Solid Waste Collection

As mentioned above, the contract for trash, recycling, and leaf collection increased by 103% and coupled with a reduction in other lines items this department is projected to increase by 85%.

Highway Maintenance

The 2024 Budget is projected to increase by 10% due to contractual obligations and a correction made in the Overtime line item.

Economic Development

The main change to the 2024 Budget is the addition of a Projects line item that will utilize \$75,000 of the ARPA funding for a Façade Improvement Program.

Enterprise and Proprietary Funds

Streetlight Fund (02)

The 2024 Budget reflects the removal of funding for LED replacement.

Sewer Fund (08)

The 2024 Budget saw a reduction of 9% due to lower project costs projected for the 2024 construction season.

Capital Projects (18)

The Borough will remain busy with multiple park projects and various maintenance projects.

Sinking Fund- Employees (21)

The 2024 Budget is tracking with prior year budgets.

Sinking Fund-Debt (22)

The 91% reduction in this fund is due to last year's draw of bond funding.

Reserve Fund (30)

Staff recommend placing funds from the General Fund (\$150,000) and Sewer Fund (\$150,000) to establish reserve

funds for the borough. The \$300,000 initial investment will protect the Borough against unforeseen expenditures and provide 2025 Q1 funds for expenses occurring prior to the receipt of tax revenue.

Liquid Fuels (35)

Of note, the 64% reduction in the fund is primarily due to a correction in the fund balance from 2023.

Library

The Library projected an operational deficit of \$10,000 during the preparation of their draft budget. As mentioned above, the Borough is experiencing cost increases across multiple line items. Unfortunately, the Library is experiencing the same challenges. As a result, staff recommends allocating a portion of the 2.5 mill increase to the Library, which will provide ample funding for 2024.

Conclusion

As your new Manager, I am optimistic for the future of Castle Shannon Borough and eager to see the result from all the investments Council is making in our community. While we have faced multiple challenges during the process, the Borough remains resilient and ready to move forward. In addition, the Borough continues with its legacy of being in a sound financial position.

As I mentioned previously, staff will create and ultimately present monthly reports to Council in an effort monitor monthly spending so that expenditures align with actual revenues to demonstrate our commitment to being mindful stewards of taxpayer funds.

Respectfully submitted by,



C. Michael Foote
Borough Manager

2024 Budget Calendar

Step	Action	Date	Responsibility
1	Meetings with Staff to prepare Draft Budget	October-November 2023	Staff
2	Preliminary Budget Preparation	October-November 2023	Manager
3	Budget Revisions and Edits	November-December 2023	Manager, Chief, & Staff
4	Work Session Discussion	November 13, 2023	Manager, Borough Council
5	Work Session Discussion & Motion to Advertise Proposed Budget	Nov. 27, 2023	Borough Council
6	Adoption of 2024 Budget	Dec. 11, 2023	Borough Council



Castle Shannon Borough

2024 Proposed Budget

Summary

General Fund Revenues

01-GENERAL FUND

Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
Real Estate Taxes	3,227,199	4,159,879	932,679	29%
Transfer, EIT, LST, Mechanical	1,442,500	1,442,500	0	0%
Franchise, Fines	69,000	56,500	-12,500	-18%
Interest	650	1,250	600	92%
PURTA, ACT 13, FCI, FFI	603,750	662,550	58,800	10%
Planning, Zoning	5,000	3,500	0	0%
Police Related, Bldg. Prmits	239,755	241,000	1,245	1%
Parking Fines, Snow Contract	21,000	19,500	-1,500	-7%
CultureRec, Park Fee	10,000	10,000	0	0%
Misc Rev	96,000	96,000	0	0%
Ice Castle , Transfers	170,000	170,000	0	0%
ARPA		460,564		
FUND BALANCE FORWARD	1,039,170	650,000	-389,170	-37%
General Fund Revenue Total	7,090,124	8,139,293	1,049,168	14.80%



Castle Shannon Borough

2024 Proposed Budget

Summary

General Fund Expenses

01-GENERAL FUND

Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
LEGISLATIVE BODY	30,300	39,800	9,500	31%
EXECUTIVE	115,223	124,375	9,152	8%
FINANCIAL ADMINISTRATION	21,000	21,000	0	0%
TAX COLLECTION	66,000	62,160	-3,840	-6%
LAW	54,500	54,500	0	0%
CLERK/SECRETARY	162,540	182,899	20,359	13%
PERSONNEL ADMINISTRATION	559,388	695,478	136,090	24%
DATA PROCESSING	28,300	41,900	13,600	48%
ENGINEER	25,000	30,000	5,000	20%
GENERAL GOVERNMENT BUILDINGS	126,350	135,040	8,690	7%
POLICE	3,002,539	3,263,532	260,993	9%
FIRE	187,000	187,000	0	0%
Ambulance/Rescue Assessment	131,500	140,341	8,841	7%
PROTECTIVE INSPECTION	253,147	251,523	-1,624	-1%
PLANNING & ZONING	6,300	6,700	400	6%
SOLID WASTE COLLECTION	568,000	1,051,250	483,250	85%
HIGHWAY MAINTENANCE-GENERAL	688,995	760,390	71,395	10%
HIGHWAY MAINTENANCE-SNOW & ICE	1,000	1,000	0	0%
HIGHWAY MAINTENANCE-SIDEWALKS	45,800	21,800	-24,000	-52%
HWY MAINTENANCE - STREETScape	33,000	30,000	-3,000	-9%
HWY MAINTENANCE-STORM SEWERS	35,000	35,000	0	0%
HWY MAINTENANCE-HWYS & BRIDGES	6,000	3,500	-2,500	-42%
CULTURE & RECREATION	18,000	12,000	-6,000	-33%
PARKS	49,080	56,436	7,356	15%
TREES	17,500	2,500	-15,000	-86%
CIVIL & MILITARY CELEBRATIONS	54,000	32,000	-22,000	-41%
ECONOMIC DEVELOPMENT	93,586	165,419	71,833	77%
INTERGOVERNMENTAL EXPENDITURES	10,000	10,000	0	0%
INTERFUND OPERATING TRANSFERS	250,000	400,000	150,000	60%
			0	
EXPENDITURE TOTALS	6,639,048	7,817,544	1,178,496	18%
REVENUE TOTALS	7,090,124	8,139,293	1,049,168	14.80%
NET FUND BALANCE	451,076	321,749		



Castle Shannon Borough

2024 Proposed Budget

General Fund

Revenues

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-301-100	Real Estate Taxes-Current Year	3,107,199	4,039,879	932,679	30%
01-00-301-200	Real Estate Taxes-Prior	0	0	0	
01-00-301-300	Real Estate Taxes-Delinquent	0	0	0	
01-00-301-500	Real Estate Taxes-Liened	120,000	120,000	0	0%
	Department Total	3,227,199	4,159,879	932,679	29%
01-00-310-100	Real Estate Transfer Taxes	120,000	120,000	0	0%
01-00-310-210	Earned Income Taxes-Current	1,200,000	1,200,000	0	0%
01-00-310-220	Earned Income Taxes-Prior	0	0	0	
01-00-310-230	Earned Income Taxes-Delinquent	15,000	15,000	0	0%
01-00-310-510	Local Services Tax	85,000	85,000	0	0%
01-00-310-520	Local Services Tax - Prior Year	8,000	8,000	0	0%
01-00-310-530	Local Services Tax - Delinquent	500	500	0	0%
01-00-310-700	Mechanical Device Tax	14,000	14,000	0	0%
	Department Total	1,442,500	1,442,500	0	0%
01-00-321-800	Cable Television Franchise	160,000	160,000	0	0%
01-00-322-820	STREET ENCROACHMENTS	6,000	6,000	0	0%
01-00-331-000	FINES	0	0	0	
01-00-331-100	District Attorney Fines	25,000	15,000	-10,000	-40%
01-00-331-110	District Justice Fines	40,000	40,000	0	0%
01-00-331-120	PennDOT Fines	4,000	1,500	-2,500	-63%
	Department Total	69,000	56,500	-12,500	-18%
01-00-332-000	ASSET FORFEITURE				
01-00-341-000	INTEREST EARNINGS	600	1,200	600	100%
01-00-341-100	INTEREST - PLGIT	50	50	0	0%

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-342-200	BUILDING RENTALS	0	0	0	
01-00-355-010	Public Utility Realty Tax	4,600	4,600	0	0%
01-00-355-011	Act 13	1,500	1,500	0	0%
01-00-355-044	County Sales & Use Tax	355,000	385,000	30,000	8%
01-00-355-080	Beverage Licenses	2,650	2,450	-200	-8%
01-00-355-090	Marcellus Shale Impact Fee	0	0	0	#DIV/0!
01-00-355-120	Foreign Casualty Ins Premium	195,000	225,000	30,000	15%
01-00-355-130	Foreign Fire Ins Premium	45,000	44,000	-1,000	-2%
	Department Total	603,750	662,550	58,800	10%
01-00-361-310	Planning Commission Fees	500	500	0	0%
01-00-361-340	Zoning Hearing Board Fees	2,000	500	-1,500	-75%
01-00-361-500	Sale of Publications	2,500	2,500	0	0%
	Department Total	5,000	3,500	0	0%
01-00-362-010	Seatbelt Grant	0	0	0	
01-00-362-011	Federally Forfeited Property	60,000	60,000	0	0%
01-00-362-100	Police Services	60,000	70,000	10,000	17%
01-00-362-101	Keystone Oaks School Guards	43,755	35,000	-8,755	-20%
01-00-362-410	Building Permits	75,000	75,000	0	0%
01-00-362-500	Police/Fire False Alarms	1,000	1,000	0	0%
	Department Total	239,755	241,000	1,245	1%
01-00-363-210	Parking Fines	6,000	4,500	-1,500	-25%
01-00-363-220	Parking Permits	0	0	0	
01-00-363-510	Penndot Snow Contract	15,000	15,000	0	0%
	Department Total	21,000	19,500	-1,500	-7%

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-365-500	ANIMAL CONTROL	100	50	-50	-50%
				0	
01-00-367-000	CULTURE-RECREATION	2,000	2,000	0	0%
01-00-367-300	Park Fees	8,000	8,000	0	0%
	Department Total	10,000	10,000	0	0%
01-00-380-000	MISCELLANEOUS REVENUES	3,500	3,500	0	0%
01-00-380-100	Surplus Vehicle Sale	40,000	40,000	0	0%
01-00-380-101	Tax Certifications/Duplicates	15,000	15,000	0	0%
01-00-380-300	Memorial/Community Day Donations	13,000	13,000	0	0%
01-00-380-351	Baldwin Twp/Workers Comp	4,500	4,500	0	0%
01-00-380-354	Refunds / Workers' Comp.	0	0	0	
01-00-380-400	Health Insurance Contribution	13,000	13,000	0	0%
01-00-380-500	Flexible Spending Account	7,000	7,000	0	0%
	Department Total	96,000	96,000	0	0%
01-00-383-500	ICE CASTLE-ANNUAL ASSESSMENT	20,000	20,000	0	0%
01-00-383-160	Fire Insurance Demolition - Escrow	0	0	0	
01-00-392-361	Transfer from Capital Fund	0	0	0	
01-00-392-362	Transfer from Sewer Fund	150,000	150,000	0	0%
01-00-392-363	Transfer from Bond Fund	0	0	0	
	Department Total	170,000	170,000	0	0%
01-00-351-010	ARPA		460,564		
01-00-399-000	FUND BALANCE FORWARD	1,039,170	650,000	-389,170	-37%
	General Fund Revenue Total	7,090,124	8,139,293	1,049,168	14.80%



Castle Shannon Borough

2024 Proposed Budget

General Fund

Expenses

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-000-000	GENERAL FUND EXPENDITURES	0	0		
	Totals	0	0	0	0%
01-00-400-000	LEGISLATIVE BODY	0	0		
01-00-400-111	Council Salary	17,500	17,500	0	0%
01-00-400-112	Mayor Salary	2,500	2,500	0	0%
01-00-400-158	Life Insurance	480	480	0	0%
01-00-400-210	Office Supplies	100	100	0	0%
01-00-400-320	Communication	1,000	10,000	9,000	900%
01-00-400-324	Telephone	720	720	0	0%
01-00-400-420	Dues & Memberships	2,000	2,000	0	0%
01-00-400-460	Meetings & Conferences	6,000	6,500	500	8%
	Totals	30,300	39,800	9,500	31%
01-00-401-000	EXECUTIVE	0	0	0	
01-00-401-121	Salary	96,900	103,000	6,100	6%
01-00-401-122	Pension Contribution	7,650	8,240	590	8%
01-00-401-152	Dental Insurance	480	480	0	0%
01-00-401-155	Optical Insurance	140	140	0	0%
01-00-401-156	Health/Hospital Insurance	4,453	5,165	712	16%
01-00-401-158	Life Insurance	1,100	1,100	0	0%
01-00-401-189	Vacation Buy Back	0	0	0	
01-00-401-210	Office Supplies	0	250	250	
01-00-401-324	Mobile Phone			0	
01-00-401-420	Dues & Memberships	1,500	2,500	1,000	67%
01-00-401-460	Meetings & Conferences	3,000	3,500	500	17%
	Totals	115,223	124,375	9,152	8%
01-00-402-000	FINANCIAL ADMINISTRATION	0	0	0	
01-00-402-311	Auditor Services	21,000	21,000	0	0%
	Totals	21,000	21,000	0	0%
01-00-403-000	TAX COLLECTION	0	0	0	
01-00-403-114	Real Estate-Current Fees	8,140	8,300	160	2%
01-00-403-115	Real Estate-Delinquent Fees	5,000	5,500	500	10%
01-00-403-116	Tax Certification/Duplicate Fees	15,000	15,000	0	0%
01-00-403-158	Life Insurance	60	60	0	0%
01-00-403-210	Office Supplies	2,000	2,000	0	0%
01-00-403-212	Tax Duplicates	2,200	2,200	0	0%

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-403-260	Tax Office Computer			0	
01-00-403-316	Software Services	1,500	1,500	0	0%
01-00-403-317	Wage Tax Collection	500	500	0	0%
01-00-403-318	EIT Assessment	0	0	0	
01-00-403-353	Bonds	5,000	0	-5,000	-100%
01-00-403-374	Computer Maintenance			0	
01-00-403-400	Real Estate-Lien Collection	24,000	24,000	0	0%
01-00-403-401	Act 1 Legal Fees			0	
01-00-403-460	Meetings & Conferences	100	100	0	0%
01-00-403-500	Tax Refunds	1,500	1,500	0	0%
01-00-403-501	Act 77 Refunds	1,000	1,500	500	50%
	Totals	66,000	62,160	-3,840	-6%
01-00-404-000	LAW	0	0	0	
01-00-404-314	Labor Counsel Services	35,000	35,000	0	0%
01-00-404-316	Solicitor Retainer	4,500	4,500	0	0%
01-00-404-317	Solicitor Services	15,000	15,000	0	0%
01-00-404-319	Civil Service Commission	0	0	0	
	Totals	54,500	54,500	0	0%
01-00-405-000	CLERK/SECRETARY	0	0	0	
01-00-405-141	Admin Assistant Salary	66,300	68,289	1,989	3%
01-00-405-142	Secretary Wages	45,000	46,350	1,350	3%
01-00-405-143	Secretary/Part-time Wages	16,640	26,000	9,360	56%
01-00-405-144	Keystone Community Coordinator	0	0	0	
01-00-405-156	Health/Hospital Insurance	25,500	29,660	4,160	16%
01-00-405-158	Life Insurance	1,600	1,600	0	0%
01-00-405-210	Office Supplies	1,000	1,500	500	50%
01-00-405-212	Forms	2,000	2,000	0	0%
01-00-405-325	Postage	2,000	3,000	1,000	50%
01-00-405-341	Advertising	2,000	4,000	2,000	100%
01-00-405-420	Meetings & Conferences	500	500	0	0%
01-00-405-461	Mileage Reimbursement	0	0	0	
	Totals	162,540	182,899	20,359	13%

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-406-000	PERSONNEL ADMINISTRATION	0	0	0	
01-00-406-100	Employee Hiring Costs	500	500	0	0%
01-00-406-159	Asst. Mgmt - ICMA	2,000	2,000	0	0%
01-00-406-160	Pension/Retirement	207,238	198,828	-8,410	-4%
01-00-406-161	F I C A	105,000	238,000	133,000	127%
01-00-406-163	Ambulance Subscriptions	150	150	0	0%
01-00-406-164	Employer FSA Contributions	5,000	5,000	0	0%
01-00-406-316	Payroll Service	14,500	15,000	500	3%
01-00-406-350	Insurance & Bonding	100,000	106,000	6,000	6%
01-00-406-354	Workers Compensation	125,000	130,000	5,000	4%
	Totals	559,388	695,478	136,090	24%
01-00-407-000	DATA PROCESSING	0	0	0	
01-00-407-201	Computer Supplies	100	100	0	0%
01-00-407-202	Copier Supplies	500	500	0	0%
01-00-407-203	Website Maintenance	500	3,500	3,000	600%
01-00-407-316	Software Services	4,000	14,500	10,500	263%
01-00-407-374	Computer Maintenance Agreement	18,000	18,000	0	0%
01-00-407-375	Copier Maintenance Agreement	4,000	4,000	0	0%
01-00-407-376	Fax Maintenance	0	0	0	
01-00-407-377	Printer Maintenance	250	250	0	0%
01-00-407-452	Contracted Services	600	650	50	8%
01-00-407-700	Computer/Fax	350	400	50	14%
	Totals	28,300	41,900	13,600	48%
01-00-408-000	ENGINEER	0	0	0	
01-00-408-316	Engineer Service Fees	25,000	30,000	5,000	20%
	Totals	25,000	30,000	5,000	20%
01-00-409-000	GENERAL GOVERNMENT BUILDINGS	0	0	0	
01-00-409-141	Custodian Wages	8,000	8,240	240	3%
01-00-409-220	Operating Supplies	4,000	7,000	3,000	75%
01-00-409-221	Municipal Center Signs			0	
01-00-409-238	Uniform			0	
01-00-409-260	Small Tools & Minor Equipment	800	800	0	0%
01-00-409-321	Telephone	8,000	9,000	1,000	13%
01-00-409-325	Internet Fees	650	800	150	23%
01-00-409-361	Electricity	28,000	30,000	2,000	7%

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-409-362	Gas	13,500	8,500	-5,000	-37%
01-00-409-364	Sewage	1,200	2,000	800	67%
01-00-409-366	Water	2,100	2,600	500	24%
01-00-409-373	Repairs to Building	25,000	28,000	3,000	12%
01-00-409-375	Contract Lawn Maintenance			0	
01-00-409-376	Landscaping Materials	1,000	1,000	0	0%
01-00-409-377	Heating System Maintenance	2,100	2,100	0	0%
01-00-409-450	Building Rental Refunds			0	
01-00-409-452	Contracted Services	22,000	30,000	8,000	36%
01-00-409-453	Furniture & Equipment	10,000	5,000	-5,000	-50%
	Totals	126,350	135,040	8,690	7%
01-00-410-000	POLICE	0	0	0	
01-00-410-122	Chief's Salary	145,173	148,802	3,629	2%
01-00-410-123	Lieutenant's Wages	231,067	236,822	5,755	2%
01-00-410-131	Sargeant's Wages	436,164	444,484	8,320	2%
01-00-410-132	Patrolman's Wages	637,985	781,513	143,528	22%
01-00-410-140	Parking Enforcement Officer	14,661	15,101	440	3%
01-00-410-141	Clerk's Wages	46,670	48,070	1,400	3%
01-00-410-142	School Guard Wages	86,776	89,379	2,603	3%
01-00-410-152	Dental Insurance	18,000	18,500	500	3%
01-00-410-155	Optical Insurance	3,600	3,600	0	0%
01-00-410-156	Health/Hospitalization	216,000	255,360	39,360	18%
01-00-410-158	Life Insurance	15,600	22,920	7,320	47%
01-00-410-160	Pension/Retirement	353,613	365,619	12,006	3%
01-00-410-161	Chief's Pension	21,800	22,320	520	2%
01-00-410-163	Ambulance Subscriptions	80	160	80	100%
01-00-410-179	Court Time	30,000	30,000	0	0%
01-00-410-182	Longevity	63,800	63,800	0	0%
01-00-410-183	Overtime	85,000	85,000	0	0%
01-00-410-187	Special Detail	70,000	70,000	0	0%
01-00-410-188	Holiday Pay	52,000	54,106	2,106	4%
01-00-410-189	Vacation Buy Back	12,000	12,225	225	2%
01-00-410-190	Sick Days Buy Back	42,000	45,000	3,000	7%

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-410-191	Uniform Allowance/Police	19,000	21,000	2,000	11%
01-00-410-192	Uniform Allowance/School Guard	2,800	2,800	0	0%
01-00-410-193	Vest Replacements			0	
01-00-410-210	Office Supplies	5,000	5,000	0	0%
01-00-410-212	Forms	400	600	200	50%
01-00-410-213	Minor Equipment	8,000	10,000	2,000	25%
01-00-410-214	Minor Equipment (Encumbered)		0	0	
01-00-410-220	Operating Supplies	7,000	9,000	2,000	29%
01-00-410-231	Vehicle Fuel	35,000	35,000	0	0%
01-00-410-239	Tires	3,000	4,000	1,000	33%
01-00-410-240	Other Operating Supplies/D.A.R	3,000	3,000	0	0%
01-00-410-316	Software Services	90,000	105,000	15,000	17%
01-00-410-321	Telephone	7,000	7,000	0	0%
01-00-410-322	MDT Air Cards	4,000	4,000	0	0%
01-00-410-324	Mobile Phone	2,000	2,000	0	0%
01-00-410-325	Postage	700	700	0	0%
01-00-410-326	Court Parking	150	150	0	0%
01-00-410-327	Police Radio Maintenance	2,000	2,000	0	0%
01-00-410-328	Police Radio Installation	4,000	4,000	0	0%
01-00-410-372	Parking Meter Repair		2,500	2,500	
01-00-410-374	Vehicle Repair/Parts	30,000	30,000	0	0%
01-00-410-375	Speed Control Equipment	2,500	2,500	0	0%
01-00-410-377	Copier Maintenance	3,500	3,500	0	0%
01-00-410-378	Fax Maintenance			0	
01-00-410-384	Identikit Rental			0	
01-00-410-387	Breathalyzer			0	
01-00-410-388	Breathalyzer Maintenance			0	
01-00-410-420	Dues	3,000	3,000	0	0%
01-00-410-451	Contract Vehicle Service		0	0	
01-00-410-452	Animal Control Service	35,000	35,000	0	0%
01-00-410-453	Contracted Services	3,000	3,000	0	0%
01-00-410-460	Meetings and Conferences	4,500	6,000	1,500	33%
01-00-410-461	Officer Training	14,000	15,000	1,000	7%
01-00-410-462	Education Reimbursement	5,000	5,000	0	0%
01-00-410-542	Community Programs	2,000	2,000	0	0%

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-410-741	Police Vehicle Purchase		0	0	
01-00-410-742	Computer	16,000	16,000	0	0%
01-00-410-743	Computer Maintenance	18,000	18,000	0	0%
01-00-410-744	MDT-Lap Tops	14,000	14,000	0	0%
01-00-410-745	Speed Monitor Trailors	0	0	0	
01-00-410-747	Speed Monitor Maintenance	4,500	5,500	1,000	22%
01-00-410-748	K-9 Expense	5,000	6,000	1,000	20%
01-00-410-749	K-9 Handler	3,500	3,500	0	0%
01-00-410-752	Truck Inspection	1,000	2,000	1,000	100%
01-00-410-753	AED Maintenance	3,000	3,000	0	0%
01-00-410-754	Asset Forfeiture Purchases	60,000	60,000	0	0%
	Totals	3,002,539	3,263,532	260,993	9%
01-00-411-000	FIRE	0	0	0	
01-00-411-163	VFD Relief Assoc.	44,000	44,000	0	0%
01-00-411-363	Hydrant Service	28,000	28,000	0	0%
01-00-411-383	Fire Department Warehouse Lease	40,000	40,000	0	0%
01-00-411-550	Fire Department Operating Donation	75,000	75,000	0	0%
	Totals	187,000	187,000	0	0%
01-00-412-530	Ambulance/Rescue Assessment	128,000	136,841	8,841	7%
01-00-412-531	EM Equipment/Training	3,500	3,500	0	0%
	Totals	131,500	140,341	8,841	7%
01-00-413-000	PROTECTIVE INSPECTION	0	0	0	
01-00-413-130	Bldg. Offical Wages	61,405	63,247	1,842	3%
01-00-413-131	Code Enforcement Officer	0	0	0	
01-00-413-132	Building Inspector			0	
01-00-413-133	Code Assistant - Seasonal	0	0	0	
01-00-413-134	Building & Codes Assistant	48,000	40,000	-8,000	-17%
01-00-413-143	Secretary Wages	45,000	46,350	1,350	3%
01-00-413-144	Local Government Academy Intern	0	0	0	
01-00-413-152	Dental Insurance	2,760	2,760	0	0%
01-00-413-155	Optical Insurance	552	552	0	0%
01-00-413-156	Hospital Insurance	32,400	37,584	5,184	16%
01-00-413-158	Life Insurance	800	800	0	0%
01-00-413-163	Ambulance Subscriptions	80	80	0	0%
01-00-413-210	Office Supplies	300	300	0	0%

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-413-212	Forms	150	150	0	0%
01-00-413-220	Operating Supplies	2,400	2,400	0	0%
01-00-413-324	Mobile Phone	1,600	1,600	0	0%
01-00-413-325	Postage	1,000	1,000	0	0%
01-00-413-374	Vehicle Repairs	1,000	1,000	0	0%
01-00-413-375	Fuel	1,500	1,500	0	0%
01-00-413-420	Dues	1,200	1,200	0	0%
01-00-413-452	Contracted Outside Services	50,000	45,000	-5,000	-10%
01-00-413-453	<i>Zoning Ordinance Update</i>			0	
01-00-413-460	Meetings & Conferences	3,000	6,000	3,000	100%
01-00-413-500	Refunds			0	
Totals		253,147	251,523	-1,624	-1%

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-414-000	PLANNING & ZONING	0	0	0	
01-00-414-212	Forms	500	500	0	0%
01-00-414-314	Special Legal Services	2,000	2,000	0	0%
01-00-414-316	Planning Consultant			0	
01-00-414-341	Advertising	1,500	1,500	0	0%
01-00-414-420	Dues	800	1,200	400	50%
01-00-414-452	Contracted Consulting			0	
01-00-414-500	Refunds	1,500	1,500	0	0%
	Totals	6,300	6,700	400	6%
01-00-427-000	SOLID WASTE COLLECTION	0	0	0	
01-00-427-450	Garbage Hauling	500,000	1,050,000	550,000	110%
01-00-427-451	Recycling Collection	50,000	0	-50,000	-100%
01-00-427-452	Leaf Collection	13,000	0	-13,000	-100%
01-00-427-453	Fire Dept. Site Glass Pickup	5,000	1,250	-3,750	-75%
	Totals	568,000	1,051,250	483,250	85%
01-00-430-000	HIGHWAY MAINTENANCE-GENERAL	0	0	0	
01-00-430-142	Driver's Wages	460,000	473,800	13,800	3%
01-00-430-143	Part-time Seasonal Workers	12,000	15,000	3,000	25%
01-00-430-152	Dental Insurance	9,000	9,000	0	0%
01-00-430-155	Optical Insurance	1,700	1,700	0	0%
01-00-430-156	Health Insurance	82,000	95,120	13,120	16%
01-00-430-158	Life Insurance	4,000	4,000	0	0%
01-00-430-163	Ambulance Subscription	300	300	0	0%
01-00-430-182	Longevity	5,000	5,500	500	10%
01-00-430-183	Overtime	5,000	45,000	40,000	800%
01-00-430-190	Sick Time Bonus	2,800	2,800	0	0%
01-00-430-210	Office Supplies	100	100	0	0%
01-00-430-220	Operating Supplies	7,000	10,000	3,000	43%
01-00-430-231	Gasoline	6,000	5,000	-1,000	-17%
01-00-430-232	Diesel Fuel	12,000	12,000	0	0%
01-00-430-238	Clothing & Uniforms	7,500	8,000	500	7%
01-00-430-239	Tires	6,500	7,000	500	8%
01-00-430-251	Vehicle Repair/Maintenace	15,000	20,000	5,000	33%
01-00-430-260	Small Tools & Equipment	7,000	8,500	1,500	21%
01-00-430-321	Telephone	4,500	4,500	0	0%

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-430-324	Mobile Phone	550	550	0	0%
01-00-430-327	Radio Equipment Maintenance	1,000	2,500	1,500	150%
01-00-430-361	Electricity	2,200	2,400	200	9%
01-00-430-362	Gas	5,800	5,800	0	0%
01-00-430-364	Sewage Charges	725	600	-125	-17%
01-00-430-366	Water	720	720	0	0%
01-00-430-373	Building Repair	3,500	3,500	0	0%
01-00-430-374	Equipment Repair	20,000	10,000	-10,000	-50%
01-00-430-451	Vehicle Contract Maintenance			0	
01-00-430-453	Contracted Tree Removal	5,000	5,000	0	0%
01-00-430-454	PA One Call Service	600	500	-100	-17%
01-00-430-460	Meetings & Conferences	1,500	1,500	0	0%
01-00-430-740	Vehicle Purchase			0	
	Totals	688,995	760,390	71,395	10%
01-00-432-000	HIGHWAY MAINTENANCE-SNOW & ICE	0	0	0	
01-00-432-220	Salt, Etc.	0	0	0	
01-00-432-221	Calcium Chloride	1,000	1,000	0	0%
	Totals	1,000	1,000	0	0%
01-00-433-000	HIGHWAY MAINTENANCE-SIDEWALKS	0	0	0	
01-00-433-220	Signs	20,000	10,000	-10,000	-50%
01-00-433-361	Electricity	3,800	3,800	0	0%
01-00-433-374	Equipment Repair	2,000	3,000	1,000	50%
01-00-433-375	Contract Services			0	
01-00-433-376	Crosswalk Paint	20,000	5,000	-15,000	-75%
	Totals	45,800	21,800	-24,000	-52%
01-00-435-000	HWY MAINTENANCE - STREETSCAPE	0	0	0	
01-00-435-251	Decorative St. Light Repair	5,000	5,000	0	0%
01-00-435-253	Brick Repair and Replacement	5,000	5,000	0	0%
01-00-435-255	Banner/Flag Repair and Replacement	8,000	5,000	-3,000	-38%
01-00-435-258	Landscaping/Planting	5,000	5,000	0	0%
01-00-435-259	Street Furniture Maintenance	5,000	5,000	0	0%
01-00-435-260	Curb and Line Painting	5,000	5,000	0	0%
	Totals	33,000	30,000	-3,000	-9%

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-436-000	HWY MAINTENANCE-STORM SEWERS	0	0	0	
01-00-436-374	Storm Sewer Repair	35,000	35,000	0	0%
01-00-436-454	Contracted Services			0	
Totals		35,000	35,000	0	0%
01-00-438-000	HWY MAINTENANCE-HWYS & BRIDGES	0	0	0	
01-00-438-220	Operating Supplies	2,000	1,000	-1,000	-50%
01-00-438-221	Cold Patch	4,000	2,500	-1,500	-38%
01-00-438-313	Engineering Services	0	0	0	
Totals		6,000	3,500	-2,500	-42%
01-00-451-000	CULTURE & RECREATION	0	0	0	
01-00-451-200	Decorative St. Banners	6,000	0	-6,000	-100%
01-00-451-300	Entertainment Services	8,000	8,000	0	0%
01-00-451-450	Rec. Share - Dormont Pool	4,000	4,000	0	0%
Totals		18,000	12,000	-6,000	-33%
01-00-454-000	PARKS	0	0	0	
01-00-454-120	Summer Recreation Director	2,780	2,863	83	3%
01-00-454-121	Supervisor's Wages	2,000	2,060	60	3%
01-00-454-141	Recreation Counselors Wages	6,000	9,000	3,000	50%
01-00-454-142	Security Officer	2,100	2,163	63	3%
01-00-454-220	Operating Supplies	6,500	6,500	0	0%
01-00-454-221	Recreation Program	2,000	2,000	0	0%
01-00-454-252	Repair Material	1,000	1,000	0	0%
01-00-454-260	Minor Equipment	500	500	0	0%
01-00-454-361	Electricity	1,500	1,500	0	0%
01-00-454-364	Sewage	600	750	150	25%
01-00-454-366	Water	1,600	1,600	0	0%
01-00-454-373	Repairs to Building	5,000	5,000	0	0%
01-00-454-374	Park Maintenance	3,000	7,000	4,000	133%
01-00-454-375	Tree Removal	2,000	2,000	0	0%
01-00-454-376	Landscaping	7,500	7,500	0	0%
01-00-454-452	Contract Lawn Maintenance	0	0	0	
01-00-454-500	Refunds	5,000	5,000	0	0%
01-00-454-540	CSYA Donation	0	0	0	
01-00-454-550	Senior Citizen Donation			0	
Totals		49,080	56,436	7,356	15%

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-455-000	TREES	0	0	0	
01-00-455-700	Street Tree Maintenance	2,500	2,500	0	0%
01-00-455-701	Tree Planting Program	15,000	0	-15,000	-100%
Totals		17,500	2,500	-15,000	-86%
01-00-457-000	CIVIL & MILITARY CELEBRATIONS	0	0	0	
01-00-457-540	Civic Group Contributions	30,000	10,000	-20,000	-67%
01-00-457-543	Memorial Day Parade	2,000	2,000	0	0%
01-00-457-546	Community Day	22,000	20,000	-2,000	-9%
Totals		54,000	32,000	-22,000	-41%
01-00-463-000	ECONOMIC DEVELOPMENT	0	0	0	
01-00-463-112	Keystone Community Coordinator	48,824	50,289	1,465	3%
01-00-463-196	Health/Hospital Insurance	6,132	6,500	368	6%
01-00-463-198	Life Insurance	630	630	0	0%
01-00-463-248	Development Supplies	2,000	2,000	0	0%
01-00-463-310	Professional Services	25,000	20,000	-5,000	-20%
01-00-463-341	Advertising	2,500	2,500	0	0%
01-00-463-420	Dues & Memberships	1,000	1,000	0	0%
01-00-463-453	Website Maintenance	1,000	1,000	0	0%
01-00-463-454	Community Events	5,000	5,000	0	0%
01-00-463-460	Meetings & Conferences	1,500	1,500	0	0%
01-00-463-372	Projects		75,000		
Totals		93,586	165,419	71,833	77%
01-00-472-000	DEBT INTEREST			0	
01-00-472-100	Capital Lease Interest			0	
01-00-472-600	Tax Anticipation Note Interest			0	
Totals				0	
01-00-481-000	INTERGOVERNMENTAL EXPENDITURES	0	0	0	
01-00-481-510	Shacog/Dues	10,000	10,000	0	0%
01-00-481-511	Shacog/Rad			0	
Totals		10,000	10,000	0	0%
01-00-492-000	INTERFUND OPERATING TRANSFERS	0	0	0	
01-00-492-020	Transfer to Street Lights			0	
01-00-492-180	Transfer to Capital Projects			0	
01-00-492-180	Transfer to Capital Projects		150,000	150,000	
01-00-492-210	Transfer to Emp/Ret Sinking	100,000	100,000	0	0%

01-GENERAL FUND

Account Number	Account Description	2023 Budget	2024 Proposed	Δ 2023-2024	% 2023-2024
01-00-492-220	Transfer to General Oblig Bond	0	0	0	
01-00-492-221	Transfer to Capital Reserve Fund	150,000	150,000	0	0%
Totals		250,000	400,000	150,000	60%
				0	
EXPENDITURE TOTALS		6,639,048	7,817,544	1,178,496	18%
REVENUE TOTALS		7,090,124	8,139,293	1,049,168	14.80%
NET FUND BALANCE		451,076	321,749		



Castle Shannon Borough

2024 Proposed Budget

Special Revenue Funds



Castle Shannon Borough

2024 Proposed Budget

Special Revenue Funds

Streetlight Fund

02 STREET LIGHTING

Account Number	Account Description	2023 Proposed	2024 Proposed	Δ 2023- 2024	% 2023- 2024
REVENUES					
02-00-301-100	Real Estate Taxes-Current	112,000	106,000	-6,000	-5%
02-00-301-500	Real Estate Taxes-Liened	4,500	3,500	-1,000	-22%
	Totals	116,500	109,500	-7,000	-6%
02-00-341-000	Interest Earnings	0	0	0	
				0	
02-00-399-000	Fund Balance Forward	71,907	45,000	-26,907	-37%
	Total Revenues	188,407	154,500	-33,907	-18%
EXPENDITURES					
02-00-403-500	Tax Refunds	150	0	-150	-100%
	Totals	150	0	-150	-100%
02-00-434-361	Electricity	114,000	109,000	-5,000	-4%
02-00-434-362	LED Conversion	45,000	0	-45,000	-100%
	Totals	159,000	109,000	-50,000	-31%
	Total Expenditures	159,150	109,000	-50,150	-32%
Net Fund Balance		29,257	45,500	16,243	56%



Castle Shannon Borough

2024 Proposed Budget

Special Revenue Funds

Sewer Fund

Account Number	Account Description	2023 Budget	2024 Proposed Budget	Δ 2023-2024	% 2023-2024
REVENUES					
08-00-341-000	Interest Earnings	1,150	23,000	21,850	1900%
08-00-351-010	COVID19 - ARPA	535,356	0	-535,356	-100%
08-00-354-100	ALCOSAN Grow Grant	0	0	0	
08-00-354-110	South McCulley Sewer Repair	0	0	0	
08-00-354-111	Killarney Inlet Repair	0	0	0	
08-00-364-110	Sewage Tap-in Fee	15,000	0	-15,000	-100%
08-00-364-111	Dye Test Fees	7,000	5,000	-2,000	-29%
08-00-364-120	Current Sewage Collections	0	0	0	
08-00-364-121	Delinquent Sewage Collections	225,000	150,000	-75,000	-33%
08-00-364-122	Surcharge	0	0	0	
08-00-364-123	Sewage Billing Collections	2,200,000	3,121,370	921,370	42%
08-00-364-600	Alcosan Billing Refund	11,000	12,000	1,000	9%
08-00-371-601	Proceeds from Bond Issue	0	0	0	
	Totals	2,994,506	3,311,370	316,864	11%
08-00-399-000	Fund Balance Forward	3,925,104	3,500,000	-425,104	-11%
	Total Revenues	6,919,610	6,811,370	-108,240	-2%
EXPENDITURES					
08-00-407-201	Computer Supplies	0	0	0	
	Totals	0	0	0	
08-00-429-000	WASTEWATER COLLECTION				
08-00-429-210	Office Supplies		100		
08-00-429-220	Operating Supplies	3,000	3,000	0	0%
08-00-429-231	Gasoline	1,000	1,800	800	80%
08-00-429-238	Clothing & Uniforms	200	200	0	0%
08-00-429-250	Vehicle Repair Supplies	1,000	3,000	2,000	200%
08-00-429-260	Small Tools & Equipment	150	250	100	67%
08-00-429-302	Line Cleaning & CCTV Inspect	15,000	15,000	0	0%
08-00-429-303	GIS Data Base Development	0	0	0	
08-00-429-304	Dye Testing	0	0	0	
08-00-429-305	Hydraulic Design/Capacity Eval	0	0	0	
08-00-429-306	Structural Repairs-Component 1/2	325,000	150,000	-175,000	-54%
08-00-429-307	Feasibility Study	0	0	0	
08-00-429-313	CAP Implementation	0	0	0	
08-00-429-314	EPA SSO Flow Monitoring	30,000	30,000	0	0%
08-00-429-315	Flow Monitoring Equipment	1,500	0	-1,500	-100%
08-00-429-316	Engineering Fees	90,000	90,000	0	0%
08-00-429-354	Workers Compensation	0	0	0	
08-00-429-361	Electricity	1,000	1,000	0	0%
08-00-429-364	Alcosan Charges	2,132,576	2,467,262	334,686	16%
08-00-429-365	PAWC Shutoff Charges	500	500	0	0%
08-00-429-366	PAWC Sewage Billing	33,700	33,700	0	0%
08-00-429-374	Sewer Repair	15,000	40,000	25,000	167%
08-00-429-452	Contract Sewer Repair	13,000	13,000	0	0%
08-00-429-453	Pump Station Maintenance	10,000	10,000	0	0%
08-00-429-460	Meetings & Conferences	100	100	0	0%
08-00-429-500	Customer Refunds	1,000	1,000	0	0%
08-00-429-700	Jetter & Chassis	0	0	0	
08-00-429-701	Sewer Camera Repairs	3,000	3,000	0	0%
08-00-430-700	Backhoe	0	0	0	
08-00-430-701	F550 Upfit	52,000	52,000	0	0%
	Totals	2,728,726	2,914,912	186,186	6%
08-00-492-000	INTERFUND OPERATING TRANSFERS	0			
08-00-492-180	Transfer to Capital Projects	500,000	725,000	225,000	31%
08-00-492-181	Transfer to General Fund	150,000	150,000	0	0
08-00-492-182	Transfer to Debt Service	150,000	150,000	0	0
08-00-492-183	Transfer to Capital Reserve Fund	400,000	150,000	-250,000	
	Totals	1,200,000	1,175,000	-25,000	-2%
	Total Expenditures	3,928,726	4,089,912	161,186	4%
	Net Fund Balance	2,990,884	2,721,458	-269,426	-9%



Castle Shannon Borough

2024 Proposed Budget

Special Revenue Funds

Account Number	Account Description	2023	2024	Δ 2023-2024	% 2023-2024
		Proposed Budget	Proposed Budget		
REVENUES					
18-00-301-100	Real Estate Taxes-Current Years Levy	240,000	233,561	-6,439	-3%
18-00-301-300	Real Estate Taxes-Delinquent	0	0	0	
18-00-301-500	Real Estate Taxes-Liened	10,500	7,000	-3,500	-33%
18-00-341-000	Interest Earnings	75	700	625	833%
18-00-341-001	Interest Earnings - PLGIT	1	0	-1	-100%
	Totals	250,576	241,261	-9,315	-4%
18-00-354-120	DCNR Grant Hamilton Park	300,000	0	-300,000	-100%
18-00-354-127	Killarney Inlets	0	0	0	
18-00-354-128	Park Master Plan	0	0	0	
18-00-354-132	Saw Mill Run PRP	258,000	0	-258,000	-100%
	Totals	558,000	0	-558,000	-100%
18-00-387-000	Hero Banners	0	0	0	
18-00-392-011	Transfer from Sewer Fund	500,000	725,000	225,000	45%
18-00-392-012	Transfer from Bond Fund	5,504,428	6,600,000	1,095,572	20%
18-00-394-010	Line of Credit	0	0	0	
18-00-399-000	Fund Balance Forward	139,767	458,000	318,233	228%
	Total Revenues	6,952,771	8,024,261	1,071,490	15%
EXPENDITURES					
18-00-400-400	Line of Credit Fees	0	1,000	1,000	
18-00-403-500	Real Estate Tax Refunds	400	200	-200	-50%
	Totals	400	1,200	800	200%
18-00-407-000	DATA PROCESSING	0	0	0	
18-00-407-120	Zoning Audit	50,000	0	-50,000	-100%
18-00-407-710	Copier	0	0	0	
18-00-407-711	IT Support	30,000	10,000	-20,000	-67%
18-00-407-712	Document Management	25,000	0	-25,000	-100%
	Totals	105,000	10,000	-95,000	-90%
18-00-408-316	Engineer Service Fees	170,000	100,000	-70,000	-41%
	Totals	170,000	100,000	-70,000	-41%
18-00-409-000	GOVERNMENT BUILDINGS				
18-00-409-373	Repairs to Government Building	25,000	140,000	115,000	460%
	Totals	25,000	140,000	115,000	460%
18-00-410-000	POLICE				
18-00-410-742	Computer Infrastructure	14,000	17,000	3,000	21%
18-00-410-747	Bulletproof Vest Replacement	18,200	0	-18,200	-100%
18-00-410-748	Weapon Replacement	0	0	0	
18-00-410-749	Taser Replacement	0	0	0	
18-00-410-752	Truck Inspection	0	0	0	
18-00-410-753	Patrol Car	0	0	0	
	Totals	32,200	17,000	-15,200	-47%
	PROTECTIVE INSPECTION				

Account Number	Account Description	2023	2024	Δ 2023-2024	% 2023-2024
		Proposed Budget	Proposed Budget		
18-00-413-700	Video Camera	12,000	17,000	5,000	42%
18-00-413-701	Conservatorship Program	20,000	0	-20,000	-100%
18-00-413-702	CDBG Demolitions	0	0	0	
	Totals	32,000	17,000	-15,000	-47%
18-00-430-000	HWY MAINTENANCE-GENERAL				
18-00-430-260	Small Tools & Equipment	15,000	0	-15,000	-100%
18-00-430-700	Backhoe	0	0	0	
18-00-430-701	Truck Purchase	65,000	127,345	62,345	96%
18-00-430-702	PW Garage Door Replacement	0	0	0	
	Totals	80,000	127,345	47,345	59%
18-00-435-000	HWY MAINTENANCE-SIDEWALKS				
18-00-435-313	Engineer Service Fees	5,000	5,000	0	0%
18-00-435-341	Advertising	1,000	1,000	0	0%
18-00-435-452	Contract Services	50,000	50,000	0	0%
	Totals	56,000	56,000	0	0%
18-00-436-000	HWY MAINTENANCE-STORM SEWERS				
18-00-436-313	Engineering Fees	35,000	35,000	0	0%
18-00-436-341	Advertising	4,000	4,000	0	0%
18-00-436-452	Contracted Services - May St.	240,000	90,000	-150,000	-63%
18-00-436-453	Killarney Inlets	0	0	0	
18-00-436-456	Elm Street Repair	0	0	0	
18-00-436-460	Saw Mill Run PRP	124,900	0	-124,900	-100%
	Totals	403,900	129,000	-274,900	-68%
18-00-438-000	HWY MAINTENANCE-HWYS & BRIDGES				
18-00-438-200	Yard Restoration	4,000	4,000	0	0%
18-00-438-313	Engineering Services	16,000	25,000	9,000	56%
18-00-438-341	Advertising	2,000	2,000	0	0%
18-00-438-452	Contract Paving	250,000	600,335	350,335	140%
18-00-438-453	Guide Rail Installation/Repair	15,000	15,000	0	0%
18-00-438-603	PennDOT/Street Scape Match	0	0	0	
18-00-438-604	RACP Match	771,428	876,572	105,144	14%
	Totals	1,058,428	1,522,907	464,479	44%
18-00-454-000	PARKS				
18-00-454-313	Engineering Fees	1,323,000	500,000	-823,000	-62%
18-00-454-611	Playground Equipment	5,000	5,000	0	0%
18-00-454-612	Park Equipment	1,000	1,000	0	0%
18-00-454-613	Field Maintenance	10,000	20,000	10,000	100%
18-00-454-616	Park Master Plan Improvements	3,195,000	4,769,203	1,574,203	49%
18-00-454-617	Park Master Planning	0	0	0	
18-00-454-620	Veterans Memorial Park	1,500	1,500	0	0%
18-00-454-621	Borough Wide Trail Improvements	20,000	0	-20,000	-100%
18-00-454-624	DCED Greenways, Trails, and Recreation Match	32,000	0	-32,000	-100%
	Totals	4,587,500	5,296,703	709,203	15%

Account Number	Account Description	2023	2024	Δ 2023-2024	% 2023-2024
		Proposed Budget	Proposed Budget		
18-00-472-100	Debt Interest	6,000	0	-6,000	-100%
	Totals	6,000	0	-6,000	-100%
				0	
18-00-480-000	MAIN STREET			0	
18-00-480-100	Professional Services	25,000	25,000	0	0%
18-00-480-530	Community Revitalization	0	1,500	1,500	
18-00-480-531	Wayfinding Study	0		0	
18-00-480-532	Wayfinding Installation	245,000	37,422	-207,578	-85%
	Totals	270,000	63,922	-206,078	-76%
	Total Expenditures	6,826,428	7,481,077	654,649	10%
	Net Fund Balance	126,343	543,184	416,841	330%



Castle Shannon Borough

2024 Proposed Budget

Special Revenue Funds

Sinking Fund- Employees

21 EMPLOYEE SINKING

Account Number	Account Description	2023 Proposed	2024 Proposed	Δ 2023-2024	% 2023-2024
REVENUES					
21-00-392-010	Transfer from General Fund	100,000	100,000	0	0
21-00-399-000	Fund Balance Forward	7,840	10,000	2,160	28%
Total Revenues		107,840	110,000	2,160	2%
EXPENDITURES					
21-00-406-150	HRA	85,000	85,000	0	0%
Total Expenditures		85,000	85,000	0	0%
Net Fund Balance		22,840	25,000	2,160	9%



Castle Shannon Borough

2024 Proposed Budget

Special Revenue Funds

Sinking Fund- Debt

22 BOND FUND

Account Number	Account Description	2023 Proposed	2024 Proposed	Δ 2023-2024	% 2023-2024
REVENUES					
22-00-301-100	Real Estate Taxes-Current	568,743	554,729	-14,014	-2%
22-00-301-500	Real Estate Taxes-Liened	7,000	7,000	0	0%
	Totals	575,743	561,729	-14,014	-2%
22-00-341-000	Interest Earnings	100,000	200,000	100,000	100%
22-00-392-010	Transfer from General Fund	0		0	
22-00-392-101	Transfer from Capital Fund	0		0	
22-00-392-221	Transfer from Sewer Fund	150,000	150,000	0	0%
22-00-393-100	Bond Proceeds	0			
22-00-399-000	Fund Balance Forward	8,827,118	66,565	-8,760,553	-99%
	Totals	9,077,118	416,565	-8,660,553	-95%
	Total Revenues	9,652,861	978,294	-8,674,567	-90%
EXPENDITURES					
22-00-403-500	Real Estate Tax Refunds	200	200	0	0%
	Totals	200	200	0	0%
22-00-471-100	Debt Principal	402,644	395,000	-7,644	-2%
22-00-471-400	Line of Credit	0	0		
22-00-472-100	Debt Interest	260,706	270,750	10,044	4%
22-00-475-000	Fiscal Agent Fees	750	2,250	1,500	200%
22-00-492-351	Transfer to Capital Fund	5,504,428	0	-5,504,428	-100%
	Totals	6,168,728	668,000	-5,500,728	-89%
	Net Fund Balance	3,484,133	310,294	-3,173,839	-91%



Castle Shannon Borough

2024 Proposed Budget

Special Revenue Funds

Reserve Fund

30 CAPITAL RESERVE FUND

Account Number	Account Description	2023 Budget	2024 Budget	Δ 2023-2024	% 2023-2024
Reserve Account					
REVENUES					
30-00-392-010	Transfer from General Fund	150,000	150,000	0	0%
30-00-392-011	Transfer from Sewer Fund	400,000	150,000	-250,000	-63%
	Total Revenues	550,000	300,000	-250,000	-45%



Castle Shannon Borough

2024 Proposed Budget

Special Revenue Funds

Liquid Fuels Fund

35 LIQUID FUELS

		2024			
Account Number	Account Description	2023 Proposed Budget	Proposed Budget	Δ 2023-2024	% 2023-2024
REVENUES					
35-00-341-000	Interest Earnings	1,500	9,000	7,500	500%
35-00-355-050	Motor Vehicle Fuel Taxes	226,606	227,462	856	0%
35-00-399-000	Fund Balance Forward	201,751	48,000	-153,751	-76%
Totals		429,857	284,462	-145,395	-34%
EXPENDITURES					
35-00430-740	PW Vehicle Purchase	0	0		
35-00430-741	Salt, Etc.	105,000	80,000	-25,000	-24%
35-00-438-000	HWY MAINTENANCE- HWY REPAIRS				
35-00-438-142	Driver Wages	0	0	0	
35-00-438-152	Dental Insurance	0	0	0	
35-00-438-155	Optical Insurance	0	0	0	
35-00-438-156	Health Insurance	0	0	0	
35-00-438-158	Life Insurance	0	0	0	
35-00-438-161	F I C A	0	0	0	
35-00-438-183	Overtime	0	0	0	
35-00-438-313	Engineering Fees	18,000	15,000	-3,000	-17%
35-00-438-341	Advertising	1,000	1,000	0	0%
35-00-438-452	Contract Paving	200,000	150,000	-50,000	-25%
Totals		324,000	246,000	-78,000	-24%
Net Fund Balance		105,857	38,462	-67,395	-64%



Castle Shannon Borough

2024 Proposed Budget

Special Revenue Funds

Library Fund

LIBRARY FUND

REVENUES		2023	2024	Δ 2023-2024	% 2023-2024
301.100	REAL ESTATE TAXES - CURRENT	110,000	125,645	15,645	14%
301.500	REAL ESTATE TAXES - LIENED	6,000	6,000	0	0%
331.200	LIBRARY FINES	200	200	0	0%
341.000	INTEREST EARNINGS	50	50	0	0%
351.000	CARES ACT	0	0	0	
354.070	STATE AID	36,400	36,399	-1	0%
354.071	TABLE GAME REVENUE	4,700	5,591	891	19%
357.036	ARAD	80,050	83,251	3,201	4%
357.037	ACLA GRANT	0	3,050	3,050	
367.600	LIBRARY RENTALS	0	0	0	
380.000	MISCELLANEOUS	500	350	-150	-30%
387.000	CONTRIBUTIONS & DONATIONS	15,000	13,000	-2,000	-13%
387.100	FUNDRAISING PROCEEDS	1,000	1,000	0	0%
387.300	COMPUTER FEES REVENUE	500	500	0	0%
399.000	FUND BALANCE FORWARD	100,453	36,110	-64,343	-64%
TOTAL REVENUES		354,853	311,146	-43,707	-14%

EXPENDITURES		2023	2024	Δ 2023-2024	% 2023-2024
403.500	REAL ESTATE TAX REFUNDS				
456.130	LIBRARY DIRECTOR	58,319	60,971	2,652	4.55%
456.133	CHILDREN'S LIBRARIAN - ARAD	40,000	41,200	1,200	3%
456.134	CLERICAL	41,371	42,612	1,241	3%
456.140	LIBRARY ASSISTANTS	25,600	27,492	1,892	7%
456.143	PROGRAMMING PART-TIME	7,800	12,051	4,251	55%
456.141	CATALOGER	0	0	0	
456.142	JANITORIAL	6,802	7,001	199	3%
456.156	HEALTH INSURANCE	15,435	17,882	2,447	16%
456.158	LIFE INSURANCE	1,700	1,900	200	12%
456.161	F.I.C.A.	13,000	14,637	1,637	13%
456.210	OFFICE SUPPLIES	1,500	1,250	-250	-17%
456.220	COMPUTER SUPPLIES	1,500	1,250	-250	-17%
456.222	LIBRARY SUPPLIES	2,000	1,750	-250	-13%
456.226	JANITORIAL SUPPLIES	1,250	1,250	0	0%
456.247	ADULT REFERENCE BOOKS	16,000	13,000	-3,000	-19%
456.248	PERIODICALS	1,200	900	-300	-25%
456.250	CD/VIDEO GAMES		0	0	
456.252	AUDIO MATERIAL	5,659	6,062	403	7%
456.255	GRANT MATERIALS		3,000		
456.253	CHILDREN'S BOOKS	4,500	4,500	0	0%
456.254	DVD	4,000	4,000	0	0%
456.321	TELEPHONE	1,800	2,400	600	33%
456.325	POSTAGE	200	200	0	0%
456.354	WORKERS COMPENSATION	417	473	56	13%
456.360	UTILITIES	361		-361	-100%
456.370	MAINTENANCE (WINDOWS)			0	
456.373	BUILDING & MAINTENANCE			0	
456.380	MISCELLANEOUS			0	
456.420	DUES & MEMBERSHIPS	550	600	50	9%
456.451	CONTRACTED SERVICES	900	925	25	3%
456.453	FURNITURE & EQUIPMENT	3,500	3,500	0	0%
456.460	TRAINING & CONFERENCES	500	500	0	0%
456.462	PUBLIC RELATIONS/PROGRAMS	6,000	6,000	0	0%
456.463	CHILDREN'S PROGRAMS	4,000	4,000	0	0%
456.745	EIN LEASING-ARAD	7,044	10,000	2,956	42%
TOTAL EXPENDITURES		272,908	291,306	15,397	6%

OPERATIONAL SURPLUS/DEFICIT **\$19,841**
