



CASTLE SHANNON BOROUGH COUNCIL MEETING AGENDA

Monday, January 22, 2024

Executive Session – 6:00PM
Public Meeting – 7:00PM

I. Call to Order

II. Reflection and Pledge of Allegiance

III. Roll Call:

Council: N. Kovach, Council President; D. Swisher, Council Vice President; W. Oates; D. Seiler;
K. Brannon; Lisa Shartle; Jeremy Emph
Mayor: D. Baumgarten
Tax Collector: E. O'Malley
Staff: C.M. Foote, Borough Manager; D. Biondo, Solicitor; K. Truver, Police Chief; P. Vietmeier,
Codes; J. Stanton, Engineer; Lori Miller, Recording Secretary

IV. Public Notice

A. An Executive Session was held this evening at 6:00 PM for the purpose of collecting information or educating agency members about an issue.

V. Revisions or Additions to the Agenda

VI. Public Comment—Agenda Items

VII. Swearing In of new member of Council

A. Appointment of Jeremy Emph

1. **Suggested Motion:** Tom Beck having been elected to the office of member of Borough Council and having failed to qualify for that office as required by the Borough Code, Resolution 745 is fully in effect and is ratified and move to have Jeremy Emph take the oath of office and take his seat as a member of Borough Council as provided by Resolution 745.

B. Mayor Baumgarten will conduct the swearing in of newly appointed Council member Jeremy Emph.

VIII. Public Presentations

A. Sean Garin from Dinsmore & Strohl LLP to discuss Line of Credit Ordinance Number 939.

1. **Suggested Motion:** Move to approve Ordinance 939 and authorize Council President and Borough Manager to execute all documents related to the line of credit from Dollar Bank.



B. Columbia Gas

1. Carla Parkes and Brian Dawson will brief Council on projects taking place within Castle Shannon.

IX. Approval of Minutes

- A. **Suggested Motion:** Move to approve the January 8, 2024 Council Business Meeting Minutes.

X. Administration

A. Pittsburgh Regional Transit (PRT)

1. PRT is applying to the Federal Transit Administration's 2024 All Stations Accessibility Program (ASAP). This application seeks funding for design and construction to improve Red Line light rail stations constructed in the 1980s to make them accessible to customers with disabilities per the requirements of the Americans with Disabilities Act (ADA).
 - a. **Suggested Motion:** Move to authorize Borough manager to sign and submit support letter for Pittsburgh Regional Transit.

B. Ordinance Number 937 -Castle Shannon Solid Waste Ordinance

1. **Suggested Motion:** Move to authorize Borough Manager to advertise Ordinance Number 937.

C. Ordinance Number 938- Castle Shannon Recycling Ordinance

1. **Suggested Motion:** Move to authorize Borough Manager to advertise Ordinance Number 938.

XI. Bid Openings, Contracts, and Resolutions

A. Resolution No. 741 establishes the Borough's Fee Schedule for 2024.

1. **Suggested Motion:** Move to adopt Resolution 741 setting the Borough's Fee Schedule for 2024.

XII. Appointments

Planning Commission

1. **Suggested Motion:** Move to appoint Louis Wehar to the Planning Commission.

Council Committees

1. Community Engagement/Events Committee
2. Finance Committee
3. HR/Personnel/ Policy Committee
4. Planning/Codes Committee
5. Public Safety
6. Public Works Committee



Boards

1. ACBA
2. Civil Service
3. Economic Development
4. Library
5. MRTSA

6. SHACOG
 - a. Board
 - b. Franchising Authority Board
 - i. Resolution Number 742 appointing a representative and alternate to the SHACOG Franchising Authority Board.
 - 1) **Suggested Motion:** Move to adopt Resolution 742 appointing _____ as representative and _____ as alternate to the SHACOG Franchising Authority Board.
 - c. Review Board Administrative Committee
 - i. Resolution Number 743 appointing a representative and alternate to the SHACOG Joint Rate Review Board.
 - 1) **Suggested Motion:** Move to adopt Resolution 743 appointing _____ as representative and _____ as alternate to the SHACOG Joint Rate Review Board

XIII. Council Committee Reports

- A. Community Engagement/Events
- B. Finance
 1. Review of Check Registers
 2. 2023 Financial Report
 3. Bill Pay List
 - a. **Suggested Motion:** Move to authorize the payment of all outstanding bills and invoices.
- C. HR/Personnel/Policy
- D. Planning/Codes
 1. Note that the zoning matter related to 900 Sleepy Hollow, Shyam Ventures vs. Castle Shannon Zoning Hearing Board, is scheduled for argument before the Commonwealth Court on February 6th.
 2. Violations Report
- E. Public Safety
 1. CSPD
 - b. Animal Control Analysis for December 2023
 - c. December 2023 Fines and Fees
 - d. November and December 2023 Vehicle Maintenance Reports
 - e. Equitable Sharing Agreement
 2. CSVFD
- F. Public Works



XIV. Board Reports

- A. ACBA
- B. Civil Service
- C. Economic Development
- D. Library
- E. MRTSA
- F. SHACOG

XV. Mayor's Report

XVI. Manager's Report

- A. Follow ups
 - 1. 2 bulk items may be set out on a collection day

XVII. Solicitor's Report

XVIII. Real Estate Tax Collector

- A. Tax Collector Report
- B. Presentation of Delinquent Tax List to Council
- C. Resolution No. 746-Document Disposal
 - 1. **Suggested Motion:** Move to adopt Resolution Number 746 authorizing Real Estate Tax Collector to dispose of all 2016-2017 borough tax duplicates (office copies), tax certifications, records of borough tax deposits, monthly reports, correspondence, deed transfer records, delinquent tax collection lists, and exoneration certificates issued to the tax collector.
- D. Exoneration
 - 1. **Suggested Motion:** Move to exonerate Borough Real Estate Tax Collector, Ms. O'Malley, for the 2023 uncollected taxes and authorize the submission of the Delinquent Tax List to Jordan Tax Service, the borough's third-party lien tax collector.

XIX. Public Comment— Non-Agenda Items

XX. Old Business

XXI. New Business

XXII. Adjournment

BOROUGH OF CASTLE SHANNON

RESOLUTION NO. 745

WHEREAS, Tom Beck was elected to the position of Councilman for the Borough of Castle Shannon at the most recent municipal election for a four-year term commencing January 2, 2024, and

WHEREAS, Councilman-elect Tom Beck has notified the Borough Manager, in writing, that he “must decline the position due to extenuating circumstances” and has not taken the required oath of office nor provided the affidavit of eligibility required by section 801 of the Borough Code nor otherwise qualified for the said office of member of council, and

WHEREAS, pursuant to section 903 of the Borough Code, Council may declare the office of member of council vacant if an individual refuses or neglects to qualify as a member of council within ten days following the beginning of the individual’s term of office, and

WHEREAS, Borough Council has determined that it is in the best interest of the Borough that the office of member of council to which Tom Beck was elected be declared vacant and that such vacancy be filled by appointment pursuant to section 901 of the Borough Code.

NOW, THEREFORE, the Borough Council of the Borough of Castle Shannon resolves as follows:

1. In accordance with the provisions of the Borough Code, after having received written notice from Tom Beck that he is declining the position of member of council to which he was elected, if Tom Beck refuses or neglects to qualify as a member of council within ten days following the beginning of his term of office which began on January 2, 2024 then the office of member of council to which Tom Beck was elected for a term to begin on January 2, 2024 is declared vacant effective January 13, 2024.

2. In accordance with the provisions of the Borough Code, if a vacancy exists in the office of member of council as set forth in paragraph 1 above, then effective January 13, 2024, Jeremy Emph is hereby appointed as a member of Council of the Borough of Castle Shannon to fill the vacancy in that office resulting from the failure of Tom Beck to qualify for the office of member of council. Jeremy Emph shall hold such office until the first Monday in January after the first municipal election occurring more than sixty days after the aforesaid vacancy occurred.

3. The appointment of Jeremy Emph as a member of Council of the Borough of Castle Shannon is effective immediately upon his/her taking the required oath of office and submitting the required affidavit of eligibility to qualify for that position on or after January 13, 2024.

4. If Tom Beck qualifies as a member of council in accordance with the requirements of the Borough Code on or before January 12, 2024, then this Resolution shall be null and void.

RESOLVED this 8th day of January 2024 by the Borough Council of the Borough of Castle Shannon in lawful session duly assembled.

ATTEST

BOROUGH OF CASTLE SHANNON



C. Michael Foote
Borough Manager



Nancy Kovach
President of Council

ORDINANCE NO. 939

**AN ORDINANCE OF THE BOROUGH COUNCIL
OF THE BOROUGH OF CASTLE SHANNON
(ALLEGHENY COUNTY, PENNSYLVANIA)
ENACTED JANUARY 22, 2024**

**FORMAL ACTION CONSTITUTING A DEBT ORDINANCE
UNDER THE LOCAL GOVERNMENT UNIT DEBT ACT**

AUTHORIZING THE INCURRING OF NONELECTORAL DEBT BY THE ISSUANCE OF A GENERAL OBLIGATION NOTE IN THE PRINCIPAL AMOUNT OF ONE MILLION DOLLARS (\$1,000,000.00); COVENANTING TO PAY, AND PLEDGING UNLIMITED TAXING POWER FOR THE PAYMENT OF, THE NOTE; FIXING THE FORM, INTEREST RATE, MATURITY, REDEMPTION AND OTHER PROVISIONS FOR THE PAYMENT THEREOF; AUTHORIZING THE ACCEPTANCE OF A PROPOSAL FOR THE PURCHASE OF THE NOTE; AUTHORIZING A FILING OF REQUIRED DOCUMENTS WITH THE DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT; RATIFYING AND DIRECTING CERTAIN ACTIONS OF OFFICERS; AND MAKING CERTAIN OTHER COVENANTS AND PROVISIONS IN RESPECT OF THE NOTE.

Note Counsel:

Dinsmore & Shohl LLP
1300 Six PPG Place
Pittsburgh, PA 15222

Solicitor:

Dennis R. Biondo, Esquire
564 Forbes Avenue, Suite 1301
Pittsburgh, PA 15219

WHEREAS, the Governing Body of the above-named Local Government Unit (defined hereinafter) deems it advisable to borrow the principal sum of \$1,000,000.00 pursuant to the Local Government Unit Debt Act, 53 Pa.C.S. §8001 *et seq.* (the “Act”), for the purposes described on **Exhibit P** hereto (the “Project”); and

WHEREAS, Dollar Bank (the “Bank”) has presented a Purchase Contract (defined hereinafter), attached hereto as **Exhibit PC**, to purchase the Note (defined hereinafter) to be issued by the Local Government Unit in order to achieve the financing of the Local Government Unit’s Project.

NOW, THEREFORE, IT IS HEREBY ENACTED THAT:

Section 1. Definitions

Unless the context clearly indicates otherwise, the following terms shall, for all purposes of this Ordinance, have the meanings hereby ascribed to them. Moreover, such terms, together with all other provisions of this Ordinance, shall be read and understood in a manner consistent with the provisions of the Debt Act, as generally interpreted by the Department of Community and Economic Development or by courts maintaining competent jurisdiction.

Words or phrases importing the masculine gender shall be read and understood to include the feminine and neuter genders and those importing number shall include singular or plural, both as appropriate to the context. The word "person," in addition to natural persons, shall mean and include corporations, associations and public bodies and their successors unless the context shall indicate otherwise.

“Applicable Rate” means the percentage rate of regular interest (assumed to be excludible from gross income under Section 103 of the Tax Code and entitled to treatment as interest on a “qualified tax-exempt obligation” under Section 265(b)(3) of the Tax Code) which shall accrue and become payable on the Note during its term, as the same shall vary and be re-computed on various dates during the term of the Note, according to the following formulations, not to exceed the minimum or maximum rate(s) indicated:

1. The initial interest rate on the Note will be equal to the tax-exempt variable rate of 80.00% of the Bank’s prime rate minus 0.50%, floating, subject to a maximum rate of 12.00% from its Dated Date through and including the Maturity Date.

"Bank" means Dollar Bank, 20 Stanwix Street, 18th Floor, Pittsburgh, Pennsylvania 15222.

"Dated Date" means the date of delivery of the Note or such other proximate date upon which interest will begin to accrue on the Note, that is determined and fixed by the Local Government Unit, and which is acceptable to the Purchaser.

"Designated Officers" has the meaning given to such term in Section 2 hereof.

"First Payment Date" means the date upon which interest on the Note is first payable.

"Loan Agreement" means the document attached hereto (in substantial form) as **Exhibit LA**, being otherwise described in Section 2 hereof.

"Local Government Unit" means the Borough of Castle Shannon, situated in the County of Allegheny, a borough of the Commonwealth of Pennsylvania, duly organized and validly existing under the Constitution and laws of the Commonwealth, particularly the Borough Code.

“Maturity” or “Maturity Date” means the date which is three (3) years following the Dated Date.

"Note" means the debt obligation of the Local Government Unit authorized herein and identified as the “General Obligation Note, Series of 2024,” a form of the same being included in **Exhibit LA**.

"Note Payment Date(s)" means, singularly or jointly, the first day of each month, of each year during the term of the Note, commencing with the First Payment Date and ending/including the Maturity Date or date of earlier prior redemption of the Note.

"Project" has the meaning given to such term in **Exhibit P** hereto.

“Project Engineer” means the firm appointed by The Local Government Unit as its consulting engineer.

"Purchase Contract" means the written commitment of the Purchaser for the purchase and sale of the Note, as presented by the Purchaser and accepted by the Local Government Unit by execution and delivery of the same pursuant to Section 6 hereof.

"Purchase Price" means, with respect to the Note, 100% of the par amount of said instrument, together with accrued interest, if any, to the date of delivery of said Note, less any such fees, discounts or interest as shall be specified in the Purchase Contract.

“Purchaser” means, and is used as an alternative term for, the Bank.

“Redemption Date” means that date selected by the Local Government Unit, upon at least thirty (30) days’ notice to the Bank, upon which the Local Government Unit shall prepay all, or any portion of the outstanding principal amount of the Note, together with all interest then accrued and owing, in order to redeem and prepay the same.

“Redemption Price” means either: (a) 100% of the principal amount of the Note being redeemed and prepaid.

“Tax Code” means the Internal Revenue Code of 1986, as amended and applicable.

“Borough Code” means the Borough Code, as amended (8 Pa.C.S. §101.1, et seq).

Section 2. Authorization

The Local Government Unit hereby authorizes the incurrence, and the increase, of nonelectoral indebtedness in the principal amount of \$1,000,000.00, to be evidenced by the Note in substantially the form attached hereto as Exhibit A to the Loan Agreement (with such changes as the Designated Officers, hereinafter defined, shall approve), in order to pay the costs of the Project. The Note will be dated the Dated Date, will be in the form of a draw-down instrument from which successive advances or draws of proceeds, not exceeding \$1,000,000.00 in the aggregate, can be made (according to the requisition procedures set forth herein and in the Loan Agreement), will bear interest on the aggregated amounts drawn thereunder (from the date of each successive draw) at the Applicable Rate (actual/360 day basis), payable on the Note Payment Dates, beginning on the First Payment Date.

Interest only shall be payable on the Note on each of the Note Payment Dates beginning with the First Payment Date until the Maturity Date; on the Maturity Date, the Note shall be payable as to both interest accrued but unpaid, together with the remaining amount of principal then outstanding.

Furthermore, the Note will be issued subject to, and its terms and conditions of payment and security further delineated by and under, a loan agreement (the "Loan Agreement") incorporating the terms and conditions of the Purchase Contract. The Loan Agreement, substantially in the form attached hereto as **Exhibit LA**, is hereby approved, and the same shall be executed and delivered, with such changes as the Designated Officers shall approve, upon the issuance and delivery of the Note, in exchange for the Purchase Price of said Note at the settlement thereof.

The Local Government Unit hereby authorizes and directs the President and the Borough Manager, acting as Borough Secretary, or their duly elected and acting successors (the "Designated Officers"), to execute and deliver the Note, the Loan Agreement and all such documents, and to do and perform all acts necessary and proper for the issuance and further security of the Note, including the filing of proceedings with the Pennsylvania Department of Community and Economic Development (the "Department") to enable the Department to certify its approval to issue, sell and deliver the Note and including the draw of proceeds as and when required in order to undertake the Project.

Section 3. Preparation of Debt Statement

As required by §8110 of the Act, the President of Borough Council and the Borough Secretary of the Local Government Unit are authorized to prepare, execute and acknowledge the Debt Statement, and its accompanying Borrowing Base Certificate.

Section 4. Security and Payment of the Note

The Note shall be a general obligation of the Local Government Unit to the extent permitted by law. The Local Government Unit hereby covenants with the Bank and with subsequent holders, from time to time, of the Note that it will (a) include the amount of the debt service for each fiscal year in which any installment of principal or interest is payable in its budget for that year, (b) appropriate such amounts to the payment of such debt service, and (c) duly and punctually pay or cause to be paid the principal of and interest on the Note on the dates, at the place and in the manner stated therein according to the true intent and meaning thereof.

For such budgeting, appropriation and payment, the Local Government Unit hereby pledges its full faith, credit and taxing power. The Local Government Unit further covenants and agrees to undertake, perform and pursue all acts, applications, appeals, procedures and petitions, including the filing and pursuit of legal actions and remedies within appropriate administrative and judicial forums, necessary to permit and enable the Local Government Unit to budget and collect taxes and other revenues adequate to fulfill the foregoing covenant. The maximum amounts of debt service which are payable in respect of the Note are set forth in **Exhibit DS** attached hereto.

The Local Government Unit does hereby create, and orders to be established (in its name and identified by reference to the Note), a Sinking Fund for the payment of the Note with the Bank, which is a bank lawfully conducting business in the Commonwealth of Pennsylvania, and does further covenant to maintain such Sinking Fund, in accordance with the Local Government Unit Debt Act, until the Note is paid in full. Any Designated Officer is hereby authorized and directed to contract with the Bank for its services in such capacity, except as the same may be included in the Purchase Contract. The Bank shall

undertake the duties of sinking fund depository, paying agent and registrar according to the provisions of the Act in compliance with current industry standards and practices.

Section 5. Tax Covenants

The Local Government Unit hereby states its intention to comply with all the provisions of Sections 103 and 141 through 150, inclusive, of the Internal Revenue Code of 1986, as amended (the "Tax Code"); the Local Government Unit represents and covenants that it has undertaken and performed, and will undertake and perform, or, as appropriate, discontinue, upon the instruction of Note Counsel, all those acts necessary and proper to the maintenance of the exclusion from gross income of the interest on the Note to the registered owner(s) thereof conferred by those Sections, as interpreted by applicable regulations, rulings or other pronouncements of the Secretary of the United States Department of the Treasury.

The Local Government Unit covenants that the Note is not an issue: (1)(a) more than 10 percent of the proceeds of which are to be used for any private business use, and (b) the payment of the principal of, or the interest on, more than 10 percent of the proceeds, directly or indirectly, is (x) secured by any interest in property used or to be used for a private business use, or payments in respect of such property, or (y) to be derived from payments in respect of property, or borrowed money, used or to be used for a private business use; nor (2) the proceeds of which, in an amount exceeding the lesser of five percent of such proceeds, or \$5,000,000, are to be used to make or finance loans to persons other than governmental units.

The Local Government Unit certifies that it is a Borough duly organized and validly existing under the Constitution and laws of the Commonwealth, particularly the Borough Code.

The Local Government Unit covenants that no portion of the proceeds of the Note is reasonably expected (at the time of issuance of the Note) to be used, nor will intentionally be so used, directly or indirectly, (1) to acquire higher yielding investments, or (2) to replace funds which were used directly or indirectly to acquire higher yielding investments. This prohibition does not apply to proceeds invested in higher yielding investments (a) for a reasonable temporary period until such proceeds are needed for the purpose of the Note, or (b) as a part of a reasonably required reserve or replacement fund. For these purposes, "higher yielding investment" means any investment property (generally, a security or debt obligation) that produces a yield over the term of the Note which is materially higher than the yield on the Note, but does not include any tax-exempt obligation.

The Local Government Unit covenants to pay and rebate its arbitrage profits (being an amount equal to the sum of (1) the excess of (a) the amount earned on all nonpurpose investments over (b) the amount which would have been earned if the nonpurpose investments were invested at a rate equal to the yield on the Note; plus (2) any income attributable to said excess [provided, further, that any gain or loss on the disposition of a nonpurpose investment will be taken into account] to the United States in accordance with the provisions of Section 148(f) of the Tax Code and regulations thereunder, but only as and to the extent that none of the following exceptions apply to the Local Government Unit).

Rebate to the United States as described above shall not be required of the Local Government Unit if, and in the event that any one of the following exceptions applies: (i) **SIX MONTH SAFE HARBOR** - the gross proceeds of the Note are expended for the Project by no later than the day which is six months after the date of issuance of the Note, or, the gross proceeds, except the lesser of five percent of the gross proceeds of the Note, or \$100,000, are so expended by said date and such remaining portion is expended by no later than the day which is one year after the date of issuance of the Note; (ii) **18-**

MONTH SPEND-DOWN - the following cumulative percentages of the gross and investment proceeds of the Note are expended for the Project by no later than the day which is the indicated period of time following the date of issuance of the Note: 15% - six months; 60% - one year; 100% - eighteen months (except that not more than 5%, representing only reasonable retainage on the costs of the Project, may remain unexpended after eighteen months, but not in excess of thirty months); (iii) **TWO YEAR SPEND-DOWN (CONSTRUCTION ISSUES ONLY)** - the following cumulative percentages of available construction proceeds of the Note are expended for the Project by no later than the day which is the indicated respective period of time following the date of issuance of the Note: 10% - six months; 45% - one year, 75% - eighteen months; 100% - two years (except that not more than 5%, representing only reasonable retainage on the costs of the Project, may remain unexpended after two years, but not in excess of three years); or (iv) **SMALL ISSUER** - (a) 95 percent or more of the net sale proceeds (being gross proceeds minus amounts deposited into a reasonably required reserve fund) of the Note is to be used for local governmental activities of the Local Government Unit (or a subordinate entity), and (b) the aggregate face amount of all tax-exempt obligations other than private activity bonds, issued by the Local Government Unit, and all subordinate entities thereof (but not including any obligations not outstanding or to be redeemed, as may be excluded under prevailing interpretations of the Tax Code and regulations thereunder), during the calendar year in which the Note is issued, is not reasonably expected to exceed \$5,000,000.

For these purposes, "gross proceeds" means any proceeds and replacement proceeds of the Note, "available construction proceeds" has the meaning used in §148(f)(4)(C)(vi)(I) of the Tax Code, "sale proceeds" means all amounts actually or constructively received from the sale of the Note, except accrued interest on the Note deposited to the Sinking Fund, and "nonpurpose investment" means any investment property acquired with the gross proceeds of the Note and not required to carry out the governmental purpose of the Note.

The Local Government Unit must prepare, or cause to be prepared, execute and submit to the Secretary IRS Form 8038-G (or 8038-GC, as applicable) according to all the requirements for information reporting contained in Section 149(e) of the Tax Code.

The Local Government Unit hereby designates the Note to be "qualified tax-exempt obligations" for the purposes of, and according to all the terms and conditions of, Section 265(b)(3) of the Tax Code. Having considered tax-exempt obligations previously issued, together with the Note, during the calendar year in which the Note is being issued, the Local Government Unit represents and covenants that the reasonably anticipated amount of qualified tax-exempt obligations (other than private activity bonds) which will be issued by the Local Government Unit (together with all subordinate entities) during said calendar year does not exceed \$10,000,000. For these purposes, "tax-exemption obligations" means any obligation the interest on which is wholly-exempt from taxes under the Tax Code.

Section 6. Award

After due consideration of sundry factors, the Local Government Unit hereby: (1) determines that a private sale by negotiation of the Note is in the best financial interest of the Local Government Unit; and (2) authorizes the President of Borough Council, together with the Borough Manager (or their appropriate successors acting by reason of absence or other incapacity), in their sole discretion, to award the sale of the Note to the Purchaser, by means of the execution and delivery to the Purchaser of the Purchase Contract. The execution and delivery of the Purchase Contract is hereby authorized and confirmed.

Section 7. Expeditious Settlement.

The Local Government Unit hereby authorizes and directs Note Counsel and the Solicitor to undertake and perform all actions on behalf of the Local Government Unit necessary and proper to the expeditious settlement of the sale of the Note.

The Designated Officers are further authorized and directed to undertake and perform, or cause to be undertaken or performed, all the ordinary duties of the Local Government Unit (and the same are hereby specifically approved) which may be required under, or reasonably contemplated by, the Purchase Contract, including without limitation, as necessary, establishment of a project fund and procedures for the requisition of the proceeds of the Note, retention of professionals, and execution and delivery of the Loan Agreement, the Note and any certificates, orders, security agreements and other similar documents and agreements that may be necessary, in the opinion of the Bank, Note Counsel or Solicitor, for proper settlement of the sale of the Note.

Section 8. Financial Reporting.

The Local Government Unit hereby authorizes and directs the Designated Officers to submit the following financial reports or statements to the Bank not later than the indicated date: Annual Audit—within 120 days of fiscal year end.

Section 9. Note Ordinance a Contract

Upon the Local Government Unit's execution of a Purchase Contract relating to the Note, this Ordinance, together with the Loan Agreement relating thereto, if and when executed and delivered, shall be deemed to be a contract with the holders, from time to time, of the Note.

DULY ENACTED by the Governing Body of the Local Government Unit, in lawful session assembled, on January 22, 2024.

[SEAL]

BOROUGH OF CASTLE SHANNON

President, Borough Council

Attest:

Borough Secretary

APPROVED BY:

Mayor

PUBP 8

DESCRIPTION OF PROJECT

"Project" means financing, on an interim basis in anticipation of the receipt of certain Commonwealth of Pennsylvania grant funds, the costs of (a) capital improvements including the installation of new sidewalks, ADA curb cuts, concrete curbing, new light poles, associated electric requirements and outlets, electric light posts, transformer, traffic management plans, erosion and sedimentation control, storm water management, site grading, pedestrian crossing signage, street trees, and general site mobilization; and (b) the issuance and delivery of the Note. Based on reports of the Project Engineer, the Local Government Unit reasonably anticipates that: (i) construction of the Project will extend until, and will be completed by, March, 2026; and (ii) the useful life of the improvements is at least twenty (20) years.

EXHIBIT P

(MAXIMUM) DEBT SERVICE PAYMENT SCHEDULE
AND WRAP SCHEDULE

EXHIBIT DS

Dinsmore & Shohl LLP

41122891

1/17/2024

**\$1,000,000 - Borough of Castle Shannon
2024 Line of Credit with Dollar Bank
Max Debt Service with 12% Rate**

Based On Monthly Compounding And A 360 Day Year

Monthly Payment No.	Principal	Coupon	Interest	Period Total
1			3,333.33	3,333.33
2			10,000.00	10,000.00
3			10,000.00	10,000.00
4			10,000.00	10,000.00
5			10,000.00	10,000.00
6			10,000.00	10,000.00
7			10,000.00	10,000.00
8			10,000.00	10,000.00
9			10,000.00	10,000.00
10			10,000.00	10,000.00
11			10,000.00	10,000.00
12			10,000.00	10,000.00
13			10,000.00	10,000.00
14			10,000.00	10,000.00
15			10,000.00	10,000.00
16			10,000.00	10,000.00
17			10,000.00	10,000.00
18			10,000.00	10,000.00
19			10,000.00	10,000.00
20			10,000.00	10,000.00
21			10,000.00	10,000.00
22			10,000.00	10,000.00
23			10,000.00	10,000.00
24			10,000.00	10,000.00
25			10,000.00	10,000.00
26			10,000.00	10,000.00
27			10,000.00	10,000.00
28			10,000.00	10,000.00
29			10,000.00	10,000.00
30			10,000.00	10,000.00
31			10,000.00	10,000.00
32			10,000.00	10,000.00
33			10,000.00	10,000.00
34			10,000.00	10,000.00
35			10,000.00	10,000.00
36			10,000.00	10,000.00
37	1,000,000.00	12.0000%	6,666.67	1,006,666.67
Totals	<u>\$ 1,000,000.00</u>		<u>\$ 360,000.00</u>	<u>\$ 1,360,000.00</u>

FORM OF LOAN AGREEMENT
(INCLUDING FORM OF NOTE)

EXHIBIT LA

LOAN AGREEMENT

THIS LOAN AGREEMENT (this "Agreement"), dated this 20th day of February, 2024, by and between the BOROUGH OF CASTLE SHANNON (Allegheny County, Pennsylvania), with its administrative offices located at 3310 McRoberts Road, Pittsburgh, Pennsylvania 15234 (the "Local Government Unit"), and DOLLAR BANK, 20 Stanwix Street, 18th Floor, Pittsburgh, Pennsylvania 15222 (the "Bank" or the "Purchaser").

RECITALS:

The Local Government Unit is both a "Local Government Unit" and a "Borough," duly organized and operating under the Constitution and the laws of the Commonwealth of Pennsylvania (the "Commonwealth"), particularly the Local Government Unit Debt Act, as amended, 53 Pa.C.S.A. § 8001 *et seq.* (the "Debt Act") and The Borough Code, as reenacted and amended by Act 37 of 2014, P.L. 432; 8 Pa.C.S. § 101, *et seq.* (the "Borough Code")

The Bank is a banking association duly organized under the laws of the Commonwealth of Pennsylvania, having offices, and duly authorized to conduct business, within the Commonwealth of Pennsylvania.

The Local Government Unit has received a commitment from the Commonwealth of Pennsylvania, Office of the Budget, to provide a grant in the amount of \$771,428.00 (the "Grant") from its Capital Facilities Fund to complete various streetscape improvements.

The Local Government Unit has determined to undertake a Project consisting of financing, on an interim basis in anticipation (with respect to a portion of the capital improvements hereinafter described) of the receipt of the aforementioned Grant funds, the costs of (a) capital improvements including certain streetscape improvements, park construction, road stabilization and construction and storm sewer planning and related construction; and (b) the issuance and delivery of the Note (as herein further defined) (the "Project").

The Local Government Unit is authorized by law, among other things, to borrow money and to make and issue negotiable notes and bonds, and to make such agreements in connection therewith as the Local Government Unit shall deem advisable.

The Local Government Unit has determined to finance certain costs of the Project and has requested the Purchaser to extend credit or to make a loan to the Local Government Unit in order to enable it to borrow the maximum sum of \$1,000,000.00 (as evidenced by its General Obligation Note, Series of 2024 (the "Note")), as hereinafter further described, such extension of credit being the "Loan", and the Purchaser is willing to make the Loan to the Local Government Unit upon the terms and conditions hereinafter set forth and in its term sheet dated November 27, 2023 (the "Purchase Contract"), which was accepted by the Local Government Unit by its officers pursuant to the authority of an authorizing ordinance enacted January 22, 2024 (the "Ordinance").

NOW, THEREFORE, in consideration of the mutual covenants and conditions herein set forth, the parties hereto, each intending to be legally bound hereby, covenant and agree as follows:

Section 1. **Definitions.**

(a) In this Agreement (except as otherwise expressly provided for or unless the context otherwise requires), the following terms have the meanings specified in the foregoing recitals:

Agreement	Note
Bank	Ordinance
Borough Code	
Commonwealth	Project
Debt Act	Purchase Contract
Loan	Purchaser
Local Government Unit	

(b) In addition, the terms set out in Exhibit B shall have the meanings contained therein, unless the context otherwise requires.

All terms defined in this Agreement shall bear those same meanings when used in the Note, certificates, reports or other documents made or delivered pursuant to this Agreement, unless the context otherwise requires.

(c) In this Agreement, unless otherwise indicated, (i) defined terms may be used in the singular or the plural and the use of any gender includes all genders, (ii) the words “hereof”, “herein”, “hereunder” and words of similar import refer to this entire Agreement, and (iii) all references to particular Sections are references to the Sections of this Agreement.

Section 2. **Loan; Note; Interest.**

(a) Subject to the terms and conditions and relying upon the representations and warranties herein set forth, the Purchaser agrees to make the Loan to the Local Government Unit on the date hereof. To evidence the Loan, the Local Government Unit shall issue and deliver the Note to the Purchaser.

(b) Proceeds of the Note shall be drawn on the individual and successive dates, and in the respective amounts, for application on the indicated dates to the respective purposes, which shall be set forth in a requisition to be executed by the Local Government Unit, approved by both the Project Engineer, pursuant to the procedures outlined in Section 10 hereof, and then presented to the Bank for payment.

As and during the period when proceeds of the Note are being drawn, interest on the Note shall accrue at the Applicable Rate, as herein defined, and be payable only on the amounts so drawn, from the successive dates of each such draw, until paid on each of the Note Payment Dates. The “interest-only” period of the Note shall terminate on February 20, 2027 (the “Maturity Date”), and principal of the Note, outstanding but yet unpaid, shall be due and payable on such Maturity Date.

Interest on the Note will be calculated based on the actual number of days that principal is outstanding over a year of 360 days. In no event will the rate of interest on the Note exceed the maximum rate allowed by law.

If any payment under the Note shall become due on a day other than a Business Day, such payment shall be made on the next succeeding Business Day and such extension of time shall be included in

computing interest in connection with such payment. Payments received will be applied to charges, fees and expenses (including attorneys' fees), accrued interest and principal in any order the Bank may choose, in its sole discretion.

(c) If the Local Government Unit fails to make any payment of principal, interest or other amount coming due pursuant to the provisions of the Note within fifteen (15) calendar days of the date due and payable, the Local Government Unit also shall pay to the registered owner thereof a late charge equal to six percent (6%) of the amount of such payment (the "Late Charge"). Such fifteen-day period shall not be construed in any way to extend the due date of any such payment. Upon maturity, whether by acceleration, demand or otherwise, and at the Bank's option upon the occurrence of any Event of Default (as hereinafter defined) and during the continuance thereof, each advance outstanding under the Note shall bear interest at a rate per annum (based on the actual number of days that principal is outstanding over a year of 360 days) which shall be increased to the Applicable Rate plus 5.00% (the "Default Rate"). The Default Rate shall continue to apply whether or not judgment shall be entered on the Note. Both the Late Charge and the Default Rate are imposed as liquidated damages for the purpose of defraying the Bank's expenses incident to the handling of delinquent payments, but are in addition to, and not in lieu of, the Bank's exercise of any rights and remedies hereunder, under the other Loan Documents or under applicable law, and any fees and expenses of any agents or attorneys which the Bank may employ. In addition, the Default Rate reflects the increased credit risk to the Bank of carrying a loan that is in default. The Local Government Unit agrees that the Late Charge and Default Rate are reasonable forecasts of just compensation for anticipated and actual harm incurred by the Bank, and that the actual harm incurred by the Bank cannot be estimated with certainty and without speculation.

Section 3. **Payments.**

Payments of accrued interest shall be due and payable on the Note Payment Dates. All outstanding principal and interest shall be due and payable in full on the Maturity Date.

Section 4. **Prepayment.**

The Local Government Unit shall have the right, at any time to anticipate and to prepay, from available taxes, revenues and other governmental funds, in the ordinary course of business, any advance hereunder at any time and from time to time, in whole or in part, at par.

Section 5. **Note Registration.**

(a) Pursuant to the Ordinance, the Local Government Unit has appointed the Bank as the Paying Agent, Sinking Fund Depository and Registrar for the Note (the "Registrar") and as such the Bank shall keep books for the registration of the Note. The Local Government Unit hereby confirms and ratifies said appointment. The principal of and interest on the Note shall be payable only to the registered owner or his attorney or legal representative.

(b) The transfer of the Note may be registered only upon the books kept for the registration and transfer of the Note upon surrender thereof to the Registrar together with an assignment duly executed by the registered owner or his attorney or legal representative and shall be in such form as shall be satisfactory to the Registrar.

(c) The person in whose name the Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of or on account of the principal of and interest

on said Note shall be made only to the registered owner thereof or his registered assigns. All such payments shall be valid and effectual to satisfy and discharge the liability upon said Note, including the interest thereof, to the extent of the sum or sums so paid. Neither the Local Government Unit, the Bank nor the Registrar shall be affected by any notice to the contrary.

Section 6. **Security.**

General Obligation. The Note is secured by the Local Government Unit's irrevocable pledge of its full faith, credit and taxing power. Pursuant to the Ordinance, the Local Government Unit has covenanted to the Purchaser that the Local Government Unit shall include the amount of the debt service, for each fiscal year of the Local Government Unit in which such sums are payable under the Note, in its budget for that fiscal year, shall appropriate such amounts to the payment of the Note and the applicable interest thereon on the dates and at the place and in the manner stated in the Note, according to the true intent and meaning thereof. As provided in the Debt Act, the foregoing covenant of the Local Government Unit is specifically enforceable. The Local Government Unit further covenants and agrees to undertake, perform and pursue all acts, applications, appeals, procedures and petitions, including the filing and pursuit of legal actions and remedies within appropriate administrative and judicial forums, necessary to permit and enable the Local Government Unit to budget and collect taxes and other revenues adequate to fulfill the foregoing covenant.

This Agreement, the Note, the Ordinance and all other agreements and documents executed and/or delivered pursuant hereto, as each may be amended, modified, extended or renewed from time to time, are collectively referred to as the "Loan Documents." Capitalized terms not defined herein shall have the meanings ascribed to them in the Loan Documents.

The obligations of the Local Government Unit hereunder shall not be affected by any bankruptcy, arrangement of creditors, reorganization or similar proceedings of the Local Government Unit; and, to the extent applicable, the Local Government Unit specifically waives any right or benefit, which could accrue to it by reason of any such proceeding and agrees that the same shall not affect the liability of the Local Government Unit hereunder.

Section 7. **Representations and Warranties.**

The Local Government Unit represents and warrants to the Purchaser that:

(a) The Local Government Unit is a Borough duly organized and validly existing under the Borough Code, constituting a Local Government Unit, as defined in the Debt Act. The Local Government Unit possesses all requisite power and authority under laws of the Commonwealth to enter into and to perform all the covenants and agreements set forth in this Agreement, to issue the Note and to undertake the Project. The Local Government Unit is duly authorized to execute and deliver the Loan Documents, all necessary action to authorize the execution and delivery of the Loan Documents has been properly taken, and the Local Government Unit is duly authorized to borrow under this Agreement and to perform all of the other terms and provisions of the Loan Documents.

(b) The Local Government Unit has full power and authority to enter into the transactions provided for in this Agreement and has been duly authorized to do so by appropriate action of the Borough Council or otherwise as may be required by law, charter, other organizational documents or agreement, and this Agreement and the Note, when executed and delivered by the Local Government Unit, will constitute the legal, valid and binding obligations of the Local Government Unit enforceable in accordance with their terms.

(c) There is no litigation pending in any court against the Local Government Unit, nor to the knowledge of the Local Government Unit is there any threatened, in any court or other tribunal of competent jurisdiction, State or Federal, against the Local Government Unit, in any way: (a) affecting the existence of the Local Government Unit or the titles of its officers to their respective offices; (b) seeking to prohibit, restrain or enjoin the issuance, sale or delivery of the Note or the collection either of taxes of the Local Government Unit pledged to pay the Note; (c) contesting the power or authority of the Local Government Unit to issue, sell and deliver the Note, to adopt the Ordinance, to execute and deliver this Agreement and any other Loan Documents, or to perform any official act in connection with any of the foregoing instruments; or (d) questioning or affecting the validity of the Note, the Ordinance, this Agreement, or any other Loan Documents, or the proceedings of the Local Government Unit relating to the issuance, sale or delivery of the Note.

(d) Neither this Agreement, the Note, the Loan Documents, nor any certificate or other document furnished to the Purchaser in connection herewith contains or will contain any untrue statement of material fact or omits or will omit to state a material fact necessary in order to make the statements contained in this Agreement or the Note not misleading. There is no fact known to the Local Government Unit which materially adversely affects or, so far as the Local Government Unit can now foresee, might materially adversely affect the business, assets, operations, financial condition or results of operation of the Local Government Unit and which has not otherwise been fully set forth in this Agreement.

(e) It is hereby certified and recited that all conditions, acts and things required by law to exist, to have been performed and to have happened precedent to and in connection with the execution, issuance and delivery of this Loan Agreement and the Note do exist, have been performed and have happened and that this Note is within every debt and other limitation prescribed by law.

(f) The Local Government Unit is not in breach of or default under any law or administrative regulation of the Commonwealth or the United States of America relative to issuance of the Note; the execution and delivery of the Note, the Ordinance, this Agreement and the Purchase Contract, and compliance with the provisions of each, will not conflict with or constitute a breach of or default under any law, administrative regulation, judgment, decree, loan agreement, note, resolution or other instrument to which the Local Government Unit is a party or is otherwise subject; and the Local Government Unit has not authorized nor incurred any other debt since the execution of the Debt Statement submitted to the Department of Community and Economic Development with the Local Government Unit's application for approval of the issuance of the Note.

Section 8. **Conditions of Lending.**

The obligation of the Purchaser to make the Loan is subject to the accuracy of all representations and warranties herein contained, to the performance by the Local Government Unit of its agreements to be performed hereunder, and to the satisfaction of the following further conditions:

(a) The Local Government Unit shall be in compliance with all terms and conditions set forth herein, and no Event of Default and no conditions, lapse of time, or both, which would constitute an Event of Default, shall have occurred and be continuing or shall exist;

(b) Concurrently with the execution and delivery of this Agreement and the Note, the Local Government Unit shall have also furnished to the Purchaser (i) certified copies of the Ordinance and the approval of the Department of Community and Economic Development for the issuance of said Note, (ii) evidence of the authority of each person who has signed this Agreement, the Note and certificates on behalf of the Local Government Unit, (iii) an opinion of the Local Government Unit's solicitor, in form and

substance satisfactory to the Purchaser, as to all matters incident to the transactions herein contemplated which the Purchaser may reasonably request, (iv) an opinion of Note Counsel, in form and substance satisfactory to the Purchaser, as to all matters incident to the transactions herein contemplated which the Purchaser may reasonably request, (v) a certification from the Local Government Unit as to its compliance with the debt limitations under the Debt Act, and as to all matters incident to the transaction herein contemplated which the Purchaser may reasonably request, and (vi) a Project budget and schedule of anticipated draws under the Note;

(c) All legal details and proceedings in connection with the transactions contemplated by this Agreement shall be in form and substance satisfactory to the Purchaser, and the Purchaser shall have received all such counterparts, originals or certified or other copies of such documents or proceedings in connection with such transactions, in form and substance as to certification and otherwise, satisfactory to the Purchaser, as the Purchaser may reasonably request; and

(d) The payment of all costs and expenses, including but not limited to, legal fees and costs, appraisal fees, environmental audit fees, recording fees and title fees incurred by Purchaser in connection with the transactions contemplated herein and the commitment fee in accordance with the Purchase Proposal.

Section 9. **Covenants of the Local Government Unit.**

The Local Government Unit covenants that, from the date of execution of this Agreement until the Loan has been fully paid, it will:

(a) At all times comply with the laws of the Commonwealth of Pennsylvania applicable to the Local Government Unit;

(b) Promptly notify the Purchaser of any condition or event which constitutes an Event of Default or which, with the lapse of time or giving of notice would become such an Event of Default, and, if such a condition or event has been so disclosed, specifying the nature and extent thereof and the corrective measures which the Local Government Unit proposes to take in relation thereto;

(c) Furnish the Local Government Unit's annual audited financial statements to the Purchaser not later than 120 days after the prior fiscal year ending December 31; and

(d) Maintain books and records in accordance with generally accepted governmental accounting principles and permit any officers or qualified employees or representatives of the Purchaser designated by it to visit and inspect the Local Government Unit's books and discuss the affairs, finances and accounts of the Local Government Unit, all at such times and as often as the Purchaser may reasonably request.

(e) Apply, within fifteen (15) days of the date hereof, amounts received as reimbursements by the Local Government Unit from the Commonwealth of Pennsylvania pursuant to the Grant, to the outstanding balance of the Note.

Section 10. **Requisition of Loan Proceeds.**

The Local Government Unit covenants to establish and maintain, at the Bank, a daily demand deposit account for the purposes herein specified (the "Construction Fund"). All moneys required to be deposited to the credit of the Construction Fund by the provisions of this Agreement shall be withdrawn

and disbursed by the Local Government Unit only for payment of the costs of the Project, including for payment of the costs of planning, permitting, and engineering, as well as the costs of interest on the Note, all of which are hereby authorized.

Upon, and in order to cause and effect, each draw of proceeds of the Note, the Local Government Unit shall deliver to the Bank a requisition and draw order, stating the total amount to be drawn on the Note, along with the following information:

- (1) the requisition number;
- (2) the name and address of the person to whom payment is due (including, in the event payment is to be made by the Bank directly, the name of the payee and/or bank transit and account wire information);
- (3) the amount to be paid;
- (4) in reasonable detail the purpose for which the obligation was incurred;
- (5) that obligations in the stated amounts have been incurred by the Local Government Unit and that each item thereof is properly payable as a cost of the Project and has not been paid;
- (6) that there has not been filed with or served upon the Local Government Unit formal notice of any lien, right to lien or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to any persons named in such requisition;
- (7) that such requisition contains no item representing payment on account of any retained percentage which the Local Government Unit is on the date of such certificate obligated to retain;
- (8) that neither the Local Government Unit nor any of its officers or members has received any discount, rebate, commission, fee, proceeds from insurance or other abatement in connection with any such expenditure or indebtedness; and
- (9) that no part of any item has been included in any previous requisition for a draw of proceeds of the Note.

Additionally, the requisition shall contain the following approvals and/or acknowledgements of the named persons:

(a) The approval, as to legality and suitability, of such requisition by Counsel to the Local Government Unit; and

(b) For payments other than expenses incurred in connection with the preparation, issue and sale of Note, the acquisition of real property, viewers proceedings or the acquisition of equipment for which the Project Engineer has not prepared specifications, a certificate of the Project Engineer certifying (i) that the signer thereof is duly authorized to represent the Project Engineer, (ii) that, with respect to all payment items for work or materials performed on construction contracts for which the Project Engineer is furnishing observation services under a separate or additional contract with the Local Government Unit, to the best of his knowledge, the

work was actually performed and the materials were actually installed in or about the Project or were delivered at an approved location, (iii) that all work or materials furnished, installed and/or delivered were, to the best of his knowledge, in accordance with respective contract plans and specifications, and (iv) that all items are presently due and unpaid.

Upon the receipt of each requisition and accompanying certificates, the Bank, as directed in the requisition, shall deposit appropriate sums in the Construction Fund or shall pay to the persons named in the requisition the respective amounts stated to be due to such persons, which may include the Local Government Unit being reimbursed for Project costs temporarily paid by it out of Local Government Unit funds. The Local Government Unit covenants to establish a procedure for the approval and processing of requisitions whereby, absent unforeseen circumstances, but only with the consent of the Bank, such requisitions shall be presented for payment no more frequently than once each month.

Moneys at any time on deposit in the Construction Fund may be invested as permitted by the Borough Code, but shall at all times be managed and expended only for the costs and purposes of the Project, with due attention to and respect of the demands and requirements ancillary to the management of a major capital improvement project, consistent with the provisions hereof.

For a period of seven (7) years after the completion of the Project, the Local Government Unit shall retain in its possession all requisitions and certificates and reports received and processed by it as herein required, or photostatic, microfilmed, electronic or other suitable copies thereof, subject to the inspection of the Bank and its representatives at all reasonable times upon reasonable prior written notice.

The Local Government Unit covenants that it will complete the Project as soon as practicable in accordance with plans and specifications approved by the Project Engineer and in conformity with the law and all requirements of all governmental authorities having jurisdiction thereover. The Local Government Unit may make minor changes in the plans and specifications if necessary in the opinion of the Project Engineer. The Local Government Unit may from time to time also make major amendments or revisions to said plans and specifications upon the recommendation of the Project Engineer, but only if the Local Government Unit first delivers to the Bank a written statement describing the proposed major amendments and revisions, a resolution of the Borough Council of the Local Government Unit approving the proposed major amendments and revisions, a certificate signed by the Project Engineer setting forth the general effect of the proposed major amendments and revisions and certifying in his or her opinion that the proposed major amendments and revisions are in the best interests of the Local Government Unit and will not have a materially adverse effect on the interests of the Bank.

The Local Government Unit further covenants that, in all cases where, by law or by agreement, the approval of any governmental agency or agencies to such changes or alterations is required, no such major change or alteration will be made unless and until the same has been submitted to and approved by such agency or agencies having such jurisdiction or such right as aforesaid. Evidence of the approval must be filed with the Bank.

All contracts that provide for the furnishing of construction material or the performance of construction work must be in accordance with the recommendation of the Project Engineer. The Local Government Unit shall require from each person with whom it may contract for the constructing of any part of the Project the furnishing of a performance bond and payment bond, each for not less than 100% of the full amount of the contract entered into with such person. The proceeds of any such performance bond shall forthwith, upon the receipt thereof by the Local Government Unit, be deposited to the credit of the Construction Fund and applied toward the completion of the insured construction, except as may be otherwise approved by the Bank.

Section 11. **Events of Default.** The occurrence of any of the following events shall each be deemed an Event of Default:

(a) Default in the payment of principal of or interest on the Note or any other default under the terms of the Note; or

(b) Default in the performance of any covenant or agreement set forth in this Agreement or in the Note or the occurrence of a default under any other agreement between the Local Government Unit and the Purchaser; or

(c) Any representation or warranty made by the Local Government Unit is untrue or incomplete in any material respect or any schedule, statement, report, warranty, representation, notice or writing furnished by the Local Government Unit pursuant to this Agreement is untrue or incomplete in any material respect on the date as of which the facts set forth are stated or certified; or

(d) Any certificate or financial statement furnished pursuant to the Loan Documents or the Debt Act shall prove to have been false or misleading in any material respect as of the time made or furnished; or

(e) If the Local Government Unit shall commence a voluntary case under any applicable bankruptcy, insolvency or similar law, or shall consent to the appointment of or the taking of possession by a receiver, liquidator, assignee, trustee, custodian, sequestrator (or other similar official) of or for any substantial part of the Local Government Unit's property, or shall make a general assignment for the benefit of creditors, or shall fail generally to pay its debts as they become due, or shall take any corporate action in furtherance of the foregoing; or

(f) If, under the provisions of any other law for the relief or aid of debtors, any court of competent jurisdiction shall assume custody or control of the Local Government Unit or of any part of its property and such custody or control shall not be terminated or stayed within 90 days from the date of assumption of such custody or control.

After an Event of Default the registered owner of the Note shall be entitled by written notice to the Local Government Unit to declare the Note and interest accrued thereon to be forthwith due and payable without presentment, demand, protest or other notice of any kind, all of which are hereby expressly waived, and shall have such other rights as may be vested in such registered owner by the provisions of the Debt Act.

Section 12. **Miscellaneous.**

(a) No delay or failure of the Purchaser in exercising any right, power or privilege hereunder or under law shall affect the right, power or privilege, nor shall any single or partial exercise thereof or any abandonment or discontinuance of steps to enforce such a right, power or privilege preclude any further exercise thereof. Any waiver, permit, consent or approval of any kind or character on the part of the Purchaser or any breach or default under this Agreement or any waiver of any provision or condition of this Agreement must be in writing and shall be effective only to the extent in such writing specifically set forth. Nothing in this Agreement shall be deemed any waiver or prohibition of Purchaser's right of banker's lien or setoff.

(b) All representations, warranties, covenants and agreements of the Local Government Unit contained herein or made in writing in connection herewith shall survive execution and delivery of this

Agreement, the making of the Loan and issuance of the Note to the Purchaser, except as herein otherwise expressly provided.

(c) Any notices required or permitted to be given pursuant hereto, or in connection herewith, shall be deemed to have been fully given when addressed and mailed, postage prepaid, as follows:

If to the Purchaser:	Dollar Bank ATTN: Marc A. Mastro, VP 20 Stanwix Street, 18 th Floor Pittsburgh, PA 15222
----------------------	--

If to the Local Government Unit:	Borough of Castle Shannon 3310 McRoberts Road Pittsburgh, PA 15234
----------------------------------	--

(d) This Agreement may be executed in as many counterparts as may be deemed necessary and convenient, each of which shall be regarded for all purposes as an original, but such counterparts shall constitute but one and the same instrument.

(e) This Agreement constitutes the entire contract between the Purchaser and the Local Government Unit and supersedes all prior communications, oral and written, as well as all contemporaneous oral communications between the parties.

(f) If any part or provision of this Agreement is found or declared to be invalid or in contravention of any governing law or regulation, such part or provision shall be severable without affecting the validity of any other part or provision of this Agreement.

(g) This Agreement shall be binding upon and inure to the benefit of the Purchaser, the Local Government Unit and their respective successors and assigns, except the Local Government Unit may not voluntarily transfer or assign its rights hereunder.

(h) This Agreement shall be deemed to be a contract made under the laws of the Commonwealth of Pennsylvania, and shall be governed by and construed in accordance with the laws thereof.

IN WITNESS WHEREOF, the parties hereto, by their officers thereunto duly authorized, have executed this Agreement as of the day and year first above written.

BOROUGH OF CASTLE SHANNON

President, Borough Council

[SEAL]

Attest:

Borough Secretary

DOLLAR BANK

By _____
Vice President

EXHIBIT A
FORM OF NOTE

BOROUGH OF CASTLE SHANNON
(Allegheny County, Pennsylvania)

GENERAL OBLIGATION NOTE, SERIES OF 2024

<u>Dated Date</u>	<u>Maturity Date</u>
February 20, 2024	February 20, 2027
<u>Principal Amount</u>	<u>Interest Rate</u>
\$1,000,000.00 (or so much thereof as shall be drawn hereunder)	“Applicable Rate” as defined in the Loan Agreement hereinafter defined, not to exceed a maximum of twelve (12.00%) percent

The above named Local Government Unit, intending to be legally bound, promises to pay to the Registered Owner at its address shown on the attached registration form in such coin or currency as at the time and place of payment is legal tender for the payment of public and private debts, without any right of set-off, the just principal sum of ONE MILLION DOLLARS (\$1,000,000.00), or, in the event that a total principal amount less than said sum represents the total aggregated amount drawn on this Note pursuant to the terms of the Loan Agreement hereinafter defined, then, such lesser sum, in accordance, or otherwise consistent, with the Debt Service Schedule attached hereto and incorporated by reference, together with interest thereon, from each successive and individual dates that amounts are drawn hereunder, at the above Interest Rate. Interest shall be payable on the first day of each month of each year during the term of this Note. Principal shall be due and payable in full at maturity on February 20, 2027. Interest shall be computed on the basis of actual days in the period/three hundred sixty (360) day year, provided said Interest Rate shall not, at any time, exceed a rate of twelve (12.00%) percent per annum.

After maturity, whether by declaration, acceleration, or otherwise, this Note will bear interest until fully paid at the Default Rate as defined in the Loan Agreement.

If the Local Government Unit fails to make any payment of principal, interest or other amount coming due pursuant to the provisions of this Note within fifteen (15) calendar days of the date due and payable, the Local Government Unit also shall pay to the Registered Owner a late charge equal to six percent (6%) of the amount of such payment (the “Late Charge”). Such fifteen-day period shall not be construed in any way to extend the due date of any such payment.

The Local Government Unit has retained its right to anticipate or to prepay all or any part of the outstanding principal and interest on this Note, at the redemption price, and on the dates and upon the other terms and conditions as set forth in the Loan Agreement.

The Local Government Unit hereby covenants with the Registered Owner of this Note that it will include the amount of the debt service payable hereunder in its budget for the applicable fiscal year, will

appropriate such amounts to the payment of such debt service and will duly and punctually pay or cause to be paid the entire principal hereof and the interest hereon at the place, on the dates and in the manner stated above, according to the true meaning and intent hereof; for such budgeting, appropriation and payment, the Local Government Unit hereby pledges its full faith, credit and available taxing power.

No recourse shall be had for the payment of the principal of or the interest on this Note, or for any claim based hereon, against any officer, agent or employee, past, present or future, of the Local Government Unit, as such, either directly or through the Local Government Unit, whether by virtue of any constitutional provision, statute or rule of law, or by the enforcement of any assessment or penalty, or otherwise; all such liability of such officers, agents or employees is hereby renounced, waived and released as a condition of and as consideration for the issuance, execution and acceptance of this Note.

This Note evidences a borrowing for a Project under the Local Government Unit Debt Act of the Commonwealth of Pennsylvania, as amended, pursuant to an Ordinance of the Local Government Unit duly and regularly enacted in accordance with the provisions of the Debt Act (the "Debt Ordinance"), and is delivered under and pursuant to all the terms and conditions of a Loan Agreement of even date between the Local Government Unit and the Registered Owner (the "Loan Agreement"). It is hereby certified and recited that all conditions, acts and things required by law to exist, to have been performed and to have happened precedent to and in connection with the issuance of this Note do exist, have been performed and have happened and that this Note is within every debt and other limitation prescribed by law.

This Note has been designated as a "qualified tax-exempt obligation" for the purposes of, and according to all the terms and conditions of, Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

No delay or omission of the Registered Owner to exercise any right or power arising hereunder shall impair any such right or power or be considered to be a waiver of any such right or power or any acquiescence therein nor shall the action or non-action of the Registered Owner impair any right or power resulting therefrom. If any provision of this Note is found to be invalid by a court, all the other provisions of this Note will remain in full force and effect.

This Note has been delivered to and accepted by the Registered Owner and will be deemed to be made in the Commonwealth of Pennsylvania. This Note will be interpreted and the rights and liabilities of the parties hereto determined in accordance with the laws of the Commonwealth of Pennsylvania, excluding its conflict of laws rules.

It is hereby certified that all acts, conditions and things required to be done, to occur or be performed precedent to and in the issuance of this Note, or in the creation of the indebtedness of which this Note is evidence, have been done, have occurred and have been performed in regular and due form and manner as required by law, and that the debt evidenced by this Note is not in excess of any constitutional or statutory limitation.

Any provisions of this Note which are held to be prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof or affecting the validity or enforceability of such provision in any other jurisdiction.

THE LOCAL GOVERNMENT UNIT HEREBY AUTHORIZES AND EMPOWERS ANY PROTHONOTARY OR ATTORNEY AT LAW AT ANY TIME OR TIMES TO APPEAR FOR THE LOCAL GOVERNMENT UNIT AND WITH OR WITHOUT ONE OR MORE COMPLAINTS FILED, CONFESS JUDGMENT OR JUDGMENTS AGAINST THE LOCAL GOVERNMENT UNIT, IN ANY STATE OR FEDERAL COURT OF RECORD IN THE UNITED STATES OF AMERICA AT ANY TIME AFTER ALL OR ANY PART OF THE OBLIGATIONS AND INDEBTEDNESS EVIDENCED BY THIS NOTE SHALL HAVE BECOME DUE, WHETHER BY LAPSE OF TIME, ACCELERATION, OR OTHERWISE, IN FAVOR OF THE REGISTERED OWNER AND ITS SUCCESSORS AND ASSIGNS, FOR THE FULL AMOUNT THEN APPEARING DUE, TOGETHER WITH INTEREST, COSTS OF SUIT, AND REASONABLE ATTORNEYS' FEES, BUT IN NO EVENT LESS THAN \$500.00, FOR COLLECTION OF SUCH SUMS, AND THEREUPON TO THE EXTENT PERMITTED BY LAW TO RELEASE ALL ERRORS AND WAIVE ALL RIGHTS TO APPEAL AND ANY STAY OF EXECUTION AND STAY, CONTINUANCE OR ADJOURNMENT OF SALE OF EXECUTION. THE FOREGOING WARRANT OF ATTORNEY TO CONFESS JUDGMENT AGAINST THE LOCAL GOVERNMENT UNIT SHALL SURVIVE ANY JUDGMENT, IT BEING UNDERSTOOD THAT SHOULD ANY JUDGMENT AGAINST THE LOCAL GOVERNMENT UNIT BE VACATED FOR ANY REASON, THE REGISTERED OWNER MAY NEVERTHELESS UTILIZE THE FOREGOING WARRANT OF ATTORNEY TO CONFESS JUDGMENT IN RESPECT OF THIS NOTE, THEREAFTER OBTAINING ONE OR MORE ADDITIONAL JUDGMENTS AGAINST THE LOCAL GOVERNMENT UNIT.

WITNESS the due execution hereof as of the Dated Date set forth above.

BOROUGH OF CASTLE SHANNON

President, Borough Council

[SEAL]

Attest:

Borough Secretary

(MAXIMUM) DEBT SERVICE SCHEDULE

(see attached)

REGISTRATION FORM

This Note can be validly negotiated only upon proper execution of the form set forth below. The Local Government Unit shall treat the Registered Owner of this Note, as noted on this Note and on its books, as the absolute owner hereof, and shall not be affected by any changed circumstances, or by any notice to the contrary.

Original Registered Owner
Dollar Bank
20 Stanwix Street, 18th Floor
Pittsburgh, Pennsylvania 15222

<u>Date</u>	<u>Transferor</u>	<u>Subsequent Purchaser</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

For value received, the last-named Transferor, by its due execution above, hereby, on the above-stated date, sells, transfers and negotiates this Note to the last-named Subsequent Purchaser, warranting that this transfer is effective and rightful; that this Note is genuine and has not been materially altered; and that it has no knowledge of any fact which might impair the validity of this Note.

EXHIBIT B

ADDITIONAL DEFINITIONS

“Applicable Rate” means the percentage rate of regular interest (assumed to be excludible from gross income under Section 103 of the Tax Code and entitled to treatment as interest on a “qualified tax exempt obligation” under Section 265(b)(3) of the Tax Code) which shall accrue and become payable on the Note during its term, not to exceed the minimum or maximum rate(s) indicated:

1. The initial interest rate on the Note will be equal to the tax-exempt variable rate of 80.00% of the Bank’s prime rate minus 0.50%, floating, subject to a maximum rate of 12.00% from its Dated Date through and including the Maturity Date.

“Base Rate” means the Prime Rate of Dollar Bank.

“Business Day” means any day other than a Saturday or Sunday or a legal holiday on which commercial banks are authorized or required by law to be closed for business in Pittsburgh, Pennsylvania.

“Event of Default” means an event specified in Section 11.

“First Payment Date” means March 1, 2024, the date upon which interest on the Note is first payable.

“Maturity” or **“Maturity Date”** means February 20, 2027.

“Note” means the Local Government Unit’s \$1,000,000.00 General Obligation Note, Series of 2024, dated February 20, 2024.

“Note Payment Date(s)” means, singularly or jointly, the first day of each month of each year during the term of the Note, commencing with the First Payment Date and ending/including the Maturity Date or date of earlier prior redemption of the Note.

“Prime Rate” shall mean the rate publicly announced by the Bank from time to time as its prime rate. The Prime Rate is determined from time to time by the Bank as a means of pricing some loans to its borrowers. The Prime Rate is not tied to any external rate of interest or index, and does not necessarily reflect the lowest rate of interest actually charged by the Bank to any particular class or category of customers.

“Tax Code” means the Internal Revenue Code of 1986, as amended.

PURCHASE CONTRACT

EXHIBIT PC



Edward M. Lobb
Vice President
Corporate Banking

20 Stanwix Street, 18th Floor
Pittsburgh, PA 15222
Phone: 412.261.8154
Fax: 412.261.8272
E-mail: elobb031@dollarbank.com

January 12, 2024

Mr. C. Michael Foote, Borough Manager
Borough of Castle Shannon
3310 McRoberts Road
Castle Shannon, PA 15234

Re: Financing Commitment – Borough of Castle Shannon

Dear Mr. Foote:

Dollar Bank, Federal Savings Bank (the “Bank”) is pleased to present a commitment to provide the credit facility described below (the “Credit Facility”) to the Borough of Castle Shannon (the “Borrower”). The terms and conditions set forth below include only a brief description of the principal terms of the Credit Facility. Along with the terms and conditions set forth in this letter, including your acknowledgement and acceptance of the same, the Bank’s obligations are contingent on the execution and delivery to the Bank of the Loan Documents in a form satisfactory to the Bank and its counsel.

BORROWER: Borough of Castle Shannon.

AMOUNT & TYPE: \$1,000,000 Line of Credit.

PURPOSE OF
BORROWING: Provide funds for project costs associated with the streetscape project and other municipal projects.

TERM: 3 years.

INTEREST RATE: A tax-exempt variable rate of 80% of the Bank’s Prime minus 0.50%, floating. The Interest Rate assumes the Line of Credit Note maintains its tax exempt, bank qualified designation while outstanding.

REPAYMENT
PROVISIONS: Interest payable monthly, principal shall be due at maturity.

COMMITMENT FEE: 0.10% (\$1,000).

COLLATERAL: The General Obligation Pledge of the Borough of Castle Shannon.



PREPAYMENT

PENALTY: None.

DEPOSIT

ACCOUNTS: The Borrower shall continue to maintain its primary deposit accounts with the Bank while the Credit Facility remains outstanding.

OTHER TERMS AND CONDITIONS:

1. All documentation shall be acceptable to the Bank, the Borrower, and their respective counsels. Loan documentation shall include mutually agreeable affirmative and negative covenants.
2. The Borrower shall pay all expenses incurred by the Bank in connection with the Credit Facility including, but not limited to, document preparation and the reasonable fees of the Bank's counsel.
3. The Bank's representatives must receive copies of all pertinent financial and general information as they may request.
4. There shall be no material adverse change, in the Bank's reasonable judgment, in the financial condition of the Borrower prior to consummating the Credit Facility.
5. Any modification by the Bank of the above terms and conditions must be made in writing.
6. Effective October 1, 2003, the U.S. Patriot Act requires all financial institutions to obtain, verify, and record information that identifies each individual who opens a loan or deposit account or provides a guaranty. Therefore, we will ask individuals for their name, address, date of birth, and other information that will allow us to identify him or her. We will also ask to see a driver's license or other identifying documents.

This financing proposal is being provided to, and is solely intended for the benefit of, the parties identified herein and should not be provided to any other third party without the express written consent of the Bank. Please indicate your acceptance of the foregoing by signing and returning this letter to my attention.

Very truly yours,

Edward M. Lobb
Vice President



ACKNOWLEDGED AND ACCEPTED

We hereby accept the Credit Facility outlined herein and authorize Note Counsel for the Borrower to proceed with the documentation.

WITNESS:

BOROUGH OF CASTLE SHANNON

By: _____

Name: _____

Date: _____

Title: _____

C E R T I F I C A T E

I, the undersigned, the Chief Clerk of the named Local Government Unit, hereby certify that the foregoing and attached is a true copy of a Ordinance which was duly adopted by the affirmative vote of a majority of all the members of the Governing Body thereof at a meeting held on the date of the execution thereof; that due notice of such meeting was given and the meeting was at all times open to the public; that such Ordinance was duly recorded; that this Ordinance is still in full force and effect as of the date hereof; that the vote upon said Ordinance was called and duly recorded upon the minutes of the Governing Body; and that the members of the Governing Body voted in the manner following:

	Yes	No	Abstain	Absent
Nancy Kovach	_____	_____	_____	_____
Kevin Brannon	_____	_____	_____	_____
David Seiler	_____	_____	_____	_____
William Oates	_____	_____	_____	_____
Lisa Shartle	_____	_____	_____	_____
Dan Swisher	_____	_____	_____	_____
Jeremy Emph	_____	_____	_____	_____

WITNESS my hand and seal of the Local Government Unit this _____ day of _____, 2024.

BOROUGH OF CASTLE SHANNON

[SEAL]

Borough Secretary

CASTLE SHANNON BOROUGH MINUTES OF REGULAR MEETING

January 8, 2024

The following elected officials were present: N. Kovach, D. Swisher; K. Brannon; W. Oates; D. Seiler; D. Baumgarten; E. O'Malley. The following appointed officials were present: M. Foote, Borough Manager; D. Biondo, Borough Solicitor; K. Truver, Police Chief; P. Vietmeier, Code Official; J. Stanton, Borough Engineer.

Public Notice: Ms. Kovach announced that council met in executive session this evening at 6:00 pm for the purpose of collecting information or educating agency members about an issue.

The Council Vacancy Committee met after the January 2nd meeting to interview potential candidates for appointment to council.

Revisions or Additions to the Agenda: Mr. Foote noted that agenda item XI. Appointments will be tabled until the January 22nd meeting.

Public Comment – Agenda Items: Ms. Kovach opened the public comment for agenda items.

Bryan Gigliotti, Poplar Avenue – questioned the agenda item to engage the services of a graphic designer to produce a digital version of the castle logo. Mr. Gigliotti stated as this is a year that taxes will be raised and the budget is tight, what is the plan for the new logo, and where would it be used. Mr. Foote answered the professional services fees will be fairly nominal; and the updated digital castle logo would be used for newsletters, Facebook, social media, letterhead, etc.

Theresa Smith, Clara Avenue – questioned what would be done with the items in stock with the former logo. Mr. Foote answered that the stationery would be used until the supply is depleted. The new logo would be used mostly digitally.

There were no further comments, therefore Ms. Kovach closed the public comment.

Sean Garin, Dinsmore & Shohl, LLP – discussed a proposed \$1,000,000 line of credit through Dollar Bank to fund capital projects. The borough must pay for the construction projects before being reimbursed through grant funding. The laws that control debt procedures is the same for bond debt. An ordinance will be advertised in the Pittsburgh Post Gazette for adoption at the January 22nd council meeting. Dollar Bank's term sheet offers a tax-exempt variable rate of 80% of the prime rate minus ½ percent. Ten basis points is also charged annually on an unused line of credit. Mayor Baumgarten pointed out that this line of credit is similar to the one the borough had previously for the streetscape project. Mr. Garin explained that the former line of credit was paid off and closed out as required by the Commonwealth. Mr. Seiler noted that it is a three-year line of credit. Mr. Garin concurred and confirmed that the timing would be sufficient to complete the project. Mr. Garin plans to attend the next council meeting to present the ordinance.

Mr. Foote reported that borough staff and the borough solicitor are working on two ordinances: Ordinance #937 – Castle Shannon Borough Solid Waste Ordinance; and Ordinance #938 – Castle Shannon Recycling Ordinance. Drafts of these ordinances will be ready for council by early February.

Minutes: The minutes of the December 11, 2023 council meeting were presented. Mr. Swisher motioned to approve the minutes. Mr. Oates seconded; all in favor; motion carried. The minutes of the January 2, 2024 reorganization meeting were presented. Mr. Swisher motioned to approve the minutes. Mr. Seiler seconded; all in favor; motion carried.

Administration:

Ms. Kovach presented Resolution #744 to appoint Lisa Shartle to fill a vacancy on borough council. Mr. Swisher motioned to adopt Resolution #744 appointing Lisa Shartle to borough council for a two-year term effective January 8, 2024. Mr. Brannon seconded; all in favor; motion carried.

Ms. Kovach also presented Resolution #745 appointing Jeremy Emph to fill a vacancy on borough council. Mr. Brannon motioned to adopt Resolution #745 appointing Jeremy Emph to borough council for a two-year term effective on or after January 13, 2024.

Mr. Biondo explained that an elected candidate has decided not to take his seat on borough council. The individual has 10 days from January 2nd to take the oath of office and assume his seat on council. The individual has submitted a letter stating that he will not accept the position; however, the ten-day period remains in place. Therefore, the effective date for Resolution #745 is January 13, 2024. Mr. Biondo advised that Mr. Emph can take the oath of office any time after January 13th.

Mayor Baumgarten proceeded to give Ms. Shartle the oath of office, and council members welcomed her to the board.

Mr. Brannon motioned to authorize the borough manager to engage the services of a graphic designer to produce a digital version of the castle logo for use in multiple media channels. Mr. Seiler seconded; all in favor; motion carried.

Bid Openings: Mr. Stanton reported that the current contractor for Upper Hamilton Park is working on utilities and the splash pad foundation. Following that work, the splash pad vendor will install the material. Then the contractor for sidewalks, trails in upper and mid Hamilton, and concrete will complete the project. Mr. Stanton reported that Contract #23-PK 12 Trails and Splash Pad Concrete was publicly advertised twice, and no bids were received. Requests for proposals were received, and the engineers recommend awarding the base bid contract.

Mr. Swisher noted that the three alternates to the bid for 1) steps to Fountain Street, 2) a switchback ramp to Fountain Street, or a 3) ramp and stairs between the dentist office and Mindful Brewing were not approved. Mr. Oates motioned to award Contract #23-PK 12 (Re-bid) to the low bidder - Independent Enterprises Inc. for the base bid of \$386,230.00. Mr. Swisher seconded; all in favor; motion carried.

Mr. Foote reported that the borough solicitor and staff are working on updating the borough's fee schedule which will be introduced to council as Resolution No. 741 at a future meeting. Mr. Foote thanked Mr. Vietmeier, Ms. Morrow, Chief Truver, Ms. Seiler, and Mr. Ausman for their input.

Council Committee Reports

Finance: Mr. Swisher reviewed the check register for December 15th and questioned a payment for the library shade sails. Mr. Stanton answered that the payment was for 50% of the costs. The engineers plan to address council in February with options for corrective actions for this project.

Mr. Swisher reviewed the check registers for December 21st and December 29th and had no further questions. Mr. Swisher questioned a payment to KMA Design on the January 5th check register. Mr. Stanton replied that KMA was the vendor for the phase one wayfinding. Ms. Miller replied that this invoice was from May and completed their wayfinding project cost.

Mr. Swisher motioned to authorize the payment of all outstanding bills and invoices. Mr. Seiler seconded; all in favor; motion carried.

Public Safety/Planning & Codes – Mr. Vietmeier stated that a new business attempted to open at 1106 Castle Shannon Boulevard – Asian Massage – without following borough procedures. This business will require a conditional use approval by the planning commission.

Former Fire Chief William Reffner wished everyone a happy new year and welcomed the new council member. Mr. Reffner then presented the Castle Shannon Volunteer Fire Department report for December 2023. The fire department responded to thirty-four total calls: 22 in Castle Shannon, 4 in Baldwin Township and 8 mutual aid/out of town. The department averaged a call every day.

A very bad motor vehicle crash with entrapment occurred on Hamilton Road, and the fire department completed the extrication within 45 minutes of being dispatched. The driver will survive their injuries.

In-house fire training occurred on December 11th with members participating in quarterly joint training with mutual-aid friends at Mt. Lebanon and Dormont fire departments. Crews also met for a year-end review.

The fire department brought in one new associate member in December. It was a good year for recruitment - 15 new members with five starting Essentials Fire Fighting training later this month. The biggest challenge this year will be retaining these members. We hope to bring in three new members this month: two as firefighters and one associate member.

Mr. Reffner gave a history of Light-Up Night. This was the 40th year for the event. The event began when a member of the Chamber of Commerce appointed Mr. Reffner, Dick Earny, and Jim Feller to a committee. The committee received the paperwork and permission from Port Authority to use their property. In the past, trees were cut down and displayed on the lot for the event. It was a one-hour program with choral groups from schools and churches including ministers and priests who gave the invocation and benediction. Mayor Baumgarten acts as the master of ceremony and introduces any dignitaries in attendance. Santa Claus is on top of the fire truck as it moves towards the stage, and everyone joins in the countdown to the tree lighting. After the tree lighting, young children can visit with Santa and get their pictures taken. Approximately 450 people attended in 2023. The number of attendees fluctuate between 500-1800 people based on the weather (which is one of the biggest challenges).

When the Chamber of Commerce disbanded, the fire department was asked to continue with Light-Up Night. The money generated by the solicitation of businesses funds the annual expenses and paid for the nativity scene and the addition of a Santa Claus figurine. Everyone cooperates and works together on this event: borough officials, the police department, public works, MRTSA, and fire department members.

A steel tree was purchased and built on the property because at that time there were plans to develop the Port Authority property. Moving the event into the downtown area or a different location would require the space for possibly 2,000 people with parking and the many vehicles, i.e. fire truck, police vehicles, public works truck, etc. The Port Authority property continues to be the best location.

Mr. Reffner concluded stating that Castle Shannon, for a small community, does many events that bigger communities do not. The Memorial Day program is under committee. The downtown area is decorated for the holidays. Castle Shannon was the second town to adopt the veterans banner program thanks to Michael Warhold. The program is now in 22 states across the country and is a great tribute to the veterans. Mr. Reffner thanked council for having the banners displayed on Route 88 instead of the smaller community streets. Mr. Reffner thanked everyone on council for their work in the community and Chief Truver for his support of community events.

Mayor Baumgarten added that Mr. Reffner has been organizing in Light-Up Night for all 40 years and coordinating the Memorial Day parade for many decades. Mayor Baumgarten expressed his thanks to Mr. Reffner for his leadership, dedication, and commitment to the borough.

Board Reports:

Civil Service – The agenda contained the minutes of the January 2, 2024 meeting.

Library – Ms. Myrah, Library Director – gave an update on library events. The Winter Reading Challenge started January 1st and continues until February 29th. This program can be done individually or as a family. There are different levels to participate with an eligibility for prizes. Information is available at the library and online.

Ms. Myrah provided statistics regarding participants in library programming for 2023. The library provided 115 adult programs in 2023 with 1,125 people participating. The library provided 277 youth services programs with 3,038 children attending and 1,277 adults attending for a total of 4,315 people. These numbers include outreach events such as Tiny Art Show, Trunk-or-Treat, Light-Up Night, and school visits. Last year over 80,000 people visited the library.

All programming information is available on the library website, social media and via weekly e-mail messages. Hoopla and Libby are apps available for books, magazines, movies, music, etc. Ms. Myrah thanked council for providing funding for the library as well as the funding by the Regional Asset District. Ms. Myrah invited everyone to visit the library. Mr. Swisher asked whether the library has received income tax forms for 2023. Ms. Myrah stated that 1040 forms were received, but no instruction books have arrived. A library associate can print tax forms for residents for 10 cents per copy.

MRTSA – Mr. Swisher stated an executive session was held last week, and the organization is seeking an executive director.

Mayor's Report: Mayor Baumgarten complimented Ms. Myrah for doing a great job as director of the Community Library of Castle Shannon, which is the crown jewel of the borough.

Mayor Baumgarten noted that the borough's SWAT team members have been called to participate in several incidents in the South Hills.

Mayor Baumgarten stated that the CSPD has made a number of arrests and drug busts over the years, but drug use continues to be a problem in every community.

Mayor Baumgarten reported that legislation to allow local police to use radar for traffic is once again in state committees. It is the mayor's opinion that this bill will never pass. It has been 18 years since this bill was first introduced.

Manager's Report: Mr. Foote stated that the contractor has been working at lower Hamilton Park. The area is now ready for utility work which will begin in the next few weeks. Mr. Foote added that manhole structures have been installed in upper Hamilton.

Mr. Foote reported that the borough applied for a \$500,000 grant last year. With the assistance of Representative Dan Miller and Senator Jim Brewster, the borough was awarded \$425,000 which will be used for the splash pad at upper Hamilton Park.

Real Estate Tax Collector: Ms. O'Malley will be preparing information for exoneration of the 2023 unpaid borough taxes for the January 22nd council meeting.

Public Comment – Non-agenda Items:

Nancy Dempsey, Willow Avenue – questioned if the garbage company would take the existing trash cans when the new carts are received. Ms. Kovach answered that the cans/bins could be put out on bulk pickup days. Ms. Dempsey questioned how many bulk items can be taken. Mr. Foote will contact our Waste Management representative and have the information available for the next council meeting.

Ms. Dempsey stated that she believes the millage increase for real estate taxes is excessive. She noted that the borough purchased the Vitte's property using tax dollars that could have been retained in the borough funds. Ms. Dempsey believes this purchase was not fiscally responsible, and many residents will struggle financially with the tax increase. Ms. Kovach noted that everyone on council is a property owner and will be affected by the tax increase, and the current council inherited this financial situation. Mr. Swisher added that some municipalities are having the garbage billing sent to directly to residents which would cost approximately \$350 per year. The approximate cost to homeowners in Castle Shannon is \$250 per year. Ms. Dempsey replied that Mt. Lebanon residents will be charged for trash collection, however the real estate millage rate was reduced.

Bryan Gigliotti, Poplar Avenue – had discussed Light-Up Night at the previous meeting and had commented on Facebook about the program. Mr. Gigliotti stated that the fire department does a

very nice job, and he appreciates their organizing the event. Mr. Gigliotti believes the borough is missing an opportunity to make it better. Ms. Kovach agreed that council could work on this.

CSYA started registration on January 1st, and the teams are filling up quickly. T-ball registration is higher. Girls 10-U fast pitch is almost full. The program is getting bigger, and the organization is trying to reach more children. The Kick-Off Party will be March 23rd at the fire hall, and council was invited to attend.

Mr. Gigliotti is organizing the Summer Recreation Program at Riehl Park. Information will be posted on Facebook and sign ups will start in late May/early June. Mr. Gigliotti has coordinated the free lunch program with Dr. Stropkaj to take place during the summer recreation program.

Theresa Smith, Clara Avenue – stated that she did not receive the information in the mail regarding changes in trash collection from Waste Management and neither did her neighbors. Ms. Smith found the information on the We Live in Castle Shannon Facebook page. Ms. Kovach stated that Waste Management sent the flyers by mail to residents. Ms. Miller stated that in the past the post office informed the borough that carriers are not required to deliver bulk mail. Mr. Swisher noted that people in his building did not receive the information either. Ms. Smith listed concerns about having to rent/pay for an additional cart. Ms. Kovach stated that there were only two companies who bid on the waste contract; therefore, there was a limited choice for haulers. Ms. Kovach noted the fee increase was close to \$1,000,000 for trash pickup. Mr. Swisher stated that the other trash company that bid was more expensive with manual pickup. Ms. Kovach advised that automated pickup is the future of waste collection. Ms. Smith listed concerns regarding increased taxes and that automated collection eliminates jobs. Mr. Foote stated the original flyer from Waste Management had some incorrect information, and borough administration can provide flyers for residents to pick up at the municipal center and library.

Susan Walsh, Prospect Avenue – found out about the tax increase through a neighbor that follows social media. Ms. Walsh listed concerns about the hilly terrain for the elderly for moving the heavy 96-gallon trash carts. Mr. Swisher stated the borough representatives have been in contact with Waste Management about accommodations for some areas. Mr. Brannon advised that after two months, residents can request a smaller 64-gallon cart.

Ms. Walsh also discussed leaf collection and suggested that the borough provide curbside leaf collection with a vacuum. Ms. Miller advised that the borough has a leaf vacuum and does collections at the apartments on Vermont and Hoodridge. Mr. Foote will discuss this suggestion with public works.

Jerry Coombs, Belleville Street – thanked Mr. Foote and Ms. Miller for investigating his questions on recycling. Mr. Coombs stated that plastics from 1-5 and glass can now be recycled.

Mr. Coombs questioned if the new solid waste ordinance being proposed would change the time residents can put their trash curbside. Mr. Foote answered the timing for setting out the trash will be addressed.

Annie Shaw, Glen Shannon Drive – stated that if Waste Management's contract lists public education/advertising costs as their responsibility, the borough could charge the company for the costs of printing the flyers.

Ms. Shaw appreciated that new ordinances and resolutions are being considered and hopes that in the future the full ordinances will be put on the public agenda for at least the meeting it will be considered...and possibly two meetings prior. Mr. Foote answered his procedure is to post the agenda and supporting documents for council meetings on the borough website.

Laura Thompson, Home Avenue – believes that Home Avenue is well represented and was informed that there is an exemption for trash cart collection for residents with disabilities. Ms. Thompson stated that it took her one hour to find information on the borough’s website and Waste Management’s website, and she would like to see this exemption more prominently available, either on the main website page or as a mailer as many senior citizens are not on social media. Ms. Thompson added that she also did not receive the flyer from Waste Management. Ms. Thompson requested guidance on what the doctor’s letter should say, and to whom it should be sent. Mr. Foote stated that the borough can print the FAQ information for residents that lists instructions on how to waive the “back door service fee” for residents with medical conditions.

The public comment section was closed.

Old Business: Ms. Kovach announced that the borough is seeking a junior or senior high school student to serve as Junior Council Person.

Approved as presented this 22nd day of January 2024.

C. Michael Foote
Borough Manager

Nancy Kovach
Council President



Mr. Kevin Osborn
All Stations Accessibility Program Manager
Office of Program Management
Federal Transit Administration
1200 New Jersey Avenue, S.E.
Washington, DC 20590

Dear Mr. Osborn:

I am writing to support the Pittsburgh Regional Transit (PRT) application to the Federal Transit Administration's 2024 All Stations Accessibility Program (ASAP). This application seeks funding for design and construction to improve Red Line light rail stations constructed in the 1980s to make them accessible to customers with disabilities per the requirements of the Americans with Disabilities Act (ADA).

The Red Line connects Beechview in the City of Pittsburgh and several neighboring Allegheny County communities with Downtown Pittsburgh and the North Shore. By making these stations accessible, residents living near these communities will be able to more easily access employment, educational, and training opportunities as well as governmental services, recreation, and retail establishments. Building off a previous ASAP grant that PRT was awarded in 2023, upgrading these remaining stations will bring nearly all of the Red Line into full ADA compliance.

The project will increase the number of persons with disabilities who can use transit in PRT's Red Line corridor thereby reducing the need for PRT's ACCESS paratransit service in this area. It aligns with the goals of my organization and those of the Biden Administration to overcome barriers to opportunity in environmental justice communities and increase mobility for all citizens regardless of physical ability.

We are eager to see these improvements made to the Red Line stations in Castle Shannon Borough to better connect our residents and businesses to the rest of the region. All our citizens deserve the opportunity to safely and comfortably use PRT's services.

Accordingly, I enthusiastically support PRT's application and urge your strongest consideration of this request.

Sincerely,

C. Michael Foote, Borough Manager

**BOROUGH OF CASTLE SHANNON
ALLEGHENY COUNTY, PENNSYLVANIA**

RESOLUTION NO. 741

**A RESOLUTION OF THE BOROUGH OF CASTLE SHANNON, ALLEGHENY COUNTY,
PENNSYLVANIA ESTABLISHING A FEE SCHEDULE FOR THE YEAR 2024.**

WHEREAS, Castle Shannon Borough Council has established certain fees to cover the cost of the administration of the Borough Ordinances to be increased from time-to-time to stay current with costs; and,

WHEREAS, Castle Shannon Borough Council shall set these fees by Resolution at its annual re-organization meeting or at such time as determined necessary by the Borough Council.

NOW, THEREFORE, be it resolved and enacted by the Council for the Borough of Castle Shannon, in meeting assembled, and it is hereby resolved and enacted by the authority of the same as follows:

The following fees and costs shall be in effect on and after January 22, 2024 and shall remain in effect from year to year until amended by further Resolution of Borough Council.

ADMINISTRATION

Park Rental Fees

- | | |
|-----------------|----------|
| ○ Residents | \$150.00 |
| ○ Non-Residents | \$250.00 |

Photocopies (per page)

\$0.25 one side letter page
\$0.35 both sides of letter page
\$0.35 one side of legal page
\$0.40 both sides of legal page

Return check Charge

\$25.00

Municipal No-Lien letter

\$25.00

Tax Certification

\$30.00

Fax

\$1.00 per page

Personnel Rates

Gross hourly rate, including benefits
(Hourly or overtime)

BUILDING/PLANNING/CODE ENFORCEMENT FEE STRUCTURE

Amusement Device License Fee

Music	\$125.00
Gaming (pinball, video, bowling, etc.)	\$500.00

Property Registration Fees:

- Abandoned, Vacant, or Foreclosed \$250.00 (per property per annum)
- Occupancy
 - Residential \$50.00 (per unit)
 - Commercial \$100.00 (per unit)
 - Rental Unit \$5.00 per unit (residential & commercial)

Permit and Inspection Fees:

- Accessory Use Building \$50.00
- Air Conditioner \$50.00
- Demolition
 - Up to 1,000 sq. ft. in area \$70.00
 - Over 1,000 sq. ft. in area \$100.00 + engineering fees
- Fence \$50.00
- Floodplain \$250.00 + engineering fees
- Grading
 - 0-50 cubic yards \$30.00
 - 51-250 cubic yards \$60.00
 - 251-500 cubic yards \$120.00
 - 501-1000 cubic yards \$240.00
 - +1,000 cubic yards \$240.00 + engineering fees
- Porch/Deck
 - 30 inches \$50.00 + \$0.25 per sq. ft.
 - Over 30 inches Per BIU fee schedule
- Re-inspection following notice of Violation
 - First No charge
 - Second \$30.00
 - Third \$50.00
- Storm Water Permit \$80.00 + engineering fees
- Storm Water Inspection Fee
 - First 2 Inspections \$100.00 + engineering fee
 - Per additional inspection \$25.00
- Sidewalk \$50.00

- Swimming Pool
 - Above Ground \$50.00
 - Inground \$100.00
- Transient Vendor License
 - Per day \$20.00
 - Per Month \$300.00
- Urban Agriculture (chickens & bees)
 - Permit \$50.00
 - Zoning Permit \$50.00
 - Annual renewal \$25.00
- Walls
 - 4ft or less (height) \$50.00
 - Over 4 ft (height) per BIU fee schedule
- Zoning Permit \$50.00
- Late Fees (all Permits and Licenses) \$15.00

Code Violation Fees

- Animal (Rabies vaccine) \$5.00
- Quality of Life \$25.00 (per violation)

Signage Permit Fees:

- Portable Sign
 - First sign \$50.00
 - 2nd thru 4th sign \$25.00 (each)
 - Renewal
 - First sign \$50.00
 - 2nd thru 4th sign \$25.00 (each)

Building Inspection Fees:

- Fee Per BIU Fee Schedule (attached)

Hearing Fees:

Building Code Appeal

- Non-Refundable fee \$300.00
- Deposit \$750.00

Conditional Use

- Non-Refundable fee \$300.00
- Deposit \$750.00

Code Enforcement Board of Appeals

\$150.00

Subdivision

- Deposit \$750.00
- Engineering Fees Per fee schedule

Zoning Hearing Board

- Application Fee (non-refundable) \$300.00
- Deposit \$750.00

Engineering Fees:

- Review of plans by Borough Engineer (per hour) Per fee schedule
- Inspection of Subdivisions by Borough Engineer (per hour) Per fee schedule
- Stormwater Management Plan Review (per hour) Per fee schedule
- Floodplain Permit Review Per fee schedule

Plan Review Fees:

- Plans-Preliminary: Minor (Land Development) \$50.00
- Plans- Preliminary: Major (Land Development) \$150.00
- Plans- Final: Minor (Land Development) \$75.00
- Plans- Final: Major (Land Development) \$100.00
- Plans- Lot Consolidation (Subdivision, Re-Division) \$75.00
- All Resubmission Plans (Within a Three Year Period)
- **No Changes** \$75.00
- Floodplain Review Fee \$100.00 (Non-refundable)
- Recording Fees Subject to County Fees

PARKING

- Two (2) hour Parking (downtown): \$35.00
- Parking \$10.00

Note: All unpaid fines past two (2) weeks are forwarded to Magistrate as State Citations.

POLICE

Copy of Accident Report	\$15.00 each
Incident Report Summary	\$15.00
Video	\$200.00 + costs

Civil appearances or contracted services	Per current CBA
--	-----------------

POLICE DEPARTMENT FINES

Vehicle Towing and Storage Charges:

• Maximum charge for conventional tow	Per fee schedule- Steel City Collision
• Maximum additional charge for unconventional tow	Per fee schedule- Steel City Collision
Additional charge for roll-over/manipulation	Per fee schedule- Steel City Collision
Storage charge for first 24 hours	Per fee schedule- Steel City Collision
Maximum charge for storage after initial 24 hours	Per fee schedule- Steel City Collision
• Suspension reinstatement fee	Per State of PA fee schedule

Soliciting Permit/Transient Merchant License Fees:

• 6-month Permit	\$150.00
------------------	----------

False Alarm

First or second nuisance alarm	No Charge
Third nuisance alarm	\$ 50.00
Each subsequent Nuisance Alarm	\$100.00

Inspections:

Pawnbroker	
License	\$50.00
Renewal	\$25.00
Dumpster	\$50.00

PUBLIC WORKS- STREETS DIVISION

Operator	Actual cost, including benefits.
Equipment (backhoes, snowplow, trucks, etc.)	\$70.00 per hour + materials & personnel rate

Cleanup	\$30.00 per hour + personnel rate plus disposal costs
Materials and repairs	Actual Cost
Street Excavation/Opening Permit	\$60.00 +\$0.50 per ft. over 50 feet
Sign Rental (except special events)	Sawhorses - \$25.00, Type III-\$75.00
Right of Way Construction Easement (Non-PUC Regulated)	\$1.00 per linear foot

RIGHT TO KNOW REQUESTS

Black & White Copies (first 1,000)	Up to \$0.25 per copy
Black & White Copies (beyond 1,000)	Up to \$0.20 per copy
Color Copies	Up to \$0.50 per copy
Specialized Documents	Up to actual cost
Records Delivered via Email or Other Electronic Method	No additional fee may be imposed
CD / DVD	Actual cost, not to exceed \$1.00 per disc
Flash Drive	Actual cost
Facsimile	Up to actual cost
Other Media	Up to actual cost
Redaction	No additional fee may be imposed
Conversion to Paper	Up to \$0.25 per page.
Photographing a Record	No additional fee may be imposed
Postage	Actual cost of USPS first-class postage
Certification	Up to \$5.00 per record

SEWAGE SERVICE

Sewage Treatment Fees- ALCOSAN	\$11.14 per 1,000 gal.
Sewage Treatment Fee- Borough	\$8.08 per 1,000 gal. per unit
Customer Service Charge- ALCOSAN	\$7.80 per month
Sewer Tap Fee (per tap)	
• Residential	\$2,000.00
• Commercial	\$2500.00
Sewer Dye Test Fee	
• Residential	\$100.00
• Commercial	\$200.00

RESOLVED this 22nd day of January 2024 by the Borough Council of the Borough of Castle Shannon in lawful session duly assembled.

ATTEST

BOROUGH OF CASTLE SHANNON

C. Michael Foote
Borough Manager/Secretary

Nancy Kovach
President of Council

RECEIVED

09 January 2024

JAN - 9 2024

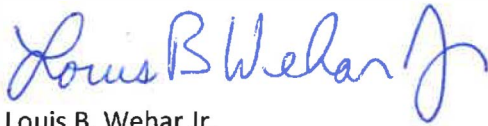
Castle Shannon Borough
Attention: Borough Manager
3310 McRoberts Road
Pittsburgh, PA 15234

CASTLE SHANNON BOROUGH

Dear Mr. Michael Foote,

I am interested in the Planning Commission Seat Vacancy. I am a 1988 University of Pittsburgh Bachelor of Science in Civil Engineering graduate. I had a 29 year career with American Bridge Company constructing or rehabilitating major complex bridges, buildings and other structures on a worldwide basis. I started as a project engineer for 7 years, then as a project operations manager for 12 years, and finished as a senior assistant to the president and chief executive officer for 10 years. In addition to engineering and constructing, I was very heavily involved in contractual, legal, accounting and insurance matters. My professional engineering licenses are currently in inactive / retirement status. I currently work part time as a grocery clerk at Giant Eagle and take care of my 90 year old Father. I have been a Castle Shannon Borough resident since 2018 living in the Ellison Place Townhomes. Prior I was a 52 year Whitehall Borough resident living near Caste Village. I have always wanted to get involved in local government and I believe that this Planning Commission Seat Vacancy would be a good starting point because of my engineering and construction background. I would be willing to further discuss my qualifications with you, Borough Council and/or Planning & Codes. Thank you for your consideration.

Sincerely,



Louis B. Wehar Jr.
2894 East May Street
Pittsburgh, PA 15234
412-980-0410
louiswehar@gmail.com

APPOINTMENTS 1

RESOLUTION
NO. 742

**A RESOLUTION APPOINTING A REPRESENTATIVE AND AN ALTERNATE TO
THE SHACOG FRANCHISING AUTHORITY BOARD**

WHEREAS, the Borough of Castle Shannon is a member of the SHACOG
(Municipality)
Franchising Authority Program; and

WHEREAS, the Borough of Castle Shannon needs to appoint a representative
(Municipality)
and an alternate to participate on the SHACOG Franchising Authority Board.

NOW, THEREFORE, BE IT RESOLVED, and it is hereby resolved, that:

Section 1. _____ is appointed as the representative of the
Borough of Castle Shannon to the SHACOG Franchising Authority Board and that
(Municipality)
_____ is appointed as the alternate representative.

Section 2. Each such appointee shall serve until December 31, 2025 or until a successor is chosen.

ADOPTED this 2nd day of January, 2024.

ATTEST:

(Signature)

Borough Manager
(Title)

By: _____
(Signature)

Council President
(Title)

**RESOLUTION
NO. _____**

**A RESOLUTION APPOINTING A REPRESENTATIVE AND AN ALTERNATE TO
THE SHACOG JOINT RATE REVIEW BOARD**

WHEREAS, the _____ is a member of the SHACOG
(Municipality)
Joint Rate Review Board, and

WHEREAS, the _____ needs to appoint a representative
(Municipality)
and an alternate to participate on the SHACOG Joint Rate Review Board.

NOW, THEREFORE, BE IT RESOLVED, and it is hereby resolved, that:

Section 1. _____ is appointed as the representative of the
_____ to the SHACOG Joint Rate Review Board and that
(Municipality)
_____ is appointed as the alternate representative.

Section 2. Each such appointee shall serve until December 31, 2025 or until a successor is chosen.

ADOPTED this _____ day of _____, 2024.

ATTEST:

(Signature)

(Title)

By: _____
(Signature)

(Title)



FINANCIAL REPORT

Fiscal Year 2023



INCOME STATEMENT

GENERAL FUND

Fiscal Year 2023

Account Id	Account Description	Period	Year To Date
Revenue			
01-183-00-000-000	Estimated Revenues Control	0	0.00
01-183-00-000-001	Refund of Revenues	0	0.00
01-185-00-300-000	REVENUES CONTROL	0	0.00
01-185-00-301-000	REAL ESTATE TAXES	0	0.00
01-185-00-301-100	Real Estate Taxes-Current Year	2,837,184.66	2,837,184.66
01-185-00-301-200	Real Estate Taxes-Prior Year	0	0.00
01-185-00-301-300	Real Estate Taxes-Delinquent	0	0.00
01-185-00-301-500	Real Estate Taxes-Liened	80,066.67	80,066.67
01-185-00-310-000	ACT 511 TAXES	0	0.00
01-185-00-310-100	Real Estate Transfer Taxes	109,010.15	109,010.15
01-185-00-310-210	Earned Income Taxes-Current	993,539.80	993,539.80
01-185-00-310-220	Earned Income Taxes-Prior	0	0.00
01-185-00-310-230	Earned Income Taxes-Delinquent	23,101.85	23,101.85
01-185-00-310-510	Occupational Priv Tax-Current	94,158.59	94,158.59
01-185-00-310-520	Occupational Priv Tax-Prior	0	0.00
01-185-00-310-530	Occupational Priv Tax-Delinq	295.16	295.16
01-185-00-310-700	Mechanical Device Tax	20,950.00	20,950.00
01-185-00-321-000	LICENSES AND PERMITS	0	0.00
01-185-00-321-700	Amusement Permits	0	0.00
01-185-00-321-800	Cable Television Franchise	182,274.25	182,274.25
01-185-00-322-820	Street Encroachments	11,805.00	11,805.00
01-185-00-331-000	FINES	0	0.00
01-185-00-331-100	Criminal Code Fines	12,591.93	12,591.93
01-185-00-331-110	Vehicle Code Violations	42,569.88	42,569.88
01-185-00-331-120	Ordinance Violations	3,068.96	3,068.96
01-185-00-332-000	Asset Forfeiture	21,781.06	21,781.06
01-185-00-341-000	Interest Earnings Checking	1,916.61	1,916.61
01-185-00-341-100	Interest Earnings PLGIT	0	0.00
01-185-00-342-200	Building Rentals	150.00	150.00
01-185-00-354-000	STATE CAPITAL/OPERATING GRANTS	0	0.00

01-185-00-354-010	Recycling Performance Grant	0	0.00
01-185-00-354-021	DARE Program Grant	0	0.00
01-185-00-354-022	Task Force	0	0.00
01-185-00-354-023	Police Equipment	0	0.00
01-185-00-355-000	STATE SHARED REVENUE	0	0.00
01-185-00-355-010	Public Utility Realty Tax	4,692.50	4,692.50
01-185-00-355-011	Act 13	1,934.78	1,934.78
01-185-00-355-044	County Sales & Use Tax	407,728.59	407,728.59
01-185-00-355-080	Beverage Licenses	2,450.00	2,450.00
01-185-00-355-090	Marcellus Shale Impact Fee	0	0.00
01-185-00-355-120	Foreign Casualty Ins Premium	227,287.64	227,287.64
01-185-00-355-130	Foreign Fire Insurance Premium	44,005.99	44,005.99
01-185-00-361-000	GENERAL GOVERNMENT	0	0.00
01-185-00-361-310	Planning Commission Fees	250.00	250.00
01-185-00-361-340	Zoning Hearing Board Fees	273.85	273.85
01-185-00-361-500	Sale of Publications	2,171.25	2,171.25
01-185-00-362-000	PUBLIC SAFETY	0	0.00
01-185-00-362-010	Allegheny County Grant	0	0.00
01-185-00-362-011	Federally Forfeited Property	0	0.00
01-185-00-362-100	Police Services	211,263.02	211,263.02
01-185-00-362-101	Keystone Oaks School Guards	37,315.66	37,315.66
01-185-00-362-410	Building Permits	77,793.08	77,793.08
01-185-00-362-420	Safety Occupancy Permits	0	0.00
01-185-00-362-500	Police/Fire False Alarms	1,470.00	1,470.00
01-185-00-363-000	HIGHWAY AND STREETS	0	0.00
01-185-00-363-210	Parking Meters	4,350.00	4,350.00
01-185-00-363-220	Parking Permits	0	0.00
01-185-00-363-510	Penndot Snow Contract	0	0.00
01-185-00-365-500	Animal Control & Shelter Fees	20.25	20.25
01-185-00-367-000	Culture-Recreation	2,390.00	2,390.00
01-185-00-367-300	Park Fees	5,215.00	5,215.00
01-185-00-380-000	Miscellaneous	19,740.45	19,740.45
01-185-00-380-100	Surplus Vehicle Sale	46,701.00	46,701.00

01-185-00-380-101	Tax Certifications/Duplicates	12,877.00	12,877.00
01-185-00-380-300	Memorial/Community Day Donations	0	0.00
01-185-00-380-350	Refund/Liability Insurance	0	0.00
01-185-00-380-351	Baldwin Twp/Worker's Comp.	6,972.00	6,972.00
01-185-00-380-354	Refunds/Worker's Comp	0	0.00
01-185-00-380-400	Medical Ins. Reimbursement	17,599.04	17,599.04
01-185-00-380-500	Flexible Spending Account	-101.09	-101.09
01-185-00-380-600	CARES Act	0	0.00
01-185-00-383-160	Fire Insurance Escrow	18,908.76	18,908.76
01-185-00-383-500	Ice Castle-Annual Assessment	20,000.00	20,000.00
01-185-00-383-501	Ice Castle-Tax Difference	0	0.00
01-185-00-387-100	K-9 Donations	0	0.00
01-185-00-391-100	Sale of Borough Property	0	0.00
01-185-00-392-361	Transfer from Capital Fund	0	0.00
01-185-00-392-362	Transfer from Sanitary Sewer Fund	150,000.00	150,000.00
01-185-00-392-363	Transfer From Bond Fund	0	0.00
01-185-00-394-100	Tax Anticipation Notes	0	0.00
01-185-00-394-200	Proceeds from Lease Purchase	0	0.00
01-185-00-399-000	Fund Balance Forward	-611.53	568,599.47
01-294-00-457-546	Community Day	-14,000.00	-14,000.00
01-395- - -	Cancel Prior Year Received	0	0.00
Total Revenues		5,743,161.81	6,312,372.81

Expenses

01-292-00-000-000	APPROPRIATION CONTROL	0	0.00
01-294-00-000-000	EXPENDITURES CONTROL	0	0.00
01-294-00-400-111	Council Salary	15,208.09	15,208.09
01-294-00-400-112	Mayor Salary	2,291.63	2,291.63
01-294-00-400-156	Health/Prescription	0	0.00
01-294-00-400-158	Life Insurance	427.20	427.20
01-294-00-400-210	Office Supplies	172.20	172.20
01-294-00-400-320	Communication	13,222.53	13,222.53

01-294-00-400-324	Telephone	702.62	702.62
01-294-00-400-420	Dues & Memberships	2,148.00	2,148.00
01-294-00-400-460	Meetings & Conferences	6,289.87	6,289.87
01-294-00-401-121	Salary	101,465.89	101,465.89
01-294-00-401-122	Pension Contribution	5,684.66	5,684.66
01-294-00-401-152	Dental Insurance	428.00	428.00
01-294-00-401-155	Optical Insurance	80.59	80.59
01-294-00-401-156	Health/Hospital Insurance	6,573.24	6,573.24
01-294-00-401-158	Life Insurance	735.60	735.60
01-294-00-401-160	Pension/Retirement Pay	0	0.00
01-294-00-401-189	Vacation Buy Back	0	0.00
01-294-00-401-210	Office Supplies	81.96	81.96
01-294-00-401-324	Mobile Phone	0	0.00
01-294-00-401-420	Dues & Memberships	620.85	620.85
01-294-00-401-452	Contracted Services	0	0.00
01-294-00-401-460	Meetings & Conferences	2,119.72	2,119.72
01-294-00-401-461	Vehicle Reimbursement	0	0.00
01-294-00-402-311	Auditor Services	18,602.25	18,602.25
01-294-00-403-114	Real Estate-Current Fees	7,822.00	7,822.00
01-294-00-403-115	Real Estate-Delinquent Fees	4,104.47	4,104.47
01-294-00-403-116	Tax Certification Fees	12,553.00	12,553.00
01-294-00-403-158	Life Insurance	57.60	57.60
01-294-00-403-210	Office Supplies	1,318.55	1,318.55
01-294-00-403-212	Tax Duplicates	2,073.55	2,073.55
01-294-00-403-260	Tax Office Computer	0	0.00
01-294-00-403-316	Software Services	1,295.00	1,295.00
01-294-00-403-317	Wage Tax Collection	0	0.00
01-294-00-403-318	EIT Assessment	0	0.00
01-294-00-403-353	Bonds	0	0.00
01-294-00-403-374	Computer Maintenance	0	0.00
01-294-00-403-400	Real Estate Lien Collection	25,402.63	25,402.63
01-294-00-403-401	Act 1 Legal Fees	0	0.00
01-294-00-403-460	Meetings & Conferences	60.00	60.00

01-294-00-403-500	Tax Refunds	1,039.05	1,039.05
01-294-00-403-501	Act 77 Refunds	1,261.16	1,261.16
01-294-00-404-314	Labor Counsel Services	43,003.31	43,003.31
01-294-00-404-316	Solicitor Retainer	4,500.00	4,500.00
01-294-00-404-317	Solicitor Services	17,253.92	17,253.92
01-294-00-404-319	Civil Service Commission	0	0.00
01-294-00-405-141	Assistant Manager	63,750.00	63,750.00
01-294-00-405-142	Accounts Payable Clerk	43,269.25	43,269.25
01-294-00-405-143	Secretary/Part-time Wages	11,235.68	11,235.68
01-294-00-405-144	Keystone Community Coordinator	1,877.85	1,877.85
01-294-00-405-152	Health Insurance	0	0.00
01-294-00-405-155	Life Insurance	0	0.00
01-294-00-405-156	Health/Hospitalization	27,895.90	27,895.90
01-294-00-405-158	Life Insurance	1,306.92	1,306.92
01-294-00-405-163	Ambulance Subscriptions	0	0.00
01-294-00-405-210	Office Supplies	1,555.20	1,555.20
01-294-00-405-212	Forms	2,233.78	2,233.78
01-294-00-405-325	Postage	4,197.45	4,197.45
01-294-00-405-341	Advertising	6,621.85	6,621.85
01-294-00-405-420	Meetings & Conferences	731.85	731.85
01-294-00-405-461	Mileage Reimbursement	0	0.00
01-294-00-406-100	Employee Hiring Costs	1,458.26	1,458.26
01-294-00-406-150	HRA Debits	0	0.00
01-294-00-406-159	Assistant Manager ICMA	2,000.00	2,000.00
01-294-00-406-160	Pension/Retirement	205,042.64	205,042.64
01-294-00-406-161	F I C A	105,045.56	105,045.56
01-294-00-406-163	Ambulance Subscriptions	80.00	80.00
01-294-00-406-164	Employer FSA Contributions	5,016.29	5,016.29
01-294-00-406-316	Payroll Service	14,231.15	14,231.15
01-294-00-406-350	Insurance & Bonding	102,942.77	102,942.77
01-294-00-406-354	Worker's Compensation	131,388.86	131,388.86
01-294-00-407-201	Computer Supplies	229.98	229.98
01-294-00-407-202	Copier Supplies	174.78	174.78

01-294-00-407-203	Website Maintenance	223.34	223.34
01-294-00-407-316	Software Services	4,061.32	4,061.32
01-294-00-407-374	Computer Maintenance Agreement	18,151.14	18,151.14
01-294-00-407-375	Copier Maintenance Agreement	3,280.59	3,280.59
01-294-00-407-376	Fax Maintenance	0	0.00
01-294-00-407-377	Printer Maintenance	193.44	193.44
01-294-00-407-452	Contracted Services-Data Proc	265.95	265.95
01-294-00-407-700	Computer/Fax	686.13	686.13
01-294-00-408-316	Engineer Service Fees	38,588.48	38,588.48
01-294-00-409-141	Custodian Wages	6,536.14	6,536.14
01-294-00-409-220	Operating Supplies	7,408.81	7,408.81
01-294-00-409-221	Municipal Center Signs	0	0.00
01-294-00-409-238	Uniform	0	0.00
01-294-00-409-260	Small Tools/Minor Equipment	1,047.22	1,047.22
01-294-00-409-321	Telephone	9,099.42	9,099.42
01-294-00-409-325	Internet Fees	792.82	792.82
01-294-00-409-328	Telephone Maintenance	0	0.00
01-294-00-409-361	Electricity	33,022.53	33,022.53
01-294-00-409-362	Gas	8,983.28	8,983.28
01-294-00-409-364	Sewage	1,754.87	1,754.87
01-294-00-409-366	Water	2,992.74	2,992.74
01-294-00-409-373	Repairs to Building	33,946.51	33,946.51
01-294-00-409-375	Contract Lawn Maintenance	0	0.00
01-294-00-409-376	Landscaping Materials	1,055.73	1,055.73
01-294-00-409-377	Heating System Maintenance	0	0.00
01-294-00-409-450	Building Rental Refunds	0	0.00
01-294-00-409-452	Contracted Services	30,054.84	30,054.84
01-294-00-409-453	Furniture & Equipment	3,676.53	3,676.53
01-294-00-410-122	Chief's Salary	140,425.53	140,425.53
01-294-00-410-123	Lieutenant Wages	224,300.47	224,300.47
01-294-00-410-131	Sergeant's Wages	409,994.22	409,994.22
01-294-00-410-132	Patrolmen's Wages	646,740.43	646,740.43
01-294-00-410-140	Parking Enforcement Officer	13,053.08	13,053.08

01-294-00-410-141	Clerk Wages	45,059.60	45,059.60
01-294-00-410-142	School Guard Wages	60,024.13	60,024.13
01-294-00-410-152	Dental Insurance	14,376.71	14,376.71
01-294-00-410-155	Optical Insurance	3,066.42	3,066.42
01-294-00-410-156	Health/Hospitalization	210,334.30	210,334.30
01-294-00-410-158	Life Insurance	9,021.17	9,021.17
01-294-00-410-160	Pension/Retirement	348,896.10	348,896.10
01-294-00-410-161	Chief's Pension	20,100.72	20,100.72
01-294-00-410-163	Ambulance Subscriptions	80.00	80.00
01-294-00-410-179	Court Time	12,766.56	12,766.56
01-294-00-410-182	Longevity	52,067.80	52,067.80
01-294-00-410-183	Overtime	81,566.67	81,566.67
01-294-00-410-187	Special Detail	154,811.75	154,811.75
01-294-00-410-188	Holiday Pay	34,631.44	34,631.44
01-294-00-410-189	Vacation Buy Back	11,076.80	11,076.80
01-294-00-410-190	Sick Days Buy Back	6,675.00	6,675.00
01-294-00-410-191	Uniform Allowance/Police	20,058.55	20,058.55
01-294-00-410-192	Uniform Allowance/School Guard	1,437.38	1,437.38
01-294-00-410-193	Vest Replacements	0	0.00
01-294-00-410-210	Office Supplies	2,864.23	2,864.23
01-294-00-410-212	Forms	269.70	269.70
01-294-00-410-213	Minor Equipment	8,122.89	8,122.89
01-294-00-410-214	Minor Equipment (Encumbered)	0	0.00
01-294-00-410-220	Operating Supplies	7,192.26	7,192.26
01-294-00-410-231	Vehicle Fuel	31,539.71	31,539.71
01-294-00-410-239	Tires	3,801.20	3,801.20
01-294-00-410-240	Other Operating Supplies/DARE	3,426.83	3,426.83
01-294-00-410-316	Software Services	95,383.34	95,383.34
01-294-00-410-319	Civil Service Commission	0	0.00
01-294-00-410-321	Telephone	5,919.63	5,919.63
01-294-00-410-322	MDT Air Cards	3,539.88	3,539.88
01-294-00-410-324	Mobile Phone	1,702.82	1,702.82
01-294-00-410-325	Postage	257.73	257.73

01-294-00-410-326	Court Parking	133.00	133.00
01-294-00-410-327	Police Radio Maintenance	1,657.97	1,657.97
01-294-00-410-328	Police Radio Installation	4,000.00	4,000.00
01-294-00-410-372	Parking Meter Repair	0	0.00
01-294-00-410-374	Vehicle Repair/Parts	28,009.07	28,009.07
01-294-00-410-375	Vascar Maintenance	2,273.64	2,273.64
01-294-00-410-377	Copier Maintenance	1,323.20	1,323.20
01-294-00-410-378	Fax Maintenance	0	0.00
01-294-00-410-384	Identikit Rental	0	0.00
01-294-00-410-387	Breathalyzer	0	0.00
01-294-00-410-388	Breathalyzer Maintenance	0	0.00
01-294-00-410-420	Dues, Etc.	795.00	795.00
01-294-00-410-451	Contract Vehicle Service	263.40	263.40
01-294-00-410-452	Animal Control Service	25,305.00	25,305.00
01-294-00-410-453	Contracted Services	1,291.80	1,291.80
01-294-00-410-460	Meetings & Conferences	10,327.42	10,327.42
01-294-00-410-461	Officer Training	14,503.54	14,503.54
01-294-00-410-462	Education Reimbursement	5,000.00	5,000.00
01-294-00-410-542	Community Programs	2,889.60	2,889.60
01-294-00-410-741	Police Vehicle Purchase	10,390.00	10,390.00
01-294-00-410-742	Computer	13,384.09	13,384.09
01-294-00-410-743	Computer Maintenance	17,832.00	17,832.00
01-294-00-410-744	MDT-Laptops	10,368.26	10,368.26
01-294-00-410-745	Speed Monitor Trailor	0	0.00
01-294-00-410-746	CSPD Substation	0	0.00
01-294-00-410-747	Speed Monitor Maintenance	5,547.50	5,547.50
01-294-00-410-748	K-9 Expense	5,421.94	5,421.94
01-294-00-410-749	K-9 Handlers	2,695.00	2,695.00
01-294-00-410-752	Truck Inspection	1,004.07	1,004.07
01-294-00-410-753	AED Maintenance	1,807.59	1,807.59
01-294-00-410-754	Asset Forfeiture Purchases	0.00	0.00
01-294-00-411-163	VFD Relief Association	44,005.99	44,005.99
01-294-00-411-363	Hydrant Service	26,374.72	26,374.72

01-294-00-411-383	Fire Department Warehouse Lease	17,779.74	17,779.74
01-294-00-411-550	Fire Department Donation	75,000.00	75,000.00
01-294-00-412-530	Ambulance/Resue Assessment	128,156.48	128,156.48
01-294-00-412-531	EM Equipment/Training	0	0.00
01-294-00-413-130	Building Official Wages/70%	64,217.66	64,217.66
01-294-00-413-131	Building Official	0	0.00
01-294-00-413-132	Building Inspector	0	0.00
01-294-00-413-133	Code Enforcement Officer	0.00	0.00
01-294-00-413-134	Building & Codes Assistant	32,123.14	32,123.14
01-294-00-413-143	Secretary	43,251.38	43,251.38
01-294-00-413-144	Local Government Academy Intern	0	0.00
01-294-00-413-152	Dental Insurance	1,454.40	1,454.40
01-294-00-413-155	Optical Insurance	-141.29	-141.29
01-294-00-413-156	Hospital Insurance	18,932.08	18,932.08
01-294-00-413-158	Life Insurance	638.40	638.40
01-294-00-413-163	Ambulance Subscriptions	80.00	80.00
01-294-00-413-210	Office Supplies	321.05	321.05
01-294-00-413-212	Forms	117.00	117.00
01-294-00-413-220	Operating Supplies	1,577.30	1,577.30
01-294-00-413-324	Mobile Phone	1,366.91	1,366.91
01-294-00-413-325	Postage	747.31	747.31
01-294-00-413-374	Vehicle Repairs	605.98	605.98
01-294-00-413-375	Fuel	1,624.30	1,624.30
01-294-00-413-420	Dues	1,052.00	1,052.00
01-294-00-413-451	Vehicle Contracted Services	0	0.00
01-294-00-413-452	Contracted Outside Services	27,120.27	27,120.27
01-294-00-413-460	Meetings & Conferences	3,766.18	3,766.18
01-294-00-413-500	Refunds	0	0.00
01-294-00-414-212	Forms	0	0.00
01-294-00-414-314	Legal Services	157.00	157.00
01-294-00-414-316	Planning Consultant	0	0.00
01-294-00-414-341	Advertising	301.20	301.20
01-294-00-414-420	Dues	1,022.00	1,022.00

01-294-00-414-452	Contracted Consulting	0	0.00
01-294-00-414-500	Refunds	0	0.00
01-294-00-427-450	Garbage Collection	435,737.39	435,737.39
01-294-00-427-451	Recycling Collection	51,068.06	51,068.06
01-294-00-427-452	Leaf Collection	9,826.02	9,826.02
01-294-00-427-453	Fire Dept. Site Glass Pickup	4,800.00	4,800.00
01-294-00-430-142	Department Wages	439,862.40	439,862.40
01-294-00-430-143	Part-time Seasonal Worker	12,908.13	12,908.13
01-294-00-430-152	Dental Insurance/60%	8,144.64	8,144.64
01-294-00-430-155	Optical Insurance/60%	1,709.40	1,709.40
01-294-00-430-156	Health Insurance/60%	95,140.08	95,140.08
01-294-00-430-158	Life Insurance/60%	3,763.20	3,763.20
01-294-00-430-163	Ambulance Subscription	560.00	560.00
01-294-00-430-182	Longevity	4,495.00	4,495.00
01-294-00-430-183	Overtime	21,710.74	21,710.74
01-294-00-430-190	Sick Time Bonus	-1,500.00	-1,500.00
01-294-00-430-210	Office Supplies	61.41	61.41
01-294-00-430-220	Operating Supplies	10,001.69	10,001.69
01-294-00-430-231	Gasoline	3,149.12	3,149.12
01-294-00-430-232	Diesel Fuel	11,440.85	11,440.85
01-294-00-430-238	Clothing & Uniforms	11,286.41	11,286.41
01-294-00-430-239	Tires	5,289.87	5,289.87
01-294-00-430-251	Vehicle Repair/Maintenace	23,199.05	23,199.05
01-294-00-430-260	Small Tools & Equipment	11,109.90	11,109.90
01-294-00-430-321	Telepone	3,035.82	3,035.82
01-294-00-430-324	Mobile Phone	501.07	501.07
01-294-00-430-327	Radio Equipment Maintenance	1,936.20	1,936.20
01-294-00-430-361	Electricity	2,196.27	2,196.27
01-294-00-430-362	Gas	2,785.31	2,785.31
01-294-00-430-364	Sewage	532.70	532.70
01-294-00-430-366	Water	0	0.00
01-294-00-430-373	Building Repair	2,312.66	2,312.66
01-294-00-430-374	Equipment Repair	6,947.36	6,947.36

01-294-00-430-451	Vehicle Contract Maintenance	0	0.00
01-294-00-430-453	Contracted Tree Removal	2,000.00	2,000.00
01-294-00-430-454	PA One Call Service	328.37	328.37
01-294-00-430-460	Meetings & Conferences	1,557.00	1,557.00
01-294-00-430-740	Vehicle Purchase	0	0.00
01-294-00-432-220	Salt	0	0.00
01-294-00-432-221	Liquid Calcium Chloride	2,049.55	2,049.55
01-294-00-433-220	Signs	6,902.59	6,902.59
01-294-00-433-361	Electricity	2,965.14	2,965.14
01-294-00-433-374	Equipment Repair	2,939.64	2,939.64
01-294-00-433-376	Crosswalk Paint	0.00	0.00
01-294-00-433-452	Contract Services	0	0.00
01-294-00-435-220	Crosswalk Paint	1,750.63	1,750.63
01-294-00-435-251	Decorative St Light Repairs	1,865.00	1,865.00
01-294-00-435-253	Brick Repair and Replacement	994.04	994.04
01-294-00-435-255	Banner/Flag Repair and Replacement	3,172.80	3,172.80
01-294-00-435-258	Landscaping/Planting	2,247.98	2,247.98
01-294-00-435-259	Street Furniture Maintenance	354.00	354.00
01-294-00-435-260	Curb and Line Painting	0	0.00
01-294-00-436-374	Storm Sewer Repair	38,982.13	38,982.13
01-294-00-436-454	Contracted Services	0	0.00
01-294-00-438-220	Operating Supplies	343.36	343.36
01-294-00-438-221	Cold Patch	1,822.04	1,822.04
01-294-00-438-313	Engineering Services	0	0.00
01-294-00-451-200	Decorative Street Banners	0	0.00
01-294-00-451-300	Recreation Entertainment	4,400.46	4,400.46
01-294-00-451-450	Rec. Share - Dormont Pool	3,745.00	3,745.00
01-294-00-454-120	Summer Recreation Director	2,490.00	2,490.00
01-294-00-454-121	Supervisor Wages	1,290.00	1,290.00
01-294-00-454-141	Recreation Counselor Wages	8,839.68	8,839.68
01-294-00-454-142	Security Officer	2,100.00	2,100.00
01-294-00-454-220	Operating Supplies	6,282.27	6,282.27
01-294-00-454-221	Recreation Program	1,809.45	1,809.45

01-294-00-454-252	Repair Material	251.71	251.71
01-294-00-454-260	Minor Equipment	125.69	125.69
01-294-00-454-361	Electricity	1,316.75	1,316.75
01-294-00-454-364	Sewage	409.25	409.25
01-294-00-454-366	Water	880.75	880.75
01-294-00-454-373	Repairs to Building	2,934.50	2,934.50
01-294-00-454-374	Park Maintenance	12,125.79	12,125.79
01-294-00-454-375	Tree Removal	251.51	251.51
01-294-00-454-376	Landscaping	9,288.42	9,288.42
01-294-00-454-452	Contract Lawn Maintenance	0	0.00
01-294-00-454-500	Refunds	1,900.00	1,900.00
01-294-00-454-540	CSYA Donation	0	0.00
01-294-00-454-550	Senior Citizan Donation	0	0.00
01-294-00-455-700	Street Trees	2,400.00	2,400.00
01-294-00-455-701	Tree Planting Program	0	0.00
01-294-00-457-540	Civic Group Contributions	3,950.00	3,950.00
01-294-00-457-542	Foodbank	0	0.00
01-294-00-457-543	Memorial Day	1,192.54	1,192.54
01-294-00-463-112	Keystone Community Coordinator	45,068.40	45,068.40
01-294-00-463-196	Health/Hospital Insurance	6,788.36	6,788.36
01-294-00-463-198	Life Insurance	626.40	626.40
01-294-00-463-248	Development Supplies	914.48	914.48
01-294-00-463-310	Professional Services	7,160.00	7,160.00
01-294-00-463-341	Advertising	19.00	19.00
01-294-00-463-420	Dues & Memberships	1,115.00	1,115.00
01-294-00-463-453	Website Maintenance	1,000.00	1,000.00
01-294-00-463-454	Community Events	2,774.78	2,774.78
01-294-00-463-460	Meetings & Conferences	969.65	969.65
01-294-00-471-100	Capital Lease Principal	0	0.00
01-294-00-471-600	Tax Anticipation Note Princ	0	0.00
01-294-00-472-100	Capital Lease Interest	0	0.00
01-294-00-472-600	Tax Anticipation Note Interest	0	0.00
01-294-00-481-510	SHACOG Dues	10,797.92	10,797.92

01-294-00-481-511	SHACOG RAD	0	0.00
01-294-00-492-020	Transfer to Street Lights	0	0.00
01-294-00-492-180	Transfer to Capital Projects	0	0.00
01-294-00-492-210	Transfer to Employee Sinking	85,000.00	85,000.00
01-294-00-492-220	Transfer to General Oblig Bond	0	0.00
01-294-00-492-221	Transfer to Capital Reserve Fund	0	0.00
Total Expenses		6,063,669.11	6,063,669.11
	Net	-320,507.30	248,703.70

FUND 01

INCOME STATEMENT

PERIOD: 01/01/23 TO 12/31/23 AS OF:12/31/23



INCOME STATEMENT
STREET LIGHT FUND
Fiscal Year 2023

Account Id	Account Description	Period	Year To Date
Revenue			
02-183-00-000-00	Estimated Revenues Control	0	0.00
02-185-00-300-00	REVENUES CONTROL	0	0.00
02-185-00-301-00	REAL ESTATE TAXES	0	0.00
02-185-00-301-10	Real Estate Taxes-Current	99,848.96	99,848.96
02-185-00-301-20	Real Estate Taxes-Prior Year	0	0.00
02-185-00-301-30	Real Estate Taxes-Delinquent	0	0.00
02-185-00-301-50	Real Estate Taxes-Liened	3,185.26	3,185.26
02-185-00-341-00	Interest Earnings	0	0.00
02-185-00-392-01	Transfer from General Fund	0	0.00
02-185-00-399-00	Fund Balance Forward	0.00	56,534.98
02-395- - -	ADDED IN UPGRADE	0	0.00
Total Revenues		103,034.22	159,569.20
Expenses			
02-291-00-000-00	Encumbrance Control	0.00	0.00
02-292-00-000-00	APPROPRIATION CONTROL	0	0.00
02-294-00-000-00	EXPENDITURE CONTROL	0	0.00
02-294-00-403-50	Tax Refunds	80.54	80.54
02-294-00-434-36	Electricity	110,180.06	110,180.06
02-294-00-434-36	LED Conversion	0	0.00
Total Expenses		110,260.60	110,260.60
Net		-7,226.38	49,308.60

FUND 02

INCOME STATEMENT

PERIOD: 01/01/23 TO 12/31/23 AS OF:12/31/23



INCOME STATEMENT

SEWER FUND

Fiscal Year 2023

Account Id	Account Description	Period	Year To Date
Revenue			
08-183-00-000-00	Estimated Revenues Control	0	0.00
08-185-00-300-00	REVENUES CONTROL	0	0.00
08-185-00-341-00	Interest Earnings	4,478.31	4,478.31
08-185-00-341-10	Interest Earnings-PLGIT	26,311.62	26,311.62
08-185-00-351-01	COVID 19 - American Rescue Plan Act	0	0.00
08-185-00-354-00	STATE CAPITAL/OPERATING GRANTS	0	0.00
08-185-00-354-04	Fire Dept Grinder Pump Grant	0	0.00
08-185-00-354-04	CDBG-Y30-McCully Road	0	0.00
08-185-00-354-04	CDBG-Y31-Walnut Street	0	0.00
08-185-00-354-10	ALCOSAN Grow Grant	0	0.00
08-185-00-354-11	South McCully Sewer Repairs	0	0.00
08-185-00-354-11	Killarney Inlet Repairs	0	0.00
08-185-00-364-00	SANITATION	0	0.00
08-185-00-364-11	Sewage Tap-in Fee	0	0.00
08-185-00-364-11	Dye Test Fees	4,850.00	4,850.00
08-185-00-364-12	Current Sewage Collections	0	0.00
08-185-00-364-12	Delinquent Sewage Collections	232,817.07	232,817.07
08-185-00-364-12	Surcharge	0	0.00
08-185-00-364-12	Sewage Billing Collections	2,312,568.13	2,312,568.13
08-185-00-364-60	ALCOSAN Billing Refund	11,003.70	11,003.70
08-185-00-371-60	Proceeds from Bond Issue	0	0.00
08-185-00-380-00	Miscellaneous Revenue	0	0.00
08-185-00-392-01	Transfer from Bond Fund	0	0.00
08-185-00-394-30	USC Municipal Pooled Trust	0	0.00
08-185-00-399-00	Fund Balance Forward	0.00	3,416,855.44
08-395- - -	ADDED IN UPGRADE	0	0.00
Total Revenues		2,592,028.83	6,008,884.27

Expenses

08-291-00-000-00	Encumbrance Control	0.00	0.00
08-292-00-000-00	APPROPRIATION CONTROL	0	0.00
08-294-00-000-00	EXPENDITURE CONTROL	0	0.00
08-294-00-407-20	Computer Supplies	0	0.00
08-294-00-429-13	Building Official Wages/30%	0	0.00
08-294-00-429-14	Driver's Wages/30%	0	0.00
08-294-00-429-14	Secretary Wages/30%	0	0.00
08-294-00-429-14	Collections	0	0.00
08-294-00-429-15	Dental Insurance/30%	0	0.00
08-294-00-429-15	Optical Insurance/30%	0	0.00
08-294-00-429-15	Health Insurance/30%	0	0.00
08-294-00-429-15	Life Insurance/30%	0	0.00
08-294-00-429-16	F I C A	0	0.00

08-294-00-429-16: Medicare	0	0.00
08-294-00-429-18: Longevity	0	0.00
08-294-00-429-18: Overtime	0	0.00
08-294-00-429-20: Data Processing Supplies	0	0.00
08-294-00-429-21: Office Supplies	0	0.00
08-294-00-429-22: Operating Supplies	2,705.66	2,705.66
08-294-00-429-23: Gasoline	1,874.32	1,874.32
08-294-00-429-23: Clothing & Uniforms	35.00	35.00
08-294-00-429-25: Vehicle Repair Supplies	2,750.15	2,750.15
08-294-00-429-26: Small Tools & Equipment	173.99	173.99
08-294-00-429-30: NSF Check Charges	0	0.00
08-294-00-429-30: Physical Survey/Inspection	0	0.00
08-294-00-429-30: Line Cleaning & CCTV Inspect	4,110.58	4,110.58
08-294-00-429-30: GIS Data Base Development	0	0.00
08-294-00-429-30: Dye Testing	0	0.00
08-294-00-429-30: Hydraulic Design/Capacity Eval	0	0.00
08-294-00-429-30: Structural Repairs-1st 12 mile	74,876.45	74,876.45
08-294-00-429-30: Feasibility Study	0	0.00
08-294-00-429-31: CAP Implementation	0	0.00
08-294-00-429-31: EPA SSO Flow Monitoring	0	0.00
08-294-00-429-31: Flow Monitoring Equipment	0	0.00
08-294-00-429-31: Engineering Fees	110,221.08	110,221.08
08-294-00-429-32: Postage	0	0.00
08-294-00-429-35: Workers Compensation	0	0.00
08-294-00-429-36: Electricity	516.02	516.02
08-294-00-429-36: ALCOSAN Charges	1,622,657.31	1,622,657.31
08-294-00-429-36: PAWC Shut-off Charges	0	0.00
08-294-00-429-36: Sewage Billing	34,001.05	34,001.05
08-294-00-429-37: Sewer Repair	40,484.31	40,484.31
08-294-00-429-45: Vehicle Contract Maintenance	0	0.00
08-294-00-429-45: Contract Sewer Repair	24,914.42	24,914.42
08-294-00-429-45: Pump Station Maintenance	3,123.66	3,123.66
08-294-00-429-45: Phase III Improvements	0	0.00
08-294-00-429-45: Fire Dept Grinder Pump	0	0.00
08-294-00-429-45: CDBG Y30 McCully Road	0	0.00
08-294-00-429-45: CDBG-Y31-Walnut Street	0	0.00
08-294-00-429-45: CCTV-Contract Video Tape	0	0.00
08-294-00-429-46: Meetings & Conferences	0	0.00
08-294-00-429-50: Customer Refunds	0	0.00
08-294-00-429-70: Backhoe	5,625.03	5,625.03
08-294-00-429-70: Sewer Camera	2,500.00	2,500.00
08-294-00-429-74: Capital Vehicle Purchase	0	0.00
08-294-00-429-80: Depreciation Expense	0	0.00
08-294-00-430-70: Backhoe	0	0.00

08-294-00-430-70: F550 Upfit	51,511.00	51,511.00
08-294-00-463-73: Economic Development Property Purchase	0.00	0.00
08-294-00-471-60: Debt Principal	0	0.00
08-294-00-472-60: Debt Interest	0	0.00
08-294-00-492-18: Transfer to Capital Projects	500,000.00	500,000.00
08-294-00-492-18: Transfer to General Fund	150,000.00	150,000.00
08-294-00-492-18: Transfer to Debt Service	150,000.00	150,000.00
08-294-00-492-18: Transfer to Capital Reserve Fund	0	0.00
Total Expenses	2,782,080.03	2,782,080.03
Net	-190,051.20	3,226,804.24

FUND 08

INCOME STATEMENT

PERIOD: 01/01/23 TO 12/31/23 AS OF:12/31/23



INCOME STATEMENT

CAPITAL FUND

Fiscal Year 2023

Account Id	Account Description	Period	Year To Date
Revenue			
18-183-00-000-00	Estimated Revenues Control	0	0.00
18-185-00-300-00	REVENUES CONTROL	0	0.00
18-185-00-301-00	REAL ESTATE TAXES	0	0.00
18-185-00-301-10	Real Estate Taxes-Current Year	219,743.33	219,743.33
18-185-00-301-30	Real Estate Taxes-Delinquent	0	0.00
18-185-00-301-50	Real Estate Taxes-Liened	6,922.63	6,922.63
18-185-00-341-00	Interest Earnings	853.06	853.06
18-185-00-341-00	Interest Earnings-PLGIT	0	0.00
18-185-00-341-00	Interest Earnings-6 Parks	0	0.00
18-185-00-354-00	STATE CAPITAL/OPERATING GRANTS	0	0.00
18-185-00-354-12	DCNR Grant/Hamilton Park	0	0.00
18-185-00-354-12	DCED Grant - Library Cameras	0	0.00
18-185-00-354-12	DCED/Community Enhancement	0	0.00
18-185-00-354-12	Sleepy Hollow Flood Mitigation	0	0.00
18-185-00-354-12	DCED-Public Works Garage Exp.	0	0.00
18-185-00-354-12	DCED - Rebecca Street Retaining Wall	0	0.00
18-185-00-354-12	Killarney Inlets	0	0.00
18-185-00-354-12	Park Master Planning	0	0.00
18-185-00-354-12	Streetscape Grant	-412,027.43	-412,027.43
18-185-00-354-13	Murphy Earmark	0	0.00
18-185-00-354-13	CDBG	0	0.00
18-185-00-354-13	CDBG Year 47	108,000.00	108,000.00
18-185-00-380-00	Miscellaneous Revenues	0	0.00
18-185-00-387-00	Revitalization	80.00	80.00
18-185-00-391-10	Sale of Borough Property	0	0.00
18-185-00-392-01	Transfer from General Fund	0	0.00
18-185-00-392-01	Transfer from Sewer Fund	500,000.00	500,000.00
18-185-00-392-01	Transfer from Bond Fund	2,424,405.39	2,424,405.39
18-185-00-392-01	Transfer from Library Fund	60,000.00	60,000.00
18-185-00-393-10	Proceeds from Bond Refinancing	0	0.00
18-185-00-393-13	Proceeds of Debt	0	0.00
18-185-00-394-11	Proceeds from Line of Credit	0	0.00
18-185-00-399-00	Fund Balance Forward	0.00	359,994.39
18-395- - -	ADDED IN UPGRADE	0	0.00
Total Revenues		2,907,976.98	3,267,971.37

Expenses

18-291-00-000-00	Encumbrance Control	0.00	0.00
18-292-00-000-00	APPROPRIATION CONTROL	0	0.00
18-294-00-000-00	EXPENDITURES CONTROL	0	0.00
18-294-00-400-40	Line of Credit Fees	0	0.00
18-294-00-403-50	Real Estate Tax Refunds	177.24	177.24

18-294-00-404-10	Codification	0	0.00
18-294-00-406-00	Personnel Policy	0	0.00
18-294-00-406-10	Code Enforcement Car	0	0.00
18-294-00-407-12	Zoning Audit	1,450.00	1,450.00
18-294-00-407-71	Copier	0	0.00
18-294-00-407-71	IT Support	4,303.25	4,303.25
18-294-00-407-71	Document Management	20,324.71	20,324.71
18-294-00-408-31	Engineering Fees	14,453.79	14,453.79
18-294-00-409-37	Repairs to Building	0	0.00
18-294-00-409-37	Public Works Expansion	0	0.00
18-294-00-409-37	MC Generator Replacement	0	0.00
18-294-00-409-37	Library Generator	0	0.00
18-294-00-409-45	Contracted Services	0	0.00
18-294-00-410-74	Computer	16,636.21	16,636.21
18-294-00-410-74	Bulletproof Vest Replacement	14,718.48	14,718.48
18-294-00-410-74	Weapons Replacement	0	0.00
18-294-00-410-74	Taser Replacement	0	0.00
18-294-00-410-75	Truck Inspection	0	0.00
18-294-00-410-75	Patrol Car	0	0.00
18-294-00-413-70	Video Camera-Library	18,887.35	18,887.35
18-294-00-413-70	Conservatorship Program	0	0.00
18-294-00-413-70	CDBG 45 - Demolitions	0	0.00
18-294-00-413-70	CDBG43-Demolition	0	0.00
18-294-00-429-70	Jetter Purchase	0	0.00
18-294-00-430-26	Small Tools & Equipment	0	0.00
18-294-00-430-70	Backhoe	0	0.00
18-294-00-430-70	Truck Purchase	79,119.00	79,119.00
18-294-00-430-70	PWD Garage Door Replacement	0	0.00
18-294-00-435-00	HWY MAINTENANCE-SIDEWALKS	0	0.00
18-294-00-435-31	Engineer Service Fees	0	0.00
18-294-00-435-34	Advertising	399.90	399.90
18-294-00-435-45	Contracted Services	16,862.75	16,862.75
18-294-00-435-70	Paint Machine	0	0.00
18-294-00-436-31	Engineering Fees	16,960.94	16,960.94
18-294-00-436-31	Small Equipment-Push Camera	0	0.00
18-294-00-436-34	Advertising	0	0.00
18-294-00-436-45	Contracted Services	0	0.00
18-294-00-436-45	Killarney Rebuild	0	0.00
18-294-00-436-45	Joint Project - Baldwin Twp	0	0.00
18-294-00-436-45	Inlet Inspections & Repairs	0	0.00
18-294-00-436-45	Elm Street Repair	0	0.00
18-294-00-436-45	May Street Storm Sewer	0	0.00
18-294-00-436-46	PRP Demonstration Project	119,258.91	119,258.91
18-294-00-436-60	Sleepy Hollow Flood Mitigation	0	0.00

18-294-00-436-60 Phase III Improvements	0	0.00
18-294-00-438-20 Yard Restoration	5,000.00	5,000.00
18-294-00-438-31 Engineering Services	28,206.01	28,206.01
18-294-00-438-34 Advertising	0	0.00
18-294-00-438-45 Contract Paving	268,026.92	268,026.92
18-294-00-438-45 Guide Rail Installation/Repair	7,647.92	7,647.92
18-294-00-438-60 Bridge Repairs	0	0.00
18-294-00-438-60 ARLE Projects	0	0.00
18-294-00-438-60 PennDot/Street Scape Match	-357,495.33	-357,495.33
18-294-00-438-60 RACP Match	0	0.00
18-294-00-454-31 Engineering Fees	350,308.04	350,308.04
18-294-00-454-61 Playground Equipment	5,582.50	5,582.50
18-294-00-454-61 Equipment	0	0.00
18-294-00-454-61 Field Maintenance	16,700.00	16,700.00
18-294-00-454-61 CSMC Ballfield & Parking	0	0.00
18-294-00-454-61 Park Master Plan Improvements	2,018,703.09	2,018,703.09
18-294-00-454-61 Park Master Planning	0	0.00
18-294-00-454-61 Storage Facility	0	0.00
18-294-00-454-62 Veterans Memorial Park	0	0.00
18-294-00-454-62 Borough Wide Trail Improvements	0	0.00
18-294-00-454-62 DCED Greenways, Trails & Rec. Match	0	0.00
18-294-00-463-73 Economic Development Property Purchase	513,520.46	513,520.46
18-294-00-471-10 Debt Principal	0	0.00
18-294-00-471-30 Short Term Note Principal/Interest	0	0.00
18-294-00-472-10 Debt Interest	0	0.00
18-294-00-480-10 Professional Services	23,213.77	23,213.77
18-294-00-480-20 DCED-Keystone Community Study	0	0.00
18-294-00-480-30 Act 13 Walking Trail Study	0	0.00
18-294-00-480-52 Library Heating/Boiler System	0	0.00
18-294-00-480-52 Library Roof Replacement	0	0.00
18-294-00-480-53 Community Revitalization	720.00	720.00
18-294-00-480-53 Wayfinding Study	11,518.77	11,518.77
18-294-00-480-53 Wayfinding Installation	13,893.00	13,893.00
18-294-00-491-00 Refunds-Prior Year Revenues	0	0.00
18-294-00-492-01 Transfer to General Fund	0	0.00
18-294-00-492-10 Transfer to Debt Service Fund	0	0.00
Total Expenses	3,229,097.68	3,229,097.68
Net	-321,120.70	38,873.69

FUND 18

INCOME STATEMENT

PERIOD: 01/01/23 TO 12/31/23 AS OF:12/31/23



INCOME STATEMENT
SINKING FUND-EMPL
Fiscal Year 2023

Account Id	Account Description	Period	Year To Date
Revenue			
21-183-00-000-00	Estimated Revenues Control	0	0.00
21-185-00-300-00	REVENUES CONTROL	0	0.00
21-185-00-341-00	Interest Earnings	0	0.00
21-185-00-341-10	PLGIT Prime Interest	0	0.00
21-185-00-380-00	MISCELLANEOUS REVENUES	0	0.00
21-185-00-380-15	Hospitalization-Caruso	0	0.00
21-185-00-380-15	COBRA	0	0.00
21-185-00-392-01	Transfer from General Fund	85,000.00	85,000.00
21-185-00-399-00	Fund Balance Forward	0.00	0.00
21-395- - -	ADDED IN UPGRADE	0	0.00
Total Revenues		85,000.00	85,000.00
Expenses			
21-291-00-000-00	Encumbrance Control	0.00	0.00
21-292-00-000-00	APPROPRIATION CONTROL	0	0.00
21-294-00-000-00	EXPENDITURES CONTROL	0	0.00
21-294-00-406-15	H R A	83,914.94	83,914.94
21-294-00-406-15	Hospitalization-Caruso	0	0.00
21-294-00-406-15	Hospitalization-Yonek	1,227.48	1,227.48
21-294-00-406-15	COBRA	0	0.00
21-294-00-406-50	Employer FSA Contributions	0	0.00
Total Expenses		85,142.42	85,142.42
Net		-142.42	-142.42

FUND 21

INCOME STATEMENT

PERIOD: 01/01/23 TO 12/31/23 AS OF:12/31/23



INCOME STATEMENT
SINKING FUND-DEBT
Fiscal Year 2023

Account Id	Account Description	Period	Year To Date
Revenue			
22-183-00-000-00	Estimated Revenues Control	0	0.00
22-185-00-000-00	REVENUES CONTROL	0	0.00
22-185-00-301-00	REAL ESTATE TAXES	0	0.00
22-185-00-301-10	Real Estate Taxes-Current	521,937.69	521,937.69
22-185-00-301-20	Real Estate Taxes-Prior	0	0.00
22-185-00-301-30	Real Estate Taxes-Delinquent	0	0.00
22-185-00-301-50	Real Estate Taxes-Liened	13,080.79	13,080.79
22-185-00-341-00	Interest Earnings	388,588.35	388,588.35
22-185-00-380-00	Miscellaneous Revenues	0	0.00
22-185-00-392-01	Transfer from General Fund	0	0.00
22-185-00-392-10	Transfer from Capital Fund	0	0.00
22-185-00-392-22	Transfer From Sewer Fund	150,000.00	150,000.00
22-185-00-393-10	General Oblig. Bond Proceeds	0	0.00
22-185-00-399-00	Fund Balance Forward	0.00	858,135.03
22-395- - -	ADDED IN UPGRADE	0	0.00
Total Revenues		1,073,606.83	1,931,741.86
Expenses			
22-291-00-000-00	Encumbrance Control	0.00	0.00
22-292-00-000-00	APPROPRIATION CONTROL	0	0.00
22-294-00-000-00	EXPENDITURES CONTROL	0	0.00
22-294-00-403-50	Real Estate Tax Refunds	420.99	420.99
22-294-00-471-10	General Oblig Bond Issue-1998	386,225.00	386,225.00
22-294-00-471-40	Line of Credit	0	0.00
22-294-00-472-10	General Oblig Bond Issue-1998	264,650.00	264,650.00
22-294-00-475-00	Fiscal Agent Fees	3,750.00	3,750.00
22-294-00-492-01	Transfer to General Fund	0	0.00
22-294-00-492-35	Transfer to Liquid Fuels	0	0.00
22-294-00-492-35	Transfer to Capital Fund	2,424,405.39	2,424,405.39
Total Expenses		3,079,451.38	3,079,451.38
Net		-2,005,844.55	-1,147,709.52

FUND 22

INCOME STATEMENT

PERIOD: 01/01/23 TO 12/31/23 AS OF:12/31/23



INCOME STATEMENT
RESERVE FUND
Fiscal Year 2023

Account Id	Account Description	Period	Year To Date
Revenue			
30-183-00-000-000	Estimated Revenues Control	0	0.00
30-185-00-392-010	Transfer from General Fund	0	0.00
30-185-00-392-010	Transfer from Sewer Fund	0	0.00
Total Revenues		0.00	0.00

Expenses

Total Expenses		0.00	0.00
Net		0	0.00

FUND 30

INCOME STATEMENT

PERIOD: 01/01/23 TO 12/31/23 AS OF:12/31/23



INCOME STATEMENT
LIQUID FUELS FUND
Fiscal Year 2023

Account Id	Account Description	Period	Year To Date
Revenue			
35-183-00-000-000	Estimated Revenues Control	0	0.00
35-185-00-300-000	REVENUES CONTROL	0	0.00
35-185-00-341-000	Interest Earnings	8,012.50	8,012.50
35-185-00-341-100	PLGIT Prime Interest	0	0.00
35-185-00-355-050	Motor Vehicle Fuel Taxes	231,058.17	231,058.17
35-185-00-380-000	Miscellaneous	0	0.00
35-185-00-399-000	Fund Balance Forward	0.00	0.00
35-395- - -	ADDED IN UPGRADE	0	0.00
Total Revenues		239,070.67	239,070.67
Expenses			
35-291-00-000-000	Encumbrance Control	0.00	0.00
35-292-00-000-000	APPROPRIATION CONTROL	0	0.00
35-294-00-000-000	EXPENDITURES CONTROL	0	0.00
35-294-00-430-740	Vehicle Purchase	0	0.00
35-294-00-430-741	Salt, Etc.	55,544.83	55,544.83
35-294-00-438-142	Driver Wages/10%	0	0.00
35-294-00-438-152	Dental Insurance/10%	0	0.00
35-294-00-438-155	Optical Insurance	0	0.00
35-294-00-438-156	Health Insurance/10%	0	0.00
35-294-00-438-158	Life Insurance/10%	0	0.00
35-294-00-438-161	F I C A	0	0.00
35-294-00-438-182	Longevity	0	0.00
35-294-00-438-183	Overtime	0	0.00
35-294-00-438-220	Operating Supplies	0	0.00
35-294-00-438-313	Engineering Fees	9,060.08	9,060.08
35-294-00-438-341	Advertising	0	0.00
35-294-00-438-452	Contract Paving	137,261.50	137,261.50
Total Expenses		201,866.41	201,866.41
Net		37,204.26	37,204.26

FUND 35

INCOME STATEMENT

PERIOD: 01/01/23 TO 12/31/23 AS OF:12/31/23



INCOME STATEMENT

LIBRARY FUND

Fiscal Year 2023

Account Id	Account Description	Period	Year To Date
Revenue			
36-183-00-000-000	Estimated Revenues Control	0	0.00
36-185-00-300-000	REVENUES CONTROL	0	0.00
36-185-00-301-000	REAL ESTATE TAXES	0	0.00
36-185-00-301-100	Real Estate Taxes-Current	88,880.69	88,880.69
36-185-00-301-200	Real Estate Taxes-Prior	0	0.00
36-185-00-301-300	Real Estate Taxes-Delinquent	0	0.00
36-185-00-301-500	Real Estate Taxes-Liened	2,919.82	2,919.82
36-185-00-331-200	Library Fines	235.85	235.85
36-185-00-341-000	Interest Earnings	161.08	161.08
36-185-00-351-000	CARES ACT	0	0.00
36-185-00-354-000	STATE CAPITAL/OPERATING GRANTS	0	0.00
36-185-00-354-070	State Aid	36,399.00	36,399.00
36-185-00-354-071	Table Game Revenues	5,750.00	5,750.00
36-185-00-354-170	State Grant	0	0.00
36-185-00-357-000	LOCAL CAPITAL/OPERATING GRANTS	0	0.00
36-185-00-357-036	A R A D	115,287.65	115,287.65
36-185-00-357-037	ACLA Grant	0	0.00
36-185-00-357-038	A C L A - D V D	0	0.00
36-185-00-367-600	Library Rentals	0	0.00
36-185-00-367-800	Access Pennsylvania	0	0.00
36-185-00-380-000	Miscellaneous Revenues	533.83	533.83
36-185-00-387-000	Contributions & Donations	24,476.01	24,476.01
36-185-00-387-100	Fundraising Proceeds	3,049.53	3,049.53
36-185-00-387-300	Computer Fee Revenues	1,441.01	1,441.01
36-185-00-399-000	Fund Balance Forward	0.00	99,507.44
36-395- - -	ADDED IN UPGRADE	0	0.00
Total Revenues		279,134.47	378,641.91

Expenses

36-291-00-000-000	Encumbrance Control	0.00	0.00
36-292-00-000-000	APPROPRIATION CONTROL	0	0.00
36-294-00-000-000	EXPENDITURES CONTROL	0	0.00
36-294-00-403-500	Real Estate Tax Refunds	71.69	71.69
36-294-00-456-130	Library Director	56,951.65	56,951.65
36-294-00-456-133	Children's Librarian-ARAD	38,461.75	38,461.75
36-294-00-456-134	Clerical	39,780.00	39,780.00
36-294-00-456-140	Library Assistants	23,553.56	23,553.56
36-294-00-456-141	Cataloger-ARAD	9,195.00	9,195.00
36-294-00-456-142	Janitorial	5,492.76	5,492.76
36-294-00-456-143	Computer Tech-ARAD	0	0.00
36-294-00-456-151	Benefits-ARAD	0	0.00
36-294-00-456-155	Optical Insurance	0	0.00

36-294-00-456-156	Health Insurance	17,306.46	17,306.46
36-294-00-456-158	Life Insurance	1,845.48	1,845.48
36-294-00-456-160	Pension	0	0.00
36-294-00-456-161	F I C A	13,207.37	13,207.37
36-294-00-456-164	F I C A - ARAD	0	0.00
36-294-00-456-210	Office Supplies	917.37	917.37
36-294-00-456-220	Computer Supplies	890.30	890.30
36-294-00-456-222	Library Supplies	1,057.37	1,057.37
36-294-00-456-226	Janitorial Supplies	1,403.95	1,403.95
36-294-00-456-247	Adult/Reference Books	15,912.35	15,912.35
36-294-00-456-248	Periodicals	1,084.98	1,084.98
36-294-00-456-250	Video Material-ARAD	0	0.00
36-294-00-456-252	Audio Material	5,781.02	5,781.02
36-294-00-456-253	Children's Books-ARAD	4,711.54	4,711.54
36-294-00-456-254	DVD	3,748.88	3,748.88
36-294-00-456-311	Auditor Services	0	0.00
36-294-00-456-315	Architect Fees	0	0.00
36-294-00-456-318	Architect ARAD/RUR	0	0.00
36-294-00-456-321	Telephone	2,898.88	2,898.88
36-294-00-456-325	Postage	46.81	46.81
36-294-00-456-354	Workers Compensation	440.00	440.00
36-294-00-456-360	Utilities	0	0.00
36-294-00-456-370	Maintenance (Windows)	0	0.00
36-294-00-456-373	Building & Maintenance	0	0.00
36-294-00-456-380	Miscellaneous	0	0.00
36-294-00-456-420	Periodicals	559.00	559.00
36-294-00-456-451	Contracted Services	900.00	900.00
36-294-00-456-452	Contract Lawn Maintenance	0	0.00
36-294-00-456-453	Furniture & Equipment	7,969.82	7,969.82
36-294-00-456-460	Meetings (Public Relations)	387.81	387.81
36-294-00-456-462	Program & Activities	6,053.45	6,053.45
36-294-00-456-463	Program & Activities-Children	4,034.58	4,034.58
36-294-00-456-740	Capital Expenditures	0	0.00
36-294-00-456-741	Library Improvements	0	0.00
36-294-00-456-745	EIN Leasing-ARAD	7,690.28	7,690.28
36-294-00-456-746	Other Operating Expenditures	0	0.00
36-294-00-492-180	Transfer to Government	60,000.00	60,000.00
Total Expenses		332,354.11	332,354.11
Net		-53,219.64	46,287.80

FUND 36

INCOME STATEMENT

PERIOD: 01/01/23 TO 12/31/23 AS OF:12/31/23



BUDGET versus ACTUALS

Fiscal Year 2023



BUDGET versus ACTUALS

Revenue

Fiscal Year 2023

Account Range: First Current Date Range: 01/31/23 to 12/31/23		to Last	Include Zero Activity Accounts: No Year To Date As Of: 12/31/23		
Description	Account Id	Adopted	YTD Revenue	Excess/Deficit	% Realized
Real Estate Taxes-Current Year	01-00-301-100	3,107,199.14	2,837,184.66	270,014.48-	91.31
Real Estate Taxes-Liened	01-00-301-500	120,000.00	80,066.67	39,933.33-	66.72
Department Total		3,227,199.14	2,917,251.33	309,947.81-	90.40
Real Estate Transfer Taxes	01-00-310-100	120,000.00	109,010.15	10,989.85-	90.84
Earned Income Taxes-Current	01-00-310-210	1,200,000.00	993,539.80	206,460.20-	82.79
Earned Income Taxes-Delinquent	01-00-310-230	15,000.00	23,101.85	8,101.85	154.01
Local Services Tax	01-00-310-510	85,000.00	94,158.59	9,158.59	110.77
Local Services Tax - Prior Year	01-00-310-520	8,000.00	0.00	8,000.00-	0.00
Local Services Tax - Delinquent	01-00-310-530	500.00	295.16	204.84-	59.03
Mechanical Device Tax	01-00-310-700	14,000.00	20,950.00	6,950.00	149.64
Department Total		1,442,500.00	1,241,055.55	201,444.45-	86.04
Cable Television Franchise	01-00-321-800	160,000.00	182,274.25	22,274.25	113.92
Department Total		160,000.00	182,274.25	22,274.25	113.92
STREET ENCROACHMENTS	01-00-322-820	6,000.00	11,805.00	5,805.00	196.75
Department Total		6,000.00	11,805.00	5,805.00	196.75
District Attorney Fines	01-00-331-100	25,000.00	12,591.93	12,408.07-	50.37
District Justice Fines	01-00-331-110	40,000.00	42,569.88	2,569.88	106.42
PennDot Fines	01-00-331-120	4,000.00	3,068.96	931.04-	76.72
Department Total		69,000.00	58,230.77	10,769.23-	84.39

Description	Account Id	Adopted	YTD Revenue	Excess/Deficit	% Realized
ASSET FORFEITURE	01-00-332-000	0.00	21,781.06	21,781.06	0.00
Department Total		0.00	21,781.06	21,781.06	0.00
INTEREST EARNINGS CHECKING	01-00-341-000	600.00	1,648.29	1,048.29	274.72
INTEREST EARNINGS PLGIT	01-00-341-100	50.00	268.32	218.32	536.64
Department Total		650.00	1,916.61	1,266.61	294.86
BUILDING RENTALS	01-00-342-200	0.00	150.00	150.00	0.00
Department Total		0.00	150.00	150.00	0.00
Public Utility Realty Tax	01-00-355-010	4,600.00	4,692.50	92.50	102.01
Act 13	01-00-355-011	1,500.00	1,934.78	434.78	128.99
County Sales & Use Tax	01-00-355-044	355,000.00	407,728.59	52,728.59	114.85
Beverage Licenses	01-00-355-080	2,650.00	2,450.00	200.00-	92.45
Foreign Casualty Ins Premium	01-00-355-120	195,000.00	227,287.64	32,287.64	116.56
Foreign Fire Ins Premium	01-00-355-130	45,000.00	44,005.99	994.01-	97.79
Department Total		603,750.00	688,099.50	84,349.50	113.97
Planning Commission Fees	01-00-361-310	500.00	250.00	250.00-	50.00
Zoning Hearing Board Fees	01-00-361-340	2,000.00	273.85	1,726.15-	13.69
Sale of Publications	01-00-361-500	2,500.00	2,171.25	328.75-	86.85
Department Total		5,000.00	2,695.10	2,304.90-	53.90
Federally Forfeited Property	01-00-362-011	60,000.00	0.00	60,000.00-	0.00
Police Services	01-00-362-100	60,000.00	211,263.02	151,263.02	352.11

Description	Account Id	Adopted	YTD Revenue	Excess/Deficit	% Realized
Keystone Oaks School Guards	01-00-362-101	43,755.00	37,315.66	6,439.34-	85.28
Building Permits	01-00-362-410	75,000.00	77,793.08	2,793.08	103.72
Police/Fire False Alarms	01-00-362-500	1,000.00	1,470.00	470.00	147.00
Department Total		239,755.00	327,841.76	88,086.76	136.74
Parking Fines	01-00-363-210	6,000.00	4,350.00	1,650.00-	72.50
Penndot Snow Contract	01-00-363-510	15,000.00	0.00	15,000.00-	0.00
Department Total		21,000.00	4,350.00	16,650.00-	20.71
ANIMAL CONTROL	01-00-365-500	100.00	20.25	79.75-	20.25
Department Total		100.00	20.25	79.75-	20.25
CULTURE-RECREATION	01-00-367-000	2,000.00	2,390.00	390.00	119.50
Park Fees	01-00-367-300	8,000.00	5,215.00	2,785.00-	65.19
Department Total		10,000.00	7,605.00	2,395.00-	76.05
MISCELLANEOUS REVENUES	01-00-380-000	3,500.00	19,740.45	16,240.45	564.01
Surplus Vehicle Sale	01-00-380-100	40,000.00	46,701.00	6,701.00	116.75
Tax Certifications/Duplicates	01-00-380-101	15,000.00	12,877.00	2,123.00-	85.85
Memorial/Community Day Donations	01-00-380-300	13,000.00	0.00	13,000.00-	0.00
Baldwin Twp/Workers Comp	01-00-380-351	4,500.00	6,972.00	2,472.00	154.93
Health Insurance Contribution	01-00-380-400	13,000.00	17,599.04	4,599.04	135.38
Flexible Spending Account	01-00-380-500	7,000.00	101.09-	7,101.09-	1.44-
Department Total		96,000.00	103,788.40	7,788.40	108.11

Description	Account Id	Adopted	YTD Revenue	Excess/Deficit	% Realized
Fire Insurance/Demolition Escrow	01-00-383-160	0.00	18,908.76	18,908.76	0.00
ICE CASTLE-ANNUAL ASSESSMENT	01-00-383-500	20,000.00	20,000.00	0.00	100.00
	Department Total	20,000.00	38,908.76	18,908.76	194.54
Transfer from Sanitary Sewer Fund	01-00-392-362	150,000.00	150,000.00	0.00	100.00
	Department Total	150,000.00	150,000.00	0.00	100.00
FUND BALANCE FORWARD	01-00-399-000	1,039,170.13	800,101.90	239,068.23-	76.99
	Department Total	1,039,170.13	800,101.90	239,068.23-	76.99
	CAFR Total	7,090,124.27	6,557,875.24	532,249.03-	92.49
Total General Fund	Anticipated Total	7,090,124.27	6,557,875.24	532,249.03-	92.49
	Unanticipated Total	0.00	0.00	0.00	0.00
	Fund Total	7,090,124.27	6,557,875.24	532,249.03-	92.49
Real Estate Taxes-Current	02-00-301-100	112,000.00	99,848.96	12,151.04-	89.15
Real Estate Taxes-Liened	02-00-301-500	4,500.00	3,185.26	1,314.74-	70.78
	Department Total	116,500.00	103,034.22	13,465.78-	88.44
FUND BALANCE FORWARD	02-00-399-000	71,907.17	48,781.19	23,125.98-	67.84
	Department Total	71,907.17	48,781.19	23,125.98-	67.84
	CAFR Total	188,407.17	151,815.41	36,591.76-	80.58
Total Street Light Fund	Anticipated Total	188,407.17	151,815.41	36,591.76-	80.58
	Unanticipated Total	0.00	0.00	0.00	0.00
	Fund Total	188,407.17	151,815.41	36,591.76-	80.58

Description	Account Id	Adopted	YTD Revenue	Excess/Deficit	% Realized
Interest Earnings	08-00-341-000	1,150.00	4,478.31	3,328.31	389.42
PLGIT Interest	08-00-341-001	0.00	26,311.62	26,311.62	0.00
Department Total		1,150.00	30,789.93	29,639.93	389.42
COVID 19-ARPA	08-00-351-010	535,356.22	0.00	535,356.22-	0.00
Department Total		535,356.22	0.00	535,356.22-	0.00
Sewage Tap-in Fee	08-00-364-110	15,000.00	0.00	15,000.00-	0.00
Dye Test Fees	08-00-364-111	7,000.00	4,850.00	2,150.00-	69.29
Delinquent Sewage Collections	08-00-364-121	225,000.00	232,817.07	7,817.07	103.47
Sewage Billing Collections	08-00-364-123	2,200,000.00	2,312,568.13	112,568.13	105.12
Alcosan Billing Refund	08-00-364-600	11,000.00	11,003.70	3.70	100.03
Department Total		2,458,000.00	2,561,238.90	103,238.90	104.20
Fund Balance Forward	08-00-399-000	3,925,103.81	3,878,232.07	46,871.74-	98.81
Department Total		3,925,103.81	3,878,232.07	46,871.74-	98.81
CAFR Total		6,919,610.03	6,470,260.90	449,349.13-	93.13
Total Sewer Fund	Anticipated Total	6,919,610.03	6,443,949.28	475,660.75-	93.13
	Unanticipated Total	0.00	26,311.62	26,311.62	0.00
	Fund Total	6,919,610.03	6,470,260.90	449,349.13-	93.13
Real Estate Taxes-Current Year	18-00-301-100	240,000.00	219,743.33	20,256.67-	91.56
Real Estate Taxes-Liened	18-00-301-500	10,500.00	6,922.63	3,577.37-	65.93
Department Total		250,500.00	226,665.96	23,834.04-	90.49

Description	Account Id	Adopted	YTD Revenue	Excess/Deficit	% Realized
Interest Earnings	18-00-341-000	75.00	853.06	778.06	1,137.41
Interest Earnings-PLGIT	18-00-341-001	1.00	0.00	1.00-	0.00
Department Total		76.00	853.06	777.06	1,122.45
DCNR Grant/Hamilton Park	18-00-354-120	300,000.00	0.00	300,000.00-	0.00
Streetscape Grant	18-00-354-129	0.00	412,027.43-	412,027.43-	0.00
Saw Mill Run PRP	18-00-354-132	258,000.00	108,000.00	150,000.00-	41.86
Department Total		558,000.00	304,027.43-	862,027.43-	19.35
Revitalization	18-00-387-000	0.00	80.00	80.00	0.00
Department Total		0.00	80.00	80.00	0.00
Transfer from Sewer Fund	18-00-392-011	500,000.00	500,000.00	0.00	100.00
Transfer from Bond Fund	18-00-392-012	5,504,428.00	2,424,405.39	3,080,022.61-	44.04
Transfer from Library Fund	18-00-392-018	60,000.00	60,000.00	0.00	100.00
Department Total		6,064,428.00	2,984,405.39	3,080,022.61-	49.21
Fund Balance Forward	18-00-399-000	139,767.00	747,912.28	608,145.28	535.11
Department Total		139,767.00	747,912.28	608,145.28	535.11
CAFR Total		7,012,771.00	3,655,889.26	3,356,881.74-	58.01
Total Capital Fund	Anticipated Total	7,012,771.00	4,067,916.69	2,944,854.31-	58.01
	Unanticipated Total	0.00	412,027.43-	412,027.43-	0.00
	Fund Total	7,012,771.00	3,655,889.26	3,356,881.74-	58.01
Transfer from General Fund	21-00-392-010	100,000.00	85,000.00	15,000.00-	85.00

Description	Account Id	Adopted	YTD Revenue	Excess/Deficit	% Realized
	Department Total	100,000.00	85,000.00	15,000.00-	85.00
Fund Balance Forward	21-00-399-000	7,840.34	611.53	7,228.81-	7.80
	Department Total	7,840.34	611.53	7,228.81-	7.80
	CAFR Total	107,840.34	85,611.53	22,228.81-	79.39
Total Sinking Fund-Empl	Anticipated Total	107,840.34	85,611.53	22,228.81-	79.39
	Unanticipated Total	0.00	0.00	0.00	0.00
	Fund Total	107,840.34	85,611.53	22,228.81-	79.39
Real Estate Taxes-Current	22-00-301-100	568,742.89	521,937.69	46,805.20-	91.77
Real Estate Taxes-Liened	22-00-301-500	7,000.00	13,080.79	6,080.79	186.87
	Department Total	575,742.89	535,018.48	40,724.41-	92.93
Interest Earnings	22-00-341-000	100,000.00	388,588.35	288,588.35	388.59
	Department Total	100,000.00	388,588.35	288,588.35	388.59
Transfer from Sewer Fund	22-00-392-221	150,000.00	150,000.00	0.00	100.00
	Department Total	150,000.00	150,000.00	0.00	100.00
Fund Balance Forward	22-00-399-000	8,827,118.30	8,870,764.78	43,646.48	100.49
	Department Total	8,827,118.30	8,870,764.78	43,646.48	100.49
	CAFR Total	9,652,861.19	9,944,371.61	291,510.42	103.02
Total Sinking Fund-Debt	Anticipated Total	9,652,861.19	9,944,371.61	291,510.42	103.02
	Unanticipated Total	0.00	0.00	0.00	0.00
	Fund Total	9,652,861.19	9,944,371.61	291,510.42	103.02

Description	Account Id	Adopted	YTD Revenue	Excess/Deficit	% Realized
Transfer from General Fund	30-00-392-010	150,000.00	0.00	150,000.00-	0.00
Transfer from Sewer Fund	30-00-392-011	400,000.00	0.00	400,000.00-	0.00
	Department Total	550,000.00	0.00	550,000.00-	0.00
	CAFR Total	550,000.00	0.00	550,000.00-	0.00
Total Reserve Fund	Anticipated Total	550,000.00	0.00	550,000.00-	0.00
	Unanticipated Total	0.00	0.00	0.00	0.00
	Fund Total	550,000.00	0.00	550,000.00-	0.00
Interest Earnings	35-00-341-000	1,500.00	8,012.50	6,512.50	534.17
	Department Total	1,500.00	8,012.50	6,512.50	534.17
Motor Vehicle Fuel Taxes	35-00-355-050	226,606.00	231,058.17	4,452.17	101.96
	Department Total	226,606.00	231,058.17	4,452.17	101.96
Fund Balance Forward	35-00-399-000	201,750.52	6,308.75	195,441.77-	3.13
	Department Total	201,750.52	6,308.75	195,441.77-	3.13
	CAFR Total	429,856.52	245,379.42	184,477.10-	57.08
Total Liquid Fuels	Anticipated Total	429,856.52	245,379.42	184,477.10-	57.08
	Unanticipated Total	0.00	0.00	0.00	0.00
	Fund Total	429,856.52	245,379.42	184,477.10-	57.08
Real Estate Taxes-Current	36-00-301-100	110,000.00	88,880.69	21,119.31-	80.80
Real Estate Taxes-Liened	36-00-301-500	6,000.00	2,919.82	3,080.18-	48.66
	Department Total	116,000.00	91,800.51	24,199.49-	79.14

Description	Account Id	Adopted	YTD Revenue	Excess/Deficit	% Realized
Library Fines	36-00-331-200	200.00	235.85	35.85	117.93
	Department Total	200.00	235.85	35.85	117.93
Interest Earnings	36-00-341-000	50.00	161.08	111.08	322.16
	Department Total	50.00	161.08	111.08	322.16
State Aid	36-00-354-070	36,400.00	36,399.00	1.00-	100.00
Table Game Revenue	36-00-354-071	4,700.00	5,750.00	1,050.00	122.34
	Department Total	41,100.00	42,149.00	1,049.00	102.55
A R A D	36-00-357-036	80,050.00	115,287.65	35,237.65	144.02
	Department Total	80,050.00	115,287.65	35,237.65	144.02
Miscellaneous	36-00-380-000	500.00	533.83	33.83	106.77
	Department Total	500.00	533.83	33.83	106.77
Contributions & Donations	36-00-387-000	15,000.00	24,476.01	9,476.01	163.17
Fundraising Proceeds	36-00-387-100	1,000.00	3,049.53	2,049.53	304.95
Computer Fees Revenue	36-00-387-300	500.00	1,441.01	941.01	288.20
	Department Total	16,500.00	28,966.55	12,466.55	175.55
Fund Balance Forward	36-00-399-000	100,453.40	98,339.79	2,113.61-	97.90
	Department Total	100,453.40	98,339.79	2,113.61-	97.90
	CAFR Total	354,853.40	377,474.26	22,620.86	106.37
Total Library Fund	Anticipated Total	354,853.40	377,474.26	22,620.86	106.37
	Unanticipated Total	0.00	0.00	0.00	0.00

Description	Account Id	Adopted	YTD Revenue	Excess/Deficit	% Realized
	Fund Total	354,853.40	377,474.26	22,620.86	106.37
	Final Total	32,306,323.92	27,488,677.63	4,817,646.29-	86.28



BUDGET versus ACTUALS

Expense

Fiscal Year 2023

Range of Accounts: First Current Period: 01/31/23 to 12/31/23		to Last Skip Zero Activity: Yes	Include Cap Accounts: Yes		As Of: 12/31/23	
Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used	
GENERAL FUND EXPENDITURES	01-00-000-000					
LEGISLATIVE BODY	01-00-400-000					
Council Salary	01-00-400-111	17,500.00	15,208.09	2,291.91	87	
Mayor Salary	01-00-400-112	2,500.00	2,291.63	208.37	92	
Life Insurance	01-00-400-158	480.00	427.20	52.80	89	
Office Supplies	01-00-400-210	100.00	172.20	72.20-	172	
Communication	01-00-400-320	1,000.00	13,222.53	12,222.53-	***	
Telephone	01-00-400-324	720.00	702.62	17.38	98	
Dues & Memberships	01-00-400-420	2,000.00	2,148.00	148.00-	107	
Meetings & Conferences	01-00-400-460	6,000.00	6,354.87	289.87-	105	
	Control Total	30,300.00	40,527.14	10,162.14-	134	
	Department Total	30,300.00	40,527.14	10,162.14-	134	
EXECUTIVE	01-00-401-000					
Salary	01-00-401-121	96,900.00	101,465.89	4,565.89-	105	
Pension Contribution	01-00-401-122	7,650.00	5,684.66	1,965.34	74	
Dental Insurance	01-00-401-152	480.00	428.00	52.00	89	
Optical Insurance	01-00-401-155	140.00	80.59	59.41	58	
Health/Hospital Insurance	01-00-401-156	4,453.00	6,573.24	2,120.24-	148	
Life Insurance	01-00-401-158	1,100.00	735.60	364.40	67	
Office Supplies	01-00-401-210	0.00	81.96	81.96-	0	
Dues & Memberships	01-00-401-420	1,500.00	620.85	879.15	41	
Meetings & Conferences	01-00-401-460	3,000.00	2,689.72	880.28	71	
	Control Total	115,223.00	118,360.51	2,567.51-	102	
	Department Total	115,223.00	118,360.51	2,567.51-	102	
FINANCIAL ADMINISTRATION	01-00-402-000					
Auditor Services	01-00-402-311	21,000.00	18,602.25	2,397.75	89	
	Control Total	21,000.00	18,602.25	2,397.75	89	
	Department Total	21,000.00	18,602.25	2,397.75	89	
TAX COLLECTION	01-00-403-000					
Real Estate-Current Fees	01-00-403-114	8,140.00	7,822.00	318.00	96	
Real Estate-Delinquent Fees	01-00-403-115	5,000.00	4,104.47	895.53	82	

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
Tax Certification/Duplicate Fees	01-00-403-116	15,000.00	12,553.00	2,447.00	84
Life Insurance	01-00-403-158	60.00	57.60	2.40	96
Office Supplies	01-00-403-210	2,000.00	2,814.35	681.45	66
Tax Duplicates	01-00-403-212	2,200.00	2,073.55	126.45	94
Software Services	01-00-403-316	1,500.00	1,295.00	205.00	86
Wage Tax Collection	01-00-403-317	500.00	0.00	500.00	0
Bonds	01-00-403-353	5,000.00	0.00	5,000.00	0
Real Estate-Lien Collection	01-00-403-400	24,000.00	25,402.63	1,402.63-	106
Meetings & Conferences	01-00-403-460	100.00	60.00	40.00	60
Tax Refunds	01-00-403-500	1,500.00	1,039.05	460.95	69
Act 77 Refunds	01-00-403-501	1,000.00	1,261.16	261.16-	126
Control Total		66,000.00	58,482.81	9,012.99	86
Department Total		66,000.00	58,482.81	9,012.99	86
LAW	01-00-404-000				
Labor Counsel Services	01-00-404-314	35,000.00	43,003.31	8,003.31-	123
Solicitor Retainer	01-00-404-316	4,500.00	4,500.00	0.00	100
Solicitor Services	01-00-404-317	15,000.00	17,253.92	2,253.92-	115
Control Total		54,500.00	64,757.23	10,257.23-	119
Department Total		54,500.00	64,757.23	10,257.23-	119
CLERK/SECRETARY	01-00-405-000				
Assistant Manager	01-00-405-141	66,300.00	63,750.00	2,550.00	96
Accounts Payable Clerk	01-00-405-142	45,000.00	43,269.25	1,730.75	96
Secretary/Part-time Wages	01-00-405-143	16,640.00	11,235.68	5,404.32	68
Keystone Community Coordinator	01-00-405-144	0.00	1,877.85	1,877.85-	0
Health/Hospital Insurance	01-00-405-156	25,500.00	27,895.90	2,395.90-	109
Life Insurance	01-00-405-158	1,600.00	1,306.92	293.08	82
Office Supplies	01-00-405-210	1,000.00	1,703.57	555.20-	156
Forms	01-00-405-212	1,500.00	2,233.78	733.78-	149
Postage	01-00-405-325	2,000.00	4,204.70	2,197.45-	210
Advertising	01-00-405-341	2,000.00	6,621.85	4,621.85-	331
Meetings & Conferences	01-00-405-420	500.00	731.85	231.85-	146
Control Total		162,040.00	164,831.35	2,635.73-	102
Department Total		162,040.00	164,831.35	2,635.73-	102

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
PERSONNEL ADMINISTRATION	01-00-406-000				
Employee Hiring Costs	01-00-406-100	500.00	1,458.26	958.26-	292
Asst Mgmt-ICMA	01-00-406-159	2,000.00	2,000.00	0.00	100
Pension/Retirement	01-00-406-160	207,238.00	205,042.64	2,195.36	99
F I C A	01-00-406-161	105,000.00	105,413.39	45.56-	100
Ambulance Subscriptions	01-00-406-163	150.00	80.00	70.00	53
Employer FSA Contributions	01-00-406-164	5,000.00	5,016.29	16.29-	100
Payroll Service	01-00-406-316	14,500.00	14,231.15	268.85	98
Insurance & Bonding	01-00-406-350	100,000.00	102,942.77	2,259.77-	103
Workers Compensation	01-00-406-354	125,000.00	131,388.86	6,388.86-	105
	Control Total	559,388.00	567,573.36	7,134.53-	101
	Department Total	559,388.00	567,573.36	7,134.53-	101
DATA PROCESSING	01-00-407-000				
Computer Supplies	01-00-407-201	100.00	229.98	129.98-	230
Copier Supplies	01-00-407-202	500.00	174.78	325.22	35
Website Maintenance	01-00-407-203	500.00	223.34	276.66	45
Software Services	01-00-407-316	4,000.00	4,061.32	61.32-	102
Computer Maintenance Agreement	01-00-407-374	18,000.00	18,151.14	151.14-	101
Copier Maintenance Agreement	01-00-407-375	4,000.00	3,280.59	719.41	82
Printer Maintenance	01-00-407-377	250.00	193.44	56.56	77
Contracted Services	01-00-407-452	600.00	265.95	382.05	48
Computer/Fax	01-00-407-700	350.00	686.13	336.13-	196
	Control Total	28,300.00	27,266.67	1,081.33	96
	Department Total	28,300.00	27,266.67	1,081.33	96
ENGINEER	01-00-408-000				
Engineer Service Fees	01-00-408-316	25,000.00	38,588.48	13,588.48-	154
	Control Total	25,000.00	38,588.48	13,588.48-	154
	Department Total	25,000.00	38,588.48	13,588.48-	154
GENERAL GOVERNMENT BUILDINGS	01-00-409-000				
Custodian Wages	01-00-409-141	8,000.00	6,536.14	1,463.86	82
Operating Supplies	01-00-409-220	4,000.00	7,408.81	3,408.81-	185
Small Tools & Minor Equipment	01-00-409-260	800.00	1,047.22	247.22-	131
Telephone	01-00-409-321	8,000.00	9,314.34	1,099.42-	114
Internet Fees	01-00-409-325	650.00	792.82	142.82-	122

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
Electricity	01-00-409-361	28,000.00	33,022.53	5,022.53-	118
Gas	01-00-409-362	13,500.00	8,983.28	4,516.72	67
Sewage	01-00-409-364	1,200.00	1,754.87	554.87-	146
Water	01-00-409-366	2,100.00	2,992.74	892.74-	143
Repairs to Building	01-00-409-373	25,000.00	33,961.23	8,196.51-	135
Landscaping Materials	01-00-409-376	1,000.00	1,055.73	55.73-	106
Heating System Maintenance	01-00-409-377	2,100.00	0.00	2,100.00	0
Contracted Services	01-00-409-452	22,000.00	30,054.84	8,054.84-	137
Furniture & Equipment	01-00-409-453	10,000.00	3,676.53	6,323.47	37
Control Total		126,350.00	140,601.08	13,271.44-	111
Department Total		126,350.00	140,601.08	13,271.44-	111
POLICE	01-00-410-000				
Chief's Salary	01-00-410-122	145,173.00	140,425.53	4,747.47	97
Lieutenant's Wages	01-00-410-123	231,067.00	224,300.47	6,766.53	97
Sargeant's Wages	01-00-410-131	436,164.00	409,994.22	26,169.78	94
Patrolman's Wages	01-00-410-132	637,985.00	646,740.43	8,755.43-	101
Parking Enforcement Officer	01-00-410-140	14,661.00	13,053.08	1,607.92	89
Clerk's Wages	01-00-410-141	46,670.00	45,059.60	1,610.40	97
School Guard Wages	01-00-410-142	86,776.00	60,024.13	26,751.87	69
Dental Insurance	01-00-410-152	18,000.00	14,376.71	3,623.29	80
Optical Insurance	01-00-410-155	3,600.00	3,066.42	533.58	85
Health/Hospital Insurance	01-00-410-156	216,000.00	210,334.30	5,665.70	97
Life Insurance	01-00-410-158	15,600.00	9,021.17	6,578.83	58
Pension/Retirement	01-00-410-160	353,613.00	351,254.55	4,716.90	99
Chief's Pension	01-00-410-161	21,800.00	20,100.72	1,699.28	92
Ambulance Subscriptions	01-00-410-163	80.00	80.00	0.00	100
Court Time	01-00-410-179	30,000.00	12,766.56	17,233.44	43
Longevity	01-00-410-182	63,800.00	52,067.80	11,732.20	82
Overtime	01-00-410-183	85,000.00	81,566.67	3,433.33	96
Special Detail	01-00-410-187	70,000.00	163,264.93	84,811.75-	221
Holiday Pay	01-00-410-188	52,000.00	34,631.44	17,368.56	67
Vacation Buy Back	01-00-410-189	12,000.00	11,076.80	923.20	92
Sick Days Buy Back	01-00-410-190	42,000.00	6,675.00	35,325.00	16
Uniform Allowance/Police	01-00-410-191	19,000.00	20,058.55	1,058.55-	106
Uniform Allowance/School Guard	01-00-410-192	2,800.00	1,437.38	1,362.62	51
Office Supplies	01-00-410-210	5,000.00	3,121.94	2,135.77	57
Forms	01-00-410-212	400.00	269.70	130.30	67
Minor Equipment	01-00-410-213	8,000.00	11,587.89	122.89-	102

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
Operating Supplies	01-00-410-220	7,000.00	9,567.20	192.26-	103
Vehicle Fuel	01-00-410-231	35,000.00	31,539.71	3,460.29	90
Tires	01-00-410-239	3,000.00	3,801.20	801.20-	127
Other Operating Supplies/D.A.R	01-00-410-240	3,000.00	3,426.83	426.83-	114
Software Services	01-00-410-316	90,000.00	101,420.30	670.64-	106
Telephone	01-00-410-321	7,000.00	5,919.63	1,080.37	85
MDT Air Cards	01-00-410-322	4,000.00	3,539.88	460.12	88
Mobile Phone	01-00-410-324	2,000.00	1,702.82	328.03	85
Postage	01-00-410-325	700.00	257.73	442.27	37
Court Parking	01-00-410-326	150.00	133.00	17.00	89
Police Radio Maintenance	01-00-410-327	2,000.00	1,657.97	342.03	83
Police Radio Installation	01-00-410-328	4,000.00	4,000.00	0.00	100
Vehicle Repair/Parts	01-00-410-374	30,000.00	31,784.86	1,990.93	93
Speed Control Equipment	01-00-410-375	2,500.00	2,273.64	226.36	91
Copier Maintenance	01-00-410-377	3,500.00	1,323.20	2,176.80	38
Dues	01-00-410-420	3,000.00	795.00	2,205.00	26
Contract Vehicle Service	01-00-410-451	0.00	263.40	263.40-	0
Animal Control Service	01-00-410-452	35,000.00	25,305.00	9,695.00	72
Contracted Services	01-00-410-453	3,000.00	1,711.80	1,708.20	43
Meetings and Conferences	01-00-410-460	4,500.00	13,267.64	5,827.42-	230
Officer Training	01-00-410-461	14,000.00	17,231.08	503.54-	104
Education Reimbursement	01-00-410-462	5,000.00	5,000.00	0.00	100
Community Programs	01-00-410-542	2,000.00	2,889.60	889.60-	144
Police Vehicle Purchase	01-00-410-741	0.00	41,890.00	10,390.00-	0
Computer	01-00-410-742	16,000.00	13,384.09	2,615.91	84
Computer Maintenance	01-00-410-743	18,000.00	17,832.00	168.00	99
MDT-Lap Tops	01-00-410-744	14,000.00	10,368.26	3,631.74	74
Speed Monitor Maintenance	01-00-410-747	4,500.00	5,547.50	1,047.50-	123
K-9 Expense	01-00-410-748	5,000.00	13,936.45	421.94-	108
K-9 Handler	01-00-410-749	3,500.00	2,695.00	805.00	77
Truck Inspection	01-00-410-752	1,000.00	1,004.07	4.07-	100
AED Maintenance	01-00-410-753	3,000.00	1,807.59	1,192.41	60
Asset Forfeiture Purchases	01-00-410-754	60,000.00	0.00	60,000.00	0
Control Total		3,002,539.00	2,923,632.44	156,474.41	95
Department Total		3,002,539.00	2,923,632.44	156,474.41	95
FIRE	01-00-411-000				
VFD Relief Assoc.	01-00-411-163	44,000.00	44,005.99	5.99-	100
Hydrant Service	01-00-411-363	28,000.00	26,374.72	1,625.28	94

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
Fire Department Warehouse Lease	01-00-411-383	40,000.00	39,999.96	22,220.26	44
Fire Department Donation	01-00-411-550	75,000.00	75,000.00	0.00	100
Control Total		187,000.00	185,380.67	23,839.55	87
Department Total		187,000.00	185,380.67	23,839.55	87
Ambulance/Rescue Assessment	01-00-412-530	128,000.00	124,761.48	3,238.52	97
EM Equipment/Training	01-00-412-531	3,500.00	3,395.00	105.00	97
Department Total		131,500.00	128,156.48	3,343.52	97
PROTECTIVE INSPECTION	01-00-413-000				
Building Official Wages	01-00-413-130	61,405.00	64,217.66	2,812.66-	105
Building & Codes Assistant	01-00-413-134	48,000.00	32,123.14	15,876.86	67
Secretary Wages	01-00-413-143	45,000.00	43,251.38	1,748.62	96
Dental Insurance	01-00-413-152	2,760.00	1,454.40	1,305.60	53
Optical Insurance	01-00-413-155	552.00	141.29-	693.29	26-
Hospital Insurance	01-00-413-156	32,400.00	18,932.08	13,467.92	58
Life Insurance	01-00-413-158	800.00	638.40	161.60	80
Ambulance Subscriptions	01-00-413-163	80.00	80.00	0.00	100
Office Supplies	01-00-413-210	300.00	321.05	21.05-	107
Forms	01-00-413-212	150.00	117.00	33.00	78
Operating Supplies	01-00-413-220	2,400.00	1,577.30	822.70	66
Mobile Phone	01-00-413-324	1,600.00	1,366.91	233.09	85
Postage	01-00-413-325	1,000.00	747.31	252.69	75
Vehicle Repairs	01-00-413-374	1,000.00	605.98	394.02	61
Fuel	01-00-413-375	1,500.00	1,624.30	124.30-	108
Dues	01-00-413-420	1,200.00	1,052.00	148.00	88
Contracted Outside Services	01-00-413-452	50,000.00	27,120.27	22,879.73	54
Meetings & Conferences	01-00-413-460	3,000.00	3,766.18	766.18-	126
Control Total		253,147.00	198,854.07	54,292.93	79
Department Total		253,147.00	198,854.07	54,292.93	79
PLANNING & ZONING	01-00-414-000				
Forms	01-00-414-212	500.00	0.00	500.00	0
Special Legal Services	01-00-414-314	2,000.00	157.00	1,843.00	8
Advertising	01-00-414-341	1,500.00	301.20	1,198.80	20
Dues	01-00-414-420	800.00	1,022.00	222.00-	128
Refunds	01-00-414-500	1,500.00	0.00	1,500.00	0
Control Total		6,300.00	1,480.20	4,819.80	24

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
Department Total		6,300.00	1,480.20	4,819.80	24
SOLID WASTE COLLECTION	01-00-427-000				
Garbage Hauling	01-00-427-450	500,000.00	435,737.39	64,262.61	87
Recycling Collection	01-00-427-451	50,000.00	51,068.06	1,068.06-	102
Leaf Collection	01-00-427-452	13,000.00	9,826.02	3,173.98	76
Fire Dept. Site Glass Pickup	01-00-427-453	5,000.00	4,800.00	200.00	96
Control Total		568,000.00	501,431.47	66,568.53	88
Department Total		568,000.00	501,431.47	66,568.53	88
HIGHWAY MAINTENANCE-GENERAL	01-00-430-000				
Driver's Wages	01-00-430-142	460,000.00	439,862.40	20,137.60	96
Part-time Seasonal Workers	01-00-430-143	12,000.00	12,908.13	908.13-	108
Dental Insurance	01-00-430-152	9,000.00	8,144.64	855.36	90
Optical Insurance	01-00-430-155	1,700.00	1,709.40	9.40-	101
Health/Hospital Insurance	01-00-430-156	82,000.00	95,140.08	13,140.08-	116
Life Insurance	01-00-430-158	4,000.00	3,763.20	236.80	94
Ambulance Subscription	01-00-430-163	300.00	560.00	260.00-	187
Longevity	01-00-430-182	5,000.00	4,495.00	505.00	90
Overtime	01-00-430-183	5,000.00	21,710.74	16,710.74-	434
Sick Time Bonus	01-00-430-190	2,800.00	1,500.00-	4,300.00	54-
Office Supplies	01-00-430-210	100.00	61.41	38.59	61
Operating Supplies	01-00-430-220	7,000.00	10,001.69	2,988.31-	143
Gasoline	01-00-430-231	6,000.00	3,149.12	3,606.90	58
Diesel Fuel	01-00-430-232	12,000.00	11,440.85	559.15	95
Clothing & Uniforms	01-00-430-238	7,500.00	11,286.41	3,786.41-	150
Tires	01-00-430-239	6,500.00	5,289.87	1,210.13	81
Vehicle Repair/Maintenace	01-00-430-251	15,000.00	23,199.05	8,199.05-	155
Small Tools & Equipment	01-00-430-260	7,000.00	11,109.90	4,017.90-	158
Telephone	01-00-430-321	4,500.00	3,035.82	1,464.18	67
Mobile Phone	01-00-430-324	550.00	501.07	48.93	91
Radio Equipment Maintenance	01-00-430-327	1,000.00	1,936.20	936.20-	194
Electricity	01-00-430-361	2,200.00	2,196.27	218.36	100
Gas	01-00-430-362	5,800.00	2,785.31	3,063.39	48
Sewage Charges	01-00-430-364	600.00	532.70	67.30	89
Water	01-00-430-366	720.00	0.00	720.00	0
Building Repair	01-00-430-373	3,500.00	2,312.66	1,187.34	66
Equipment Repair	01-00-430-374	20,000.00	6,947.36	13,052.64	35
Contracted Tree Removal	01-00-430-453	5,000.00	2,000.00	3,000.00	40

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
PA One Call Service	01-00-430-454	600.00	328.37	271.63	55
Meetings & Conferences	01-00-430-460	1,500.00	1,557.00	57.00-	104
	Control Total	688,870.00	686,464.65	3,530.08	100
	Department Total	688,870.00	686,464.65	3,530.08	100
HIGHWAY MAINTENANCE-SNOW & ICE	01-00-432-000				
Calcium Chloride	01-00-432-221	1,000.00	2,049.55	1,049.55-	205
	Control Total	1,000.00	2,049.55	1,049.55-	205
	Department Total	1,000.00	2,049.55	1,049.55-	205
HIGHWAY MAINTENANCE-SIDEWALKS	01-00-433-000				
Signs	01-00-433-220	20,000.00	6,902.59	13,301.28	35
Electricity	01-00-433-361	3,800.00	2,965.14	834.86	78
Equipment Repair	01-00-433-374	2,000.00	2,939.64	939.64-	147
Crosswalk Paint	01-00-433-376	20,000.00	0.00	20,000.00	0
	Control Total	45,800.00	12,807.37	33,196.50	28
	Department Total	45,800.00	12,807.37	33,196.50	28
HWY MAINTENANCE-STREETSCAPE	01-00-435-000				
Crosswalk Paint	01-00-435-220	0.00	1,750.63	1,750.63-	0
Decorative St. Light Repair	01-00-435-251	5,000.00	5,145.00	3,135.00	37
Brick Repair and Replacement	01-00-435-253	5,000.00	994.04	4,005.96	20
Banner/Flag Repair and Replacement	01-00-435-255	8,000.00	3,172.80	4,827.20	40
Landscaping/Planting	01-00-435-258	5,000.00	2,247.98	2,752.02	45
Street Furniture Maintenance	01-00-435-259	5,000.00	354.00	4,646.00	7
Curb and Line Painting	01-00-435-260	5,000.00	0.00	5,000.00	0
	Control Total	33,000.00	13,664.45	22,615.55	31
	Department Total	33,000.00	13,664.45	22,615.55	31
HWY MAINTENANCE-STORM SEWERS	01-00-436-000				
Storm Sewer Repair	01-00-436-374	35,000.00	38,982.13	3,982.13-	111
	Control Total	35,000.00	38,982.13	3,982.13-	111
	Department Total	35,000.00	38,982.13	3,982.13-	111

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
HWY MAINTENANCE-HWYS & BRIDGES	01-00-438-000				
Operating Supplies	01-00-438-220	2,000.00	343.36	1,656.64	17
Cold Patch	01-00-438-221	4,000.00	1,822.04	2,177.96	46
	Control Total	6,000.00	2,165.40	3,834.60	36
	Department Total	6,000.00	2,165.40	3,834.60	36
CULTURE & RECREATION	01-00-451-000				
Decorative St. Banners	01-00-451-200	6,000.00	0.00	6,000.00	0
Entertainment Services	01-00-451-300	8,000.00	4,400.46	3,599.54	55
Rec. Share - Dormont Pool	01-00-451-450	4,000.00	3,745.00	255.00	94
	Control Total	18,000.00	8,145.46	9,854.54	45
	Department Total	18,000.00	8,145.46	9,854.54	45
PARKS	01-00-454-000				
Summer Recreation Director	01-00-454-120	2,780.00	2,490.00	290.00	90
Supervisor's Wages	01-00-454-121	2,000.00	1,290.00	710.00	64
Recreation Counselors Wages	01-00-454-141	6,000.00	8,839.68	2,839.68-	147
Security Officer	01-00-454-142	2,100.00	2,100.00	0.00	100
Operating Supplies	01-00-454-220	6,500.00	6,282.27	217.73	97
Recreation Program	01-00-454-221	2,000.00	1,809.45	190.55	90
Repair Material	01-00-454-252	1,000.00	251.71	748.29	25
Minor Equipment	01-00-454-260	500.00	125.69	374.31	25
Electricity	01-00-454-361	1,500.00	1,316.75	183.25	87
Sewage	01-00-454-364	600.00	409.25	190.75	68
Water	01-00-454-366	1,600.00	880.75	719.25	55
Repairs to Building	01-00-454-373	5,000.00	2,934.50	2,065.50	59
Park Maintenance	01-00-454-374	3,000.00	12,125.79	9,125.79-	404
Tree Removal	01-00-454-375	2,000.00	251.51	1,748.49	13
Landscaping	01-00-454-376	7,500.00	9,288.42	1,788.42-	124
Refunds	01-00-454-500	5,000.00	1,900.00	3,100.00	38
	Control Total	49,080.00	52,295.77	3,215.77-	107
	Department Total	49,080.00	52,295.77	3,215.77-	107
TREES	01-00-455-000				
Street Tree Maintenance	01-00-455-700	2,500.00	2,400.00	100.00	96
Tree Planting Program	01-00-455-701	15,000.00	0.00	15,000.00	0
	Control Total	17,500.00	2,400.00	15,100.00	14

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
Department Total		17,500.00	2,400.00	15,100.00	14
CIVIL & MILITARY CELEBRATIONS	01-00-457-000				
Civic Group Contributions	01-00-457-540	30,000.00	3,950.00	26,050.00	13
Memorial Day	01-00-457-543	2,000.00	1,192.54	807.46	60
Community Day	01-00-457-546	22,000.00	14,000.00	8,000.00	64
Control Total		54,000.00	19,142.54	34,857.46	35
Department Total		54,000.00	19,142.54	34,857.46	35
ECONOMIC DEVELOPMENT	01-00-463-000				
Department Wages	01-00-463-112	48,824.00	45,068.40	3,755.60	92
Health/Hospital Insurance	01-00-463-196	6,132.00	6,788.36	656.36-	111
Life Insurance	01-00-463-198	630.00	626.40	3.60	99
Development Supplies	01-00-463-248	2,000.00	914.48	1,085.52	46
Professional Services	01-00-463-310	25,000.00	7,160.00	17,840.00	29
Advertising	01-00-463-341	2,500.00	19.00	2,481.00	1
Dues & Memberships	01-00-463-420	1,000.00	1,115.00	115.00-	112
Website Maintenance	01-00-463-453	1,000.00	1,000.00	0.00	100
Community Events	01-00-463-454	5,000.00	2,774.78	2,225.22	56
Meetings & Conferences	01-00-463-460	1,500.00	969.65	530.35	65
Control Total		93,586.00	66,436.07	27,149.93	71
Department Total		93,586.00	66,436.07	27,149.93	71
INTERGOVERNMENTAL EXPENDITURES	01-00-481-000				
Shacog/Dues	01-00-481-510	10,000.00	10,797.92	797.92-	108
Control Total		10,000.00	10,797.92	797.92-	108
Department Total		10,000.00	10,797.92	797.92-	108
INTERFUND OPERATING TRANSFERS	01-00-492-000				
Transfer to Emp/Ret Sinking	01-00-492-210	100,000.00	85,000.00	15,000.00	85
Transfer to Capital Reserve Fund	01-00-492-221	150,000.00	0.00	150,000.00	0
Control Total		250,000.00	85,000.00	165,000.00	34
Department Total		250,000.00	85,000.00	165,000.00	34
CAFR Total		6,638,423.00	6,178,877.52	568,307.04	92

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
Total General Fund	Fund Budgeted	6,638,423.00	6,178,877.52	568,307.04	92
	Fund Non-Budgeted	0.00	0.00	0.00	0
	Fund Total	6,638,423.00	6,178,877.52	568,307.04	92
STREET LIGHTING FUND	02-00-000-000				
Tax Refunds	02-00-403-500	150.00	80.54	69.46	54
	Department Total	150.00	80.54	69.46	54
STREET LIGHTING EXPENDITURES	02-00-434-000				
Electricity	02-00-434-361	114,000.00	110,180.06	3,819.94	97
LED Conversion	02-00-434-362	45,000.00	0.00	45,000.00	0
	Control Total	159,000.00	110,180.06	48,819.94	69
	Department Total	159,000.00	110,180.06	48,819.94	69
	CAFR Total	159,150.00	110,260.60	48,889.40	69
Total Street Light	Fund Budgeted	159,150.00	110,260.60	48,889.40	69
	Fund Non-Budgeted	0.00	0.00	0.00	0
	Fund Total	159,150.00	110,260.60	48,889.40	69
WASTEWATER COLLECTION	08-00-429-000				
Operating Supplies	08-00-429-220	3,000.00	2,705.66	294.34	90
Gasoline	08-00-429-231	1,000.00	1,874.32	874.32-	187
Clothing & Uniforms	08-00-429-238	200.00	35.00	165.00	18
Vehicle Repair Supplies	08-00-429-250	1,000.00	2,750.15	1,750.15-	275
Small Tools & Equipment	08-00-429-260	150.00	173.99	23.99-	116
Line Cleaning & CCTV Inspect	08-00-429-302	15,000.00	4,110.58	10,889.42	27
Structural Repairs	08-00-429-306	325,000.00	74,876.45	250,123.55	23
EPA SSO Flow Monitoring	08-00-429-314	30,000.00	0.00	30,000.00	0
Flow Monitoring Equipment	08-00-429-315	1,500.00	0.00	1,500.00	0
Engineering Fees	08-00-429-316	90,000.00	110,221.08	20,221.08-	122
Electricity	08-00-429-361	1,000.00	516.02	483.98	52
Alcosan Charges	08-00-429-364	2,132,576.00	1,622,657.31	509,918.69	76
PAWC Shutoff Charges	08-00-429-365	500.00	0.00	500.00	0
Sewage Billing	08-00-429-366	33,700.00	34,001.05	301.05-	101
Sewer Repair	08-00-429-374	15,000.00	40,484.31	25,484.31-	270
Contract Sewer Repair	08-00-429-452	13,000.00	24,914.42	11,914.42-	192

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
Pump Station Maintenance	08-00-429-453	10,000.00	3,123.66	6,876.34	31
Meetings & Conferences	08-00-429-460	100.00	0.00	100.00	0
Customer Refunds	08-00-429-500	1,000.00	0.00	1,000.00	0
Jetter & Chassis	08-00-429-700	0.00	5,625.03	314,942.97	102
Sewer Camera Repairs	08-00-429-701	3,000.00	2,500.00	500.00	83
	Control Total	2,676,726.00	1,930,569.03	1,066,724.97	75
	Department Total	2,676,726.00	1,930,569.03	1,066,724.97	75
F550 Upfit	08-00-430-701	52,000.00	51,511.00	489.00	99
	Department Total	52,000.00	51,511.00	489.00	99
Economic Development Property Purchase	08-00-463-730	0.00	513,520.46	0.00	0
	Department Total	0.00	513,520.46	0.00	0
INTERFUND OPERATING TRANSFERS	08-00-492-000				
Transfer to Capital Projects	08-00-492-180	500,000.00	500,000.00	0.00	100
Transfer to General Fund	08-00-492-181	150,000.00	150,000.00	0.00	100
Transfer to Debt Service	08-00-492-182	150,000.00	150,000.00	0.00	100
Transfer to Capital Reserve Fund	08-00-492-183	400,000.00	0.00	400,000.00	0
	Control Total	1,200,000.00	800,000.00	400,000.00	67
	Department Total	1,200,000.00	800,000.00	400,000.00	67
	CAFR Total	3,928,726.00	3,295,600.49	1,467,213.97	73
Total Sewer Fund	Fund Budgeted	3,928,726.00	3,295,600.49	1,467,213.97	73
	Fund Non-Budgeted	0.00	0.00	0.00	0
	Fund Total	3,928,726.00	3,295,600.49	1,467,213.97	73
CAPITAL PROJECTS	18-00-000-000				
Real Estate Tax Refunds	18-00-403-500	400.00	177.24	222.76	44
	Department Total	400.00	177.24	222.76	44
DATA PROCESSING	18-00-407-000				
Zoning Audit	18-00-407-120	50,000.00	1,450.00	48,550.00	3
IT Support	18-00-407-711	30,000.00	4,303.25	25,696.75	14
Document Management	18-00-407-712	25,000.00	20,324.71	4,675.29	81
	Control Total	105,000.00	26,077.96	78,922.04	25

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
	Department Total	105,000.00	26,077.96	78,922.04	25
Engineer Service Fees	18-00-408-316	170,000.00	14,453.79	155,546.21	8
	Department Total	170,000.00	14,453.79	155,546.21	8
GOVERNMENT BUILDINGS	18-00-409-000				
Repairs to Government Building	18-00-409-373	25,000.00	0.00	25,000.00	0
	Department Total	25,000.00	0.00	25,000.00	0
POLICE	18-00-410-000				
Computer Infrastructure	18-00-410-742	14,000.00	16,636.21	2,636.21-	119
Bulletproof Vest Replacement	18-00-410-747	18,200.00	14,718.48	3,481.52	81
	Control Total	32,200.00	31,354.69	845.31	97
	Department Total	32,200.00	31,354.69	845.31	97
PROTECTIVE INSPECTION	18-00-413-000				
Video Camera	18-00-413-700	12,000.00	18,887.35	6,887.35-	157
Conservatorship Program	18-00-413-701	20,000.00	0.00	20,000.00	0
	Control Total	32,000.00	18,887.35	13,112.65	59
	Department Total	32,000.00	18,887.35	13,112.65	59
HWY MAINTENANCE-GENERAL	18-00-430-000				
Small Tools & Equipment	18-00-430-260	15,000.00	0.00	15,000.00	0
Truck Purchase	18-00-430-701	65,000.00	79,119.00	14,119.00-	122
	Control Total	80,000.00	79,119.00	881.00	99
	Department Total	80,000.00	79,119.00	881.00	99
HWY MAINTENANCE-SIDEWALKS	18-00-435-000				
Engineer Service Fees	18-00-435-313	5,000.00	0.00	5,000.00	0
Advertising	18-00-435-341	1,000.00	0.00	1,000.00	0
Contract Services	18-00-435-452	50,000.00	16,862.75	33,137.25	34
	Control Total	56,000.00	16,862.75	39,137.25	30
	Department Total	56,000.00	16,862.75	39,137.25	30
HWY MAINTENANCE-STORM SEWERS	18-00-436-000				
Engineering Fees	18-00-436-313	35,000.00	16,960.94	18,039.06	48

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
Advertising	18-00-436-341	4,000.00	399.90	3,600.10	10
Contracted Services-May St.	18-00-436-452	240,000.00	0.00	240,000.00	0
Saw Mill Run PRP	18-00-436-460	124,900.00	119,258.91	5,641.09	95
	Control Total	403,900.00	136,619.75	267,280.25	34
	Department Total	403,900.00	136,619.75	267,280.25	34
HWY MAINTENANCE-HWYS & BRIDGES	18-00-438-000				
Yard Restoration	18-00-438-200	4,000.00	5,000.00	1,000.00-	125
Engineering Services	18-00-438-313	16,000.00	28,206.01	12,206.01-	176
Advertising	18-00-438-341	2,000.00	0.00	2,000.00	0
Contract Paving	18-00-438-452	250,000.00	268,026.92	18,026.92-	107
Guide Rail Installation/Repair	18-00-438-453	15,000.00	8,610.00	7,352.08	51
PennDot/Street Scape Match	18-00-438-603	0.00	357,495.33-	357,495.33	0
RACP Match	18-00-438-604	771,428.00	0.00	771,428.00	0
	Control Total	1,058,428.00	47,652.40-	1,107,042.48	5-
	Department Total	1,058,428.00	47,652.40-	1,107,042.48	5-
PARKS	18-00-454-000				
Engineering Fees	18-00-454-313	1,323,000.00	350,308.04	972,691.96	26
Playground Equipment	18-00-454-611	5,000.00	5,582.50	582.50-	112
Park Equipment	18-00-454-612	1,000.00	0.00	1,000.00	0
Field Maintenance	18-00-454-613	10,000.00	16,700.00	6,700.00-	167
Park Master Plan Improvements	18-00-454-616	3,195,000.00	2,018,703.09	1,176,296.91	63
Veterans Memorial Park	18-00-454-620	1,500.00	0.00	1,500.00	0
Borough Wide Trail Improvements	18-00-454-621	20,000.00	0.00	20,000.00	0
DCED Greenways, Trails & Rec. Match	18-00-454-624	32,000.00	0.00	32,000.00	0
	Department Total	4,587,500.00	2,391,293.63	2,196,206.37	52
Economic Development Property Purchase	18-00-463-730	0.00	513,520.46	513,520.46-	0
	Department Total	0.00	513,520.46	513,520.46-	0
	Control Total	4,587,500.00	2,904,814.09	1,682,685.91	63
CAPITAL PROJECTS DEBT	18-00-470-000				
Debt Interest	18-00-472-100	6,000.00	0.00	6,000.00	0
	Control Total	6,000.00	0.00	6,000.00	0
	Department Total	6,000.00	0.00	6,000.00	0

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
MAIN STREET	18-00-480-000				
Professional Services	18-00-480-100	25,000.00	23,213.77	1,786.23	93
Community Revitalization	18-00-480-530	0.00	909.05	720.00-	0
Wayfinding Study	18-00-480-531	0.00	11,518.77	11,518.77-	0
Wayfinding Installation	18-00-480-532	245,000.00	13,893.00	231,107.00	6
	Department Total	270,000.00	49,534.59	220,654.46	18
	Control Total	270,000.00	49,534.59	220,654.46	18
	CAFR Total	6,826,428.00	3,230,248.81	3,597,330.32	47
Total Capital Fund	Fund Budgeted	6,826,428.00	3,230,248.81	3,597,330.32	47
	Fund Non-Budgeted	0.00	0.00	0.00	0
	Fund Total	6,826,428.00	3,230,248.81	3,597,330.32	47
SINKING FUND	21-00-000-000				
PERSONNEL ADMINISTRATION	21-00-406-000				
H R A	21-00-406-150	85,000.00	83,914.94	1,085.06	99
Hospitalization-Yonek	21-00-406-152	0.00	1,227.48	1,227.48-	0
	Control Total	85,000.00	85,142.42	142.42-	100
	Department Total	85,000.00	85,142.42	142.42-	100
	CAFR Total	85,000.00	85,142.42	142.42-	100
Total Sinking Fund-Empl	Fund Budgeted	85,000.00	85,142.42	142.42-	100
	Fund Non-Budgeted	0.00	0.00	0.00	0
	Fund Total	85,000.00	85,142.42	142.42-	100
SINKING FUND/BOND	22-00-000-000				
Real Estate Tax Refunds	22-00-403-500	200.00	420.99	220.99-	210
	Department Total	200.00	420.99	220.99-	210
Debt Principal	22-00-471-100	402,643.75	386,225.00	16,418.75	96
	Department Total	402,643.75	386,225.00	16,418.75	96
Debt Interest	22-00-472-100	260,706.25	264,650.00	3,943.75-	102
	Department Total	260,706.25	264,650.00	3,943.75-	102

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
Fiscal Agent Fees	22-00-475-000	750.00	3,750.00	3,000.00-	500
	Department Total	750.00	3,750.00	3,000.00-	500
Transfer to Capital Fund	22-00-492-351	5,504,428.00	2,424,405.39	3,080,022.61	44
	Department Total	5,504,428.00	2,424,405.39	3,080,022.61	44
	CAFR Total	6,168,728.00	3,079,451.38	3,089,276.62	50
Total Sinking Fund-Debt	Fund Budgeted	6,168,728.00	3,079,451.38	3,089,276.62	50
	Fund Non-Budgeted	0.00	0.00	0.00	0
	Fund Total	6,168,728.00	3,079,451.38	3,089,276.62	50
LIQUID FUEL FUND	35-00-000-000				
LIQUID FUEL PURCHASES	35-00-430-000				
Salt, Etc.	35-00-430-741	105,000.00	55,544.83	49,455.17	53
	Control Total	105,000.00	55,544.83	49,455.17	53
	Department Total	105,000.00	55,544.83	49,455.17	53
HWY MAINTENANCE-HWY REPAIRS	35-00-438-000				
Engineering Fees	35-00-438-313	18,000.00	9,060.08	8,939.92	50
Advertising	35-00-438-341	1,000.00	0.00	1,000.00	0
Contract Paving	35-00-438-452	200,000.00	137,261.50	62,738.50	69
	Control Total	219,000.00	146,321.58	72,678.42	67
	Department Total	219,000.00	146,321.58	72,678.42	67
	CAFR Total	324,000.00	201,866.41	122,133.59	62
Total Liquid Fuel Fund	Fund Budgeted	324,000.00	201,866.41	122,133.59	62
	Fund Non-Budgeted	0.00	0.00	0.00	0
	Fund Total	324,000.00	201,866.41	122,133.59	62
LIBRARY FUND	36-00-000-000				
Real Estate Tax Refunds	36-00-403-500	0.00	71.69	71.69-	0
	Department Total	0.00	71.69	71.69-	0

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
LIBRARY	36-00-456-000				
Library Director	36-00-456-130	58,319.00	56,951.65	1,367.35	98
Children's Librarian-ARAD	36-00-456-133	40,000.00	38,461.75	1,538.25	96
Clerical	36-00-456-134	41,371.00	39,780.00	1,591.00	96
Library Assistants	36-00-456-140	25,600.00	23,553.56	2,046.44	92
Programming Part-Time	36-00-456-141	7,800.00	9,195.00	1,395.00-	118
Janitorial	36-00-456-142	6,802.00	5,492.76	1,309.24	81
Health Insurance	36-00-456-156	15,435.00	17,306.46	1,871.46-	112
Life Insurance	36-00-456-158	1,700.00	1,845.48	145.48-	109
F I C A	36-00-456-161	13,000.00	13,207.37	207.37-	102
Office Supplies	36-00-456-210	1,500.00	917.37	582.63	61
Computer Supplies	36-00-456-220	1,500.00	890.30	609.70	59
Library Supplies	36-00-456-222	2,000.00	1,057.37	942.63	53
Janitorial Supplies	36-00-456-226	1,250.00	1,403.95	153.95-	112
Adult Reference Books	36-00-456-247	16,000.00	15,912.35	87.65	99
Periodicals	36-00-456-248	1,200.00	1,084.98	115.02	90
Audio Material	36-00-456-252	5,659.00	5,781.02	122.02-	102
Children's Books	36-00-456-253	4,500.00	4,711.54	211.54-	105
DVD	36-00-456-254	4,000.00	3,748.88	251.12	94
Telephone	36-00-456-321	1,800.00	2,898.88	1,098.88-	161
Postage	36-00-456-325	200.00	46.81	153.19	23
Workers Compensation	36-00-456-354	417.00	440.00	23.00-	106
Utilities	36-00-456-360	361.46-	0.00	0.00	0
Dues & Memberships	36-00-456-420	550.00	559.00	9.00-	102
Contracted Services	36-00-456-451	900.00	900.00	0.00	100
Furniture & Equipment	36-00-456-453	3,500.00	7,969.82	4,469.82-	228
Training & Conferences	36-00-456-460	500.00	387.81	112.19	78
Public Relations/Programs	36-00-456-462	6,000.00	6,053.45	53.45-	101
Children's Programs	36-00-456-463	4,000.00	4,034.58	34.58-	101
EIN Leasing-ARAD	36-00-456-745	7,044.00	7,690.28	646.28-	109
Control Total		272,185.54	272,282.42	264.58	100
Department Total		272,185.54	272,282.42	264.58	100
Transfer to Government Account	36-00-492-180	60,000.00	60,000.00	0.00	100
Department Total		60,000.00	60,000.00	0.00	100
CAFR Total		332,185.54	332,354.11	192.89	100

Description	Account Id	Adopted Budget	Expended YTD	Unexpended	% Used
Total Library Fund	Fund Budgeted	332,185.54	332,354.11	192.89	100
	Fund Non-Budgeted	0.00	0.00	0.00	0
	Fund Total	332,185.54	332,354.11	192.89	100
	Final Budgeted	24,462,640.54	16,513,801.74	8,893,201.41	65
	Final Non-Budgeted	0.00	0.00	0.00	0
	Final Total	24,462,640.54	16,513,801.74	8,893,201.41	65



BALANCE SHEETS

Fiscal Year 2023

Account Id	Account Description	2023	2022
Assets			
01- - - -	GENERAL FUND	0.00	0.00
01-100-00-100-000	Cash-Regular Checking	0.00	0.00
01-100-00-100-001	Cash-Dollar Bank General Fund	458,151.71	569,207.90
01-100-00-100-002	Dollar Bank Employee Benefits (Fund 21)	-1.94	609.59
01-100-00-107-000	Cash-PLGIT ARPA	0.00	0.00
01-100-00-107-100	PLGIT Asset Forfeiture	22,054.42	5.04
01-100-00-107-200	PLGIT K-9 Fund	0.00	0.00
01-100-00-108-000	Cash - Foodbank	0.00	0.00
01-130-00-130-020	Due from Street Lighting	0.00	0.00
01-130-00-130-220	Due from Bond Fund	0.00	0.00
01-130-00-130-350	Due From Liquid Fuel Fund	0.00	0.00
01-130-00-130-360	Due from Library Fund	0.00	0.00
01-142-00-000-000	Taxes Receivable - Delinquent	129,520.15	518,392.51
01-145-00-000-000	Accounts Receivable-Other	0.00	43,611.63
01-155-00-000-000	Prepaid Items	0.00	18,626.00
Total Assets		609,724.34	1,150,452.67

Liabilities & Fund Balance

01-200-00-200-000	Other Current Payables	0.00	0.00
01-200-00-200-090	Payroll Payable	0.00	153,324.92
01-200-00-200-200	Accounts Payable	0.00	66,896.11
01-200-00-200-201	Other Current Liability	24,562.57	24,562.57
01-230-00-230-008	Due to Sewer Fund	0.00	0.00
01-230-00-230-018	Due to Capital Projects	0.00	0.00
01-230-00-230-020	Due to Street Lighting Fund	0.00	0.00
01-230-00-230-220	Due to Bond Fund	0.00	0.00
01-230-00-230-350	Due to Liquid Fuels	0.00	0.00
01-230-00-230-360	Due to Library Fund	0.00	0.00
01-230-00-230-900	Due to Payroll Fund	0.00	0.00
01-252-00-000-000	Deferred Revenues	129,520.15	129,520.15
01-273-00-000-000	Reserve for Encumbrance	-6,821.99	-6,821.99

01-279-00-000-000	FUND BALANCE EQUITY	0.00	0.00
01-291-00-000-000	Encumbrance Control	6,821.99	6,821.99
Total Liabilities		154,082.72	374,303.75

	Revenue	6,312,372.81	6,815,762.87
	Less Expenses	6,063,669.11	6,271,538.62
	Net	248,703.70	544,224.25
Total Fund Balance		248,703.70	544,224.25
Total Liabilities & Fund Balance		402,786.42	918,528.00

FUND 01
BALANCE SHEET
AS OF: 12/31/23

FIN 70

Account Id	Account Description	2023	2022
Assets			
02- - - -	STREET LIGHTING FUND	0.00	0.00
02-100-00-100-000	Cash-Regular Checking	0.00	0.00
02-100-00-100-001	Dollar Bank Street Lighting	41,554.81	56,245.73
02-130-00-130-010	Due from General Fund	0.00	0.00
02-145-00-000-000	Accounts Receivable-Other	0.00	2,576.94
Total Assets		41,554.81	58,822.67

Liabilities & Fund Balance

02-200-00-200-200	Accounts Payable	0.00	10,041.48
02-230-00-230-010	Due to General Fund	0.00	0.00
02-273-00-000-000	Reserve for Encumbrance	-289.25	-289.25
02-279-00-000-000	FUND BALANCE (EQUITY)	0.00	0.00
Total Liabilities		-289.25	9,752.23

	Revenue	159,569.20	175,019.17
	Less Expenses	110,260.60	119,333.10
	Net	49,308.60	55,686.07
Total Fund Balance		49,308.60	55,686.07
Total Liabilities & Fund Balance		49,019.35	65,438.30

FUND 02

BALANCE SHEET

AS OF: 12/31/23

Account Id	Account Description	2023	2022
Assets			
08- - - -	SANITARY SEWER FUND	0.00	0.00
08-100-00-100-000	Cash-Regular Checkings	0.00	0.00
08-100-00-100-001	Cash-Dollar Bank Sewer Fund	3,224,939.40	2,976,233.07
08-100-00-107-000	COVID 19-ARPA Account	463,241.47	873,064.60
08-130-00-130-010	Due from General Fund	0.00	0.00
08-130-00-130-080	Due from General Fund	0.00	0.00
08-145-00-000-000	Accounts Receivable	15,360.00	640,723.80
08-155-00-000-000	Prepaid Expenditures	0.00	0.00
08-164-00-164-000	Machinery & Equipment	0.00	0.00
08-164-00-164-500	Accumulated Depreciation-Mach	0.00	0.00
Total Assets		3,703,540.87	4,490,021.47

Liabilities & Fund Balance

08-200-00-200-090	Payroll Payable	0.00	0.00
08-200-00-200-200	Accounts Payable	0.00	582,468.11
08-200-00-200-201	Retainage Payable	0.00	13,961.29
08-230-00-230-900	Due to Payroll Fund	0.00	0.00
08-252-00-000-000	Deferred Revenues	539,638.73	539,638.73
08-273-00-000-000	Reserve for Encumbrance	2,461.11	2,461.11
08-279-00-000-000	FUND BALANCE (EQUITY)	0.00	0.00
Total Liabilities		542,099.84	1,138,529.24

Revenue	6,008,884.27	6,623,261.11
Less Expenses	2,782,080.03	3,560,268.28
Net	3,226,804.24	3,062,992.83
Total Fund Balance	3,226,804.24	3,062,992.83
Total Liabilities & Fund Balance	3,768,904.08	4,201,522.07

FUND 08

BALANCE SHEET

AS OF: 12/31/23

Account Id	Account Description	2023	2022
Assets			
18- - - -	CAPITAL PROJECTS FUND	0.00	0.00
18-100-00-100-000	Cash-Regular Checking	0.00	0.00
18-100-00-100-001	Cash-Dollar Bank Capital Fund	426,791.58	366,075.52
18-100-00-100-009	2001 Recreational Improvements	0.00	0.00
18-100-00-107-005	PLGIT-Hamilton Park	0.00	0.00
18-100-00-107-006	Six Parks Master Plan	0.00	0.00
18-100-00-107-007	DCED-Building Expansion	0.00	0.00
18-100-00-107-008	DCED-Retaining Wall Grant	0.00	0.00
18-100-00-107-009	DCED-IDP Grant	0.00	0.00
18-130-00-130-010	Due from General Fund	0.00	0.00
18-142-00-000-000	Taxes Receivable	-11,216.58	-5,383.40
18-145-00-000-000	Accounts Receivable	11,216.58	423,244.01
Total Assets		426,791.58	783,936.13
Liabilities & Fund Balance			
18-200-00-200-200	Accounts Payable	0.00	36,023.85
18-252-00-252-000	Deferred Revenue	0.00	0.00
18-273-00-000-000	Reserve for Encumbrance	6,081.13	6,081.13
18-279-00-000-000	FUND BALANCE (EQUITY)	0.00	0.00
Total Liabilities		6,081.13	42,104.98
Revenue		3,267,971.37	3,466,030.14
Less Expenses		3,229,097.68	2,697,179.51
Net		38,873.69	768,850.63
Total Fund Balance		38,873.69	768,850.63
Total Liabilities & Fund Balance		44,954.82	810,955.61

FUND 18
BALANCE SHEET
AS OF: 12/31/23

Account Id	Account Description	2023	2022
Assets			
22- - - -	BOND SINKING FUND	0.00	0.00
22-100-00-100-000	Cash-Regular Checking	0.00	0.00
22-100-00-100-001	Cash-Dollar Bank Bond Fund	76,664.12	34,061.88
22-100-00-107-000	Cash-PLGIT	0.00	0.00
22-100-00-107-100	PLGIT Bond 2022	6,788,256.11	8,824,073.15
22-130-00-130-010	Due from General Fund	0.00	0.00
22-130-00-130-800	Due from Other Funds	0.00	0.00
22-145-00-000-000	Accounts Receivable	0.00	12,629.75
Total Assets		6,864,920.23	8,870,764.78

Liabilities & Fund Balance

22-200-00-200-200	Accounts Payable	0.00	0.00
22-273-00-000-000	Reserve for Encumbrances	0.00	0.00
22-279-00-000-000	FUND BALANCE (EQUITY)	0.00	0.00
Total Liabilities		0.00	0.00

Revenue	1,931,741.86	11,196,195.33
Less Expenses	3,079,451.38	2,337,605.63
Net	-1,147,709.52	8,858,589.70
Total Fund Balance	-1,147,709.52	8,858,589.70
Total Liabilities & Fund Balance	-1,147,709.52	8,858,589.70

FUND 22

BALANCE SHEET

AS OF: 12/31/23

Account Id	Account Description	2023	2022
Assets			
21- - - -	EMPLOYEE SINKING FUND	0.00	0.00
21-100-00-100-001	Cash-Dollar Bank Employee Benefits	469.11	611.53
21-100-00-107-000	Cash-PLGIT	0.00	0.00
21-100-00-107-100	PLGIT Prime Retiree Sinking Fund	0.00	0.00
21-145-00-000-000	Accounts Receivable	0.00	0.00
Total Assets		469.11	611.53

Liabilities & Fund Balance

21-200-00-200-200	Accounts Payable	0.00	0.00
21-273-00-000-000	Reserve for Encumbrance	0.00	0.00
21-279-00-000-000	FUND BALANCE (EQUITY)	0.00	0.00
Total Liabilities		0.00	0.00

	Revenue	85,000.00	76,500.00
	Less Expenses	85,142.42	78,125.02
	Net	-142.42	-1,625.02
Total Fund Balance		-142.42	-1,625.02
Total Liabilities & Fund Balance		-142.42	-1,625.02

FUND 21

BALANCE SHEET

AS OF: 12/31/23

Account Id	Account Description	2023	2022
Assets			
30- - - -	CAPITAL RESERVE FUND	0.00	0
30-100-00-107-100	PLGIT-Capital Reserve	0.00	0
Total Assets		0.00	0.00

Liabilities & Fund Balance

Total Liabilities		0.00	0.00
--------------------------	--	-------------	-------------

Revenue		0.00	0.00
Less Expenses		0	0
Net		0.00	0.00
Total Fund Balance		0.00	0.00
Total Liabilities & Fund Balance		0.00	0.00

FUND 30

BALANCE SHEET

AS OF: 12/31/23

Account Id	Account Description	2023	2022
Assets			
35- - - -	LIQUID FUEL FUND	0.00	0.00
35-100-00-107-000	Cash-PLGIT	43,513.01	6,308.75
35-100-00-107-100	PLGIT Prime Liquid Fuels	0.00	0.00
35-145-00-000-000	Accounts Receivable	0.00	0.00
Total Assets		43,513.01	6,308.75

Liabilities & Fund Balance

35-200-00-200-090	Payroll Payable	0.00	0.00
35-200-00-200-200	Accounts Payable	0.00	0.00
35-230-00-230-010	Due to General Fund	0.00	0.00
35-230-00-230-900	Due to Payroll Fund	0.00	0.00
35-273-00-000-000	Reserve for Encumbrance	0.00	0.00
35-279-00-000-000	FUND BALANCE (EQUITY)	0.00	0.00
Total Liabilities		0.00	0.00

Revenue	239,070.67	455,728.69
Less Expenses	201,866.41	448,942.44
Net	37,204.26	6,786.25
Total Fund Balance	37,204.26	6,786.25
Total Liabilities & Fund Balance	37,204.26	6,786.25

FUND 35
BALANCE SHEET
AS OF: 12/31/23

Account Id	Account Description	2023	2022
Assets			
36- - - -	LIBRARY FUND	0.00	0.00
36-100-00-100-001	Cash-Dollar Bank Library Fund	45,120.15	99,765.05
36-130-00-130-010	Due from General Fund	0.00	0.00
36-145-00-000-000	Accounts Receivable	0.00	2,336.11
36-155-00-000-000	Prepaid Items	0.00	3,963.97
Total Assets		45,120.15	106,065.13

Liabilities & Fund Balance

36-200-00-200-090	Payroll Payable	0.00	6,858.78
36-200-00-200-200	Accounts Payable	0.00	866.56
36-230-00-230-010	Due to General Fund	0.00	0.00
36-230-00-230-900	Due to Payroll Fund	0.00	0.00
36-273-00-000-000	Reserve for Encumbrance	257.61	257.61
36-279-00-000-000	FUND BALANCE (EQUITY)	0.00	0.00
Total Liabilities		257.61	7,982.95

Revenue	378,641.91	364,934.72
Less Expenses	332,354.11	267,164.89
Net	46,287.80	97,769.83
Total Fund Balance	46,287.80	97,769.83
Total Liabilities & Fund Balance	46,545.41	105,752.78

FUND 36

BALANCE SHEET

AS OF: 12/31/23

1/0/00	Street	No	Name	Violation- 2014	Date	Date to Correct	Corrected Date
259	McCully Road	1402	Wayne Less	did not comply with occupancy violations & parking on Grass	10/1/14	11/1/14	Regular & Certified
	Street	No	Name	Violation- 2017	Date	Date to Correct	Corrected Date
226	Rolling Rock	914	Floyd Arbogast	Camper in the driveway	6/6/18	6/11/18	5 citations on 10/25/23
	Street	No	Name	Violation- 2019	Date	Date to Correct	Corrected Date
105	McRoberts Road	3141	Thomas A Moses	UCC hearing on the lack of progress to take out of Condemn	4/17/19	4/29/19	Regular & Certified
336	Rolling Rock Road	914	Floyd L Arbogast	Unsanitary Conditions: Trailer, outside storage, Junk Vehicle	7/10/19	7/20/19	5 citations on 10/25/23
587	Oakdale Ave	910	Frank R Menardi	2nd notice for Rental Unit Registration	12/20/19	12/31/19	
	Street	No	Name	Violation- 2020	Date	Date to Correct	Corrected Date
100	McCully Road	1402	Wayne A Less	Junk Vehicles in the back yard	2/20/20	4/5/20	Regular and Certified
106	Library Road	3840	Anthony Fazio	Land use violations	2/26/20	4/30/20	
123	Library Road	3301-3307	James Busch	storage of Junk Cars	3/11/20	5/30/20	Regular and Certified
569	Lindenwood Drive	808	Ronald C & Janet R Sabatasso	no Occupancy Registration	9/29/20	10/4/20	
	Street	No	Name	Violation- 2021	Date	Date to Correct	Corrected Date
129	Grove Road	1301 apt 2	Robert Nagy	2nd notice for feeding the animals & \$25.00 ticket fine	2/23/21	2/24/21	Regular & Certified
314	Glen Shannon Dr	567	Kopila Thapa	Building a Roof over a deck with no permit	5/17/21	5/22/21	
344	Grove Road	1301	Robert Nagy	2nd time submitting citations feeding animals & infestation	5/27/21		waiting for hearings
387	Grove Road	1301	Robert Nagy	another 2 citations for feeding Animals & Birds	6/10/21		waiting for hearings
531	Library Road	3603	Original Gyro	Sanitation issue in the back, blocking clear site exiting the lot	8/5/21	8/10/21	
549	Grove Road	1301	Robert Nagy	2 citations feeding animals, Infestation of rodents	8/13/21		Waiting for hearing date
704	Grove Road	1301	Robert Nagy	3 more citations feeding animals, uninhabitable, infestation	12/17/21		3 more citation
705	Sleepy Hollow Road	900	Daharmishtha Lodaliya	operating a Mini Mart/Convenience store in a R-2 District	12/27/21	1/7/22	Regular & Certified
	Street	No	Name	Violation- 2022	Date	Date to Correct	Corrected Date
144	Library Road	3421	Jason Alan Roberts	Roof leaking inside Apt 2, No Sign permit, or unit registration	3/7/22	3/18/22	Regular and Certified
148	Grove Road	1301 apt 2	Robert Nagy	another 2 citations for feeding animals and birds, rodents	3/10/22		
164	Grove Road	1301	Robert Nagy	2 more citations	3/30/22		
168	Library Road	3757	Pele Castle Shannon LLC Dustin Jor	Landslide between 3755&3757 along Fountain Road	4/1/22	4/11/22	regular and certified
197	Sleepy Hollow Road	921	Lobos Management	no Occupancy for new tenants, unit registration, on grass	5/5/22	5/15/22	Regular and Certified
327	Willow Ave	3762	William D Nedzesky	High Grass and no Unit Registration	6/10/22	6/15/22	just the grass was cut 7/11/2022
340	Cooke Drive	781 Apt1	Stevenson Williams Management Dc	Uninhabitable; contains filth and contamination, mold Lack M	6/13/22	7/28/22	Regular and Certified
343	Cooke Drive	786 A	Schnabletler LLC	Garbage out , no Unit registration	6/15/22	6/22/22	
349	Myrtle Ave.	3750	Pittsburgh Myanmar Christian Fellow	Needs a Grading Permit for the retaining wall for parking	6/15/22	6/25/22	
430	Rosalia Ave	3521	Linda Ann Daube	High Grass and weeds, house needs repairs	7/27/22	10/25/22	
470	Library Road	3421	Jason Alan Roberts	2nd notice on violations from 3/7/22, weeds, no occupancy	8/3/22	8/10/22	Regular and Certified
473	Rosalia Ave	3521	Linda Daube	2nd notice for High Grass and Weeds	8/3/22	8/8/22	Regular and Certified
481	Lyndell Street	3707	Catherine & Clair Smith Brothers	Tarp in yard, no electric, chimney, porch foundation, vacant	8/4/22	9/4/22	Regular and Certified
535	Saint Anne Street	938	Marshall Gregory	Dog Feces disposal of rubbish, sanitation and means of egre:	8/17/22	8/22/22	condemned on 10/12/23
546	Library Road	3505	Realty Income Trust 6	\$25.00 Ticket for high grass	8/19/22	8/24/22	Regular and Certified
597	Saint Anne Street	938	Marshall Gregory	2nd Notice for dog Feces disposal of rubbish, sanitation	8/31/22	9/5/22	condemned on 10/12/23
665	Saint Anne Street	938	Marshall Gregory	3 citations submitted	9/15/22		condemned on 10/12/23

708	Park Avenue	918	H&P Partners LLC	Doing work without a permit and conditional occ. ran out	9/27/22	10/12/22	Regular and Certified
774	Middleboro Road	3564	Caley P Mangan	No gutter for proper drainage	10/18/22	10/28/22	
837	Rosalie Ave	3521	Linda Ann Daube	2nd notice for repairs not being completed on the property	11/1/22	11/30/22	Regular and Certified
865	Saint Anne Street	938	Marshall Gregory	4 more citation	11/7/22		condemned on 10/12/23
869	Cooke Drive	797 B	Joann Groman	No Occupancy and no Unit Registration	11/8/22	11/15/22	Regular and Certified
902	Murrays Ln	289	Linnea R. Ondick	2003 Toyota with expired plate & stickers	11/18/22	11/28/22	
909	Pine Avenue	958 Apt 2	Marco A & Martha Honores	Recycling out too early, no Occupancy for tenants, no Unit	11/21/22	11/26/22	Regular and Certified
915	Sleepy Hollow Road	967	Adam & Samantha Elliott	no Occupancy for the tenants	11/21/22	11/28/22	Unauthorized Business Regular and Certified
978	Middleboro Road	3564	Caley P Mangan	Junk Ford F-150 expired stickers	12/6/22	12/16/22	
1022	Lyndell Street	3800	Tania Wang	No Unit Registered	12/14/22	12/15/22	
	Street	No	Name	Violation- 2023	Date	Date to Correct	Corrected Date
115	Castle Shannon Blvd	1106	Josephine McGonigle	Garbage out before 6:00 Pm, No Occ, & No Unit Registration	1/25/23	1/30/23	
195	Sleepy Hollow Road	967	Samantha and Adam Elliott	Unauthorized Home Base Business	2/10/23	2/20/23	Regular and Certified
203	Saint Anne Street	917-919	Barry T Langan	Trash left at the curb, no rental Unit and No Occupancy	2/14/23	2/19/23	
230	Willow Avenue	3827	Debbie Schweiger	No Occupancy for Polished Nails Studio & Spa	2/23/23	2/28/23	Regular & Certified
234	Hamilton Road	1349	Joshua Bush	Dead trees out front that pose a threat to the road & Public	2/23/23	3/9/23	
242	Library Road	3611	Original Gyro	Unsafe equipment	3/3/23	4/3/23	
265	Steiger Street	4102	Matthew Stonebraker	Did not complete violations for Occupancy and rental	3/9/23	3/16/23	
317	Willow Avenue	3926	Barry T Langan	Garbage out before 6:00 Pm & no Occupancy & unit Registration	3/30/23	4/6/23	
323	Willow Avenue	3855	John French	Feeding birds causing rodent problems and close to the creek	3/31/23	4/2/23	submit citation on 5/17/23
327	Saint Anne Street	911	Richard P. Fest	2nd Notice Grading/excavating in vacant lot with no permit	4/4/23	4/11/23	Regular and Certified
371	Willow Avenue	3855	John French	2nd Notice for feeding the birds causing rodent problems	4/19/23	4/21/23	submit citation on 5/17/23
476	Library Road	3563	OAP Ventures LLC James Brocato	Condemned for faulty construction & Unsafe Structure	5/9/23	11/9/23	Regular and Certified
479	Home Ave	3105	Matthew Simmons Aux Funding LLC	No Occ, No Unit Registration, High Grass	5/10/23	5/20/23	
488	Home Ave	3138	Jagpinder Singh	High Grass and no Unit Registration	5/10/23	5/15/23	
547	Baldwin Street	921	CKZ Properties LLC	No Occupancy for tenant, no unit registration, high grass	5/16/23	5/26/23	grass only on 7/17/23
557	Willow Avenue	3855	John French	Citation for Feeding the birds	5/17/23		Waiting for hearing
564	McCully Road	1404	Michael A Kalanish	No Occupancy, Violation since 11/9/20, and High Grass	5/17/23	5/27/23	grass only on 7/30/23
567	Londonderry Drive	809	R. P. 2A LLC Maurice Makay	2nd Notice for High Grass, and No Unit Registration include 3017 Be	5/18/23	5/28/23	just the grass on 5/24/23
629	Library Road	4156	Paul & Kathy Hess	No Occ for new tenant, no unit reg, banner and no sign perm	5/26/23	6/2/23	Regular and Certified
631	Redwood Drive	985	Donald & Amy Krtanjek	No reinspection and piling brush under pine trees in backyard	5/30/23	6/14/23	
672	Willow Ave	3855	John French	Citation for feeding the wildlife	6/14/23		waiting for hearing
733	Middleboro Road	3564	Caley P Mangan	3rd Notice missing gutter, uninspected Ford pickup	6/20/23	7/1/23	
735	Library Road	3563	James Brocato	Condemn the structure, with a 240 day as is	6/20/23	2/15/24	
791	Newport Drive	930	Frederick C & Carol H Boden	High Grass, Silver Mitsubishi stickers expired since 4-19	7/3/23	7/13/23	car only 7/10/23
802	Hastie Road	1043	Khang Nguyen	High Grass & weeds in the front and side. Shutter hanging	7/10/23	7/15/23	grass only on 7/17/23
810	Oakdale Ave	930	Edward L III Ewing	Railing required on front steps, outdoor storage of building ma	7/11/23	7/21/23	
861	Middleboro Road	3564	Caley Mangan	Last notification for lack of gutters/downspouts. Weeds	7/19/23	9/19/23	Regular & Certified
863	McCully Road	1405	Michael Kalanish	2nd notice for the weeds, brush pile, pallets, broken fence	7/19/23	7/29/23	weeds and brush only on 8/1/23
865	Greenridge Road	4225	Jill & Brian Vogel	High grass, weeds and shrubs, #'s not visible, hedges high	7/19/23	7/29/23	grass only on 7/26/23

939	Poplar Avenue	3538	Stephen Nickles	4th Notice Cut and maintain the weeds.	8/2/23	8/13/23	Ticket
947	Connor Road	1021	1021 Connor LLC/Riva Ridge	Garbage placed out before the designated time/no occ	8/2/23	8/13/23	just garbage on 8/7/23
948	Bockstoce Avenue	911	Charleigh Barnes	Outstanding violations/permit not paid	8/2/23	9/2/23	only the permit was paid Regular and Certified
949	Greenridge Road	4236	Imagine Investments & Consulting L	Garbage out a day after pick up, no Occ. No Rental Regist	8/4/23	8/9/23	just garbage on 8/7/23
950	Connor Road	1059	Pavlo Lebedyev	High Grass backyard, No Occ, No Unit Registration	8/4/23	8/9/23	8/28/23 for grass Citation on the 7th
951	McRoberts Road	3141	Thomas A Moses	Moving forward to condemn the house, Lack of maintenance	8/4/23		slowly working on it
960	Willow Avenue	3915	Linda Diane Dell	Rubbish Dresser, cabinet, Tv, over a month	8/8/23	8/15/23	
965	Rebecca Street	3713	Michael L & Denise A Macklen	Clean up property Plastic bags, garbage cans, hose, paper	8/8/23	8/19/23	back filled wall Only 11/13/23 warning
997	McCully Road	1405	Michael A Kalanish	3rd noticepallets ,broken railing,pile gravel, in the back, wall b	8/15/23	8/22/23	
1015	Poplar Avenue	3538	Stephen Nickles	lots of notification for High weeds,and a copy of the ticket	8/15/23	8/29/23	Regular and Certified
1017	Baldwin Street	910	William R Speth	High weeds and grass over sidewalk and damaged swimming	8/15/23	8/31/23	removed weeds & hedges Regular and Certified
1063	Poplar Avenue	3730	Stephen Poremski	Weeds/brush encroaching the front porch,steps, and door	8/22/23	8/27/23	
1069	6th Street	1240	William Kozel Jr	2nd notice pad putting gravel and mud in basin,no Occupanc	8/23/23	9/23/23	Regular and Certified
1070	Sleepy Hollow Road	964	9624 Sleepy Hollow LLC	appears to be occupied no permit. Garbage out early	8/23/23	8/24/23	Garbage only 8/28/23
1079	Redwood Drive	985	Donald & Amy Krtanjek	2nd notice brush pile in the back, and as is violations	8/23/23	8/30/23	
1080	McCully Road	1505	Stephen Dauberger	Bobcat,building material ,tarp stored, front porch unsafe	8/23/23	9/23/23	
1115	Rebecca Street	3713	Michael L & Denise A Macklen	2nd notice clean up property and back fill behind the wall	8/28/23	9/11/23	back filled wall only 11/14/23
1166	Greenridge Road	4101 Apt 2	Mary Walicki	Inspected sanitation issues and needs repairs to the unit	9/12/23		
1167	6th Street	1261	Colin R Yedlowski	Fascia is missing from side of the house & rusted loose piece	9/12/23	9/30/23	warning
1183	Prospect Ave	1230	James & Kathleen Enright	Outside of the house is in disrepair	9/27/23	10/31/23	on going 12/26/23 Porch by the end of the year
1189	Poplar Avenue	3730	Stephen Porenski	3rd Notice high weeds especially around the entrance	9/27/23	10/4/23	Regular and Certified
1213	Cooke Drive	774	Cyrus Giron Abovepar2 Holdings L	High Grass and weeds in the corner of the property	10/3/23	10/8/23	1/17/24
1215	Willow Avenue	3853 Apt2	Richard Dale	1999 Blue Toyota Corolia with expired inspection and plate	10/3/23	10/31/23	1/16/24
1219	Hastie Road	1043	Knang Nguyen	2nd Notice hanging shutter next to the front door	10/3/23	10/10/23	
1232	Home Ave	3006	Christine E Tatka	High Grass and weeds,especially in the back along property l	10/4/23	10/8/23	
1249	Willow Avenue	4004	Citylife South LLC (Evan)	no Occupancy and outstanding violations since 11/6/19	10/6/23	10/16/23	
1261	Rebecca Street	3713	Michael L & Denise A Macklen	exterior is still a mess, and no sign of backfill of the wall	10/10/23	10/31/23	back filled wall only Regular and Certified
1262	McCully Road	1505	Stephen Dauberger	unfinished front steps, sidewalkand porch,Bobcat, & Building	10/10/23	10/31/23	
1288	Havelock Ave	1230	Luis Manuel Carde Freiria	2nd notice for a Maroomn Ford on grass with expired plates	10/18/23	10/31/23	removed 1/16/24 1/3/2024
1291	Library Road	3269	Gayle A Williams	Maroon Van parking on the grass in the vacant lot	10/18/23	10/31/23	removed 1/16/24 1/3/2024
1303	Baldwin Street	929	Joshua Weide	finish parking pad with a paved all-weather surface	10/19/23	12/19/23	
1306	Home Ave	3006	Christine E Tatka	2nd Notice for High Grass and Weeds	10/24/23	10/29/23	
1315	Library Road	3525	Tyson Nguyen	no permit for additional wall,Junk truck in backyard	10/24/23	10/31/23	
1316	Middleboro Road	3564	Alex Pasculle	Blue Honda might be uninspected in driveway,just like the tru	10/24/23	11/5/23	
1317	Middleboro Road	3564	Caley P Mangan	Blue Honda might be uninspected in driveway,just like the tru	10/24/23	11/5/23	
1318	Murrays Ln	289	Linnea Rae Ondick	3rd notice for 2003 Toyota with expired inspection in drivewa	10/25/23	11/5/23	
1320	Killamey Drive	795	Lawrence McNeillis	2 Junk cars in the driveway the truck & red Blazer	10/25/23	11/5/23	Blazer Covered 1/15/24 only the truck on 11/20/23
1341	Rolling Rock Road	914	Floyd L. Arbogast	5 Citations Occ, Junk Vehicles, Storgage, Camper	10/25/23		5 Citations
1351	Newport Drive	930	Carol H Boden	Side of the house structure has large holes in the roof & unsa	10/31/23	11/30/23	
1357	Grove Road	1345	Stephen Dobrosielski	No Occupancy and Unit Occupancy Registration	11/1/23	11/11/23	

1374	Hastie Road	1051	Vinchenzo Volpe	1994 Honda Vincenzo Volpe (owner) is in your Driveway ex	11/6/23	11/12/23	1/16/24
1381	Hastie Road	1043	Khang Nguyen	3rd Notification for an unsafe hanging shutter	11/7/23	11/12/23	
1382	Mount Lebanon Blvd	250	InstaTAN	no portable sign permit	11/7/23	11/14/23	
1383	Mount Lebanon Blvd	250	Yoga Flow	Notified several times for no portable sign permit	11/7/23	11/14/23	Regular & Certified
1384	Library Road	3269	Luis Manuel Carde Freiria	2nd notice for the Maroon Ford Van with expired registration	11/7/23	11/18/23	removed 1/16/24 1/3/2024
1386	Library Road	3269	Gayane Tootikian	2nd notice for the Maroon Ford Van with expired registration	11/7/23	11/18/23	removed 1/16/24 1/3/2024
1387	Belleville Street	3012	Aletha Kish	Garbage receptacles left at the curb behind the guardrail	11/8/23	11/9/23	
1395	Cooke Drive	778	Krongthong Krijariya	High Grass and weeds on the side of the house all summer	11/8/23	11/15/23	1/15/24
1402	Willow Avenue	3853 Apt 2	Richard Dale	2nd Notice for a 1999 Blue Toyota Corolla not inspected & Pl	11/13/23	11/26/23	1/16/24
1403	Home Ave	3006	Christine E Tatka	3rd Notice for High Grass and Weeds	11/13/23	11/19/23	
1423	Mount Lebanon Blvd	250	INSTATAN	2nd Notice for no portable sign permit	11/17/23	11/24/23	Regular and Certified
1432	Cooke Drive	778	Krongthong Krijariya	2nd notice for high weeds on the side of the property	11/20/23	11/26/23	1/15/24
1434	Park Avenue	900	Kimberly Gamble	Rooms upstairs are deplorable, no portable sign permit, garba	11/21/23	11/28/23	Regular and Certified
1435	Library Road	3269	Gayane Tootikian	3rd notice, maroon Ford van, other materials on property	11/21/23	11/30/23	removed 1/16/24 1/3/2024
1436	Library Road	3269	Luis Manuel Carde Freiria	3rd notice, maroon Ford van, other materials on property	11/21/23	11/30/23	removed 1/16/24 1/3/2024
1438	Belleville Street	3012	Aletha Kish	2nd notice. Garbage cans left on curb after pick up.	11/21/23	11/22/23	
1459	Greenridge Road	4238	Gayle A Williams	3rd notice for parking 2021 Chevy Trax in the grass ticket iss	11/27/23	11/28/23	ticket
1461	Pine Avenue	971	Lana Tomson	Vehicles Parked on the grass	11/27/23	11/28/23	Tickets
1472	Lindenwood Drive	805	Jacquelyn M Camahan	2005 Nissan causing a nuisance, and storage of boat	11/28/23	11/29/23	
1483	McRoberts Road	3170	Jordan Kelly	No zoning permit for the fence and parking pads, over the 30'	11/29/23	12/14/23	
1493	Greenridge Road	4225	Jill E & Brian S Vogel	Outdoor storage all over the property, shed unsafe, house num	11/30/23	12/10/23	Regular and Certified
1495	Pine Avenue	971	Lana Tomson	Vehicle parked on the Grass	11/30/23	12/1/23	ticket
1498	Brilleville Street	3012	Aletha Kish	3rd Notice for garbage receptacle left at the curb beyond the c	11/30/23	12/1/23	
1507	Saint Anne Street	940	Natalie Friedrich	Mulch bags left on the front steps, missing balusters and post	12/5/23	12/10/23	
1508	Willow Avenue	3855 Apt 2	Richard Dale	3rd. Notice for an uninspected, Blue Toyota Corolla behind th	12/6/23	12/17/23	1/16/24
1509	Willow Avenue	3855 Apt 2	Blue Lins LLC	3rd Notice for an uninspected Blue Toyota Corolla	12/6/23	12/17/23	1/16/24
1510	McRoberts Road	3141	Thomas & Valetta A Moses	Dumpster has been sitting in front for well over a month	12/6/23	12/17/23	1/12/24
1511	Library Road	3269	Luis Manuel Carde Freiria	2 Citations for a Maroon Ford Van expired plate parked on g	12/6/23		removed 1/16/24 2 Citations
1512	Baldwin Street	934	Mason Chen	2 Citations mishandling garbage, and Rental unit registractor	12/6/23		2 Citations
1513	Mount Lebanon Blvd	250	Insta Tan	Citation for not having a portable sign permit	12/6/23		Citation
1514	Mount Lebanon Blvd	250	Yoga Flow	Citation for not having a portable sign permit	12/6/23		Citation
1518	Belleville Street	3012	Aletha Kish	4th Notice this month garbage cans left out, ticket was issued	12/6/23	12/7/23	Ticket
1521	Canal Street	3998	Canal Street Associates	Dumpsters for the apartments are not enclosed	12/6/23	12/31/23	
1535	Mount Lebanon Blvd	300 Unit 21	Potomac Bakery	No Occupancy, and no permit for the wall sign	12/8/23	12/18/23	Regular and Certified
1536	Sleepy Hollow Road	971	Ryan Henderson	4th Ticket for parking on the grass next will be a citation	12/14/23	12/15/23	Regular and Certified
1544	Home Ave	3113	Robert Nagy	2005 GMC has a flat tire and expired plate, Public Works is c	12/14/23	12/24/23	tailgate closed
1549	McRoberts Road	3353	Patrick J Devlin	White Hyundai possibility parking on the grass turning into m	12/18/23	12/20/23	removed 1/16/24 warning
1558	Poplar Avenue	3537	Robert Post, Jr.	2014 Dodge van with expired plates, parked in grass	12/18/23	12/20/23	1/8/24
1561	Belleville Street	3012	Sneed Steven	Garbage receptacles left at the curb beyond the designated ti	12/20/23	12/21/23	
1577	Hamilton Road	1310	Daniel M Eyrolles	have not received 2023 Rental unit Registration	12/26/23	12/31/23	1/9/24

1586	Mount Lebanon Blvd	250	Yoga Flow	2nd Citation for no portable sign permit	12/28/23		2nd Citation
1587	Mount Lebanon Blvd	250	Insta Tan	2nd Citation for no portable sign permit	12/28/23		2nd Citation
	Street	No	Name	Violations - 2024	Date	Date to Correct	Corrected Date
1	McRoberts Road	3141	Thomas & Valetta A Moses	Dumpster on the property way to long causing a lot of complia	1/2/24	1/14/24	1/12/24
5	Thornwood Drive	1012	Elia Beniash	Appears to be a rental and no occupancy permit, & garbage	1/2/24	1/12/24	
6	Willow Avenue	3776	Cesar Velasco	No permit for a portable sign	1/3/24	1/8/24	no permit yet
11	Hoodridge Dr.	500	Komil toirovich Kurbanov	2012 Silver Honda parked on the sidewalk	1/3/24	1/4/24	1/8/24
14	Arch Avenue	921	Vincent Paparella	2017 Volkswagen parking on the grass	1/4/24	1/5/24	1/8/24
15	Poplar Avenue	3537	Robert Post,	2nd notice for expired inspection and registration	1/4/24	1/14/24	1/8/24
16	Willow Avenue	4213	Marisol Little	Silver Honda Ridgeline Truck parked on the front lawn	1/4/24	1/5/24	1/8/24
17	Connor Road	1031	Suzette Ostrander	2021 Toyota parked on the grassy area of the front yard	1/4/24	1/5/24	1/8/24
18	McRoberts Road	3421	David Cognetti	Mercedes E-350 has been parking on the grass	1/5/24	1/6/24	1/9/24
19	Belleville Street	3012	Aletha Kish	5th and final notice before citations for mishandling garbage	1/5/24	1/10/24	Regular and Certified
20	Lindenwood Drive	805	Shawn Carnahan	2nd notice numerous complaints on noise from the 2005 Niss	1/5/24	1/10/24	Regular and Certified
21	Lindenwood Drive	805	Jacquelyn M Camahan	2nd notice for Boat outside storage & loud noise from car	1/5/24	1/10/24	Regular and Certified
22	Clara Avenue	1225	Theresa Laura Smith	1987 Chevy camper expiored plate since 1.2021	1/5/24	1/15/24	
23	Connor Road	1027	Holly Ann Tamburo	Mattress either left at the curb or out way too early	1/8/24	1/9/24	removed 1/12/24 warning
24	Greenridge Road	4204	Salvatore & Laurie Falcone	continue to drag mud on the street	1/8/24	1/9/24	
25	Thornwood Drive	1062	Brenda J White	Recycling container left out beyond the designated day and t	1/8/24	1/9/24	removed 1/12/24 warning
26	Killarney Drive	846	Kelly Meister & Doris Cacia	Garbage and building materials placed at the curb before the	1/8/24	1/9/24	1/12/24
27	Riehl Drive	715	Marlee Jean Fitzgerald	Garbage receptacle left at the curb beyond the designated da	1/8/24	1/9/24	removed 1/9/24 warning
28	Broadway Avenue	4607	PGH Property Buyer LLC	Dumpster bag in front of the house over thirty days	1/9/24	1/21/24	warning
29	Maplewood Drive	834	Eileen C Conley	Dumpster bag in front of the house over thirty days	1/9/24	1/21/24	not theirs 1/15/24 warning
30	Castle Shannon Blvd	1106	Josephine Doris McGonigle	No permission to have sign and open A Massage without Oc	1/9/24	1/14/24	Regular and Certified
31	Trance Drive	1422	David Croyle	2021 Nissan parking in the grass	1/9/24	1/10/24	removed 1/10/24 warning
32	Hampton Avenue	3173	Trisha Samuels	2008 GMC parked in the grass with expired plates	1/9/24	1/21/24	1/10/24
33	Glen Shannon Dr	535	Robert G & Marie A Waugaman	garbage placed out before the designated day and time	1/10/24	1/12/24	removed 1/12/24 warning
34	Home Ave	3014	Pamela Oduho	2017 Hyundai parked on the sidewalk	1/10/24	1/11/24	removed 1/15/24 warning
35	Home Ave	3008	Janet Mickens	2011 Hyundai parked on the sidewalk	1/10/24	1/11/24	removed 1/15/24 warning
36	Home Ave	3003	Karen L Hornak	2023 Nissan parked on the sidewalk	1/10/24	1/11/24	removed 1/12/24 warning
37	McRoberts Road	3363	Leslie Graham	2020 Subaru on the grass along highland Villa	1/10/24	1/11/24	removed 1/12/24 warning
38	Castle Road	145	Emily Scabilloni	Garbage receptacle left at the curb beyond the designated da	1/10/24	1/11/24	removed 1/15/24 warning
39	Blossom Hill Road	1494	Denis R & Carol L Nill	Garbage receptacle left at the curb beyond the designated da	1/10/24	1/11/24	removed 1/12/24 warning
40	Blossom Hill Road	1517	Don & Heather Garrett	Garbage receptacle left out beyond the designated day and ti	1/10/24	1/11/24	removed 1/12/24 warning
41	Willow Avenue	3915 Apt 2	Orilana Ekunfeo	2010 Ford Exploror parked on the sidewalk	1/10/24	1/11/24	removed 1/15/24 Warning
42	Arch Avenue	921	Caleb K Paparella	Garbage placed out way before the designated day and time	1/10/24	1/12/24	1/12/24
43	Sleepy Hollow Road	947	Jeffrey Dillon	Garbage placed out way before the designated day and time	1/10/24	1/12/24	1/12/24
44	McRoberts Road	3200	Carl B & Jennifer J Lashley	Empty garbage can left at the curb on Broadway	1/12/24	1/13/24	removed 1/15/24 warning
45	Broadway Avenue	3236	Selim Ajdinovic	2018 Kia parking on the grass/mud and dragging into the stre	1/12/24	1/13/24	1/15/24
46	Blossom Hill Road	1522	Melissa Carey	2020 Subaru parking on the grass	1/12/24	1/13/24	1/15/24

47	Blossom Hill Road	1618	Wayne E & Linda M Chabassol	garbage placed out before the designated day and time	1/15/24	1/16/24	removed 1/16/24 warning
48	Castle Road	246	Michael & Melissa Scarsellato	Bird feeder in the front yard attracting deer and possible rodents	1/15/24	1/16/24	
49	May Street	3159	Jonna Morrison	2023 Kia parked on the sidewalk in front	1/16/24	1/18/24	removed 1/17/24 warning
50	Home Ave	3182	Matthew J Slocum	Garbage receptacle either left at the curb beyond the designated day and time	1/16/24	1/18/24	removed 1/18/24 warning
51	Home Ave	3014	Elizabeth A Atarri	2017 Hyundai parked on the sidewalk	1/16/24	1/18/24	removed 1/17/24 warning
52	Sleepy Hollow Road	915	Ashley Overbeck	2008 Toyota parked on the grass with expired plates	1/16/24	1/28/24	
53	Killamey Drive	780	Jonah Winfield	Garbage receptacle left at the curb beyond the designated day and time	1/16/24	1/18/24	removed 1/19/24 warning
54	Grant Street	3699	Jennifer Glover	2011 White Subaru parked on the grass in front	1/16/24	1/18/24	removed 1/17/24 warning
55	Greenridge Road	4222	Christine M Derringer	Maroon Ford truck parked on the lawn	1/17/24	1/18/24	warning
56	Killamey Drive	788	Michael Kupfer	Garbage placed out way before the designated day and time	1/17/24	1/19/24	warning
57	Oakdale Ave	904	Mark A Wetmiller	Garbage receptacle was either placed too early or has been left out too long	1/17/24	1/19/24	
58	Sleepy Hollow Road	821	S-2 Properties	Large couches left at the curbs for weeks in front of 839	1/9/24	1/10/24	
59	Martha Street	1328	Pamela M Thames	Sidewalk was not shoveled	1/18/24	1/19/24	warning
60	Canbet Drive	3052	Kathy Sardineer	Sidewalk was not shoveled along 6th Street	1/18/24	1/19/24	warning
61	May Street	3120	Alex Guckes & Kaylyn Cameron	Sidewalk was not shoveled	1/18/24	1/19/24	warning
62	May Street	3166	Daniel Karcher	Sidewalk was not shoveled and still don't have premises identified	1/18/24	1/21/24	
63	May Street	3170	Jesse R Stewart	Sidewalk was not shoveled	1/18/24	1/19/24	warning
64	Belleville Street	3101	Hanna Prisbylla	Sidewalk was not shoveled	1/18/24	1/19/24	warning
65	Home Ave	3008	Janet Mickens	Sidewalk was not shoveled	1/18/24	1/19/24	warning
66	Home Ave	3012	Allison M Peace	Sidewalk was not shoveled	1/18/24	1/19/24	warning
67	Home Ave	3016	Joyelle Havens Galiszewski	Sidewalk was not shoveled	1/18/24	1/19/24	warning
68	Library Road	3107	Wetgo Portfolio III LLC	Sidewalk was not shoveled	1/18/24	1/19/24	warning
69	Sleepy Hollow Road	808	Pearl L Powell	Sidewalk was not shoveled	1/18/24	1/19/24	warning
70	Sleepy Hollow Road	820	Fred E Hetrick	Sidewalk was not shoveled	1/18/24	1/19/24	warning
71	Sleepy Hollow Road	862	Cochran Re Lp	Sidewalk was not shoveled	1/18/24	1/19/24	warning
72	Myrtle Ave.	3735	Tracey Ondek	Sidewalk was not shoveled	1/18/24	1/19/24	warning
74	Pine Avenue	958	Marco A & Martha Honores	Sidewalk was not shoveled	1/18/24	1/19/24	warning
75	Poplar Avenue	3604	Geoff A Weber	Sidewalk was not shoveled	1/18/24	1/19/24	removed 1/19/24 warning
76	Poplar Avenue	3614	Three Rivers Communities Inc.	Sidewalk was not shoveled	1/18/24	1/19/24	removed 1/19/24 warning
77	Poplar Avenue	3629	Marie T & Morgan D Wasdick McCa	Sidewalk was not shoveled	1/18/24	1/19/24	removed 1/19/24 warning
78	Poplar Avenue	3727	Bert J III Iamport	Sidewalk was not shoveled	1/18/24	1/19/24	warning
79	Mount Lebanon Blvd	437	Graeter's Ice Cream	Sidewalk was not shoveled along Castle Shannon Blvd.	1/18/24	1/19/24	warning
80	Willow Avenue	3905	John Egan	Sidewalk was not shoveled	1/18/24	1/19/24	warning
81	Willow Avenue	3911	Rebecca Lukens	Sidewalk was not shoveled	1/18/24	1/19/24	warning
82	Willow Avenue	3919	Three Property Sol. Steve Savini	Sidewalk was not shoveled	1/18/24	1/19/24	warning
83	Willow Avenue	4104	Edward Maloney	Sidewalk was not shoveled	1/18/24	1/19/24	warning
84	Baldwin Street	859	Christopher Allan Savinda	Sidewalk was not shoveled	1/18/24	1/19/24	warning
85	Baldwin Street	901	Vinebrook Homes	Sidewalk was not shoveled	1/18/24	1/19/24	warning
86	Baldwin Street	914	Griffith Property Rentals	Sidewalk was not shoveled	1/18/24	1/19/24	warning
87	Baldwin Street	925	Michael Lukens	Sidewalk was not shoveled	1/18/24	1/19/24	warning

ANIMAL CONTROL ANALYSIS

DECEMBER 2023

COMMUNITY	# OF CALLS	%

MT.LEBANON	56	25.00%
UPPER ST. CLAIR	29	12.95%
DORMONT	10	4.46%
SCOTT	19	8.48%
GREEN TREE	14	6.25%
WHITEHALL	11	4.91%
CASTLE SHANNON	1	0.45%
HEIDELBERG	1	0.45%
CARNEGIE	4	1.79%
ROSSLYN FARMS	0	0.00%
BALDWIN TWP	2	0.89%
BETHEL PARK	43	19.20%
BALDWIN BORO	34	15.18%
TOTALS:	224	100.00%

ANIMAL CONTROL MONTHLY REPORT

FOR: DECEMBER 2023

	MT LEBANON		USC		DORMONT		SCOTT		GREEN TREE		WHITEHALL	
	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD
Picked Up Alive												
Dogs	2	31	1	21	2	13	1	25	1	11	0	15
Cats	1	8	0	5	0	4	0	2	0	3	0	5
Returned to Owner												
Dogs	2	28	1	21	2	13	1	24	1	9	0	13
Cats	1	2	0	3	0	3	0	1	0	2	0	1
Housed In Kennel												
Dogs	0	11	1	18	1	6	1	14	0	9	0	6
Cats	0	5	0	4	0	1	0	2	0	3	0	5
Relocated												
Dogs	0	1	0	1	0	0	0	0	0	1	0	1
Cats	0	3	0	0	0	0	0	0	0	3	0	2
Disposals (Strays)												
Dogs	0	0	0	0	0	0	0	0	0	0	0	0
Cats	0	0	0	2	0	1	0	0	0	0	0	1
Inquiries/Complaints												
Dogs	19	189	5	89	9	67	6	128	6	43	4	81
Cats	4	93	3	38	0	30	2	23	0	11	1	31
Quarantines Issued												
Dogs	2	8	0	19	1	6	0	5	0	1	1	10
Cats	0	1	0	6	0	1	0	0	0	0	0	0
Picked Up Dead												
Dogs	0	0	0	0	0	0	1	2	0	0	0	0
Cats	1	13	2	11	0	5	0	5	0	3	0	5
Deer	4	80	8	80	0	4	2	46	6	38	6	95
Other	16	300	5	59	0	19	7	103	1	18	0	15
Wild Animal Complaints												
In House	3	44	2	17	0	11	0	14	0	0	0	12
Outdoors	30	1132	21	449	1	89	11	345	8	158	6	312
Box Traps Set	2	102	0	44	0	11	0	24	0	6	0	33
Animals in Trap	0	65	0	39	0	9	0	17	0	18	0	37
Picked Up Alive	1	71	1	34	0	4	0	23	0	7	0	5

JURISDICTION	WARNINGS		ENFORCEMENT FINES		CITATIONS		TOTALS		2023 TOTAL # COMPLAINTS	
	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD
MT. LEBANON	4	48	0	11	3	16	7	75	56	1454
UPPER ST. CLAIR	3	30	0	2	0	1	3	33	29	589
DORMONT	2	16	0	2	0	3	2	21	10	195
SCOTT TOWNSHIP	2	34	0	8	0	13	2	55	19	504
GREEN TREE	7	17	0	3	2	2	9	22	14	212
WHITEHALL	0	25	0	3	0	15	0	43	11	429
CASTLE SHANNON	0	17	0	4	3	12	3	33	1	187
HEIDELBERG	0	11	0	3	0	3	0	17	1	31
CARNEGIE	2	4	0	4	0	3	2	11	4	41
ROSSLYN FARMS	0	0	0	0	0	0	0	0	0	4
BALDWIN TWP	0	4	0	3	0	0	0	7	2	43
BETHEL PARK	0	61	1	13	0	18	1	91	43	1421
BALDWIN BORO	4	14	0	10	0	9	4	33	34	385
TOTALS	24	281	1	66	8	95	33	441	224	5495

PSF 2

ANIMAL CONTROL MONTHLY REPORT

FOR: DECEMBER 2023

	CASTLE SHANNON		HEIDELBERG		CARNEGIE		ROSSLYN FARMS		BALDWIN TWP		BETHEL PARK		BALDWIN BORO	
	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD
Picked Up Alive														
Dogs	0	11	0	6	3	8	0	0	0	5	0	45	4	25
Cats	0	10	0	0	0	1	0	0	0	1	0	9	2	5
Returned to Owner														
Dogs	0	11	0	5	1	4	0	0	0	5	0	36	4	18
Cats	0	1	0	0	0	1	0	0	0	0	0	1	1	1
Housed in Kennel														
Dogs	0	5	0	4	3	8	0	0	0	4	0	35	5	24
Cats	0	6	0	0	0	1	0	0	0	1	0	8	2	5
Relocated														
Dogs	0	1	0	1	0	1	0	0	0	0	0	12	0	9
Cats	0	9	0	0	0	0	0	0	0	1	0	5	1	6
Disposals (Strays)														
Dogs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cats	0	0	0	0	0	0	0	0	0	0	0	3	0	0
Inquiries/Complaints														
Dogs	0	64	0	21	3	24	0	0	0	9	6	181	12	104
Cats	0	23	0	4	0	3	0	0	0	3	4	71	5	30
Quarantines Issued														
Dogs	0	4	0	1	0	2	0	0	0	0	0	11	1	3
Cats	0	0	0	0	0	0	0	0	0	1	0	0	0	0
Picked Up Dead														
Dogs	0	0	0	1	0	0	0	0	0	0	0	2	0	2
Cats	0	1	0	2	0	0	0	0	0	0	0	15	1	9
Deer	1	4	0	1	0	2	1	1	1	8	12	198	6	41
Other	0	10	1	1	0	1	0	0	0	1	13	336	3	56
Wild Animal Complaints														
In House	0	4	0	0	0	0	0	0	0	3	1	25	2	11
Outdoors	1	95	1	6	1	14	1	4	2	30	32	1146	15	250
Box Traps Set	0	8	0	0	0	0	0	0	0	2	0	68	0	11
Animals in Trap	0	12	0	0	0	4	0	0	0	6	0	107	0	20
Picked Up Alive	0	10	0	2	0	0	0	0	0	0	1	55	1	18

ENFORCEMENT									2023 TOTAL # COMPLAINTS	
JURISDICTION	WARNINGS		FINES		CITATIONS		TOTALS			
	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD
MT. LEBANON	4	48	0	11	3	16	7	75	56	1454
UPPER ST. CLAIR	3	30	0	2	0	1	3	33	29	589
DORMONT	2	16	0	2	0	3	2	21	10	195
SCOTT TOWNSHIP	2	34	0	8	0	13	2	55	19	504
GREEN TREE	7	17	0	3	2	2	9	22	14	212
WHITEHALL	0	25	0	3	0	15	0	43	11	429
CASTLE SHANNON	0	17	0	4	3	12	3	33	1	187
HEIDELBERG	0	11	0	3	0	3	0	17	1	31
CARNEGIE	2	4	0	4	0	3	2	11	4	41
ROSSLYN FARMS	0	0	0	0	0	0	0	0	0	4
BALDWIN TWP	0	4	0	3	0	0	0	7	2	43
BETHEL PARK	0	61	1	13	0	18	1	91	43	1421
BALDWIN BORO	4	14	0	10	0	9	4	33	34	385
TOTALS	24	281	1	66	8	95	33	441	224	5495



Castle Shannon Police 2023 DJ Fines

DATE	State	Alleg. Co DA (DUI)	DJ -05-2-17
JAN		\$523.61	\$4,072.55
FEB		\$1,055.12	\$3,296.19
MAR		\$993.95	\$5,714.28
APR		\$1,178.51	\$3,022.81
MAY		\$989.56	\$3,380.61
JUN	1391.8	\$488.72	\$3,755.40
JUL		\$547.97	\$2,887.02
AUG		\$3,334.59	\$6,024.74
SEPT		\$542.89	\$3,346.09
OCT		\$1,387.34	\$3,331.14
NOV		\$1,230.79	\$3,739.05
DEC	1,677.16	\$1,153.78	\$2,280.17
	\$3,068.96	\$13,426.83	\$44,850.05

A handwritten signature in black ink, appearing to read "K. Truver", is written over a horizontal line.

Kenneth M. Truver, Chief of Police

CASTLE SHANNON POLICE DEPARTMENT

FINES AND FEES REPORT

MONTH OF December 2023

District Court Fines \$ 2,280.17

District Attorney Fines \$ 1,153.78

Parking Citations \$ 410.00

Report Fees \$ 90.00

Solicitor Permits \$ 150.00

Animal Control Fines \$ 00.00

Pawn Broker's License \$ 00.00

Pawn Outstanding \$ 75.00

Alarm Fines Received \$ 300.00

Alarms Billed \$ 00.00

Alarms Outstanding \$ 00.00

Special Services _____

From:



Chief Kenneth Truver



Castle Shannon Police Department Vehicle Maintenance Report
November 2023

Updated

Car	Year	Make/ Model	Type/Use	VIN / PLATE	Mileage Start	Mileage End	Total Miles	Gals Fuel	Fuel Cost	CPG	MPG	Individual Maint.	Notes	Total Main. per Car
70	2022	Ford	SUV	1FM5K8AB0NGA27076	21568	23047	1479	186.561	\$689.62	\$3.70	7.93	176.49	oil - mount & balance 4 tires	176.49
		Interceptor	Marked Patrol	MG9551M										
71	2023	Ford	SUV	1FM5K8AB4PGA81502	3864	4071	207	17.297	\$64.00	\$3.70	11.97	10.00	passenger brake light	10.00
		Explorer	Unmarked Admin	MG6616N										
73	2021	Ford	SUV	1FMJU1GT7MEA59453	13947	14590	643	158.922	\$583.61	\$3.67	4.05			-
		Expedition	Marked MCSAP	MG7645M										
75	2020	Ford	SUV	1FM5K8AB1LGA84027	46454	47653	1199	144.558	\$535.34	\$3.70	8.29			-
		Explorer	Ghost Marked	MG2600L										
76	2019	Ford	SUV	1FM5K8ARXXGA62233	4703	5815	1112	130.516	\$480.73	\$3.68	8.52			-
		Explorer	Marked Patrol	MG9428K										
77	2020	Ford	SUV	1FM5K8ABXLGA20133	51933	52988	1055	132.431	\$489.55	\$3.70	7.97	123.24	oil - random misfire code cleared	123.24
		Explorer	Marked Patrol	MG2661L										
78	2020	Ford	SUV	1FM5K8AW0LGC48712	42718	42971	253	54.671	\$201.18	\$3.68	4.63	18.99	wipers	18.99
		Explorer	Unmarked Admin	LJP9595										
79	2020	Ford	SUV	1FM5K8AB0LGA84021	54546	55250	704	37.402	\$138.83	\$3.71	18.82			-
		Explorer	K9	MG2613L										
Total Fuel									\$2,493.24			152.23	Total Maintenance	152.23

YTD FUEL COST \$36,751.57

\$ 5,989.66 YTD MAINTENANCE COST

PSF 6

Kenneth M. Truver, Chief of Police



**Castle Shannon Police Department Vehicle Maintenance Report
December 2023**

Car	Year	Make/ Model	Type/Use	VIN / PLATE	Mileage Start	Mileage End	Total Miles	Gals Fuel	Fuel Cost	CPG	MPG	Individual Maint.	Notes	Total Main. per Car
70	2022	Ford	SUV	1FM5K8AB0NGA27076	23047	24468	1421	172.064	\$605.50	\$3.52	8.26			-
		Interceptor	Marked Patrol	MG9551M										
71	2023	Ford	SUV	1FM5K8AB4PGA81502	4071	5188	1117	79.637	\$278.71	\$3.50	14.03			-
		Explorer	Unmarked Admin	MG6616N										
73	2021	Ford	SUV	1FMJU1GT7MEA59453	14590	15400	810	190.134	\$655.91	\$3.45	4.26	114.92	wiper repair	114.92
		Expedition	Marked MCSAP	MG7645M										
75	2020	Ford	SUV	1FM5K8AB1LGA84027	47653	48240	587	92.277	\$326.14	\$3.53	6.36			-
		Explorer	Ghost Marked	MG2600L										
76	2019	Ford	SUV	1FM5K8ARXXGA62233	5815	7338	1523	178.136	\$624.50	\$3.51	8.55	78.98	oil	78.98
		Explorer	Marked Patrol	MG9428K										
77	2020	Ford	SUV	1FM5K8ABXLGA20133	52988	53848	860	117.881	\$417.80	\$3.54	7.30			-
		Explorer	Marked Patrol	MG2661L										
78	2020	Ford	SUV	1FM5K8AW0LGC48712	42971	45146	2175	91.582	\$320.42	\$3.50	23.75			-
		Explorer	Unmarked Admin	LJP9595										
79	2020	Ford	SUV	1FM5K8AB0LGA84021	55250	56450	1200	113.542	\$400.73	\$3.53	10.57			-
		Explorer	K9	MG2613L										
Total Fuel								\$3,024.21			193.90	Total Maintenance	193.90	

YTD FUEL COST \$39,775.78

\$ 6,183.56 YTD MAINTENANCE COST

PSF 7

Kenneth M. Truver, Chief of Police



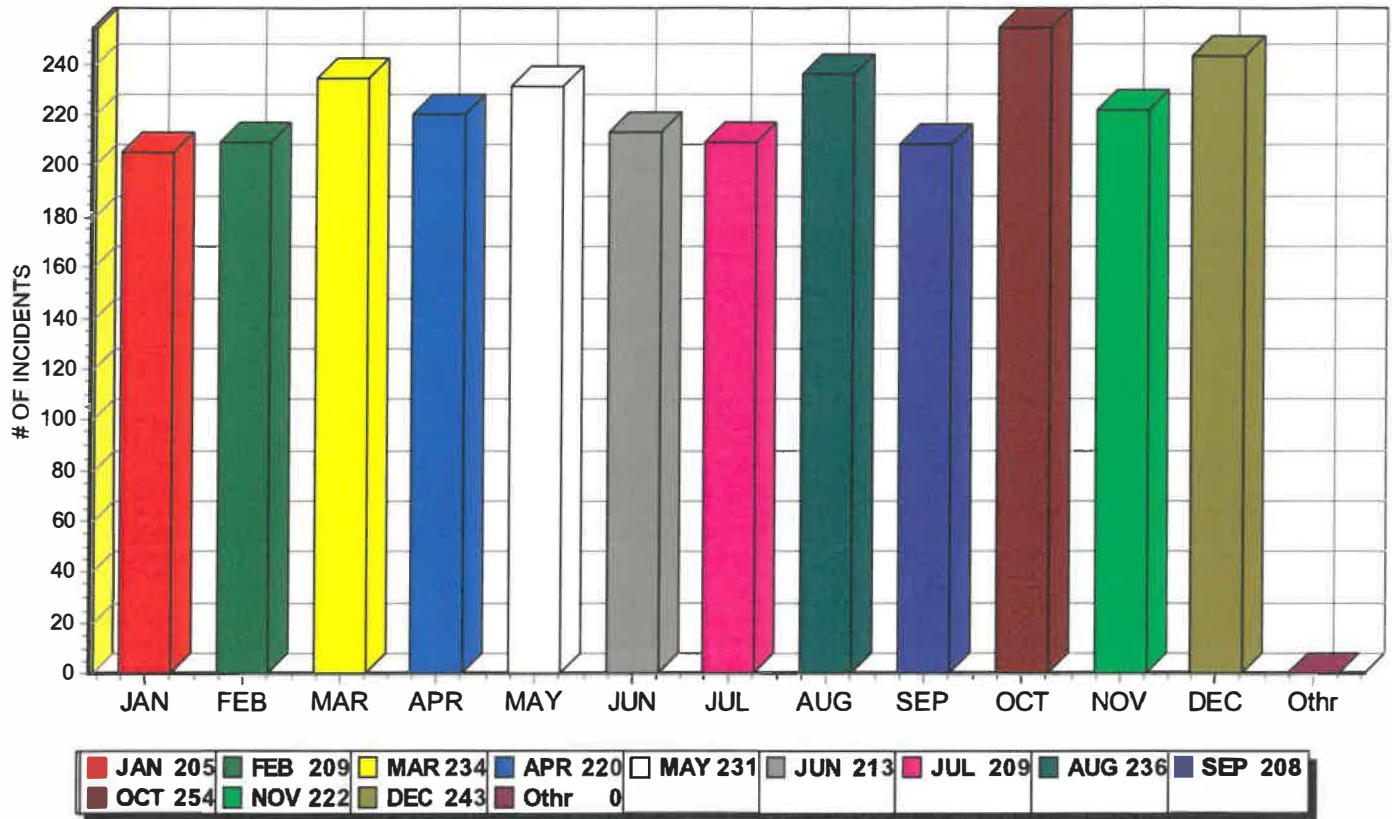
Castle Shannon Police 2023 DJ Fines

DATE	State	Alleg. Co DA (DUI)	DJ -05-2-17
JAN		\$523.61	\$4,072.55
FEB		\$1,055.12	\$3,296.19
MAR		\$993.95	\$5,714.28
APR		\$1,178.51	\$3,022.81
MAY		\$989.56	\$3,380.61
JUN	1391.8	\$488.72	\$3,755.40
JUL		\$547.97	\$2,887.02
AUG		\$3,334.59	\$6,024.74
SEPT		\$542.89	\$3,346.09
OCT		\$1,387.34	\$3,331.14
NOV		\$1,230.79	\$3,739.05
DEC	1,677.16		\$2,280.17
	\$3,068.96	\$12,273.05	\$44,850.05

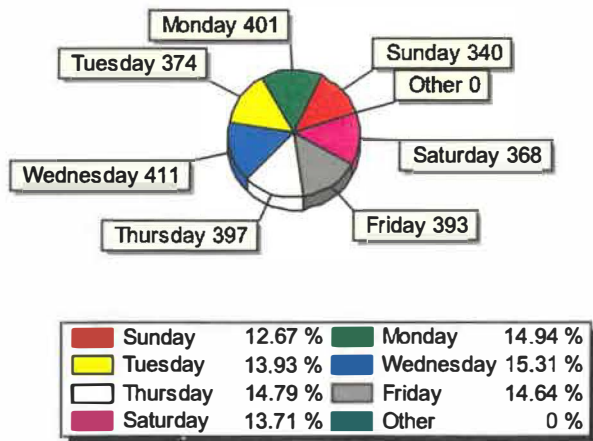
A handwritten signature in black ink, appearing to read "K. Truver", written over a horizontal line.

Kenneth M. Truver, Chief of Police

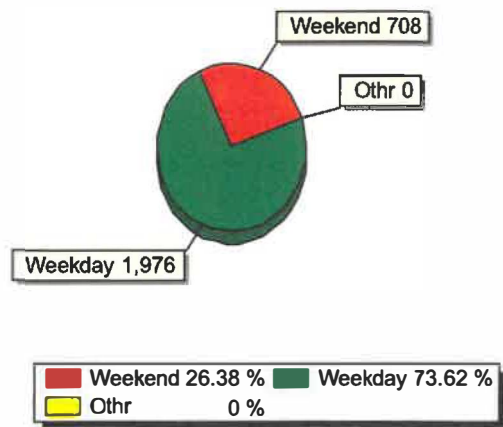
Incident Frequency by Month (Using DATE RECD)



By Day of Week

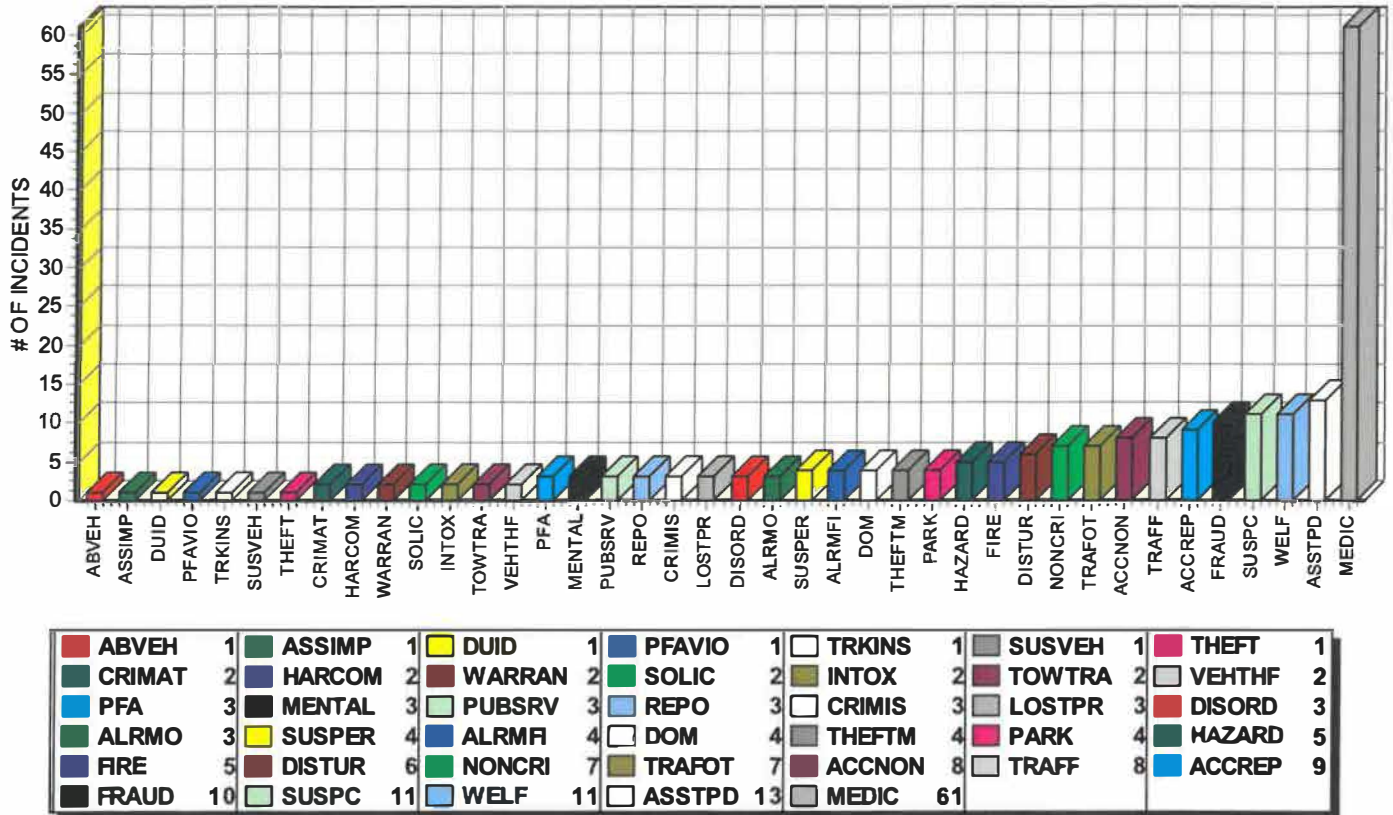


Weekday vs Weekend

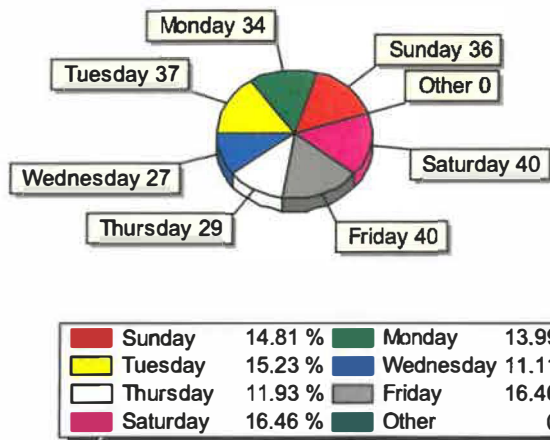


Search Criteria: (DATE_RECD >= TO_DATE('1/1/2023','MM/DD/YYYY'))
(DATE_RECD <= TO_DATE('12/31/2023','MM/DD/YYYY'))

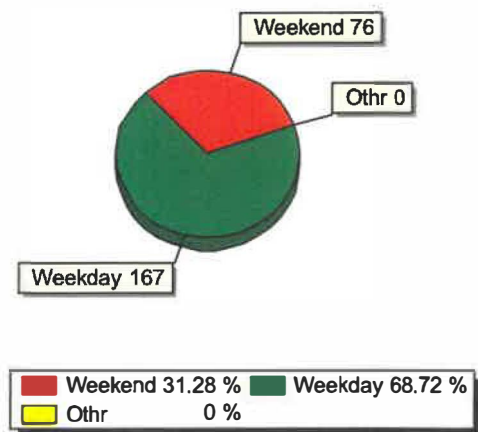
Incident Frequency by TYPE (Top 40 of 57 Shown) (Using DATE RECD)



By Day of Week



Weekday vs Weekend



Search Criteria: (DATE_RECD >= TO_DATE('12/1/2023','MM/DD/YYYY'))
 (DATE_RECD <= TO_DATE('12/31/2023','MM/DD/YYYY'))



Equitable Sharing Agreement and Certification



NCIC/ORI/Tracking Number: PA0025700

Agency Name: Castle Shannon Police Department

Type: Police Department

Mailing Address: 3310 Mcroberts Rd
Pittsburgh, PA 15234

Agency Finance Contact

Name: Truver, Kenneth

Phone: 4127282502

Email: ken.truver@csboro.com

Jurisdiction Finance Contact

Name: Miller, Loretta

Phone: 4128859200

Email: lmiller@csboro.org

ESAC Preparer

Name: Truver, Kenneth

Phone: 4127282502

Email: ken.truver@csboro.com

FY End Date: 12/31/2023

Agency FY 2024 Budget: \$3,263,532.00

Annual Certification Report

Summary of Equitable Sharing Activity		Justice Funds ¹	Treasury Funds ²
1	Beginning Equitable Sharing Fund Balance	\$25,929.48	\$0.00
2	Equitable Sharing Funds Received	\$21,781.06	\$0.00
3	Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force	\$0.00	\$0.00
4	Other Income	\$0.00	\$0.00
5	Interest Income	\$268.02	\$0.00
6	Total Equitable Sharing Funds Received (total of lines 2-5)	\$22,049.08	\$0.00
7	Equitable Sharing Funds Spent (total of lines a - n)	\$0.00	\$0.00
8	Ending Equitable Sharing Funds Balance (difference between line 7 and the sum of lines 1 and 6)	\$47,978.56	\$0.00

¹Department of Justice Asset Forfeiture Program Investigative Agency participants are: FBI, DEA, ATF, USFIS, USDA, DCIS, DSS, and FDA

²Department of the Treasury Asset Forfeiture Program participants are: IRS-CI, ICE, CBP and USSS.

Summary of Shared Funds Spent		Justice Funds	Treasury Funds
a	Law Enforcement Operations and Investigations	\$0.00	\$0.00
b	Training and Education	\$0.00	\$0.00
c	Law Enforcement, Public Safety, and Detention Facilities	\$0.00	\$0.00
d	Law Enforcement Equipment	\$0.00	\$0.00
e	Joint Law Enforcement/Public Safety Equipment and Operations	\$0.00	\$0.00
f	Contracts for Services	\$0.00	\$0.00
g	Law Enforcement Travel and Per Diem	\$0.00	\$0.00
h	Law Enforcement Awards and Memorials	\$0.00	\$0.00
i	Drug, Gang, and Other Education or Awareness Programs	\$0.00	\$0.00
j	Matching Grants	\$0.00	\$0.00
k	Transfers to Other Participating Law Enforcement Agencies	\$0.00	\$0.00
l	Support of Community-Based Programs	\$0.00	\$0.00
m	Non-Categorized Expenditures	\$0.00	\$0.00
n	Salaries	\$0.00	\$0.00
Total		\$0.00	\$0.00

Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Other Income

Other Income Type	Justice Funds	Treasury Funds

Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Support of Community-Based Programs

Recipient	Justice Funds	

Non-Categorized Expenditures

Description	Justice Funds	Treasury Funds

Salaries

Salary Type	Justice Funds	Treasury Funds

Paperwork Reduction Act Notice

Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a valid OMB control number. We try to create accurate and easily understood forms that impose the least possible burden on you to complete. The estimated average time to complete this form is 30 minutes. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, please write to the Money Laundering and Asset Recovery Section at 1400 New York Avenue, N.W., Washington, DC 20005.

Privacy Act Notice

The Department of Justice is collecting this information for the purpose of reviewing your equitable sharing expenditures. Providing this information is voluntary; however, the information is necessary for your agency to maintain Program compliance. Information collected is covered by Department of Justice System of Records Notice, 71 Fed. Reg. 29170 (May 19, 2006), JMD-022 Department of Justice Consolidated Asset Tracking System (CATS). This information may be disclosed to contractors when necessary to accomplish an agency function, to law enforcement when there is a violation or potential violation of law, or in accordance with other published routine uses. For a complete list of routine uses, see the System of Records Notice as amended by subsequent publications.

Single Audit Information**Independent Auditor**

Name: Vancheri, Justin

Company: Hosack, Specht, Muetzel and Wood

Phone: 412.343.9200

Email: jvancheri@hsmwcpa.com

Were equitable sharing expenditures included on the Schedule of Expenditures of Federal Awards (SEFA) for the jurisdiction's Single Audit for the prior fiscal year? If the jurisdiction did not meet the threshold to have a Single Audit performed, select Threshold Not Met.

YES ☐ NO ☒ THRESHOLD NOT MET ☐

Prior Year Single Audit Number Assigned by Federal Audit Clearinghouse:

Affidavit

Under penalty of perjury, the undersigned officials certify that they have read and understand their obligations under the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide)* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. The undersigned officials certify that the information submitted on the Equitable Sharing Agreement and Certification form (ESAC) is an accurate accounting of funds received and spent by the Agency.

The undersigned certify that the Agency is in compliance with the applicable nondiscrimination requirements of the following laws and their Department of Justice implementing regulations: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 *et seq.*), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), and the Age Discrimination Act of 1975 (42 U.S.C. § 6101 *et seq.*), which prohibit discrimination on the basis of race, color, national origin, disability, or age in any federally assisted program or activity, or on the basis of sex in any federally assisted education program or activity. The Agency agrees that it will comply with all federal statutes and regulations permitting federal investigators access to records and any other sources of information as may be necessary to determine compliance with civil rights and other applicable statutes and regulations.

Equitable Sharing Agreement

This Federal Equitable Sharing Agreement, entered into among (1) the Federal Government, (2) the Agency, and (3) the Agency's governing body, sets forth the requirements for participation in the federal Equitable Sharing Program and the restrictions upon the use of federally forfeited funds, property, and any interest earned thereon, which are equitably shared with participating law enforcement agencies. By submitting this form, the Agency agrees that it will be bound by the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. Submission of the ESAC is a prerequisite to receiving any funds or property through the Equitable Sharing Program.

1. Submission. The ESAC must be signed and electronically submitted within two months of the end of the Agency's fiscal year. Electronic submission constitutes submission to the Department of Justice and the Department of the Treasury.

2. Signatories. The ESAC must be signed by the head of the Agency and the head of the governing body. Examples of Agency heads include police chief, sheriff, director, commissioner, superintendent, administrator, county attorney, district attorney, prosecuting attorney, state attorney, commonwealth attorney, and attorney general. The governing body head is the head of the agency that appropriates funding to the Agency. Examples of governing body heads include city manager, mayor, city council chairperson, county executive, county council chairperson, administrator, commissioner, and governor. The governing body head cannot be an official or employee of the Agency and must be from a separate entity.

3. Uses. Shared assets must be used for law enforcement purposes in accordance with the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations.

4. Transfers. Before the Agency transfers funds to other state or local law enforcement agencies, it must obtain written approval from the Department of Justice or Department of the Treasury. Transfers of tangible property are not permitted. Agencies that transfer or receive equitable sharing funds must perform sub-recipient monitoring in accordance with the Code of Federal Regulations.

5. Internal Controls. The Agency agrees to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury, funds from state and local forfeitures, joint law enforcement operations funds, and any other sources must not be commingled with federal equitable sharing funds.

The Agency certifies that equitable sharing funds are maintained by its jurisdiction and the funds are administrated in the same manner as the jurisdiction's appropriated or general funds. The Agency further certifies that the funds are subject to the standard accounting requirements and practices employed by the Agency's jurisdiction in accordance with the requirements set forth in the *Guide*, any subsequent updates, and the Code of Federal Regulations, including the requirement to maintain relevant documents and records for five years.

The misuse or misapplication of equitably shared funds or assets or supplantation of existing resources with shared funds or assets is prohibited. The Agency must follow its jurisdiction's procurement policies when expending equitably shared funds. Failure to comply with any provision of the *Guide*, any subsequent updates, and the Code of Federal Regulations may subject the Agency to sanctions.

6. Single Audit Report and Other Reviews. Audits shall be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The Agency must report its equitable sharing expenditures on the jurisdiction's Schedule of Expenditures of Federal Awards (SEFA) under Assistance Listing Number 16.922 for Department of Justice and 21.016 for Department of the Treasury. The

Department of Justice and the Department of the Treasury reserve the right to conduct audits or reviews.

7. Freedom of Information Act (FOIA). Information provided in this Document is subject to the FOIA requirements of the Department of Justice and the Department of the Treasury. Agencies must follow local release of information policies.

8. Waste, Fraud, or Abuse. An Agency or governing body is required to immediately notify the Department of Justice's Money Laundering and Asset Recovery Section and the Department of the Treasury's Executive Office for Asset Forfeiture of any allegations or theft, fraud, waste, or abuse involving federal equitable sharing funds.

Civil Rights Cases

During the past fiscal year: (1) has any court or administrative agency issued any finding, judgment, or determination that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above; or (2) has the Agency entered into any settlement agreement with respect to any complaint filed with a court or administrative agency alleging that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above?

☐ Yes ☒ No

Agency Head

Name: Truver, Kenneth M.
Title: Chief of Police
Email: ken.truver@csboro.com

Signature: Submitted Electronically

Date: 01/08/2024

To the best of my knowledge and belief, the information provided on this ESAC is true and accurate and has been reviewed and authorized by the Law Enforcement Agency Head whose name appears above. Entry of the Agency Head name above indicates his/her agreement to abide by the Guide, any subsequent updates, and the Code of Federal Regulations, including ensuring permissibility of expenditures and following all required procurement policies and procedures.

Governing Body Head

Name: Kovach, Nancy
Title: Borough Council President
Email: lmiller@csboro.org

Signature: Submitted Electronically


Date: 01/08/2024

To the best of my knowledge and belief, the Agency's current fiscal year budget reported on this ESAC is true and accurate and the Governing Body Head whose name appears above certifies that the agency's budget has not been supplanted as a result of receiving equitable sharing funds. Entry of the Governing Body Head name above indicates his/her agreement to abide by the policies and procedures set forth in the Guide, any subsequent updates, and the Code of Federal Regulations.

☒ I certify that I have obtained approval from and I am authorized to submit this form on behalf of the Agency Head and the Governing Body Head.

Submitted Electronically on 01/08/2024

TO: Michael Foote, Manager
Members of Council

FROM: Eileen O'Malley, Tax Collector 

SUBJECT: 2023 Delinquent Taxes

DATE: January 20, 2024

Attached is the list of Delinquent Taxes in the total amount of \$_____.

Please exonerate me from collecting this tax at the next Borough Council meeting.

Thank you.

**BOROUGH OF CASTLE SHANNON
RESOLUTION NUMBER 746**

A RESOLUTION OF THE BOROUGH OF CASTLE SHANNON, ALLEGHENY COUNTY, PENNSYLVANIA, AUTHORIZING THE DISPOSITION OF CERTAIN RECORDS OF THE BOROUGH'S ELECTED TAX COLLECTOR IN ACCORDANCE WITH THE DISPOSITION SCHEDULE OF THE MUNICIPAL RECORDS MANUAL APPROVED ON DECEMBER 16, 2008, AS AMENDED

WHEREAS, by virtue of prior Resolution the Borough of Castle Shannon declared its intent to follow the schedules and procedures for the disposition of records as set forth in the Municipal Records Manual approved December 16, 2008, as amended, and,

WHEREAS, in accordance with the Municipal Records Act, Act 428 of 1968, each individual act of disposition shall be approved by resolution of the Borough Council;

NOW, THEREFORE, BE IT RESOLVED that, at the request of the elected Borough Tax Collector, the Borough Council of the Borough of Castle Shannon hereby authorizes the disposition of the records of the elected Borough Tax Collector as set forth on the attached Exhibit A in accordance with the above referenced Municipal Records Manual.

ADOPTED by the Council of the Borough of Castle Shannon on this 22nd day of January, 2024.

ATTEST

BOROUGH OF CASTLE SHANNON

C. Michael Foote
Borough Manager

Nancy Kovach
President of Council

Exhibit A

To

Borough of Castle Shannon

Resolution No _____

I, Eileen L. O'Malley, the Elected Tax Collector for the Borough of Castle Shannon, request authorization to dispose of the following records in accordance with the Pennsylvania Municipal Records Act.

All 2016-17 Borough tax duplicates (office copies), tax certifications, records of Borough tax deposits, monthly reports, correspondence, deed transfer records, delinquent tax collection lists, exoneration certificates issued to the tax collector.

Respectfully submitted,


Eileen L. O'Malley
Tax Collector