The Borough of Carnegie
ONE VETERANS WAY, CARNEGIE, PENNSYLVANIA 15106 | (412) 276-1414 FAX (412) 276-8018
MEETING SECOND MONDAY EACH MONTH 7:00PM
WWW.CARNEGIEBOROUGH.COM

To: Members of Council, Mayor and the Citizens of Carnegie

From: Stephen Beuter, Borough Manager

Date: November 10, 2025

Re: Proposed Consolidated Borough Budget for the Year Ending December 31, 2026

I am pleased to present you with the proposed 2026 budget, for your consideration. This message provides a brief introduction to the following document and offers additional context about the Borough's financial situation. The budget was prepared in accordance with the applicable Carnegie Borough Codes, most specifically, Code Section 1-417. 2. F. (Powers and Duties of the Borough Manager) Preparing the 2026 budget involved a detailed review of our current financial position and a strategic approach to allocating resources to support both our immediate needs and anticipate challenges in supporting future goals. The Proposed Consolidated 2026 Budget includes the General Fund, Sewer Fund and Liquid Fuels Fund.

GENERAL FUND OVERVIEW

The General Fund serves as the primary operating fund for a government, accounting for all revenues and expenditures not required to be in another fund. It provides essential services, including public safety, public works, and general administration. Its financial stability is closely tied to the state of the economy, as it relies on revenue sources such as property and sales taxes.

Property Tax Revenue: The millage rate in 2026 is proposed to increase from 8 mils to 8.5 mils, a 6% increase over 2025 to counter rising expenditures costs and capital improvement needs. This translates to an average Carnegie home (with a median assessed value of $87,200 per Allegheny County's website) will see about a $44 increase in property taxes in 2026. With the reduction in the common level ratio in Allegheny County over the last three years and the resulting real estate tax appeals plus other economic factors, Carnegie has experienced a less than one percent growth in total assessed value. Property Tax accounts for approximately 40% of the total general fund revenue and an integral part in covering rising costs for delivering services.

STACIE RILEY, MAYOR
STEPHEN BEUTER, BOROUGH MANAGER
JEFFREY KENNEDY, CHIEF OF POLICE
COUNCIL
PHILIP C. BOYD, PRESIDENT
SUSAN DEMKO, VICE PRESIDENT
TOM DIPIETRO
EMMETT FRESHWATER
TERRY LEE
PETER MULLINS
NATE BORING, SOLICITOR
KLH ENGINEERS, ENGINEER
TODD TULOWITZKI, CODE ENFORCEMENT

Regional Asset District Tax (RAD): This sales tax received through the additional 1% Allegheny County sales tax is projected to increase 5%, which is consistent with recent historical patterns.

Earned Income Taxes: We expect earned income tax revenues to remain stable. Our projections remain conservative as we continue to assess economic factors.

Capital & Operating Grants: This line item includes three key classifications; grants pertaining to projects originally budgeted in 2025 but due to project delays or additional funding needs were carried into 2026, supplemental funding requests for the Main Street Bridge repair, and a request for a generator for the Borough Building which supports public safety and administration services. Additional grants have been applied for and are anticipated in future years' budgets for the replacement of the building roof and other infrastructure improvements.

Interest Revenue: Due to higher interest rates, the Borough has benefited from an increase in interest income on municipal accounts over the last few years, with the reduction in the Federal Reserve Rate and the significant draw down on fund balance reserves these revenues are expected to decrease over the next year.

State Pension Allocation: This funding is subject to annual adjustments, making it difficult to forecast precisely. We will monitor these allocations closely and adjust accordingly. The general fund expenditures budget includes a Minimum Municipal Obligation of $837,000 for the Borough's Defined Benefit Pensions. As the State is anticipated to provide approximately $220,000, the rest will have to be met through other general revenue sources and available fund balance reserves. The Borough should experience slightly lower obligations in future years with the reduction in the non-uniform defined benefit plan members as the plan sunsets and with the change in the Police Plan's investment management hopefully investment returns will increase.

Wage and Benefit Costs: We have set wage and salary increases at 3% for 2026 consistent with the terms of the three bargaining agreements. Health insurance premiums are set to increase by 10% through Municipal Benefit Services (MBS). This is consistent with national averages and increases for other neighboring municipalities.

Public Safety: POLICE SERVICES: An 8.7% increase has been allocated for police services. The Police Department will forego a new vehicle replacement in 2026 due to the late delivery of the 2025 purchase and outfitting timeline. The Police Department anticipates the replacement of 9 tasers in 2026 at an projected cost of $25,000 including training costs. FIRE PROTECTION SERVICES: The Borough plans to replace the aerial and pumper truck sold in 2025 using the proceeds from the sale and the savings from payment deferment with a partial prepayment in 2026 of $414,415. The remaining new capital lease payment will resume in 2027. The estimated fund balance reserve of $290,000 from 2025 accounts for 59% of the prior year's fund balance contribution that was used to balance the 2026 budget. Fire Protection also covers fire hydrant services for the 146 borough hydrants, an annual contribution of $110,000 for the Carnegie Fire and Rescue Bureau, and the State Fire Relief disbursement.

Public Works: In addition to personnel costs, Public Works oversees a $280,000 paving program capital project, minimum required rock salt purchases, vehicle maintenance, and street lighting. Street lighting costs are covered by the General Fund through transfers from the Liquid Fuels Fund. Public Works also plays a key supporting role in parks upkeep, sewer maintenance, and municipal facilities projects, contributing labor and resources. As a result, a portion of Public Works operations is funded through the Sewer Fund to reflect its involvement in infrastructure maintenance and improvements. Capital improvement projects planned for 2026 include the purchase of a new generator, repairing the Main Street Bridge, replacing the decorative light poles on Main Street, and the Lexington Court wall replacement.

SEWER FUND OVERVIEW

ALCOSAN will increase its billing rate for wastewater treatment by 7% in 2026. The Borough is proposing a $0.25 increase per 1000 gallons of use in sewage treatment fees or a 3.8% increase.

The Borough and the 82 other municipalities in the ALCOSAN service area entered into a Phase II Consent Order and Agreement (COA) in 2021 with the Allegheny County Health Department related to stormwater inflow in municipal sanitary sewer systems. The agreement established responsibilities and target dates through 2026. This Budget provides funding to carry the Borough through its final responsibilities under the current COA. Yet, once these projects wrap up and the current COA's goals are met, responsibilities will still remain. Another COA is likely approaching, and it will probably introduce more unfunded mandates.

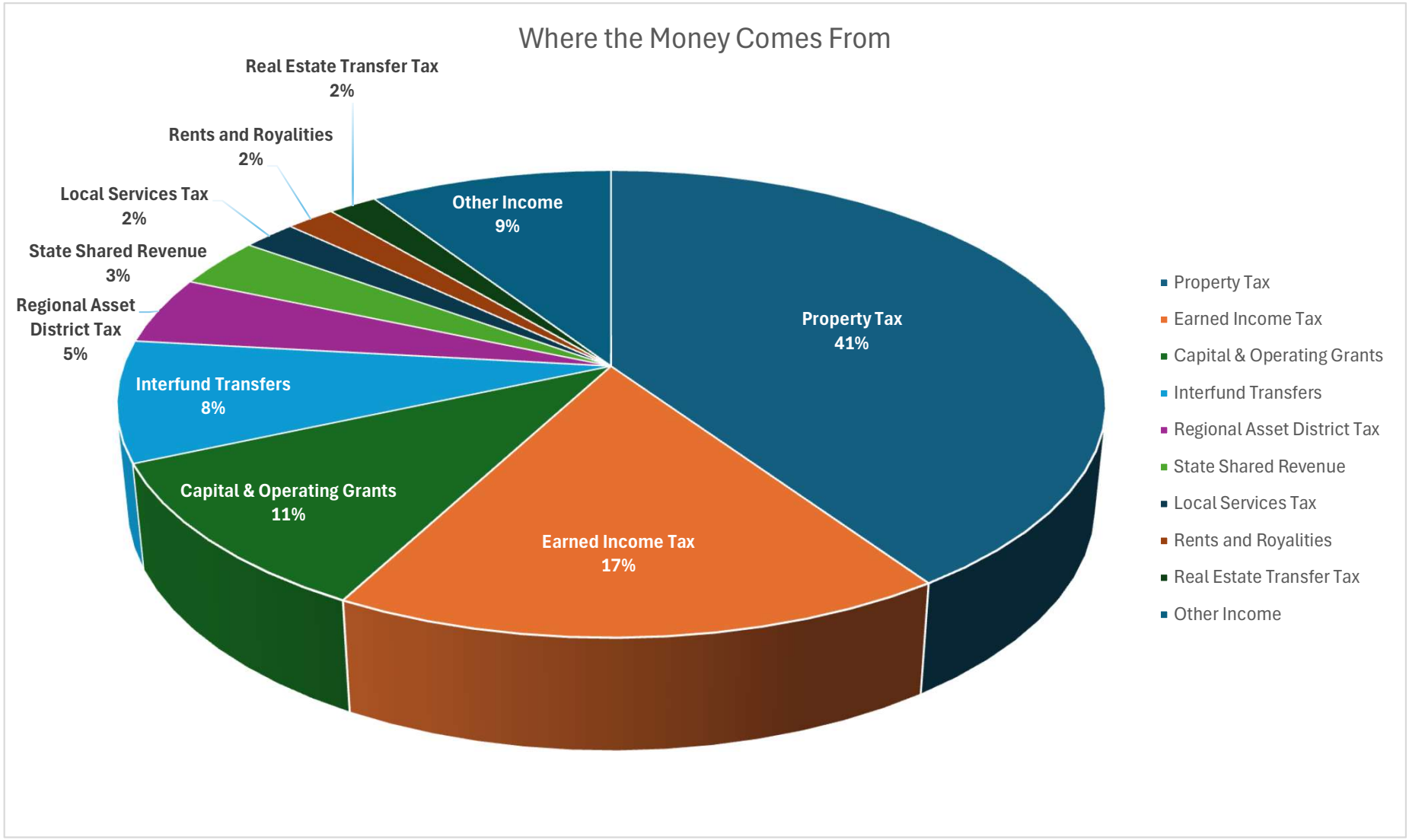
This budget reflects our continued commitment to fiscal responsibility while ensuring the borough remains a safe, vibrant, and welcoming community for all. While we face economic challenges, including rising costs, our goal remains practical resource management and avoiding a large tax or sewer fee increase from year to year. The budget prioritizes sustainability, allowing us to deliver excellent services while carefully managing our finances. As always, we value your input and invite you to participate in the budget process. We welcome any feedback or questions you may have. Please feel free to contact the Borough office with any inquiries. Your input is invaluable in helping us shape the future of Carnegie. Thank you for your continued support as we work together to make Carnegie a great place to live, work and play.

Borough of Carnegie
2026 Proposed Consolidated Municipal Budget

	General Fund	Sewer Fund	Liquid Fuels Fund	Total Consolidated Budget
Revenues:				
Taxes	$ 5,483,500	$ -	$ -	$ 5,483,500
Licenses & Permits	113,000	-	-	113,000
Fines & Forfeits	22,350	-	-	22,350
Interest, Rents & Royalties	221,300	80,000	3,500	304,800
Intergovernmental	1,238,950	250,000	222,196	1,711,146
Charges for Services	279,600	3,183,300	-	3,462,900
Miscellaneous	52,800	-	-	52,800
Total Revenues	7,411,500	3,513,300	225,696	11,150,496
Expenditures:				
Current:				
General Government	845,515	-	-	845,515
Public Safety	2,528,745	-	-	2,528,745
Public Works - Sanitation	-	3,029,570	-	3,029,570
Public Works - Highway	1,578,570	-	-	1,578,570
Public Works - Other	107,892	-	-	107,892
Culture- Recreation	162,800	-	-	162,800
Conservation & Development	860,000	-	-	860,000
Miscellaneous	1,934,170	-	-	1,934,170
Refunds of Prior Year's Receipts	30,000	-	-	30,000
Debt Service:				
Principal	420,540	43,100	-	463,640
Interest	106,240	7,050	-	113,290
Total Expenditures	8,574,472	3,079,720	-	11,654,192
Other Financing Sources (Uses):				
Transfers In (Out)	670,618	(431,485)	(239,133)	-
Proceeds from Capital Leases	-	-	-	-
Total Other Financing Sources (Uses)	670,618	(431,485)	(239,133)	-
Total Expenditures and Other Financing Sources (Uses)	7,903,854	3,511,205	239,133	11,654,192
Fund Balance January 1	940,711	2,782,081	13,437	3,736,229
Fund Balance December 31	$ 448,357	$ 2,784,176	$ -	$ 3,232,533

Borough of Carnegie
2026 Proposed General Fund Budget

	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected Actual 2025	Proposed 2026 Budget
Revenues:					
Taxes	4,972,876	5,010,489	5,228,996	5,226,200	5,483,500
Licenses & Permits	139,608	136,936	140,000	106,550	113,000
Fines & Forfeits	20,110	22,701	22,250	20,800	22,350
Interest, Rents & Royalties	190,921	276,335	275,800	272,300	221,300
Intergovernmental	571,430	1,548,358	1,047,357	657,753	1,238,950
Charges for Services	245,139	198,453	234,350	219,405	279,600
Miscellaneous	203,776	30,777	12,000	179,722	52,800
Total Revenues	6,343,860	7,224,049	6,960,753	6,682,730	7,411,500
Expenditures:					
Current:					
General Government	639,419	677,727	778,405	803,050	845,515
Public Safety	1,922,579	2,050,864	2,044,664	1,923,212	2,528,745
Public Works - Highway	1,282,829	1,389,138	1,522,336	1,837,890	1,578,570
Public Works - Other	90,754	133,504	87,476	86,200	107,892
Culture- Recreation	470,646	192,176	153,400	171,200	162,800
Conservation & Development	84,213	420,932	682,500	300,000	860,000
Miscellaneous	1,613,614	1,569,654	1,869,415	1,821,431	1,934,170
Refunds of Prior Year's Receipts	287	45,637	30,000	8,800	30,000
Debt Service:					
Principal	463,999	382,499	400,000	493,678	420,540
Interest	157,113	143,839	129,350	114,332	106,240
Total Expenditures	6,725,453	7,005,970	7,697,546	7,559,793	8,574,472
Other Financing Sources (Uses):					
Transfers In	396,560	634,890	638,000	638,000	670,618
Total Other Financing Sources (Uses)	396,560	634,890	638,000	638,000	670,618
Total Expenditures and Other Financing Sources (Uses)	6,328,893	6,371,080	7,059,546	6,921,793	7,903,854
Fund Balance January 1	311,838	326,805	1,179,774	1,179,774	940,711
Fund Balance December 31	$ 326,805	$ 1,179,774	$ 1,080,981	$ 940,711	$ 448,357


Where the Money Comes From
Real Estate Transfer Tax
2%
Rents and Royalities
2%
Local Services Tax
2%
State Shared Revenue
3%
Regional Asset
District Tax
5%
Interfund Transfers
8%
Capital & Operating Grants
11%
Earned Income Tax
17%
Property Tax
41%
Other Income
9%
Property Tax
Earned Income Tax
Capital & Operating Grants
Interfund Transfers
Regional Asset District Tax
State Shared Revenue
Local Services Tax
Rents and Royalities
Real Estate Transfer Tax
Other Income

2026 Proposed General Fund Revenue Budget
Borough of Carnegie

	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025	Proposed 2026	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Revenue							
301 Property Tax							
301.10 Current Year Levy	2,592,693	2,700,275	2,896,496	2,862,650	3,076,000	179,504	6.2%
301.20 Prior Year Levy	17,118	16,724	15,000	15,000	15,000	-	0.0%
301.30 Delinquent	154,511	155,414	155,000	158,800	155,000	-	0.0%
Total 301 Property Tax	2,764,323	2,872,413	3,066,496	3,036,450	3,246,000	179,504	5.9%
309 Regional Asset District Tax	370,155	352,748	355,000	370,100	375,000	20,000	5.6%
310 Act 511 Taxes							
310.10 Real Estate Transfer Tax	199,140	139,807	150,000	127,900	150,000	-	0.0%
310.21 EIT Current Year	1,317,125	1,315,701	1,320,000	1,360,640	1,390,000	70,000	5.3%
310.22 EIT Prior Year	(76)	273	-	14,850	-	-	0%
310.36 BPT Current Year	124,405	126,837	125,000	125,000	125,000	-	0.0%
310.37 BPT Prior Year	-	837	1,500	-	1,500	-	0.0%
310.71 Mechanical Device Tax	31,000	31,100	31,000	31,000	31,000	-	0.0%
310.81 LST Current	122,355	118,325	130,000	114,260	115,000	(15,000)	-11.5%
310.82 LST Prior	44,448	52,448	50,000	46,000	50,000	-	0.0%
Total 310 Act 511 Taxes	1,838,396	1,785,328	1,807,500	1,819,650	1,862,500	55,000	3.0%
321 Cable and Cell Franchise	80,806	75,290	85,000	71,150	67,700	(17,300)	-20.4%
322 Non-Business License & Permit							
322.20 Demolition Permit	50	100	-	200	100	100	0%
322.50 Street Opening	25,808	56,998	35,000	35,200	35,200	200	0.6%
322.55 Restoration	32,864	4,508	20,000	-	10,000	(10,000)	-50.0%
322.60 Curb Cut	80	40	-	-	-	-	0%
Total 322 Non-Business Lic & Permit	58,802	61,646	55,000	35,400	45,300	(9,700)	-17.6%
331 Fines							
331.10 Court- District Magistrate	8,277	7,659	7,250	12,500	9,000	1,750	24.1%
331.11 Vehicle Code Violations	6,107	8,364	8,500	3,400	8,000	(500)	-5.9%
331.12 Ordinance Violation	346	393	500	-	750	250	50.0%
331.13 State Police Fines	3,044	4,152	4,000	2,600	2,600	(1,400)	-35.0%
331.14 Parking Violation Fines	2,305	2,073	2,000	2,200	2,000	-	0.0%
331.21 Misc- Reports, Etc	30	60	-	100	-	-	0%
Total 331 Fines	20,110	22,701	22,250	20,800	22,350	100	0.4%

2026 Proposed General Fund Revenue Budget
Borough of Carnegie

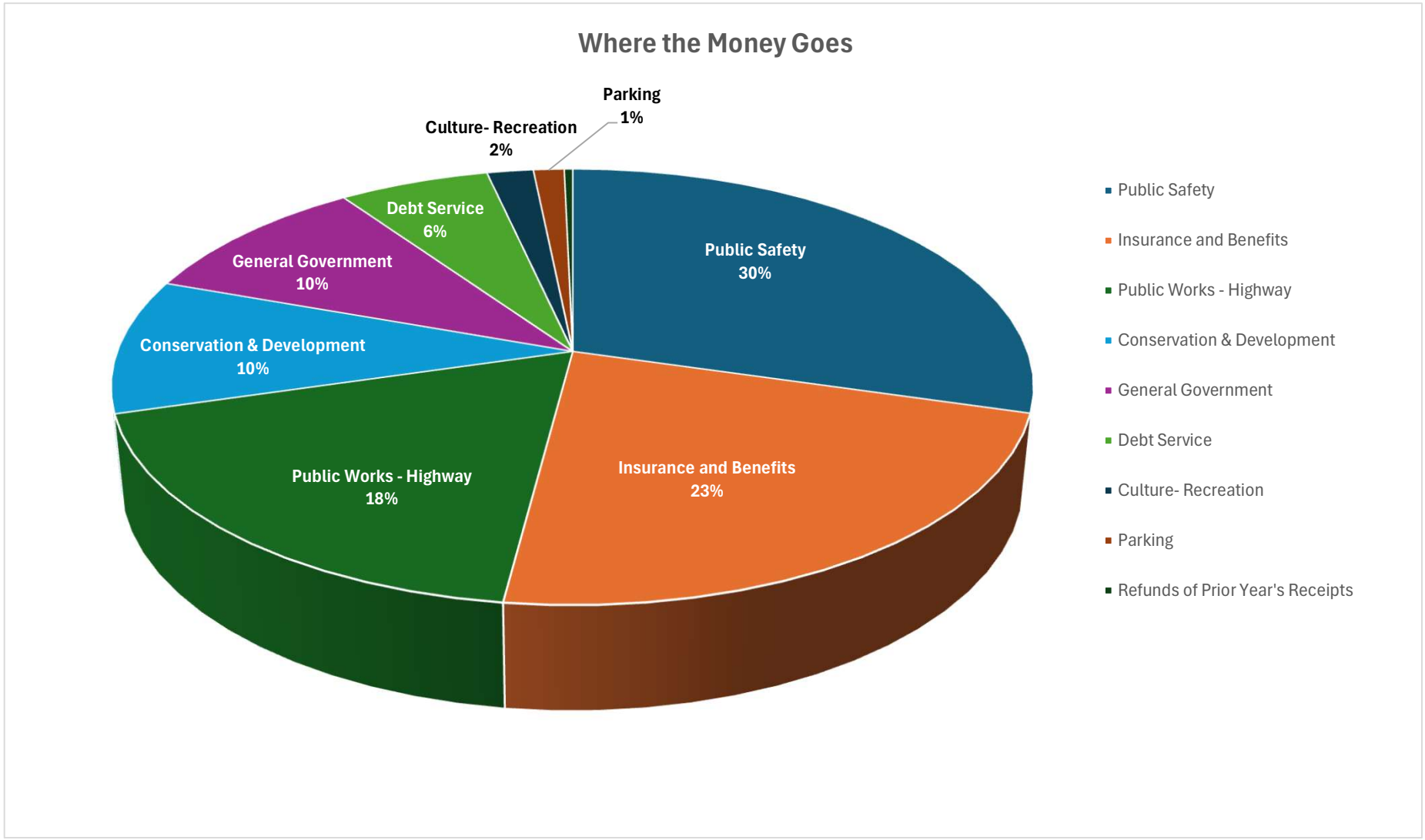
	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025	Proposed 2026	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
341 Interest Earnings							
341.01 Bank Interest	33,106	93,285	65,000	98,500	70,000	5,000	7.7%
341.04 Insurance Policy Dividend	41	2,038	-			-	0%
Total 341 Interest Earnings	33,147	95,323	65,000	98,500	70,000	5,000	7.7%
342 Rents and Royalities							
342.20 Rent of Council Chambers	5,450	4,388	4,000	2,700	4,000	-	0.0%
342.55 Ads- Public Billboards	2,400	12,400	10,000	10,000	10,000	-	0.0%
342.55* Ads- Public Bus Shelters	-	-	2,400	2,400	2,400	-	0.0%
342.70 Boro Building Lease Payments	145,399	161,099	168,000	156,400	132,000	(36,000)	-21.4%
342 Rents and Royalities - Other	4,525	3,125	26,400	2,300	2,900	(23,500)	-89.0%
Total 342 Rents and Royalities	157,774	181,012	210,800	173,800	151,300	(59,500)	-28.2%
354 Capital & Operating Grants							
354 Capital & Operating Grants - Other	206,823	319,851	680,000	300,000	852,000	172,000	25.3%
354.03 Severe Winter Maintenance	-	-	-	4,540	-	-	0%
354.0* Capital	-	618,340	-	-	-	-	0%
354.10 A.R.L.E. Grant	-	74,983	-	-	-	-	0%
Total 354 Capital and Operating Grants	206,823	1,013,174	680,000	304,540	852,000	172,000	25.3%
355 State Shared Revenue							
355.01 PURTA	4,062	-	4,250	4,250	4,250	-	0.0%
355.03 Road Turnback	3,880	3,880	-	3,880	4,000	4,000	0%
355.04 Alcoholic Beverage Licenses	3,100	3,100	3,100	3,100	3,000	(100)	-3.2%
355.05 Municipal Pension State Aid	215,632	232,788	233,000	213,301	220,000	(13,000)	-5.6%
355.07 Fire Relief Fund	42,380	43,042	43,000	45,982	43,000	-	0.0%
355.09 Act 13 Funds	1,904	-	1,500	1,500	1,500	-	0.0%
Total 355 State Shared Revenue	270,958	282,810	284,850	272,013	275,750	(9,100)	-3.2%
357 Local Government Grants							
357.05 Farmers Market Funding	(246)	-	-	-	-	-	0%
Total 357 Local Government Grants	(246)	-	-	-	-	-	0%

2026 Proposed General Fund Revenue Budget
Borough of Carnegie

	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025	Proposed 2026	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
358 Local Government Contract Services							
358.10 Contract For Police Services	93,895	78,878	82,507	81,200	111,200	28,693	34.8%
Total 358 Local Government Contract Services	93,895	78,878	82,507	81,200	111,200	28,693	34.8%
361 Charge for Services-General							
361.30 Zoning and Subdivision Plan	3,034	2,235	2,000	1,200	1,800	(200)	-10.0%
361.33 Zoning Permit	1,750	1,250	1,500	1,400	1,900	400	26.7%
361.40 Plan Review Fees	-	-	-	800	200	200	0%
361.60 Solicitation Permits	1,700	1,000	1,000	1,000	1,100	100	10.0%
361.61 Peddler Permit	2,250	2,750	2,500	20	1,800	(700)	-28.0%
361.69 Dumpster Permit	700	1,600	1,750	1,700	1,400	(350)	-20.0%
361.75 Municipal Liens	4,555	4,375	4,500	3,700	4,400	(100)	-2.2%
361.76 Landlord Tenant Fee	41,280	42,240	42,000	52,000	72,500	30,500	72.6%
361.77 Vacant Property	1,350	3,500	1,500	1,500	1,500	-	0.0%
Total 361 Charge for Services-General	56,619	58,950	56,750	63,320	86,600	29,850	52.6%
362 Charge for Service							
362.11 Police Report Copies	2,643	2,415	2,500	1,900	2,200	(300)	-12.0%
362.14 Reimburse/Crossing Guard	6,558	6,042	6,600	16,500	18,000	11,400	172.7%
362.41 Building Permit	3,425	3,564	5,000	2,900	3,000	(2,000)	-40.0%
362.45 Occupancy Permit	14,821	13,186	13,000	13,700	15,300	2,300	17.7%
362.46 Other Permits	68	-	-	1,600	-	-	0%
Total 362 Charge for Service	27,514	25,207	27,100	36,600	38,500	11,400	42.1%
363 Highways and Streets							
363.20 Parking Kiosk	9,854	2,585	7,500	7,400	20,000	12,500	166.7%
363.21 Parking Meter Use	12,462	5,753	7,500	18,400	22,000	14,500	193.3%
363.22 Parking Permits	104,220	90,013	100,000	59,000	64,800	(35,200)	-35.2%
363.26 Meter Feeder Deposits	15,399	15,945	15,000	13,300	27,200	12,200	81.3%
363.51 Contracted Snow Removal	20,964	-	20,500	21,385	20,500	-	0.0%
Total 363 Highways and Streets	162,900	114,296	150,500	119,485	154,500	4,000	2.7%
365.00 Health							
365.10 Rate Mitigation (RMA)	6,296	6,212	-	-	-	-	0%
Total 365.00 Health	6,296	6,212	-	-	-	-	0%

2026 Proposed General Fund Revenue Budget
Borough of Carnegie

	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025	Proposed 2026	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
367 Culture and Recreation							
367.14 Park Shelter Rental	10,825	10,725	11,000	14,000	11,700	700	6.4%
367.21 Park Ballfield Rental	1,950	700	1,000	700	1,100	100	10.0%
367.30 Skate Park	-	13,470	-	-	-	-	0%
Total 367 Culture and Recreation	12,775	24,895	12,000	14,700	12,800	800	6.7%
387 Donations-Private Source							
387.11 Special Police Donations	1,155	500	-	10,000	10,000	10,000	0%
387.13 Military Banner Program	81	(830)	-	-	-	-	0%
387.16 Donations - Other	-	-	-	-	5,000	5,000	0%
Total 387 Donations-Private Source	1,236	(330)	-	10,000	15,000	15,000	0%
389 Unclassified Revenue	75,377	173,496	-	-	-	-	0%
391 Proceeds - Fixed Asset Disposal (Sale of equipment, vehicles, insurance loss reimbursement)							
391.10 Sale-Vehicles/Equipment/Land	106,200	-	-	155,022	25,000	25,000	0%
Total 391 Proceeds - Fixed Asset Disposal	106,200	-	-	155,022	25,000	25,000	0%
392 Interfund Transfers							
392.01 Transfer from Sewer Fund	396,560	389,599	393,000	393,000	431,485	38,485	9.8%
392.35 Transfer from Liquid Fuels Fund	-	245,291	245,000	245,000	239,133	(5,867)	-2.4%
392.55 Transfer from Prior Year Fund Balance	-	50,000	100,000	100,000	492,354	392,354	392.4%
Total 392 Interfund Transfers	396,560	684,890	738,000	738,000	1,162,972	424,972	57.6%
394 Proceeds of Short-Term Debt							
394.10 Tax Anticipation Notes	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	0.0%
394.20 Capital Leases	-	-	-			-	0%
Total 394 Proceeds of Short-Term Debt	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	0.0%
Total Revenue	7,740,420	8,908,939	8,698,753	8,420,730	9,574,472	875,719	10.1%


Where the Money Goes
Parking
1%
Culture- Recreation
2%
Debt Service
6%
General Government
10%
Conservation & Development
10%
Public Works - Highway
18%
Insurance and Benefits
23%
Public Safety
30%
Public Safety
Insurance and Benefits
Public Works - Highway
Conservation & Development
General Government
Debt Service
Culture- Recreation
Parking
Refunds of Prior Year's Receipts

2026 Proposed General Fund Expenditures Budget
Borough of Carnegie

	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025 Actual	Proposed 2026 Budget	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
400 General Government	315,293	306,825	413,155	401,770	453,305	40,150	9.7%
402 Audit Service	19,231	500	17,800	32,100	23,800	6,000	33.7%
403 Tax Collection	74,415	61,522	80,250	106,200	90,500	10,250	12.8%
404 Solicitor & Legal Expense	76,803	74,155	70,000	65,370	75,000	5,000	7.1%
408 Engineering Services	34,879	108,975	65,000	57,220	60,100	(4,900)	-7.5%
409 Municipal Building	118,798	125,750	132,200	140,390	142,810	10,610	8.0%
410 Public Safety	1,623,080	1,731,384	1,670,960	1,651,580	1,816,200	145,240	8.7%
411 Fire Protection	235,042	234,314	281,350	193,972	608,945	327,595	116.4%
412 EMS	-	7,000	-	-	3,500	3,500	0.0%
413 Planning and Codes	61,957	72,991	89,754	77,660	97,500	7,746	8.6%
415 CodeRED	2,500	5,175	2,600	-	2,600	-	0.0%
430 Public Works - Admin	893,050	789,529	842,336	861,250	897,970	55,634	6.6%
432 Winter Maint-Snow Removal	26,762	44,645	60,000	60,000	88,000	28,000	46.7%
433 Traffic Control Devices	12,689	7,107	10,000	12,400	13,500	3,500	35.0%
434 Street Lighting	271,157	270,638	250,000	249,020	252,500	2,500	1.0%
437 Public Works - Road Maintenance	79,172	277,219	360,000	655,220	326,600	(33,400)	-9.3%
445 Parking	82,152	124,902	87,476	86,200	99,290	11,814	13.5%
446 Flood Control Authority	8,602	8,602	-	-	8,602	8,602	0.0%
454 Park Maintenance	201,293	71,975	31,800	45,090	33,800	2,000	6.3%
455 Shade Tree Commission	1,725	2,876	3,500	4,500	4,500	1,000	28.6%
456 Library	254,493	100,000	100,000	100,000	100,000	-	0.0%
457 Community Celebrations	13,136	17,325	18,100	21,610	24,500	6,400	35%
462 Capital Improvement Project	84,213	420,932	682,500	300,000	860,000	177,500	26.0%
471 Debt Principal	463,999	382,499	1,400,000	1,493,678	1,420,540	20,540	1.5%
472 Debt Interest	154,363	141,514	127,000	111,832	103,240	(23,760)	-18.7%
475 Bond Fiscal Agent Fees	2,750	2,325	2,350	2,500	3,000	650	27.7%
481 Employer Paid Withholdings	117,989	110,052	116,000	118,270	121,900	5,900	5%
483 Pension Contributions	711,218	673,816	890,010	851,821	837,895	(52,115)	-6%
484 Workers Compensation Ins	100,357	98,461	87,000	90,000	82,105	(4,895)	-5.6%

2026 Proposed General Fund Expenditures Budget
Borough of Carnegie

	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025 Actual	Proposed 2026 Budget	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
486 Insurance, Casualty, Surety	123,517	125,797	110,700	139,760	151,360	40,660	37%
487 Health Insurance	560,533	561,528	665,705	621,580	740,910	75,205	11%
491 Refunds of PR Yr Revenues	286	45,637	30,000	8,800	30,000	-	0.0%
Total Expenditures	6,725,451	7,005,970	8,697,546	8,559,793	9,574,472	876,926	10.1%

Borough of Carnegie
2026 Proposed Municipal Budget
General Fund - Expenditures

		Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025 Actual	Proposed 2026 Budget	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
400 General Government								
	400.05 Salary of Councilmembers	9,720	10,800	9,720	9,720	9,720	-	0.0%
	400.06 Salary of Mayor	2,160	1,080	2,160	2,160	2,160	-	0.0%
	400.10 Salary of Manager	85,000	94,615	105,000	105,000	110,000	5,000	4.8%
	400.12 Salary of FT Staff	145,851	126,270	225,000	84,580	233,400	8,400	3.7%
	400.178 Other Compensation Time	-	385	-	-	-	-	0.0%
	400.179 Longevity Pay	1,355	-	1,560	1,560	1,775	215	13.8%
	400.180 Overtime	-	-	-	-	-	-	0.0%
	400.210 Office Supplies	920	1,419	2,000	7,590	2,500	500	25.0%
	400.213 Copier Expense	3,050	2,862	3,250	4,660	4,500	1,250	38.5%
	400.215 Postage	-	148	3,750	5,570	5,000	1,250	33.3%
	400.250 General Expense	12,923	17,550	3,000	2,500	3,000	-	0.0%
	400.310 Payroll Expenses (Payroll expenses)	7,512	7,601	7,250	8,070	8,500	1,250	17.2%
	400.312 Consulting Services	17,081	8,375	16,000	121,540	20,000	4,000	25.0%
	400.317 Bank Service Fees	2	64	100	730	750	650	650.0%
	400.321 Telephone Expense	10,222	10,347	9,750	10,520	10,500	750	7.7%
	400.324 Wireless Telephones	463	509	515	510	1,100	585	113.6%
	400.325 Internet Fees	1,909	1,809	1,500	2,280	2,500	1,000	66.7%
	400.331 Mileage Reimbursement	85	120	100	-	100	-	0.0%
	400.341 Advertising & Printing	4,418	5,979	4,500	5,610	5,500	1,000	22.2%
	400.420 Dues and Memberships	8,705	8,737	9,000	9,500	9,500	500	5.6%
	400.452 Computer Operations	3,421	4,098	7,500	18,670	20,000	12,500	166.7%
	400.460 Training	496	4,057	1,500	1,000	2,800	1,300	86.7%
Total 400 General Government		315,293	306,825	413,155	401,770	453,305	40,150	9.7%
402 Audit Service								
	402.311 Annual Audit Service	14,752	500	14,500	29,000	19,510	5,010	34.6%
	402.317 GASB 45 Report	1,800	-	1,800	1,600	2,340	540	30.0%
	402 Audit Service - Other	2,679	-	1,500	1,500	1,950	450	30.0%
Total 402 Audit Service		19,231	500	17,800	32,100	23,800	6,000	33.7%

Borough of Carnegie
2026 Proposed Municipal Budget
General Fund - Expenditures

		Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025 Actual	Proposed 2026 Budget	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
403 Tax Collection								
	403.220 Tax Supplies	-	-	-	-	-	-	0.0%
	403.317 Tax Statements	11,422	11,558	15,000	15,000	15,000	-	0.0%
	403.318 Liens Filed	11,105	11,635	12,500	16,160	15,000	2,500	20.0%
	403.430 Municipal Tax Paid	4,125	4,125	4,250	5,700	4,500	250	5.9%
	403.431 Delinquent Commission	-	25	5,000	43,440	12,500	7,500	150.0%
	403.432 Current Commission	47,763	34,179	43,500	25,900	43,500	-	0.0%
Total 403 Tax Collection		74,415	61,522	80,250	106,200	90,500	10,250	12.8%
404 Solicitor & Legal Expense		76,803	74,155	70,000	65,370	75,000	5,000	7.1%
408 Engineering Services								
	408.01 Road Program Projects	-	-	-	-	-	-	0.0%
	408.02 Plan and Develop Fees	34,879	108,975	65,000	57,220	60,100	(4,900)	-7.5%
Total 408 Engineering Services		34,879	108,975	65,000	57,220	60,100	(4,900)	-7.5%
Total Administrative Cost Centers		520,620	551,976	646,205	662,660	702,705	56,500	8.7%

Borough of Carnegie
2026 Proposed Municipal Budget
General Fund - Expenditures

		Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025 Actual	Proposed 2026 Budget	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
409 Municipal Building								
	409.236 Building Supplies	3,675	1,999	5,000	8,720	8,500	3,500	70.0%
	409.238 Security Services	2,795	5,033	9,000	5,470	6,500	(2,500)	-27.8%
	409.361 Electricity	116	323	1,500	-	-	(1,500)	-100.0%
	409.362 Gas	9,014	10,320	9,500	16,490	15,000	5,500	57.9%
	409.364 Sewer	2,497	1,686	3,200	550	3,200	-	0.0%
	409.366 Water	8,499	9,207	17,000	12,860	17,000	-	0.0%
	409.367 Garbage-Refuse Removal	1,697		2,000	7,360	2,000	-	0.0%
	409.374 Repair & Maintenance	67,181	72,318	60,000	63,940	65,000	5,000	8.3%
	409.430 Taxes Paid	23,324	24,863	25,000	25,000	25,610	610	2.4%
Total 409 Municipal Building		118,798	125,750	132,200	140,390	142,810	10,610	8.0%

Borough of Carnegie
2026 Proposed Municipal Budget
General Fund - Expenditures

	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025 Actual	Proposed 2026 Budget	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
410 Public Saftey							
410.100 Salary of Chief	110,736	119,463	117,480	117,480	121,000	3,520	3.0%
410.101 Salary of Sergeants	293,218	350,593	414,754	414,180	427,200	12,446	3.0%
410.102 Salary of Officers	834,475	853,299	789,141	749,020	802,520	13,379	1.7%
410.104 Salary of FT Staff	51,314	53,713	54,435	54,430	56,070	1,635	3.0%
410.105 Salary of PT Staff	8,366	16,967	18,000	25,710	44,490	26,490	147.2%
410.106 Salary of EMC	1,440	1,440	1,500	1,560	1,480	(20)	-1.3%
410.172 Holiday Pay	70,946	52,563	65,000	76,970	79,280	14,280	22.0%
410.179 Longevity	18,000	10,000	25,000	17,760	19,400	(5,600)	-22.4%
410.180 Overtime	23,099	12	32,000	49,130	80,600	48,600	151.9%
410.181 Overtime, Sgts Outside detail	12,864	15,355	-	7,240	7,460	7,460	0.0%
410.184 Sick Day Buy-Back	6,500	420	9,500	5,710	5,880	(3,620)	-38.1%
410.185 Shift Different/Act Sgt	9,025	6,941	4,500	7,790	8,020	3,520	78.2%
410.186 Uniform Allowance	17,807	19,614	11,700	11,140	15,000	3,300	28.2%
410.210 Office Supplies	1,019	946	2,000	850	2,000	-	0.0%
410.213 Copier Expense	4,524	2,354	4,000	2,280	4,000	-	0.0%
410.231 Gasoline	27,759	28,942	31,000	19,570	30,000	(1,000)	-3.2%
410.242 Police Protect Supplies	-	100,599	5,000	7,400	7,500	2,500	50.0%
410.250 General Expense	1,205	3,177	4,100	1,740	4,000	(100)	-2.4%
410.260 Minor Equipment Purch	30,525	10,707	6,000	10,000	10,000	4,000	66.7%
410.324 Wireless Telephones	5,241	5,959	5,000	6,820	7,000	2,000	40.0%
410.326 Radio Equipment Lease	706	1,253	1,000	520	1,300	300	30.0%
410.338 Vehicle Lease	17,083	-	-	-	-	-	0.0%
410.339 Vehicle Maintenance	17,763	38,737	35,000	11,040	35,000	-	0.0%
410.341 Advertising & Printing	-	729	850	850	1,000	150	17.6%
410.420 Dues and Membership	790	1,450	1,500	1,600	2,000	500	33.3%
410.422 Animal Control	6,011	1,358	8,500	15,040	12,000	3,500	41.2%
410.452 Computer Operations	12,195	34,554	8,000	8,000	10,000	2,000	25.0%
410.460 Training / Education	8,035	-	6,000	14,270	10,000	4,000	66.7%
410.750 Vehicles and Equipment	32,437	240	10,000	13,480	12,000	2,000	20.0%
Total 410 Public Saftey	1,623,080	1,731,384	1,670,960	1,651,580	1,816,200	145,240	8.7%

Borough of Carnegie
2026 Proposed Municipal Budget
General Fund - Expenditures

	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025 Actual	Proposed 2026 Budget	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
411 Fire Protection							
411.231 Gasoline	4,855	4,324	4,500	2,720	4,500	-	0.0%
411.338 Vehicle Lease	-	-	133,350	-	414,415	281,065	210.8%
411.363 Fire Hydrants	35,306	36,989	33,500	35,270	37,030	3,530	10.5%
411.520 Annual Contribution	194,881	193,001	110,000	155,982	153,000	43,000	39.1%
Total 411 Fire Protection	235,042	234,314	281,350	193,972	608,945	327,595	116.4%
412.000 EMS							
412.001 EMS Annual Contribution	-	7,000	-	-	3,500	3,500	0.0%
Total 412.000 EMS	-	7,000	-	-	3,500	3,500	0.0%
413 Planning and Codes							
413.100 Salary of FT Staff	59,322	62,941	64,829	65,250	66,780	1,951	3.0%
413.101 Salary of PT Staff	-	-	20,000	6,390	23,070	3,070	15.4%
413.180 Overtime	-	-	-	-	-	-	0.0%
413.187 Other Compensation Time	-	1,780	-	-	-	-	0.0%
413.231 Gasoline	588	830	650	660	750	100	15.4%
413.314 Fees and Services	799	3,110	2,000	2,000	2,000	-	0.0%
413.317 Planning & Zoning Sec'y	100	150	200	80	200	-	0.0%
413.318 Planning & Zoning Board	250	625	750	300	750	-	0.0%
413.324 Wireless Telephones	575	631	675	770	800	125	18.5%
413.331 Mileage Reimbursement		74	150	-	150	-	0.0%
413.341 Advertising & Printing	293	2,775	-	1,530	2,000	2,000	0.0%
413.460 Training	30	75	500	680	1,000	500	100.0%
Total 413 Planning and Codes	61,957	72,991	89,754	77,660	97,500	7,746	8.6%
		-					
415 CodeRED	2,500	5,175	2,600	-	2,600	-	0.0%
Total Public Saftey Cost Centers	1,922,579	2,050,864	2,044,664	1,923,212	2,528,745	484,081	23.7%

Borough of Carnegie
2026 Proposed Municipal Budget
General Fund - Expenditures

		Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025 Actual	Proposed 2026 Budget	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
430 Public Works - Admin								
	430.101 Salary-Working Foreman	72,613	75,889	77,041	76,920	79,350	2,309	3.0%
	430.102 Salary-Asst WorkForeman	90,659	-	73,032	-	75,220	2,188	3.0%
	430.103 Salary of Operators	549,174	589,724	532,313	611,930	562,410	30,097	5.7%
	430.105 Salary of PT Staff	13,344	21,331	19,000	32,020	24,920	5,920	31.2%
	430.179 Longevity	4,645	-	5,250	-	5,400	150	2.9%
	430.180 Overtime	6,632	3,563	25,000	21,080	25,000	-	0.0%
	430.184 Sick Pay Buy-Back	3,819	-	-	5,700	-	-	0.0%
	430.186 Uniform Allowance	3,693	3,544	4,750	3,910	5,000	250	5.3%
	430.187 Other Compensation Time	50,913	4,024	-	8,870	8,870	8,870	0.0%
	430.213 Copier Expense	-	130	-	-	-	-	0.0%
	430.231 Gasoline	21,089	23,666	23,000	17,360	23,000	-	0.0%
	430.232 Diesel Fuel	8,697	8,035	10,000	13,870	10,000	-	0.0%
	430.246 General Supplies	16,644	17,630	15,500	16,530	16,500	1,000	6.5%
	430.321 Telephone Service	117	781	800	540	800	-	0.0%
	430.324 Wireless Telephones	1,117	2,112	1,250	1,500	1,500	250	20.0%
	430.325 Internet Fees	2,730	2,342	2,500	2,160	2,500	-	0.0%
	430.338 Vehicle Lease	22,805	-	-	-	-	-	0.0%
	430.339 Vehicle Maintenance	6,622	500	13,000	6,370	10,000	(3,000)	-23.1%
	430.364 Sewer	-	141	-	-	-	-	0.0%
	430.367 Collect refuse, recycle	371	1,787	2,000	1,930	2,000	-	0.0%
	430.369 Garage Repair & Maint	2,634	-	2,000	440	2,000	-	0.0%
	430.370 Repair & Maintenance	3,802	7,824	6,000	10,490	10,000	4,000	66.7%
	430.371 HeavyEquipment Maintain	8,395	14,938	13,000	7,870	13,000	-	0.0%
	430.384 Rental Equipment	997	1,701	1,500	1,350	1,500	-	0.0%
	430.452 Computer Operations	-	1,305	-	1,600	3,600	3,600	0.0%
	430.460 Training	-	-	400	230	400	-	0.0%
	430.750 Vehicles and Equipment	1,537	8,562	15,000	18,580	15,000	-	0.0%
Total 430 Public Works - Admin		893,050	789,529	842,336	861,250	897,970	55,634	6.6%

Borough of Carnegie
2026 Proposed Municipal Budget
General Fund - Expenditures

		Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025 Actual	Proposed 2026 Budget	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
432 Winter Maint-Snow Removal								
	432.246 Rock Salt	26,762	44,645	60,000	60,000	88,000	28,000	46.7%
Total 432 Winter Maint-Snow Removal		26,762	44,645	60,000	60,000	88,000	28,000	46.7%
433 Traffic Control Devices								
	433.450 Contracted Services	12,689	7,107	10,000	12,400	13,500	3,500	35.0%
Total 433 Traffic Control Devices		12,689	7,107	10,000	12,400	13,500	3,500	35.0%
						-		
434 Street Lighting								
	434.216 Supplies	58,610	25,326	5,000	8,330	7,500	2,500	50.0%
	434.361 Electricity	212,547	245,312	245,000	240,690	245,000	-	0.0%
Total 434 Street Lighting		271,157	270,638	250,000	249,020	252,500	2,500	1.0%
437 Public Works - Road Maint								
	437.237 Road Maint Supplies	15,275	34,681	25,000	36,860	30,000	5,000	20.0%
	437.239 Road Signs & Post	54,389	225,110	330,000	599,000	280,000	(50,000)	-15.2%
	437.239 Road Signs & Post	5,375	4,955	5,000	6,530	6,500	1,500	30.0%
	437.240 Pesticides & Herbicides	35	35	-	50	100	100	0.0%
	437.251 Vehicle Parts	4,098	12,438	-	12,780	10,000	10,000	0.0%
Total 437 Public Works - Road Maint		79,172	277,219	360,000	655,220	326,600	(33,400)	-9.3%
	Total Public Saftey Cost Centers	1,282,829	1,389,139	1,522,336	1,837,890	1,578,570	56,234	3.69%

Borough of Carnegie
2026 Proposed Municipal Budget
General Fund - Expenditures

		Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025 Actual	Proposed 2026 Budget	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
445 Parking								
	445.102 Salary of PT Staff	27,120	17,563	19,776	18,690	19,340	(436)	-2.2%
	445.186 Uniform Allowance	-	-	300	-	200	(100)	-33.3%
	445.216 Supplies	550	5,100	2,000	390	1,000	(1,000)	-50.0%
	445.218 Repair & Maintain Meter	8,000	4,000	7,500	6,000	7,500	-	0.0%
	445.231 Gasoline & Mileage	681	536	750	420	750	-	0.0%
	445.235 Kiosk Merchant Fees	2,059	4,533	3,500	4,230	4,500	1,000	28.6%
	445.236 Kiosk Cale Service Fee	103	2,800	5,000	6,300	6,500	1,500	30.0%
	445.381 Lot Lease Payments	39,248	38,704	36,650	50,170	47,500	10,850	29.6%
	445.750 Parking Kiosk Machines	4,372	51,666	12,000	-	12,000	-	0.0%
	445 Parking - Other	20		-	-	-	-	0.0%
Total 445 Parking		82,152	124,902	87,476	86,200	99,290	11,814	13.5%
446 Flood Control Authority								
	446.530 Annual Asssessment	8,602	8,602	-	-	8,602	8,602	0.0%
Total 446 Flood Control Authority		8,602	8,602	-	-	8,602	8,602	0.0%

Borough of Carnegie
2026 Proposed Municipal Budget
General Fund - Expenditures

	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025 Actual	Proposed 2026 Budget	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
454 Park Maintenance							
454.237 Park Supplies	1,047	2,580	3,000	13,320	4,000	1,000	33.3%
454.363 Internet Service	1,877	1,988	1,500	1,820	2,000	500	33.3%
454.365 Solid Waste Disposal	2,161	3,313	3,000	970	3,000	-	0.0%
454.366 Water & Sewer	12,932	17,658	12,000	9,980	12,000	-	0.0%
454.367 Garbage-refuse Removal	-	-	2,000	-	1,000	(1,000)	-50.0%
454.369 Field Maintenance	1,362	1,453	1,800	1,010	1,800	-	0.0%
454.370 Repairs & Maintenance	11,233	6,263	8,500	12,290	10,000	1,500	17.6%
454.371 Repairs-MaintainPhaseII	170,680	38,720	-	5,700	-	-	0.0%
Total 454 Park Maintenance	201,293	71,975	31,800	45,090	33,800	2,000	6.3%
455 Shade Tree Commission	1,725	2,876	3,500	4,500	4,500	1,000	28.6%
456 Library	254,493	100,000	100,000	100,000	100,000	-	0.0%
457 Community Celebrations		-					
457.215 Children Events	1,919	2,429	1,600	2,590	3,000	1,400	87.5%
457.216 Supplies	1,276	1,494	1,500	4,020	1,500	-	0.0%
457.217 Other	9,940	13,402	15,000	15,000	20,000	5,000	33.3%
Total 457 Community Celebrations	13,136	17,325	18,100	21,610	24,500	6,400	35%

Borough of Carnegie
2026 Proposed Municipal Budget
General Fund - Expenditures

	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025 Actual	Proposed 2026 Budget	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
462 Capital Improvement Projects							
462.680 Parks	5,713	377,542	-	-	-	-	0.0%
462.685 Campbells Run Project	-	-	150,000	-	-	(150,000)	-100.0%
462.690 Other	58,710	43,390	250,000	300,000	460,000	210,000	84.0%
462 Capital Improvement Project - Other	19,790	-	282,500	-	400,000	117,500	41.6%
Total 462 Capital Improvement Projects	84,213	420,932	682,500	300,000	860,000	177,500	26.0%
471 Debt Principal							
471.10 General Obligation Bond	310,000	315,000	315,000	439,030	335,000	20,000	6.3%
471.34 Lease Purchase Principal - Fire	95,063	95,063	-	-	-	-	0.0%
471.35 Lease Purchase Principal - Police	22,408	67,499	50,000	36,020	50,000	-	0.0%
471.36 Lease Purchase Princpal - DPW	36,528	-	35,000	18,628	35,540	540	1.5%
471.60 TAN Principal	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	0.0%
Total 471 Debt Principal	1,463,999	1,382,499	1,400,000	1,493,678	1,420,540	20,540	1.5%
472 Debt Interest							
472.10 General Obligation Bond	74,350	65,050	74,500	55,600	45,850	(28,650)	-38.5%
472.34 Lease Purchase Interest - Fire	29,015	38,174	-	-	-	-	0.0%
472.35 Lease Purchase Interest - Police	1,059	1,505	3,000	2,705	3,000	-	0.0%
472.36 Lease Purchase Interest - DPW	773	22,155	1,500	3,527	4,390	2,890	192.7%
472.60 TAN Interest	49,167	52,805	48,000	50,000	50,000	2,000	4.2%
Total 472 Debt Interest	154,363	141,514	127,000	111,832	103,240	(23,760)	-18.7%
475 Bond Fiscal Agent Fees	2,750	2,325	2,350	2,500	3,000	650	27.7%
Total Debt Cost Centers	1,621,112	1,526,338	1,529,350	1,608,010	1,526,780	(2,570)	-0.17%

Borough of Carnegie
2026 Proposed Municipal Budget
General Fund - Expenditures

	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025 Actual	Proposed 2026 Budget	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
481 Employer Paid Withholdings							
481.10 FICA	71,233	66,957	70,000	69,190	71,300	1,300	1.9%
481.20 Medicare	37,072	36,468	35,000	36,990	38,100	3,100	8.9%
481.30 Unemployment Comp	9,683	6,628	11,000	12,090	12,500	1,500	13.6%
Total 481 Employer Paid Withholdings	117,989	110,052	116,000	118,270	121,900	5,900	5%
483 Pension Contributions							
483.10 Police Pension	335,396	321,420	404,426	404,426	402,050	(2,376)	-0.6%
483.20 Fireman's Pension	242	407	45,000	6,810	-	(45,000)	-100.0%
483.30 Non-Uniform Pension	375,579	351,990	440,584	440,585	435,845	(4,739)	-1.1%
Total 483 Pension Contributions	711,218	673,816	890,010	851,821	837,895	(52,115)	-6%
484 Workers Compensation Ins	100,357	98,461	87,000	90,000	82,105	(4,895)	-5.6%
486 Insurance, Casulty, Surety							
486.20 Property & Casualty	100,946	99,947	80,000	110,000	116,975	36,975	46.2%
486.40 Public Officials	-	250	1,700	1,660	1,785	85	5.0%
486.70 Flood Insurance	20,688	23,877	24,000	26,300	27,600	3,600	15.0%
486.80 Other insurance Expense	1,883	1,723	5,000	1,800	5,000	-	0.0%
486 Insurance, Casulty, Surety - Other	707	-	-	-	-	-	0.0%
Total 486 Insurance, Casulty, Surety	123,517	125,797	110,700	139,760	151,360	40,660	37%
487 Health Insurance							
487.01 Group Medical	469,198	464,291	575,230	561,570	638,340	63,110	11.0%
487.02 Group Dental	28,817	27,625	30,495	32,530	33,090	2,595	8.5%
487.03 Group Vision	3,939	3,760	3,980	4,320	4,420	440	11.1%
487.04 Disability	17,654	17,765	19,000	21,560	20,060	1,060	5.6%
487.05 Health Care Reimbursemnt	35,529	42,958	37,000	1,600	45,000	8,000	21.6%
487.06 Rate Mitigation (RMA)	5,396	5,129	-	-	-	-	0.0%
Total 487 Health Insurance	560,533	561,528	665,705	621,580	740,910	75,205	11%
	1,613,614	1,569,655	1,869,415	1,821,431	1,934,170	64,755	3%

Borough of Carnegie
2026 Proposed Municipal Budget
General Fund - Expenditures

		Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025 Actual	Proposed 2026 Budget	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
491 Refunds of Pr Yr Revenues								
	491.10 Tax Refunds	-	45,637	30,000	8,800	30,000	-	0.0%
	491 Refunds of Pr Yr Revenues - Other	286	-	-	-	-	-	0.0%
Total 491 Refunds of Pr Yr Revenues		286	45,637	30,000	8,800	30,000	-	0.0%

Borough of Carnegie
2026 Proposed Sewer Fund Budget

	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected Actual 2025	Proposed 2026 Budget
Revenues:					
Interest, Rents & Royalties	93,127	99,513	75,000	84,240	80,000
Intergovernmental	811,397	331,229	350,000	12,000	250,000
Charges for Services	2,747,710	2,892,663	2,905,000	3,048,610	3,183,300
Total Revenues	3,652,234	3,323,405	3,330,000	3,144,850	3,513,300
Expenditures:					
Current:					
Public Works - Sanitation	2,871,873	2,940,867	2,902,700	2,531,070	3,029,570
Debt Service:					
Principal	43,929	43,053	49,500	43,050	43,100
Interest	6,133	7,009	15,750	7,005	7,050
Total Expenditures	2,921,935	2,990,930	2,967,950	2,581,125	3,079,720
Other Financing Sources (Uses):					
Transfers In (Out) General Fund	(396,560)	(389,599)	(393,000)	(393,000)	(431,485)
Total Other Financing Sources (Uses)	(396,560)	(389,599)	(393,000)	(393,000)	(431,485)
Total Expenditures and Other Financing Sources (Uses)	3,318,495	3,380,529	3,360,950	2,974,125	3,511,205
Fund Balance January 1	$ 2,334,741	$ 2,668,480	$ 2,611,356	$ 2,611,356	$ 2,782,081
Fund Balance December 31	$ 2,668,480	$ 2,611,356	$ 2,580,406	$ 2,782,081	$ 2,784,176

Borough of Carnegie

Sewer Fund

Distribution account	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025	Proposed 2026	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Revenue							
341 Interest Earnings	93,127	99,513	75,000	84,240	80,000	5,000	6.7%
364 Sewer Revenues							
364.101 General Grants	811,397	331,229	350,000	12,000	250,000	(100,000)	-28.6%
364.110 Tap In Fees	-	1,000	-	-	-	-	0%
364.125 Current Year Sewer	2,693,755	2,780,336	2,850,000	2,926,800	3,065,800	215,800	7.6%
364.126 Delinquent Sewage	37,514	95,544	50,000	105,500	101,300	51,300	102.6%
364.130 Alcosan-Reimbursement	11,610	11,192	-	11,355	11,200	11,200	0%
364.140 Dye Test Fees	4,830	4,590	5,000	4,955	5,000	-	0.0%
Total for 364 Sewer Revenues	3,559,106	3,223,892	3,255,000	3,060,610	3,433,300	178,300	5.5%
Total for Revenue	3,652,233	3,323,405	3,330,000	3,144,850	3,513,300	183,300	5.5%
Expenditures							
429 Public Works -Sewer							
429.244 Supplies - Sewer Lines	1,293	6,950	10,000	10,000	10,000	-	0.0%
429.245 Sewer Dirt Removal	-	594	10,000	20,000	15,000	5,000	50.0%
429.260 Small Tools & Minor Equip	927	11,357	-	-	5,000	5,000	0%
429.310.04 Administrative Costs	-	30,906	-	38,600	39,760	39,760	0%
429.314 Legal Fees	2,993	3,314	6,000	3,500	5,000	(1,000)	-16.7%
429.315 Consulting Fees	-	478	-	200	500	500	0%
429.341 Advertising	844	174	1,000	1,000	1,000	-	0.0%
429.367 American Water	2,339	2,621	2,500	2,700	2,760	260	10.4%
429.371 Railroad Fee	1,942	3,518	3,000	2,105	2,500	(500)	-16.7%
429.372.04 ALCOSCAN GROW-Broadway	609,936	-	-	-	-	-	0%
429.372.03 General sewer repairs	180,585	625,030	126,000	100,965	125,000	(1,000)	-0.8%
429.374 Equipment Repair and Parts	4,763	-	6,500	5,000	5,000	(1,500)	-23.1%

Borough of Carnegie

Sewer Fund

Distribution account	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected 2025	Proposed 2026	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
429.375 Consent Order Items							
429.375.01 CCTV	9,758	63,409	30,000	15,000	25,000	(5,000)	-16.7%
429.375.02 Dye Testing	18,356	-	-	-	-	-	0%
429.375.03 Engineering	157,970	118,574	100,000	131,100	130,000	30,000	30.0%
429.375.04 Flow Monitoring	20,318	17,380	25,000	28,250	30,000	5,000	20.0%
429.375.07 Stormwater	53,620	49,763	200,000	50,000	300,000	100,000	50.0%
429.375.08 Point Repair Contract	556	-	150,000	-	-	(150,000)	-100.0%
Total for 429.375 Consent Order Items	260,579	249,126	505,000	224,350	485,000	(20,000)	-4.0%
429.384 Rent of Machinery or Equipment	-	-	7,500	3,500	5,000	(2,500)	-33.3%
429.450 Delinquent - Commission	1,282	1,433	17,500	17,500	10,130	(7,370)	-42.1%
429.451 Current Commission	21,459	57,317	30,000	30,000	61,320	31,320	104.4%
429.454 Sewage Treatment, Alcosan	1,782,933	1,942,678	2,142,700	2,066,650	2,221,600	78,900	3.7%
429.750 Vehicles & Equipment	-	5,371	35,000	5,000	35,000	-	0.0%
Total for 429 Public Works -Sewer	2,871,874	2,940,868	2,902,700	2,531,070	3,029,570	126,870	4.4%
470 Pennvest Capital Lease							
471.35 Capital Lease- Prinicpal	28,964	28,964	24,500	28,960	29,000	4,500	18.4%
472.35 Capital Lease Interest	4,685	4,685	3,750	4,685	4,700	950	25.3%
Total for 470* Pennvest Capital Lease	33,649	33,649	28,250	33,645	33,700	5,450	19.3%
470 Pennvest Loan							
471.30 Principal Paid	14,090	14,090	25,000	14,090	14,100	(10,900)	-43.6%
472.30 Interest Paid	2,324	2,324	12,000	2,320	2,350	(9,650)	-80.4%
Total for 470 Pennvest Loan	16,414	16,414	37,000	16,410	16,450	(20,550)	-55.5%
Total for Expenditures	2,921,937	2,990,930	2,967,950	2,581,125	3,079,720	111,770	3.8%
Other Expenditures							
492 Interfund Transfer Out	396,560	389,599	393,000	393,000	431,485	38,485	9.8%
Total for Other Expenditures	396,560	389,599	393,000	393,000	431,485	38,485	9.8%
Total for All Expenditures	3,318,497	3,380,529	3,360,950	2,974,125	3,511,205	150,255	4.5%
Net Change in Fund Balance	333,735	(57,125)	(30,950)	170,725	2,095	33,045	

Borough of Carnegie
2026 Proposed Liquid Fuels Fund Budget

	Actual 2023	Actual 2024	Adopted 2025 Budget	Projected Actual 2025	Proposed 2026 Budget
Revenues:					
Interest, Rents & Royalties	$ 9,211	$ 7,448	$ 3,500	$ 3,650	$ 3,500
Intergovernmental	230,609	229,487	226,619	228,947	222,196
Total Revenues	239,820	236,935	230,119	232,597	225,696
Other Financing Sources (Uses):					
Transfers In (Out) General Fund	-	(457,709)	(245,000)	(245,000)	(239,133)
Total Other Financing Sources (Uses)	-	(457,709)	(245,000)	(245,000)	(239,133)
Total Expenditures and Other Financing Sources (Uses)	-	(457,709)	(245,000)	(245,000)	(239,133)
Fund Balance January 1	6,794	246,614	25,840	25,840	13,437
Fund Balance December 31	$ 246,614	$ 25,840	$ 10,959	$ 13,437	$ -