

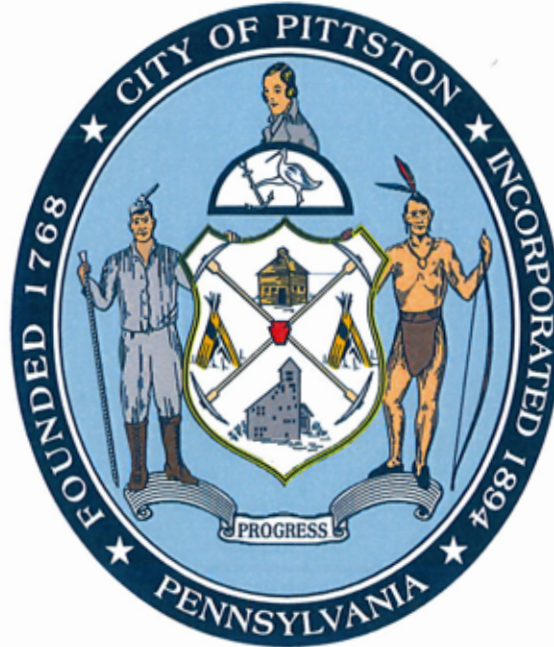
City of Pittston

Fiscal Year 2021

Approved Budget

Appropriated Funds:

General Fund
Liquid Fuels Fund
Sewer Maintenance Fund



City of Pittston

Fiscal Year 2021

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Pittston City Council

Hon. Michael Lombardo, Mayor

Hon. Samuel Argo

Hon. Joseph McClean

Hon. Michael Lombardo, Esq.

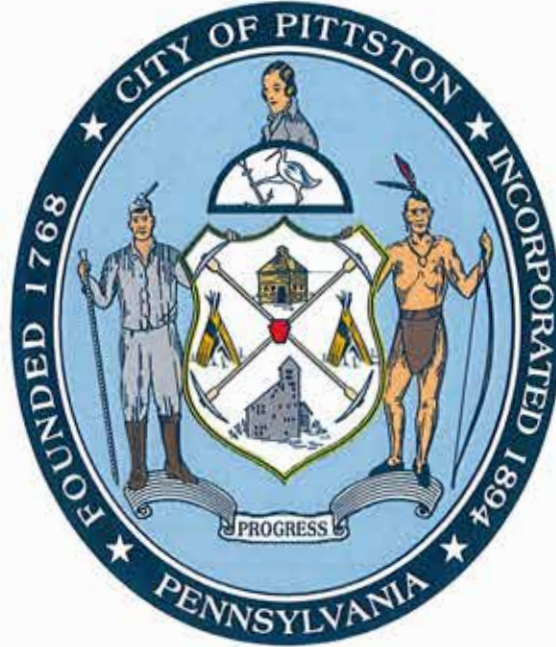
Hon. Jason Klush, City Treasurer

Hon. Christopher Latona, City Controller

Joseph Moskovitz, City Administrator

David Allen Hines, Director of Operations/Budget Director

Mark Kneeream, CPA, Comptroller



City of Pittston

Fiscal Year 2021

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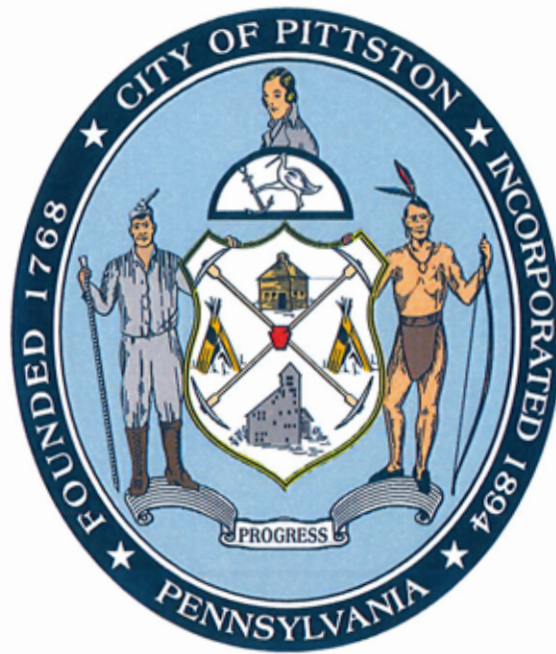
City of Pittston

Fiscal Year 2020

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BUDGET MESSAGE



City of Pittston

Fiscal Year 2021

Budget Message

The COVID-19 Public Health pandemic developed during Fiscal Year 2020. Despite some unbudgeted General Fund expenses related to response to the pandemic, preliminary year-end data indicated during FY 2020, there was little fiscal impact to the city government's budget as a result of the pandemic; indeed, several major revenue streams posted record-high levels, while costs in general remained within or below budgeted levels. Additionally, in the final quarter of FY 2020 the city received approximately \$120,000 in grant funds to offset pandemic-related mitigation and risk management expenditures.

Furthermore, during FY 2020, the city completed a multi-year initiative resulting in obtaining a investment-grade credit rating from Moody's Investor Services, an international credit-rating agency. This allowed the city to take advantage of the record-low interest rates to consolidate all of its long-term debt (except for 4 loans from the United States Department of Agriculture issued at even lower interest rates than prevailing market norms) into two general obligation bond issues (taxable and non-taxable). This action achieved a significant savings and resulted in a simplification of the city's debt service schedules within the annual budget.

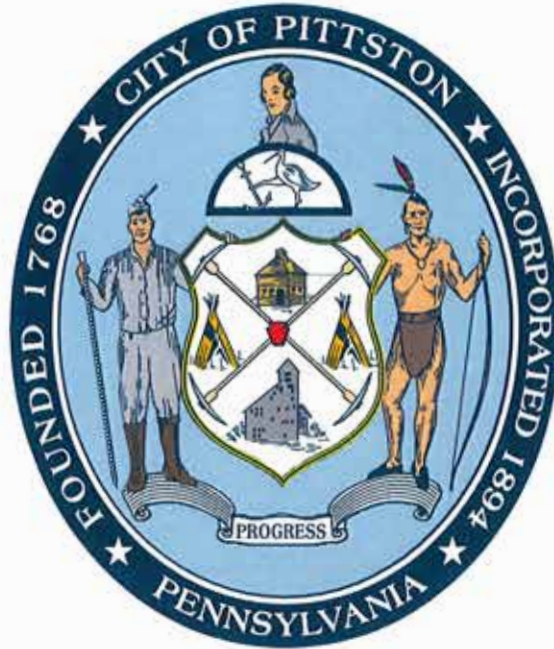
With the COVID-19 pandemic continuing, prudence dictated a conservative approach to the FY 2021 budget. In fact, the FY 2021 General Fund and Liquid Fuels Funds budgets are slightly lower than the FY 2020 levels

and the Sewer Maintenance Fund is essentially unchanged. The city believes that a conservative approach to the FY 2021 revenue budget is justified by the uncertainty of the regional, state and national economies as the pandemic continues, and the city was able to budget FY 2021 expenditures at levels similar to FY 2020 as a result of the savings achieved by the debt restructuring as well as achieved operational savings and limiting departmental expenditure growth. The city also achieved savings in personnel service because during FY 2020 several long-time, higher salary staff retired, and incoming staff receive lower salaries and associated costs.

One area where fiscal impact for the city from the COVID-19 pandemic is real lays in the Liquid Fuels Fund, used for roadway maintenance, street lighting and winter weather response. Liquid Fuel tax revenue is projected to decline for FY 2021 due to less driving during FY 2020 as a result of the pandemic. Accordingly, reduced funds will be available for paygo road-repaving.

The city continues to be challenged by required repairs to its sanitary sewer system, the majority of which is well over a century old and frequently suffers from operational failures. The fund's only significant source of revenue is the city's sewer maintenance fee. While COVID-related impact on the receipt of this special purpose revenue was minimal for FY 2020, it must be closely monitored during FY 2021, as sewer maintenance costs support a vital public service and can quickly mount.

Despite the conservative FY 2021 approved budget, the city must continue to closely monitor revenue. At this point, revenue uncertainty appears to be a greater concern than unanticipated pandemic-related expenditures. Unfortunately, to date, the majority of federal government response to the pandemic has been focused on unanticipated cost recovery, not replacement of lost revenue. Consequently, municipal governments face uncertainty for FY 2021 and prudence dictates a conservative approach to budgeting and financial management, which is the goal of the city's FY 2021 approved budget.



City of Pittston

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BUDGET APPROVAL PROCESS

City of Pittston: Budget Approval Process

City Administrator Submits Proposed Budget to City Council Before October 31st in accordance with Pittston City Code Section C11.02

City Councilmembers review City Administrator's Proposed Budget

City Council accepts public comment on proposed budget during public comment period at Council Meeting

City Council Introduces Budget Ordinance With Majority Vote at Council Meeting and Proposed Budget Ordinance is Available for 30 days for Public Review per Pittston City Code Section C11.03

City Council hears additional public comment on proposed budget during public comment period at Council Meeting

City Council Approves Budget Ordinance By Majority Vote at Council Meeting on or before December 31st and Approved Budget Ordinance Takes Effect on January 1st per Pittston City Code Section 11.03

City Council Fails to Approve Budget on or before December 31st and City Administrator's Proposed Budget Takes Effect on January 1st per Pittston City Code Section 11.04



City of Pittston

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BUDGET SUMMARY



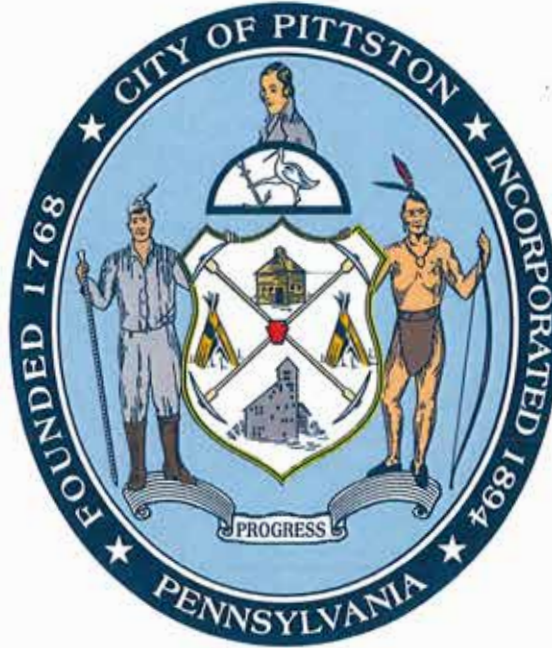
City of Pittston

Fiscal Year 2021

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[Ordinance 2020-17]

<u>Appropriated Fund</u>	<u>Total Appropriation</u>
General Fund	\$6,016,000
Liquid Fuels Fund	\$335,000
Sewer Maint. Fund	\$1,345,000
TOTAL:	\$7,696,000



City of Pittston

Fiscal Year 2021

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ENACTING ORDINANCE

**File of Council
NO. 17 {2020}**

Mayor Michael Lombardo, In Place

December 16, 2020

An Ordinance of the City Council of the City of Pittston, Luzerne County, Pennsylvania, appropriating the Fiscal Year 2021 budget for the General Fund, Sewer Maintenance Fund and Liquid Fuels Fund for the City of Pittston in accordance with Article XI of the City of Pittston Home Rule Charter, Pittston City Code Section C11.

Be It Ordained and Enacted, and it is hereby Ordained and Enacted, by the City Council of the City of Pittston, Luzerne County, Pennsylvania that:

Section 1. Short Title. This Ordinance may be cited as the “City of Pittston 2021 Approved Budget.”

Section 2. Purpose. In accordance with Pittston City Code, Section C11.03 and Section C2.05(A) [Home Rule Charter of the City of Pittston], the City Council shall, by Ordinance, adopt an annual budget for operating funds of the City of Pittston.

Section 3. Fiscal Year and Appropriation. There is hereby appropriated for the General Fund, Sewer Maintenance Fund, and Liquid Fuels Fund, for the fiscal year commencing on January 1, 2021 and terminating on December 31, 2021, an approved budget specified as follows:

<u>Fund Title</u>	<u>Total Revenue</u>	<u>Total Expenditures</u>
General Fund	\$ 6,016,000.00	\$ 6,016,000.00
Sewer Maintenance Fund	\$ 1,345,000.00	\$ 1,345,000.00
Liquid Fuels Fund	\$ 335,000.00	\$ 335,000.00
	\$ 7,696,000.00	\$ 7,696,000.00

Section 4. Appropriations Control. The appropriation control for the General Fund, the Sewer Maintenance Fund, and the Liquid Fuels Fund shall be at the line item level as set forth in the column marked “Fiscal Year 2021 Budget” on Attachment 1 (General Fund); Attachment 2 (Sewer Maintenance Fund) and Attachment 3 (Liquid Fuels Fund) to this Ordinance and are incorporated as if fully set forth in the text of this Ordinance. In accordance with Section 11.08 of the Home Rule Charter, no payment shall be made nor obligation incurred except as consequence of available appropriation and subject to lawful authorization. Additionally, no payment shall be made unless there is available funding available in the treasury.

Section 5. Other Funds. All previously authorized Fiduciary, Trust, Escrow, PayGo Capital and Capital Project Funds shall continue for fiscal year 2021 under the terms and conditions set forth in their enacting legislation and Section C11.09 of the Pittston City Code.

Section 5. Responsible Official. The City Administrator is authorized to administer this budget on a day to day basis and shall inform all city department heads and employees on the budget at the beginning of the year and periodically throughout the year. In accordance with Pittston City Code Section C4.04(G), the City Administrator shall provide a monthly summary progress report on the condition of the city budget to the City Council and shall timely notify the City Council of any unexpected developments with regard to revenues, expenditures and the overall budget, and make recommendations for amendments to the budget during the fiscal year based on actual and projected revenue and expenditures.

Section 6. Effective Dates. This Ordinance shall take effect on January 1, 2021 and shall terminate on December 31, 2021.

Section 7. Severability. If any provision of this Ordinance is deemed invalid by a court of law, the remaining provisions shall remain in full force and effect.

Section 8. Repealer. This ordinance supersedes and repeals and replaces any previous ordinance or ordinance which conflicts with any provision of this ordinance.

VOTE: 4-0


On Motion of, Ken Bangs seconded by Sam Argo

Above Ordinance Was Adopted

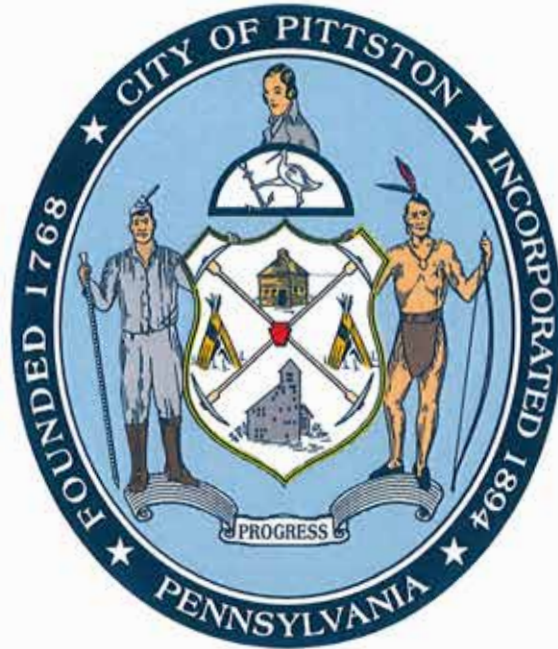
ATTEST:


CITY ADMINISTRATOR

APPROVED:


MAYOR

CITY SEAL:



City of Pittston

Fiscal Year 2021

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GENERAL TAXATION RATES



City of Pittston

Fiscal Year 2021

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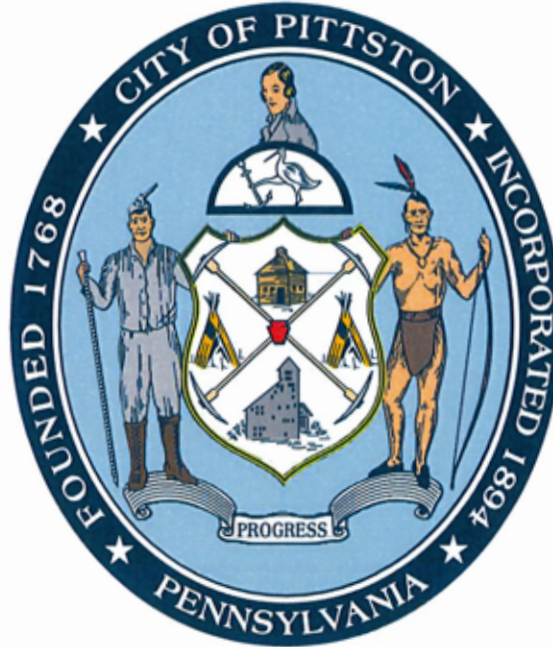
2021 General Taxation Rates

<u>TAX TYPE</u>	<u>LEVY</u>	<u>ENACTING LEGISLATION</u>
Real Estate Tax	6.85 mills	Ordinance 2020-18
Earned Income Tax	2.20%	Ordinance 2020-19 Pittston City Code §436-12
Local Services Tax	\$52.00/annually	Ordinance 2020-21 Pittston City Code §436-24
Business Privilege Tax	\$225.00/annually on gross receipts over \$15,000	Ordinance 2020-20 Pittston City Code §436-53
Deed Transfer Tax	2.25%	Ordinance 2020-22 Pittston City Code §436-19



City of Pittston
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PROPERTY
TAX
RELIEF



City of Pittston

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2021 Property Tax Relief

Pittston City Code Section 436-42 provides for city property tax relief for owner-occupied residential homes, called a “Homestead Deduction.”

Pursuant to Ordinance 2020-23, the first \$16,500 of assessed value for owner-occupied residential properties is not subject to city property tax. This provides a property tax reduction for owner-occupied residential homes.

It is the responsibility of the property owner to file for the Homestead Exemption pursuant to the regulations set forth in the city code.



City of Pittston
Fiscal Year 2021
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MULTI-YEAR
ANALYSIS:
GENERAL FUND



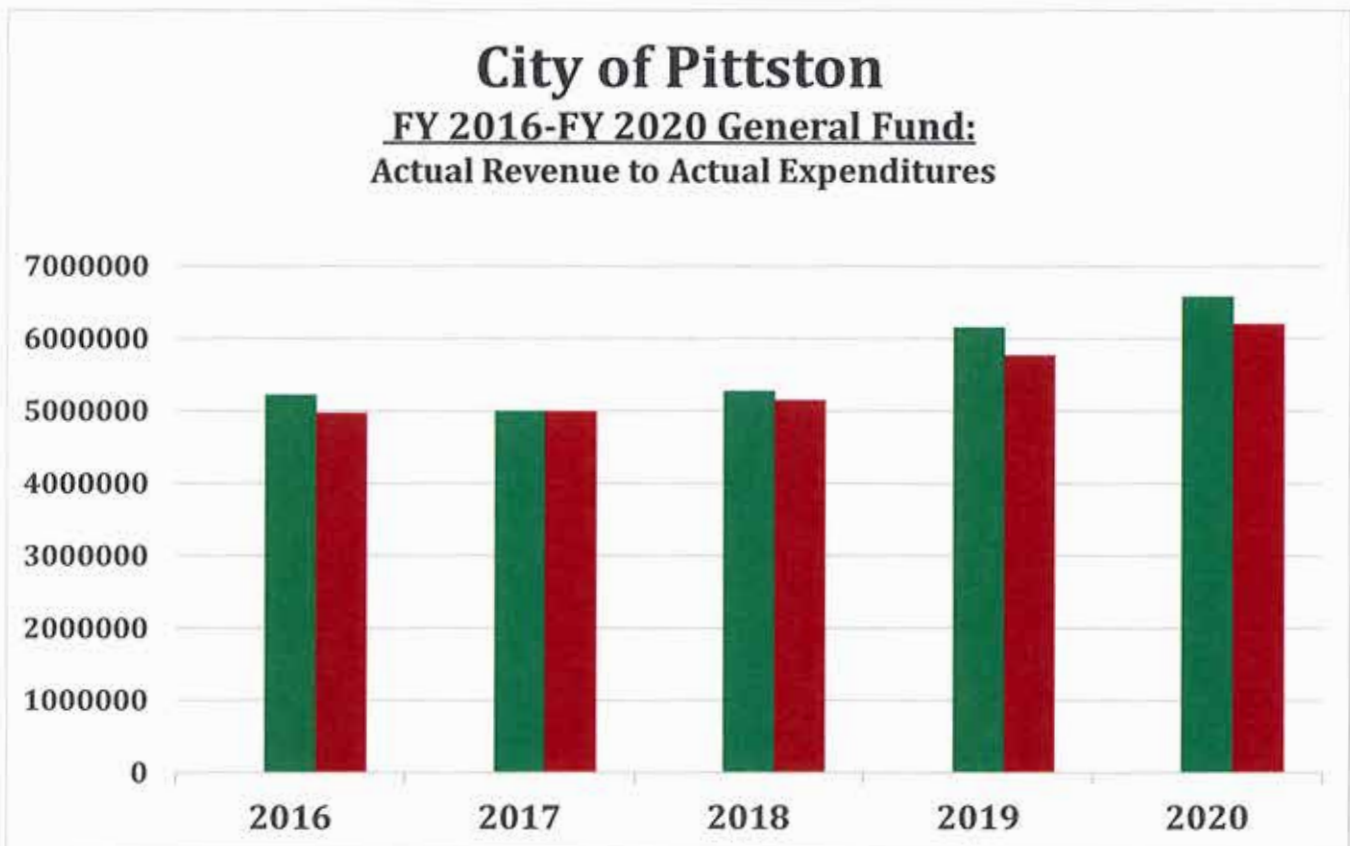
CITY OF PITTSTON

GENERAL FUND:

5 YEAR CASH BASIS MACRO-LEVEL FINANCIAL PERFORMANCE

Fiscal Year	Actual Revenue	Actual Expenditures	Variance
2016	\$5,225,393	\$4,972,073	\$253,320
2017	\$4,999,353	\$4,994,165	\$5,188
2018	\$5,278,139	\$5,150,624	\$127,515
2019	\$6,158,661	\$5,767,167	\$391,494
2020	\$6,585,409	\$6,203,628	\$381,781

Note: FY 2020 unaudited & unadjusted as of 5 Feb 2021





City of Pittston
Fiscal Year 2021
Approved Budget

APPROVED
BUDGET:
GENERAL FUND



Pittston, PA

Budget Listing

For Fiscal: 2021 Period Ending: 01/31/2021

Account Number	Account Name	2021 2021 Adopted
01-301-1000	REAL ESTATE TAXES-CURRENTY YEAR	1,500,000.00
01-301-4000	REAL ESTATE TAXES-DELINQ TAX CL	185,000.00
01-310-0200	PER CAPITA TAX-PRIOR YEAR LEVY	100.00
01-310-1000	REAL ESTATE TRANSFER TAX	200,000.00
01-310-2100	EARNED INCOME TAX-CURRENT YEAR	2,000,000.00
01-310-3600	BUS PRIVILEGE TAX-CURRENT YEAR	38,000.00
01-310-5100	LOCAL SERVICES TAX-CURRENT YEAR	90,000.00
01-310-7100	MECHANICAL DEVICE TAXES	2,000.00
01-321-3500	PEDDLERS LICENSES	500.00
01-321-8000	CABLE TELEVISION FRANCHISE	105,000.00
01-321-9000	TOWING SERVICES	20,000.00
01-322-8000	STREET & CURB PAVE CUT PERMITS	10,000.00
01-322-8300	HANDICAP PARKING PERMITS	300.00
01-322-9000	RENTAL INSPECTION FEES	55,000.00
01-322-9100	VACANT PROPERTY REGISTRY	10,000.00
01-331-1000	COURT-DISTRICT MAGISTRATE	40,000.00
01-331-1300	STATE POLICE FINES	2,000.00
01-331-1400	PARKING VIOLATION FINES	1,000.00
01-331-1500	PARKING VIOLATION FINES DELINQU	500.00
01-331-3000	QUALITY OF LIFE FEES	2,000.00
01-332-1000	RESTITUTION/ADULT PROBATION	8,500.00
01-341-0100	INTEREST ON CHECKING	10,000.00
01-341-2000	INTEREST- DELINQUENT TAXES	15,000.00
01-342-2000	LCCC LEASE PAYMENTS	30,000.00
01-342-4600	MAGISTRATE RENT	36,000.00
01-354-0200	PUBLIC SAFETY-SEATBELT/DARE/DUI	5,000.00
01-354-1500	RECYLCING PERFORMANCE GRANT	5,500.00
01-354-1510	RECYCLING/ACT 101 GRANT	25,000.00
01-354-1600	FIRE FALSE ALARM	500.00
01-354-1610	POLICE FALSE ALARM	2,000.00
01-354-2000	OTHER STATE GRANTS	15,100.00
01-355-0100	PUBLIC UTIL REALTY TAX (PURTA)	3,900.00
01-355-0400	ALCOHOLIC BEVERAGES LICENSES	2,500.00
01-355-0500	GEN MUNI PENSION SYS STATE AID	235,000.00
01-355-0700	FOREIGN FIRE INS PREMIUM TAX	26,000.00
01-357-0200	PUBLIC SAFETY-LOCAL GOV'T	5,000.00
01-358-1300	INTERGOV REIMBURSEMENT-WYOMING	40,000.00
01-358-1310	INTERGOV REIMBURSE JENKINS TWP	15,000.00
01-358-1320	INTERGOV REIMBURSE PITT AREA SD	30,000.00
01-358-1330	INTERGOV REIMBURSEMENT-COMM DEV	35,000.00
01-358-1340	INTERGOV REIMBURSE-PARK AUTH	30,000.00
01-359-1000	HOUSING AUTHORITY PAYMENTS	34,000.00
01-361-3300	ZONING PERMITS	3,500.00
01-361-3400	ZONING HEARING BOARD	2,500.00
01-361-3410	BUILDING CODE HEARING FEE	500.00
01-361-3500	SUBDIVISION/LAND DEV FEES	1,000.00
01-361-4000	PLAN REVIEW FEES	5,000.00
01-361-5100	FIRE DEPT BILLING	5,000.00
01-361-7100	PHOTOCOPIES-HARD COPIES OF DOC	10,000.00
01-361-7400	POSTAGE	8,000.00
01-362-1100	POLICE RPTS/FINGERPRINTS/ACCIDE	1,000.00
01-362-4100	BUILDING PERMITS	90,000.00

Account Number	Account Name	2021 2021 Adopted
01-362-4500	FIRE INSPECTIONS-USE & OCCUPANCY	15,000.00
01-362-4700	DUMPSTER PERMIT	2,500.00
01-362-4800	DEMOLITION PERMITS	1,000.00
01-362-5000	CIVIL SERVICE TEST	500.00
01-364-1100	SEWAGE CONNECTION/TAP IN FEE	3,500.00
01-364-3000	REFUSE COLLECTION-CURRENT YEAR	469,000.00
01-364-3100	EXTRA REFUSE STICKERS	50,000.00
01-364-3200	BULK GARBAGE-LANDFILL FEES	8,000.00
01-364-3300	REFUSE-COMMERCIAL	5,000.00
01-364-5000	RECYCLABLE MATERIAL-SCRAP METAL	500.00
01-367-3000	SPECIAL EVENTS/OTHER PERMITS	500.00
01-383-2000	SPECIAL ASSESSMENTS	2,000.00
01-387-1000	DONATIONS	1,000.00
01-387-2000	NON GOVERNMENT GRANTS	1,000.00
01-387-3000	K9 DONATIONS	3,000.00
01-389-1000	OTHER MISCELLANEOUS REVENUE	1,500.00
01-389-2000	IN LIEU OF TAXES-ST GABRIELS	2,000.00
01-389-3000	TOMATO FESTIVAL INCOME	5,000.00
01-389-4000	ST PATRICKS DAY INCOME	5,000.00
01-389-5000	INSURANCE REFUNDS	5,000.00
01-391-1000	SALE OF GENERAL FIXED ASSETS	1,000.00
01-392-0800	TRANSFER FROM SEWER FUND	350,000.00
01-395-1000	REFUNDS PRIOR YEAR	25,000.00
01-399-1000	APPROPRIATION OF FUND BALANCE	62,100.00
01-400-1050	CITY COUNCIL-SALARIES	10,000.00
01-400-1920	CITY COUNCIL-P/R TAXES-FICA,ETC	1,300.00
01-400-1950	CITY COUNCIL-WORKERS COMP INS	1,000.00
01-400-1980	CITY COUNCIL-GENERAL BENEFITS	500.00
01-400-2000	CITY COUNCIL-SUPPLIES	500.00
01-400-3410	CITY COUNCIL- ADVERTISING	1,000.00
01-400-3420	CITY COUNCIL-PRINTING	500.00
01-400-3530	CITY COUNCIL-PUB OFFIC LIAB INS	25,000.00
01-400-5000	CITY COUNCIL-CONTRIBUTIONS	1,000.00
01-401-1050	MAYOR-SALARY	3,000.00
01-401-1920	MAYOR- P/R TAXES-FICA,ETC	500.00
01-401-1950	MAYOR-WORKERS COMP INS	500.00
01-401-1980	MAYOR- GENERAL BENEFITS	500.00
01-401-2000	MAYOR- SUPPLIES	1,000.00
01-401-3410	MAYOR-ADVERTISING	1,000.00
01-401-3420	MAYOR- PRINTING	1,000.00
01-401-3530	MAYOR- PUB OFFICIALS LIAB INS	2,000.00
01-401-4200	MAYOR- DUES/SUBSCRIPTIONS	2,000.00
01-401-4520	MAYOR- IT SUPPORT	500.00
01-401-4600	MAYOR- TRAINING/CONFERENCES	5,000.00
01-401-5000	MAYOR-CONTRIBUTIONS	1,000.00
01-402-1000	FINANCE-BUDGET DIRECTORS SALARY	5,000.00
01-402-1920	FINANCE-P/R TAXES, FICA, ETC	1,000.00
01-402-3110	FINANCE-PROF SERVICE-ACCOUNTING	25,000.00
01-402-3111	FINANCE-ANNUAL CITY AUDIT-CAFR	25,000.00
01-402-3112	FINANCE-PROGRAM AUDITS	2,000.00
01-402-3113	FINANCE GASB REPORTS/AUDIT	2,000.00
01-402-3114	FINANCE FIXED ASSETS INV UPDATE	500.00
01-402-4201	FINANCE-DUES/SUBSCRIP/SEMINARS-GFOA	2,000.00
01-402-4600	FINANCE-TRAINING/CONFERENCES	2,000.00
01-403-1050	TREASURER-ELECTED OFF SALARY	14,500.00
01-403-1200	TREASURER-FULL TIME SALARIES	62,000.00
01-403-1800	TREASURER-OVERTIME	1,000.00
01-403-1840	TREASURER-UNUSED LEAVE BUYBACK	1,000.00

Account Number	Account Name	2021 2021 Adopted
01-403-1920	TREASURER-P/R TAXES-FICA, ETC	5,000.00
01-403-1950	TREASURER-WORKERS COMP INS	7,000.00
01-403-1960	TREASURER-HEALTHCARE	16,000.00
01-403-1980	TREASURER-GENERAL BENEFITS	1,000.00
01-403-2000	TREASURER-SUPPLIES	3,000.00
01-403-2150	TREASURER-POSTAGE	8,000.00
01-403-3000	TREASURER-OTHER SERVICES/CHARGE	500.00
01-403-3200	TREASURER-COMMUNICATION	2,000.00
01-403-3410	TREASURER-ADVERTISING	500.00
01-403-3420	TREASURER-PRINTING	2,000.00
01-403-3530	TREASURER-FIDUCIARY LIAB INS	6,500.00
01-403-3900	TREASURER-BANK CHARGES/FEEES	1,000.00
01-403-4200	TREASURER-DUES/SUBSCRIPTIONS	200.00
01-403-4201	TREASURER-ACT 32 COMMITTEE DUES	100.00
01-403-4500	TREASURER-CONTRACTUAL SERVICES	5,500.00
01-403-4520	TREASURER-IT SUPPORT	500.00
01-403-4600	TREASURER-TRAINING/CONFERENCES	200.00
01-403-7500	TREASURER-PAYGO CAPITAL PURCHAS	500.00
01-404-1100	LEGAL-RETAINER-SOLICITOR/ASST S	18,000.00
01-404-1920	LEGAL-PAYROLL TAXES-FICA, ETC	1,400.00
01-404-1950	LEGAL-WORKERS COMP INS	2,000.00
01-404-3140	LEGAL-SPECIAL LEGAL SERVICES	15,000.00
01-405-1200	ADMIN-F/T SALARIES	277,000.00
01-405-1400	ADMIN-NOTARY STIPEND	500.00
01-405-1840	ADMIN-UNUSED LEAVE BUYBACK	3,500.00
01-405-1920	ADMIN-P/R TAXES-FICA, ETC	21,500.00
01-405-1950	ADMIN-WORKERS COMP INS	10,000.00
01-405-1951	ADMIN-WORKERS COMP INS-PRIOR YR	15,000.00
01-405-1960	ADMIN-HEALTHCARE	39,000.00
01-405-1970	ADMIN-EMPLOY PENSION MMO CUR YR	174,842.00
01-405-1980	ADMIN-GENERAL BENEFITS	2,000.00
01-405-2000	ADMIN-SUPPLIES	3,000.00
01-405-2150	ADMIN-POSTAGE	1,000.00
01-405-2600	ADMIN-SMALL TOOLS/EQUIP	500.00
01-405-3000	ADMIN-OTH SERVICES/CHARGES	500.00
01-405-3100	ADMIN-PROFESSIONAL SERVICES	500.00
01-405-3200	ADMIN-COMMUNICATION	2,200.00
01-405-3300	ADMIN-MILEAGE	500.00
01-405-3380	ADMIN-CITYWIDE FLEET MONITORING	5,000.00
01-405-3410	ADMIN-ADVERTISING	5,000.00
01-405-3420	ADMIN-PRINTING	1,000.00
01-405-3421	ADMIN-ORDINANCE CODIFICATION	5,000.00
01-405-4200	ADMIN-DUES/SUBSCRIPTIONS	3,000.00
01-405-4500	ADMIN-CONTRACTUAL SERVICES	3,000.00
01-405-4520	ADMIN-IT SUPPORT	500.00
01-405-4530	ADMIN-CITY WEBSITE MAINTENANCE	2,000.00
01-405-4600	ADMIN-TRAINING/CONFERENCES	3,000.00
01-406-3170	GOVT-CIVIL SERV COMMISSION EXP	1,000.00
01-406-3171	GEN GOVT-BLDG CODE APP BRD EXP	500.00
01-406-3172	GEN GOVT-BOARD OF HEALTH EXP	200.00
01-406-3173	GEN GOVT-SHADE TREE COMM EXP	200.00
01-406-3174	GEN GOVT-HUMAN REL COMM EXP	200.00
01-406-3175	GEN GOVT-PLANNING COMM EXP	1,000.00
01-406-3176	GEN GOVT-ZONING HEARING BRD EXP	1,000.00
01-406-3177	GEN GOVT-PENSION BOARD EXPENSE	100.00
01-407-1200	IT F/T SALARIES	45,500.00
01-407-1920	IT P/R TAXES-FICA, ETC	4,000.00
01-407-1950	IT WORKERS COMP INS	4,000.00

Account Number	Account Name	2021 2021 Adopted
01-407-1960	IT HEALTHCARE	21,000.00
01-407-1980	IT GENERAL BENEFITS	1,000.00
01-407-3550	IT-CYBER SECURITY INSURANCE	4,000.00
01-407-4521	IT-GENERAL IT SUPPORT/MAINT	14,500.00
01-407-4522	IT-CITY WIDE SOFTWARE UPGRADES	10,000.00
01-407-4523	IT-TYLER ACCOUNTING SYSTEM MAINT	20,000.00
01-407-4524	IT-COMPUTER MEMORY BACKUP	5,000.00
01-407-4525	IT TYLER ACCOUNTING IMPLEMENTATION	10,000.00
01-407-7500	IT-PAYGO CAPITAL PURCHASE	3,000.00
01-408-3001	ENGINEERING-OTH SERV/CHARGES	1,000.00
01-409-1500	CITY HALL-PT SALARIES/JANITOR	7,000.00
01-409-1920	CITY HALL-P/R TAXES-FICA, ETC	500.00
01-409-2000	CITY HALL-SUPPLIES	7,000.00
01-409-3210	CITY HALL-COMMUNICATIONS	2,000.00
01-409-3211	CITY HALL-COMM PRI TRUNK	6,300.00
01-409-3610	CITY HALL-ELECTRICITY	12,000.00
01-409-3620	CITY HALL-NATURAL GAS	4,000.00
01-409-3640	CITY HALL-SEWERAGE/STORMWATER	1,500.00
01-409-3660	CITY HALL-WATER	2,000.00
01-409-3668	CITY HALL-PEST CONTROL	1,000.00
01-409-3730	CITY HALL-REPAIRS/MAINTENANCE	1,000.00
01-409-4500	CITY HALL-CONTRACTURAL SERVICES	1,000.00
01-409-4501	CITY HALL-HVAC MAINTENANCE	4,000.00
01-409-4502	CITY HALL-ELEVATOR MAINTENANCE	2,000.00
01-409-7500	CITY HALL-PAYGO CAPITAL EXPENSE	1,000.00
01-410-1200	POLICE-F/T SALARIES	492,000.00
01-410-1500	POLICE-P/T SALARIES	135,000.00
01-410-1720	POLICE-HOLIDAY PAY	20,000.00
01-410-1740	POLICE-TRAINING PAY	1,000.00
01-410-1800	POLICE-REGULAR OVERTIME	10,000.00
01-410-1810	POLICE-COURT TIME	7,000.00
01-410-1820	POLICE-SPECIAL DUTY OVERTIME	3,000.00
01-410-1821	POLICE-BICYCLE PATROL	3,000.00
01-410-1822	POLICE WARRENT SQUAD	3,000.00
01-410-1830	POLICE-REIMB SPECIAL DUTY TIME	1,000.00
01-410-1831	POLICE-DRUG TASK FORCE TIME	5,000.00
01-410-1840	POLICE-UNUSED LEAVE BUYBACK	500.00
01-410-1850	POLICE-LONGEVITY PAY	10,000.00
01-410-1910	POLICE-UNIFORM ALLOWANCE	9,000.00
01-410-1920	POLICE-P/R TAXES-FICA, ETC	15,000.00
01-410-1950	POLICE-WORKERS COMP INS	45,000.00
01-410-1960	POLICE-HEALTH CARE	132,000.00
01-410-1961	POLICE-HEALTH CARE-RETIRES	24,744.00
01-410-1970	POLICE-EMP PENSION MMO CURR YR	141,599.00
01-410-1971	POLICE-EMP PENSION MMO PRIOR YR	50,000.00
01-410-1980	POLICE-GENERAL BENEFITS	5,000.00
01-410-2000	POLICE-SUPPLIES	5,000.00
01-410-2310	POLICE-MOTOR POOL FUEL	10,000.00
01-410-2390	POLICE-AMMUNITION & FIREARMS	1,000.00
01-410-2600	POLICE-SMALL TOOLS & EQUIP	500.00
01-410-3000	POLICE-OTH SERVICES/CHARGES	500.00
01-410-3100	POLICE-PROFESSIONAL SERVICES	500.00
01-410-3200	POLICE-COMMUNICATION	5,000.00
01-410-3250	POLICE-MDA TERMINALS	1,500.00
01-410-3420	POLICE-PRINTING	500.00
01-410-3500	POLICE-MOTOR POOL INSURANCE	17,000.00
01-410-3521	POLICE-POLICE LIAB INS	17,000.00
01-410-4000	POLICE-COURT/INVEST COSTS	500.00

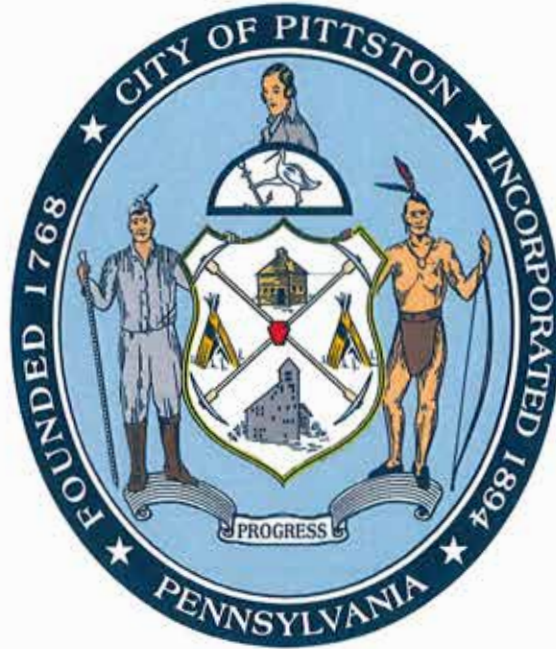
Account Number	Account Name	2021 2021 Adopted
01-410-4200	POLICE-DUES/SUBSCRIPTIONS	1,000.00
01-410-4500	POLICE-CONTRACTURAL SERVICES	5,000.00
01-410-4510	POLICE-MOTOR POOL REPAIRS/MAINT	5,000.00
01-410-4520	POLICE-IT SUPPORT	500.00
01-410-4600	POLICE-TRAINING/CONFERENCES	2,000.00
01-410-4800	POLICE-K-9 DIVISION	2,500.00
01-410-7500	POLICE-CAPITAL PURCHASE	50,000.00
01-411-1200	FIRE-F/T SALARIES	375,000.00
01-411-1500	FIRE-P/T SALARIES	30,000.00
01-411-1600	FIRE-VOLUNTEER FIREFIGHTERS	500.00
01-411-1650	FIRE-FIRE INSPECTOR STIPEND	5,000.00
01-411-1800	FIRE-REGULAR OVERTIME	1,000.00
01-411-1850	FIRE-LONGEVITY PAY	3,000.00
01-411-1910	FIRE-UNIFORM ALLOWANCE	6,000.00
01-411-1920	FIRE-P/R TAXES-FICA, ETC	31,000.00
01-411-1950	FIRE-WORKERS COMP INS	39,000.00
01-411-1951	FIRE-VOL WORKERS COMP NIAGARA	16,200.00
01-411-1952	FIRE-VOL WORKERS COMP ERIE	16,200.00
01-411-1960	FIRE-HEALTHCARE	190,000.00
01-411-1961	FIRE-HEALTHCARE-RETIRES	25,000.00
01-411-1970	FIRE-EMPLOYER PENSION MMO	61,850.00
01-411-1980	FIRE-GENERAL BENEFITS	5,000.00
01-411-1985	FIRE-EDUCATION ALLOTMENT-CBA	1,000.00
01-411-2000	FIRE-SUPPLIES	3,000.00
01-411-2310	FIRE-MOTOR POOL FUEL	3,500.00
01-411-2600	FIRE-SMALL TOOLS & EQUIP	500.00
01-411-3000	FIRE-OTH SERVICES/CHARGES	500.00
01-411-3100	FIRE-PROFESSIONAL SERVICES	300.00
01-411-3200	FIRE-COMMUNICATION	1,500.00
01-411-3420	FIRE-PRINTING	500.00
01-411-3500	FIRE-MOTOR POOL INSURANCE	17,500.00
01-411-3510	FIRE-FIREHOUSE INSURANCE	10,000.00
01-411-3610	FIRE-FIREHOUSE ELECTRICITY	8,000.00
01-411-3620	FIRE-FIREHOUSE NATURAL GAS	2,000.00
01-411-3630	FIRE-FIRE HYDRANT FEES	23,000.00
01-411-3640	FIRE-FIREHOUSE SEWER/STORMWATER	500.00
01-411-3660	FIRE-FIREHOUSE WATER	1,000.00
01-411-3730	FIRE-FIREHOUSE REPAIRS/MAINT	5,000.00
01-411-3740	FIRE-FIREHOUSE ELEVATOR	1,000.00
01-411-4200	FIRE-DUES/SUBSCRIPTIONS	250.00
01-411-4500	FIRE-CONTRACTUAL SERVICES	2,000.00
01-411-4510	FIRE-MOTOR POOL REPAIRS/MAINT	10,000.00
01-411-4520	FIRE-IT SUPPORT	500.00
01-411-4600	FIRE-TRAINING/CONFERENCES	500.00
01-411-4900	FIRE-SPECIAL EXPENSE-GRANTS	15,100.00
01-411-5500	FIRE-VOL FIRE RELIEF STATE PMT	26,000.00
01-411-7500	FIRE-CAPITAL PURCHASE	1,000.00
01-412-1950	AMBULANCE-WORKERS COMP INS	2,000.00
01-413-1200	UCC/CODE ENF-F/T SALARIES	62,600.00
01-413-1500	UCC/CODE ENF-P/T SALARIES	20,000.00
01-413-1800	UCC/CODE ENF-OVERTIME	500.00
01-413-1840	UCC/CODE ENF-UNUSED LEAVE BUYBA	1,200.00
01-413-1920	UCC/CODE ENF-P/R TAXES-FICA,ETC	6,400.00
01-413-1950	UCC/CODE ENF-WORKERS COMP INS	7,000.00
01-413-1960	UCC/CODE ENF-HEALTHCARE	28,356.00
01-413-1980	UCC/CODE ENF-GENERAL BENEFITS	1,000.00
01-413-2000	UCC/CODE ENF-SUPPLIES	2,000.00
01-413-2310	UCC/CODE ENF-MOTOR POOL FUEL	1,200.00

Account Number	Account Name	2021 2021 Adopted
01-413-2380	UCC/CODE ENF-UNIFORMS/CLOTHING	500.00
01-413-2600	UCC/CODE ENF-SMALL TOOLS/EQUIP	500.00
01-413-3000	UCC/CODE ENF-OTH SERVICES/CHARG	500.00
01-413-3130	UCC/CODE ENF-ENGINEERING SERVIC	500.00
01-413-3200	UCC/CODE ENF-COMMUNICATION	2,000.00
01-413-3420	UCC/CODE ENF-PRINTING	1,500.00
01-413-3500	UCC/CODE ENF-MOTOR POOL INSURAN	1,500.00
01-413-4200	UCC/CODE ENF-DUES/SUBSCRIPTIONS	1,500.00
01-413-4500	UCC/CODE ENF-IT SUPPORT	500.00
01-413-4510	UCC/CODE ENF-MTR POOL REP/MAINT	1,000.00
01-413-4600	UCC/CODE ENF-TRAINING/CONFERENC	500.00
01-413-7500	UCC/CODE ENF-PAYGO CAPITAL PURC	500.00
01-414-2000	PLANNING-SUPPLIES	200.00
01-414-3000	PLANNING-OTH SERVICES/CHARGES	200.00
01-414-3140	PLANNING-SPECIAL LEGAL EXPENSE	500.00
01-414-3410	PLANNING-ADVERTISING	1,000.00
01-414-3420	PLANNING-PRINTING	200.00
01-414-4200	PLANNING-DUES/SUBSCRIPTIONS	200.00
01-414-4600	PLANNING-TRAINING/CONFERENCES	200.00
01-415-1100	EMA-EMA DIRECTOR STIPEND	750.00
01-415-2000	EMA-SUPPLIES	500.00
01-415-2380	EMA-UNIFORMS//CLOTHING	300.00
01-415-3000	EMA-OTH SERVICES/CHARGES	300.00
01-415-3001	EMA-SPECIFIC DISASTER COSTS	100.00
01-415-4600	EMA-TRAINING/CONFERENCES	300.00
01-419-3000	PUB SAF-OTH SERVICES/CHARGES	200.00
01-426-3410	RECYCLING-ADVERTISING	500.00
01-426-3420	RECYCLING-PRINTING-REC CALENDAR	6,000.00
01-426-4001	RECYCLING-SPECIAL EXPENSE-GRANT	25,000.00
01-426-4002	RECYCLING-SPEC EXP-GRANT MATCH	2,500.00
01-426-5301	RECYCLING-CONTR TO COMPOST COMM	2,500.00
01-426-5401	RECYCLING-TIRE DISPOSAL FEE	200.00
01-427-1200	REFUSE-F/T SALARIES-CDL	110,000.00
01-427-1500	REFUSE-P/T SALARIES	100,000.00
01-427-1800	REFUSE-REGULAR OVERTIME	3,000.00
01-427-1840	REFUSE-UNUSED LEAVE BUYBACK	500.00
01-427-1910	REFUSE-UNIFORM ALLOWANCE	4,500.00
01-427-1920	REFUSE-P/R TAXES-FICA, ETC	16,100.00
01-427-1950	REFUSE-WORKERS COMP INS	20,000.00
01-427-1960	REFUSE-HEALTHCARE	37,500.00
01-427-1980	REFUSE-GENERAL BENEFITS	4,000.00
01-427-2000	REFUSE-SUPPLIES	500.00
01-427-2310	REFUSE-MOTOR POOL FUEL	12,000.00
01-427-2600	REFUSE-SMALL TOOLS/EQUIP	500.00
01-427-3000	REFUSE-OTH SERVICES/CHARGES	500.00
01-427-3100	REFUSE-PROFESSIONAL SERVICES	200.00
01-427-3200	REFUSE-COMMUNICATION	1,500.00
01-427-3420	REFUSE-PRINTING	14,000.00
01-427-3500	REFUSE-MOTOR POOL INSURANCE	8,000.00
01-427-3670	REFUSE-CONTRACTUAL-LANDFILL TIP	110,000.00
01-427-4510	REFUSE-MOTOR POOL REP/MAINT	12,000.00
01-427-4600	REFUSE-TRAINING/CONFERENCES	200.00
01-427-7500	REFUSE-CAPITAL PURCHASE	18,100.00
01-430-1500	STREET-P/T SALARIES	100,000.00
01-430-1800	STREET-REGULAR OVERTIME	500.00
01-430-1840	STREET-UNUSED LEAVE BUYBACK	500.00
01-430-1910	STREET-UNIFORM ALLOWANCE	2,000.00
01-430-1920	STREET-P/R TAXES-FICA, ETC	10,000.00

Account Number	Account Name	2021 2021 Adopted
01-430-1950	STREET-WORKERS COMP INS	12,000.00
01-430-2000	STREET-SUPPLIES	5,000.00
01-430-2310	STREET-MOTOR POOL FUEL	9,000.00
01-430-2380	STREET--UNIFORMS/EQUIP	1,000.00
01-430-2600	STREET-SMALL TOOLS/EQUIP	1,000.00
01-430-3000	STREET-OTH SERVICES/CHARGES	1,000.00
01-430-3100	STREET-PROFESSIONAL SERVICES	1,000.00
01-430-3200	STREET-COMMUNICATION	1,500.00
01-430-3420	STREET-PRINTING	500.00
01-430-3500	STREET-MOTOR POOL INSURANCE	5,000.00
01-430-3510	STREET-BLDG INSURANCE	2,000.00
01-430-3610	STREET-BLDG ELECTRICITY	5,000.00
01-430-3630	STREET-BLDG NATURAL GAS	5,000.00
01-430-3640	STREET-BLDG SEWER/STORMWATER	1,500.00
01-430-3660	STREET-BLDG WATER	1,500.00
01-430-3668	STREET-BLDG PEST CONTROL	1,000.00
01-430-3670	STREET-YARD DEBRIS REMOVAL	2,500.00
01-430-3730	STREET-BLDG REPAIR/MAINT	1,500.00
01-431-1200	ST SWEEP-F/T SALARIES	4,000.00
01-431-1920	ST SWEEP-P/R TAXES-FICA, ETC	300.00
01-431-2310	ST SWEEP-MOTOR POOL FUEL	1,500.00
01-431-3500	ST SWEEP-MOTOR POOL INSURANCE	1,500.00
01-432-1800	WINTER-OVERTIME	10,000.00
01-432-2380	WINTER-UNIFORMS/CLOTHING	1,000.00
01-432-2450	WINTER-SUPPLIES	1,000.00
01-432-2500	WINTER-MOTOR POOL/EQUIP PARTS	1,000.00
01-432-2600	WINTER-SM TOOLS/MINOR EQUIP	1,000.00
01-432-3700	WINTER-CONTRACTURAL SERVICES	1,000.00
01-433-2000	TRAFFIC CNTRL-SUPPLIES	2,500.00
01-433-4500	TRAFFIC CNTRL-CONTRACTURAL SERV	1,000.00
01-434-3700	ST LIGHT-MAINT/REPAIR	1,000.00
01-435-2450	SIDEWALKS/CROSSWALKS-SUPPLIES	500.00
01-435-4500	SIDEWALKS/CROSSWALKS-CONTR SERV	5,000.00
01-436-1200	STORM SEW-F/T SALARIES	50,000.00
01-436-1800	STORM SEW-OVERTIME	2,500.00
01-436-1870	STORM SEW-CDL PAYMENT	750.00
01-436-1910	STORM SEW-UNIFORMS/CLOTHING	1,000.00
01-436-1920	STORM SEW-P/R TAXES-FICA, ETC	3,800.00
01-436-1950	STORM SEW-WORKERS COMP INS	5,000.00
01-436-1960	STORM SEW-HEALTHCARE	28,400.00
01-436-1980	STORM SEW- GENERAL BENEFITS	1,000.00
01-436-2460	STORM SEW-SUPPLIES	500.00
01-436-3000	STORM SEW-OTH SERVICES/CHARGES	500.00
01-436-3200	STORM SEW-COMMUNICATION	500.00
01-436-4500	STORM SEW-CONTRACTURAL SERVICES	2,500.00
01-436-7500	STORM SEW-PAYGO CAP EQUIP/MACHI	1,000.00
01-437-2000	EQUIP REPAIRS-SUPPLIES	500.00
01-437-2500	EQUIP REPAIRS/SUPPLIES	500.00
01-437-3000	EQUIP REPAIRS-OTH SERVICES/CHAR	500.00
01-438-2450	ST MAINT-SUPPLIES	5,000.00
01-438-4500	ST MAINT-CONTRACTURAL SERVICES	2,500.00
01-438-7500	ST MAINT-PAYGO CAP EQUIP/MACHIN	1,000.00
01-439-6701	PAYGO-STREET REPAIR/RESURFACING	5,000.00
01-439-6702	PAYGO-ALLEY REPAIR/RESURFACING	5,000.00
01-444-3000	FARMERS MKT-OTH SERVICES/CHARGE	500.00
01-445-3000	PARKING-OTH SERVICES/CHARGES	200.00
01-446-3000	FLOODPLAIN-OTH SERVICES/CHARGES	500.00
01-446-3101	FLOODPLAIN-MS4 PERMIT COSTS	500.00

Account Number	Account Name	2021 2021 Adopted
01-446-4200	FLOODPLAIN-DUES/SUBSCRIPTIONS	200.00
01-446-4600	FLOODPLAIN-TRAINING/CONFERENCES	200.00
01-454-1500	PARKS-P/T SALARIES	2,000.00
01-454-1920	PARKS-P/R TAXES-FICA, ETC	200.00
01-454-1950	PARKS-WORKERS COMP INS	200.00
01-454-2000	PARKS-SUPPLIES	3,000.00
01-454-3500	PARKS-INSURANCE	3,000.00
01-454-3610	PARKS-ELECTRICITY	5,000.00
01-454-3640	PARKS-STORMWATER FEES	500.00
01-454-3710	PARKS-REPAIRS/MAINTENANCE	1,500.00
01-454-4500	PARKS-CONTRACTURAL SERVICES	500.00
01-454-7500	PARKS-PAYGO CAPITAL EXPENSE	500.00
01-455-3100	SHADE TREES-PROFESSIONAL SERVIC	10,000.00
01-456-2000	LIBRARY-SUPPLIES	200.00
01-456-3000	LIBRARY-OTH SERVICES/CHARGES	500.00
01-456-3101	LIBRARY-PROF SERVICES/CLOCK	200.00
01-456-3640	LIBRARY-SEWERAGE/STORMWATER	1,200.00
01-456-3730	LIBRARY-REPAIRS	5,000.00
01-456-7500	LIBRARY-PAYGO CAPITAL PURCHASE	500.00
01-457-2000	CELEBRATIONS-SUPPLIES	500.00
01-457-3001	CELEBRATIONS-OTH SERVICES/CHARGE	2,000.00
01-457-5400	CELEBRATIONS-CONTRIBUTIONS	2,000.00
01-459-1200	PUB PROP-F/T SALARIES-NON UNION	126,000.00
01-459-1201	PUB PROP-F/T SALARIES-UNION	48,236.00
01-459-1500	PUB PROP-P/T SALARIES	5,000.00
01-459-1800	PUB PROP-OVERTIME	2,000.00
01-459-1870	PUB PROP-CDL PAYMENT	750.00
01-459-1910	PUB PROP-CLOTHING ALLOWANCE	2,000.00
01-459-1920	PUB PROP-P/R TAXES-FICA, ETC	14,000.00
01-459-1950	PUB PROP-WORKERS COMP INS	15,000.00
01-459-1960	PUB PROP-HEALTHCARE	37,000.00
01-459-1980	PUB PROP-GENERAL BENEFITS	2,500.00
01-459-2000	PUB PROP-SUPPLIES	5,000.00
01-459-2310	PUB PROP-MOTOR POOL FUEL	1,500.00
01-459-2600	PUB PROP-SM TOOLS/MINOR EQUIP	500.00
01-459-3000	PUB PROP-OTH SERVICES/CHARGES	500.00
01-459-3101	PUB PROP-PROF SER-PUB ART MAINT	500.00
01-459-3102	PUB PROP-PROF SER-CITY CLOCK MA	500.00
01-459-3200	PUB PROP-COMMUNICATION	500.00
01-459-3500	PUB PROP-MOTOR POOL INSURANCE	1,500.00
01-459-3610	PUB PROP-ELEC CITY ZARRA BLDG	500.00
01-459-3660	PUB PROP-WATER ZARRA BLDG	500.00
01-459-4510	PUB PROP-MOTOR POOL REP/MAINT	500.00
01-459-7000	PUB PROP-CAPITAL PURCHASE	15,000.00
01-462-1200	OCD-F/T SALARIES	142,000.00
01-462-1840	OCD-UNUSED LEAVE BUYBACK	1,000.00
01-462-1920	OCD-P/R TAXES-FICA, ETC	11,000.00
01-462-1950	OCD-WORKERS COMP INS	6,000.00
01-462-1960	OCD-HEALTHCARE	48,900.00
01-462-1980	OCD-GENERAL BENEFITS	2,000.00
01-462-3000	OCD-OTH SERVICES/CHARGES	500.00
01-462-3200	OCD-COMMUNICATION	1,000.00
01-462-3410	OCD-ADVERTISING	500.00
01-462-4200	OCD-DUES/SUBSCRIPTIONS	500.00
01-462-4500	OCD-IT SUPPORT	500.00
01-463-3000	EC DEV-OTH SERVICES/CHARGES	500.00
01-463-3420	EC DEV-PRINTING	500.00
01-463-5000	EC DEV-CONTRIBUTIONS FOR DEVELO	500.00

Account Number	Account Name	2021 2021 Adopted
01-463-5500	EC DEV-FACADE GRANTS	1,000.00
01-465-3170	BLIGHT-BLIGHT BOARD EXPENSES	200.00
01-465-3410	BLIGHT-ADVERTISING EXPENSE	500.00
01-465-4501	BLIGHT-CONTRACTUAL SERVICE-DEMO	15,000.00
01-466-1200	MAIN ST-F/T SALARIES	40,000.00
01-466-1920	MAIN ST-P/R TAXES-FICA, ETC	4,000.00
01-466-1950	MAIN ST-WORKERS COMP INS	1,200.00
01-466-1960	MAIN ST-HEALTHCARE	8,000.00
01-466-1980	MAIN ST-GENERAL BENEFITS	500.00
01-466-2000	MAIN ST-SUPPLIES	1,000.00
01-466-3000	MAIN ST-OTHER SERVICES/CHARGES	500.00
01-466-3200	MAIN ST-COMMUNICATION	500.00
01-466-4200	MAIN ST-DUES/SUBSCRIPTIONS	500.00
01-466-4600	MAIN ST-TRAINING/CONFERENCE	1,000.00
01-471-2006	DEBT-BOND-USDA NOTE 97-04 STREE	52,800.00
01-471-2009	DEBT-BOND-USDA LOAN 2019B CITY	56,200.00
01-471-2010	DEBT-BOND-USDA LOAN 2019 LIBRAR	35,844.00
01-471-2011	DEBT-BOND-2020A	340,000.00
01-471-2012	DEBT-BOND-2020B	175,000.00
01-472-2006	INT-BOND-USDA NOTE 97-04 STREET	20,000.00
01-472-2009	INT-BOND-USDA LOAN 2019B CITY H	20,000.00
01-472-2010	INT-BOND-USDA LOAN 2019 LIBRARY	20,000.00
01-472-2011	INT-BOND-2020A	186,000.00
01-472-2012	INT-BOND 2020B	113,000.00
01-472-4000	INT-SMALL BORROWING	6,000.00
01-472-6000	INT-TAX REVENUE ANTICIPATION NO	20,000.00
01-475-3410	DEBT-ADVERTISING	500.00
01-475-4130	DEBT-SPECIAL LEGAL SERVICES	500.00
01-484-3510	INSURANCE-GENERAL LIABILITY	85,000.00
01-489-9000	UNCLASSIFIED-GEN OTH MISC EXP	1,000.00
01-489-9100	UNCLASSIFIED-1 TIME EXTRAORD EX	500.00
01-492-9500	TRANSFER-TRANS TO OPER RESERVE	23,529.00
01-499-9000	FUND BAL-PRIOR YR LIABILITY	20,000.00
Report Total:		0.00



City of Pittston
Fiscal Year 2021
Approved Budget

**APPROVED
BUDGET:
LIQUID FUELS
FUND**

City of Pittston

LIQUID FUELS FUND

The Pennsylvania State Government levies a tax on all liquid fuels (primarily gasoline) and fuels (diesel fuel and all other special fuels except dyed diesel fuel, liquid fuels and alternative fuels) used or sold and delivered by distributors in Pennsylvania. A portion of this tax is distributed to municipalities for expenditure for roadway maintenance and street lighting.

The City of Pittston prudently utilizes its Liquid Fuels Funds to maintain and improve eligible city roadways, pay for winter snow-plowing and ice abatement, and for the cost of street lighting and traffic signals. A 2015 city project to convert all of our streetlights to cost-effective LED light fixtures dramatically decreased the cost of maintenance and electricity for the streetlights.

STREET REPAVING

Through use of Liquid Fuels Funds, as well as a partnership with the local water utility and the state department of transportation (PENNDOT) **many city streets have been repaved** in recent years:

- In **2020**, repaving included: Grandview Drive; Carroll Street between Hunter and Radcliffe Streets; Rear Tunnel Street; Halford Alley from Broad to Rear Tunnel Streets and pavement repairs were made on Lambert Street and Lyons Lane. Additionally, PENNDOT repaved Searle Street and Laurel Street.
- In **2019**, a portion of Thistle Street was repaired while the Liquid Fuels Fund balance accumulated to provide funding for multi-street 2020 project. Additionally, PENNDOT began work on a project to repave Searle Street, to be completed during 2020.
- In **2018**, the following streets were repaved: Cliff Street; Tompkins Street from West Columbus Avenue to West Street; Garfield Street from River Street to Tompkins Street; West Frothingham Street from River Street to Tompkins Street; West Oak Street from River Street to Tompkins Street; River Street from West Oak Street to West Frothingham Street;

- In **2017**, no significant street repaving was completed during due to the severe blizzard of March 2017 during which the city expended tens of thousands of dollars in Liquid Fuels Funds and General Funds to address the snowfall emergency.
- In **2016**, the following streets were repaved: Dewitt Street; Ormsby Alley from Dewitt to Green Streets; portion of Spring Street between Tomato Festival Drive and Market Street; intersection of Cornelia and New Streets; drainage swale along East Columbus Avenue; Market Street; Wood Street; Stark Street; lower Church Street; Butler Street; East Columbus Avenue
- In **2015**, the following streets were repaved: North Main Street, Parsonage Street, East Frothingham Street, East Oak Street, Cron Street, last block of Carroll Street.
- In **2014** the following streets were repaved: William Street, Kennedy Boulevard, John Street, Lower Market Street from South Main Street to Kennedy Boulevard, Swallow Street, Defoe Street, Bolin Street, Atlantic Alley, Curtis Street, Wilford Street, Reap Court.
- In **2013** the following streets were repaved: New Street from Cornelia Street to the City limits; Wilford Street from New Street to the dead end; Dock Street from North Main Street to Kennedy Boulevard; Water Street from North Main Street to Kennedy Boulevard; Cron Street from Water Street to the terminus; Morgan Lane
- In **2012**, road-paving included: Plank Street, Broad Street, Front Street, Union Street.

This street paving was accomplished through city appropriations and by utility companies and the state government:

- **Investments by Pennsylvania American Water Company.** For the last several years, the city has worked closely with the Pennsylvania American Water Company, which has replaced thousands of feet of water mains on city streets and repaved the affected streets at no cost to the city. During 2015-2016, Wood, Stark, East Frothingham, East Oak, Butler and parts of Tompkins and Church Streets all had new water mains installed and were repaved by the water company. This work continued in 2016 with the installation of a new water main and the repaving of Market Street from South Main Street to the city limits at Pittston Township, and in 2017-2018 with work on Tompkins and Cliff Streets.
- **Investments by Pennsylvania State Department of Transportation (PENNDOT).** Additionally, with the encouragement of city officials, the state transportation department, PENNDOT, has invested in repaving state highways in the city. In recent years, PENNDOT has repaved: Plank Street, North Main Street, Kennedy Boulevard, and East Columbus Avenue.

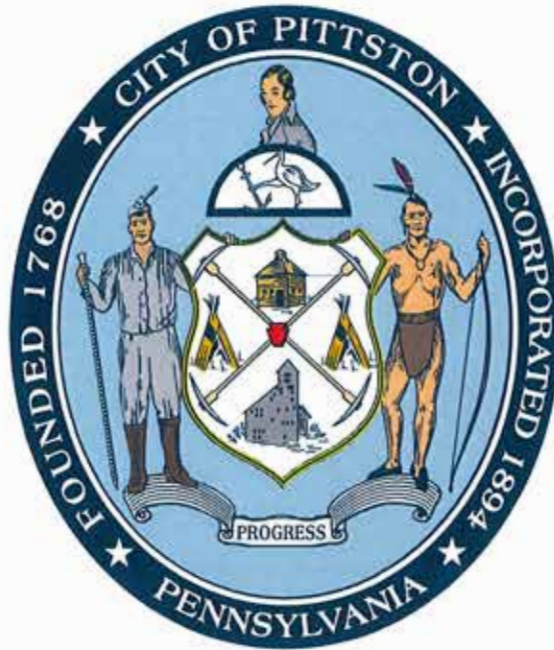


Pittston, PA

Budget Listing

For Fiscal: 2021 Period Ending: 01/31/2021

Account Number	Account Name	2021 2021 Adopted
35-341-0100	INTEREST INCOME	700.00
35-355-0200	LIQUID FUELS TAX	230,000.00
35-355-0250	PENNDOT WINTER PLOWING PAYMENT	5,500.00
35-399-0000	USE OF UNRESERVED FUND BALANCE	98,800.00
35-430-4510	STREET-MOTOR POOL REPAIR/MAINTENAN	3,000.00
35-430-7500	STREET PAYGO CAPITAL EXPENSE	40,000.00
35-431-4510	ST SWEEP-MOTOR POOL REPAIR/MAINTENAN	1,000.00
35-432-2450	WINTER MAINT/SUPPLIES	25,000.00
35-432-2500	WINTER MAINT MOTOR POOL	2,000.00
35-432-2600	WINTER MAINT SMALL TOOLS/EQUIP	1,000.00
35-433-2000	TRAFFIC CNTRL SUPPLIES	3,000.00
35-433-2450	TRAFFIC CNTRL-TRAFFIC SIGNS	5,000.00
35-433-3100	TRAFFIC CNTRL-PAVEMENT MARKINGS	10,000.00
35-433-3610	TRAFFIC CNTRL ELECTRICITY	3,000.00
35-434-3610	ST LIGHT ELECTRICITY	24,000.00
35-434-3700	ST LIGHT-MAINT/REPAIR	500.00
35-436-2460	STORM SEW-SUPPLIES	3,000.00
35-436-3700	STORM SEW-MAINT/REPAIR	10,000.00
35-438-2450	ST MAINT-SUPPLIES	3,000.00
35-438-4500	ST MAINT-CONTRACTUAL SERVICES	5,000.00
35-438-7500	ST MAINT PAYGO CAPITAL-EQUIPMENT	2,000.00
35-439-6701	PAYGO-STREET REPAIR/RESURFACING	194,500.00
Report Total:		0.00



City of Pittston
Fiscal Year 2021
Approved Budget

**APPROVED
BUDGET:
SEWER
MAINTENANCE
FUND**

City of Pittston

Sewer Maintenance Fee:

Annual Budget

By ordinance, the City Council enacts an annual budget for the Sewer Maintenance Fund appropriating funds for the following:

Revenue for the Sewer Maintenance Fund includes:

- 100% of the City Sewer Maintenance Fee levy;
- Interest earnings;
- Annual reimbursement for sanitary sewer repairs up to \$25,000 provided by the Wyoming Valley Sanitary Authority;
- Insurance payments related to recapture of costs from identified damages to the sewer system.

Expenditures for the Sewer Maintenance Fund include:

- Required auditing of the fund;
- Creation of Ordinances, Resolutions and administrative functions associated with the fund;
- Engineering services related to the sewer system;
- Utility bills related to the city's use of the sewer system;
- Debt Service Repayment of the 2009A Sewer Revenue Obligation Note used for extensive repair and enhancement of a portion of the sanitary and stormwater sewer system (PENNVEST);
- Materials, supplies, tools, and equipment used by the city Streets and Sanitation Department in the maintenance and repair of the sewer system;
- PAYGO Capital projects to purchase sewer maintenance equipment or conduct large repairs on the sewer system without taking on debt;
- Recapture of Street Department personnel costs incurred for sewer maintenance and repairs;
- Contractual repairs of the sewer system and its components for repairs and maintenance beyond the capability of the city Streets and Sanitation Department;
- Transfer to the General Fund of Direct and Indirect Cost Recovery associated with the operation, maintenance and repair of the sewer system expensed within the General Fund.

City of Pittston

Sewer Maintenance Fee:

Legislation

A large portion of the Pittston City Sewer System was constructed more than 100 years ago. Due to the age of this system the city continually expends large amounts of funds to maintain, repair and replace sewer mains, manholes and catch basins (street drains) throughout the city. To ensure funding is available for regular maintenance, emergency repairs and scheduled replacement of areas of the city sewer system, the city has established a special fund, called the "Sewer Maintenance Fund" where revenue is collected and utilized exclusively for the repair, maintenance and replacement of the sewer system.

Adopted by Ordinance set forth in Pittston City Code, Chapter 386 Sewers and Sewage Disposal, Article IV Sewer Rents and Charges, Sections 386-17 to 386-21. This is a Special Purpose Revenue Fund used to finance the maintenance of the city sewer system. Essentially, an annual fee is levied on each residential and commercial structure in the city and funds collected from those fees are deposited into the Sewer Maintenance Fund and spent on the repairs, maintenance and replacement of the city sewer system.

Pittston City Code Section 386-18(A) states that the City Council by Resolution shall set the sewer maintenance fee schedule. Each "Equivalent Residential Dwelling Unit" pays a set fee and commercial properties are charged based on water volume used per their water meter.

Ordinance, File of Council #4 of 2009, authorized a \$9,200,000 Sewer Revenue Note to be repaid through "revenue generated from the operation of the sewer system." Accordingly, the debt service for this note is annually appropriated within the expenditures of the Sewer Maintenance Fund.

This debt was refinanced in 2020 as part of the City's 2020A and 2020B General Obligation Bond issue and a pro-rata share of the debt service on the bond issue will continue to be budgeted within the Sewer Maintenance Fund.

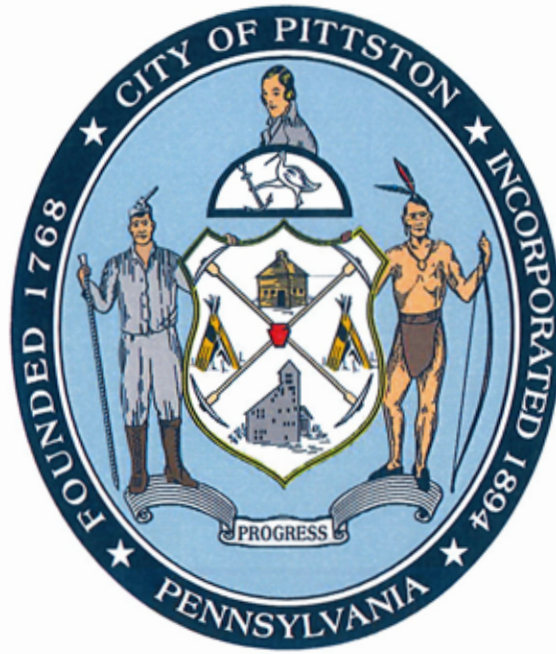


Pittston, PA

Budget Listing

For Fiscal: 2021 Period Ending: 01/31/2021

Account Number	Account Name	2021 2021 Adopted
08-341-0100	INTEREST EARNINGS	600.00
08-359-1100	WVSA REIMBURSEMENT-SANITARY	25,000.00
08-359-1200	WVSA REIMBURSEMENT-STORMWATER	23,000.00
08-364-1200	CITY SEWER MAINTENANCE FEE	1,290,000.00
08-399-1000	APPROPRIATION OF UNRESERVED FUND BALAN	6,400.00
08-402-3110	FINANCE-PROF SERV-ACCOUNTING	10,000.00
08-402-3111	FINANCE-PROF SERV-ANNUAL CITY AUDIT CAFR	5,000.00
08-402-4501	FINANCE CONTRACTUAL WVSA BILLING FEES	97,000.00
08-402-4502	FINANCE-CONTRACTUAL-WVSA DELINQ COLLEC	3,000.00
08-403-3900	TREASURER-BANK CHARGES/FEES	500.00
08-404-3140	LEGAL-SPECIAL LEGAL SERVICES	40,000.00
08-405-1951	ADMIN-WORKERS COMP INS-PRIOR YR	5,000.00
08-405-3421	ADMIN-ORDINANCE CODIFICATION	3,500.00
08-407-4523	IT-TYLER ACCOUNTING SYSTEM	30,000.00
08-407-4524	IT-COMPUTER MEMORY BACKUP	3,000.00
08-408-3001	ENGINEERING-OTHER SERV CHARGES	15,000.00
08-429-2000	SANITARY SEWERS-SUPPLIES	20,000.00
08-429-2600	SANITARY SEWERS-SMALL TOOLS/EQUIP	8,000.00
08-429-3000	SANITARY SEWERS-OTH SERVICES/CHARGES	5,000.00
08-429-3700	SANITARY SEWERS-MAINT/REPAIR	25,000.00
08-429-4500	SANITARY SEWERS--CONTRACTUAL SERVICES	50,000.00
08-429-7501	SANITARY SEWERS-PAYGO CAPITAL	50,000.00
08-430-3730	STREET-BLDG MAINT/REPAIR	5,000.00
08-431-4510	ST SWEEP-MOTOR POOL REPAIR/MAINTENANCE	5,000.00
08-435-3000	SIDEWALKS/CROSSWALKS OTHER SERV CHARGE	5,000.00
08-435-4500	SIDEWALKS/CROSSWALKS-CONTRACTUAL SERVI	5,000.00
08-436-2000	STORM SEWERS-SUPPLIES	5,000.00
08-436-2600	STORM SEWERS-SMALL TOOLS/EQUIP	2,000.00
08-436-3000	STORM SEWERS-OTH SERVICES/CHARGES	5,000.00
08-436-3001	STORM SEWERS-MS4 PERMIT	500.00
08-436-3510	STORM SEWER-INSURANCE	5,000.00
08-436-3700	STORM SEWERS-MAINT/REPAIRS	20,000.00
08-436-4500	STORM SEWERS-CONTRACTUAL SERVICES	30,000.00
08-436-5000	STORM SEWERS-EQUIPMENT LEASE PURCHASE	30,000.00
08-436-7501	STORM SEWER-PAYGO CAPITAL	25,000.00
08-437-3000	EQUIP REPAIRS-OTHER SERVICE CHARGES	2,000.00
08-471-2011	DEBT-BOND-2020A	395,000.00
08-472-2011	INT-BOND-2020A	61,500.00
08-489-9000	UNCLASSIFIED-GEN OTHR MISC EXPENSE	5,000.00
08-492-0100	TRANSFER TO GF-COST RECOVERY	350,000.00
08-499-9000	FUND BAL-PRIOR YR LIABILITIES	19,000.00
Report Total:		0.00



City of Pittston

Fiscal Year 2021

Approved Budget

DEBT SERVICE



City of Pittston

Fiscal Year 2021

Debt Service

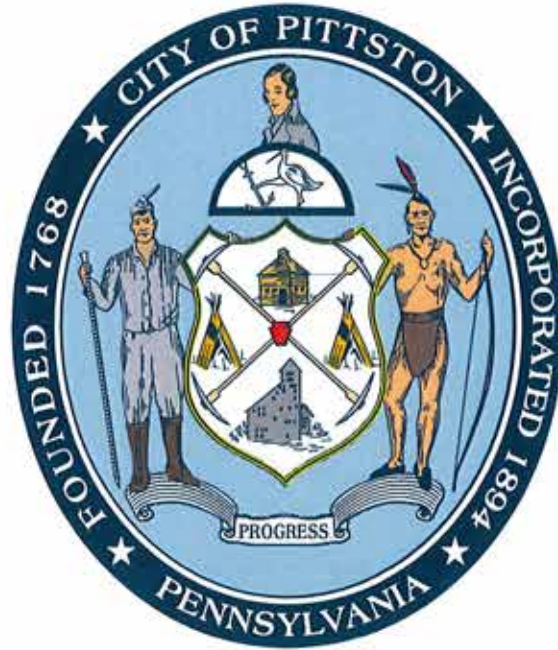
During FY 2020, the City of Pittston obtained an investment-grade credit rating from Moody's Investor Services, and took advantage of record-low interest rates to consolidate most of the city's outstanding long-term debt used to finance capital projects over the past decade. Only loans issued by the United States Department of Agriculture (USDA) were not refinanced, due to their extremely low interest rates. The result was significant savings and simplification of the debt service schedule. Budgeted debt service for FY 2021 is as follows:

GENERAL FUND

LOAN CATEGORY	TOTAL BUDGETED DEBT SERVICE
USDA LONG-TERM BONDS (4)	\$208,844
General Obligation Bond Series 2020A	\$526,000
General Obligation Bond Series 2020B	\$288,000
TOTAL	\$1,022,844

SEWER MAINTENANCE FUND

LOAN CATEGORY	TOTAL BUDGETED DEBT SERVICE
General Obligation Bond Series 2020A	\$456,500
TOTAL	\$456,500



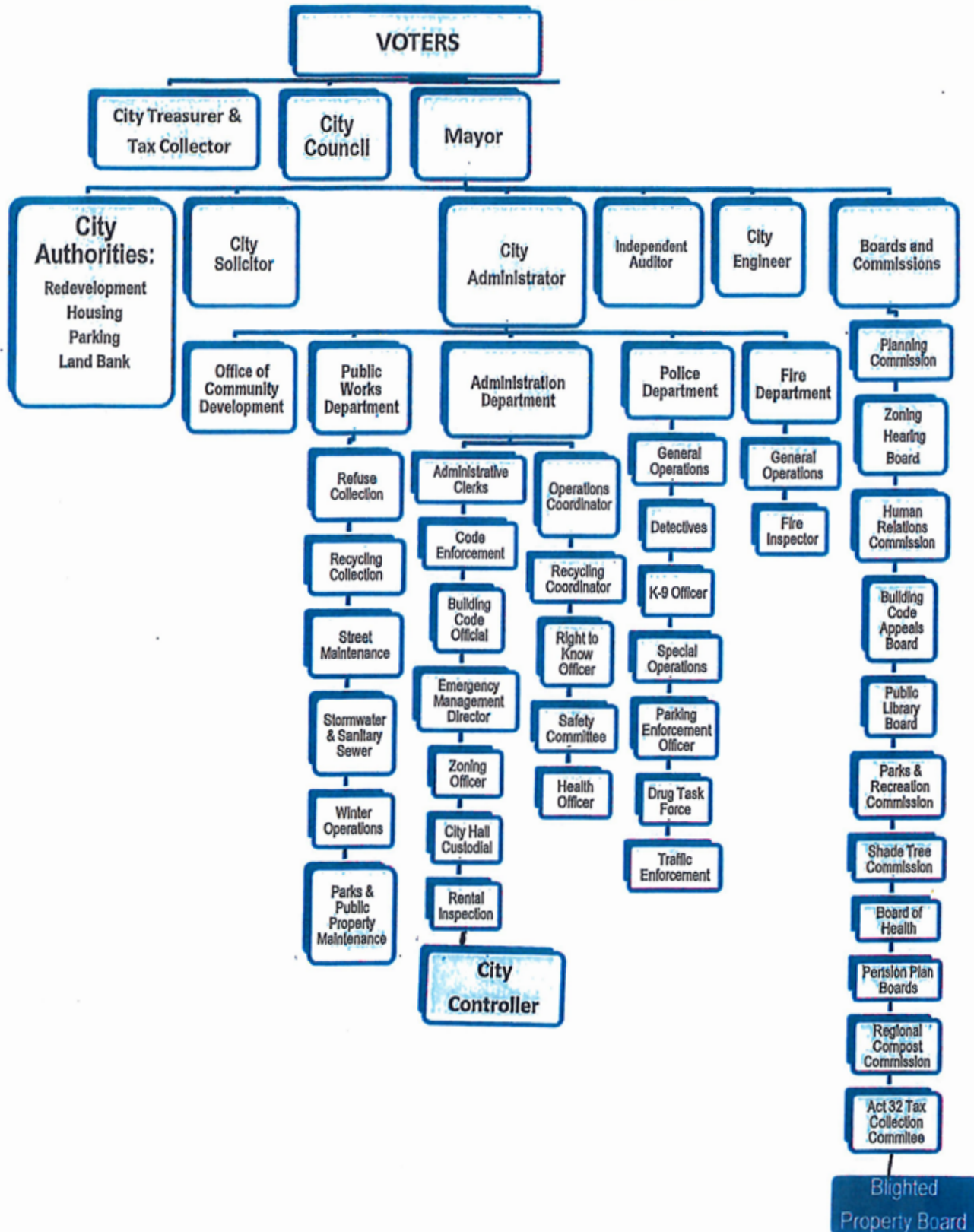
City of Pittston

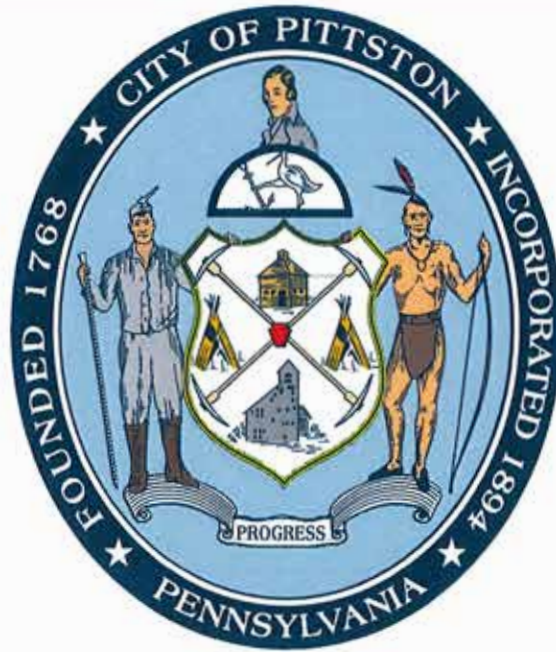
Fiscal Year 2021

Approved Budget

ORGANIZATIONAL CHART

CITY OF PITTSTON: ORGANIZATION CHART





City of Pittston

Fiscal Year 2021

Approved Budget

CITY

DEMOGRAPHICS

PEOPLE

Population	
Population estimates, July 1, 2018, (V2018)	NA
Population estimates, July 1, 2017, (V2017)	7,694
Population estimates base, April 1, 2010, (V2018)	NA
Population estimates base, April 1, 2010, (V2017)	7,734
Population, percent change - April 1, 2010 (estimates base) to July 1, 2018, (V2018)	NA
Population, percent change - April 1, 2010 (estimates base) to July 1, 2017, (V2017)	-0.5%
Population, Census, April 1, 2010	7,739
Age and Sex	
Persons under 5 years, percent	▲ 5.6%
Persons under 18 years, percent	▲ 20.7%
Persons 65 years and over, percent	▲ 16.7%
Female persons, percent	▲ 51.9%
Race and Hispanic Origin	
White alone, percent	▲ 95.1%
Black or African American alone, percent (a)	▲ 3.0%
American Indian and Alaska Native alone, percent (a)	▲ 0.4%
Asian alone, percent (a)	▲ 0.3%
Native Hawaiian and Other Pacific Islander alone, percent (a)	▲ 0.0%
Two or More Races, percent	▲ 1.0%
Hispanic or Latino, percent (b)	▲ 3.4%
White alone, not Hispanic or Latino, percent	▲ 92.2%
Population Characteristics	
Veterans, 2013-2017	438
Foreign born persons, percent, 2013-2017	2.6%
Housing	
Housing units, July 1, 2017, (V2017)	X
Owner-occupied housing unit rate, 2013-2017	53.3%
Median value of owner-occupied housing units, 2013-2017	\$91,100
Median selected monthly owner costs -with a mortgage, 2013-2017	\$1,106
Median selected monthly owner costs -without a mortgage, 2013-2017	\$452
Median gross rent, 2013-2017	\$701
Building permits, 2017	X
Families & Living Arrangements	
Households, 2013-2017	3,481
Persons per household, 2013-2017	2.19
Living in same house 1 year ago, percent of persons age 1 year+, 2013-2017	84.8%
Language other than English spoken at home, percent of persons age 5 years+, 2013-2017	4.8%
Computer and Internet Use	
Households with a computer, percent, 2013-2017	76.5%
Households with a broadband Internet subscription, percent, 2013-2017	66.0%
Education	
High school graduate or higher, percent of persons age 25 years+, 2013-2017	80.8%
Bachelor's degree or higher, percent of persons age 25 years+, 2013-2017	14.4%
Health	
With a disability, under age 65 years, percent, 2013-2017	13.0%
Persons without health insurance, under age 65 years, percent	▲ 5.7%
Economy	
In civilian labor force, total, percent of population age 16 years+, 2013-2017	64.1%
In civilian labor force, female, percent of population age 16 years+, 2013-2017	59.1%
Total accommodation and food services sales, 2012 (\$1,000) (c)	10,039

Total health care and social assistance receipts/revenue, 2012 (\$1,000) (c)	40,326	Pittston cit
Total manufacturers shipments, 2012 (\$1,000) (c)	24,309	Pennsylvania
Total merchant wholesaler sales, 2012 (\$1,000) (c)		
Total retail sales, 2012 (\$1,000) (c)	117,223	
Total retail sales per capita, 2012 (c)	\$15,192	
Transportation		
Mean travel time to work (minutes), workers age 16 years+, 2013-2017	22.1	
Income & Poverty		
Median household income (in 2017 dollars), 2013-2017	\$36,369	
Per capita income in past 12 months (in 2017 dollars), 2013-2017	\$22,568	
Persons in poverty, percent	▲ 20.7%	

BUSINESSES

Businesses	
Total employer establishments, 2016	X
Total employment, 2016	X
Total annual payroll, 2016 (\$1,000)	X
Total employment, percent change, 2015-2016	X
Total nonemployer establishments, 2016	X
All firms, 2012	720
Men-owned firms, 2012	380
Women-owned firms, 2012	173
Minority-owned firms, 2012	F
Nonminority-owned firms, 2012	601
Veteran-owned firms, 2012	72
Nonveteran-owned firms, 2012	526

GEOGRAPHY

Geography	
Population per square mile, 2010	4,989.7
Land area in square miles, 2010	1.55
FIPS Code	4261048



City of Pittston
Fiscal Year 2021
Approved Budget

**BUDGET, DEBT
& FINANCIAL
MANAGEMENT
POLICIES**

[HISTORY: Adopted by the City Council of the City of Pittston 12-18-2013 by Res. No. 11498. Amendments noted where applicable.]

§ 23-1 Title; purpose.

- A. Short title. This chapter may be cited as the "Budget and Debt Management Policy" for the City of Pittston and was reviewed by the Transition Committee per § C13.01 of the Home Rule Charter.
- B. Purpose. Whereas § C11.02 of the Home Rule Charter (Ordinance No. 2013-1, effective January 2, 2013) requires that the City Administrative Code include policies on budget formulation and management, and prudent budget and financial administration policies require short- and long-term debt management policies, and whereas § C11.10 of the Home Rule Charter requires a policy on long-term planning, and § C13.01 of the Home Rule Charter states the Administrative Code shall be adopted and amended by ordinance, the purpose of this chapter shall be to address these requirements.

§ 23-2 Budget formulation and administration policies.

The following policies on budget formulation and administration shall be followed by the City of Pittston:

A. General budget policies.

- (1) The City fiscal year shall begin on January 1 and end on December 31.
- (2) Disbursements.
[Amended 3-21-2018 by Res. No. 12101]
 - (a) Authorization required. No disbursement of funds shall be made without authorization and appropriations in accordance with § C11.08 of the Home Rule Charter;
 - (b) Interfund operating transfers. No interfund operating transfers shall be executed except as appropriated in the adopted budget and under warrant of the City Administrator;
 - (c) Restricted funds. Use of special purpose revenue funds, enterprise funds, trust funds, proprietary funds, capital project funds, and any other type of restricted use funds shall be strictly limited to uses permitted under applicable enacting legislation.
 - (d) Designated signatories. Checks issued for duly authorized payments from any city account or fund shall be signed by the City Treasurer, City Controller and a member of the City Council designated by the City Council.
 - (e) Automated clearing exchanged (ACH) remittances ACH transactions shall be made by the City Treasurer with approval from the City Administrator.
 - (f) Payroll clearing account. The payroll clearing account (payroll fund) shall be within the general fund. Disbursements from this fund shall be direct deposit with advice of credit forms provided to each employee. ACH and checks issued from this account shall follow all applicable policies of the city.
 - (g) Vacancy in City Controller position. In the event of a vacancy in the position of City Controller (Chapter 61), the City Administrator shall immediately designate in writing a qualified member of the Administration Department to fulfill all of the duties of the City Controller.
 - (h) Imprest (petty cash) fund.
 - [1] Custody. The imprest fund shall be in the custody of the City Treasurer.
 - [2] Accounting. The City Treasurer shall maintain accounting records for the imprest fund in accordance with the city accounting and auditing policies.
 - [3] Disbursements. No disbursement shall be made from the imprest fund without a receipt approved by the City Administrator or his designee.
- (3) Appropriations, other than capital appropriations, shall lapse at the end of the fiscal year unless specifically authorized by law to continue in accordance with § C11.09 of the Home Rule Charter.

- (4) The budget shall consist of a general fund and such special purpose and other designated funds as authorized by law. All revenue and expenditures not specifically authorized and appropriated to a special purpose or other designated fund shall be budgeted and appropriated within the general fund.
- (5) Each fund shall be organized by revenue and expense category at the department or function level, to a level of line-item detail not less than a separation for personnel services, nonpersonnel services and debt service. The City Administrator shall determine the level of budget line-item detail required below department by personnel and nonpersonnel services, based on practical and efficient accounting and the need to track programmatic expenditures.
- (6) The Pennsylvania state government chart of accounts shall be used as a general guide to the numbering and organization of budget line items and the tracking of revenue and expenditures. For the liquid fuels fund, all requirements of the Pennsylvania State Department of Transportation and guidelines of the Pennsylvania State Auditor General Office shall be followed.
- (7) Emergency appropriations in accordance with § C11.07 of the Home Rule Charter may be made following the declaration of an emergency by the Mayor of the City in accordance with § C3.04J of the Home Rule Charter. The City Council may, by resolution, establish policies and procedures for emergency appropriations and expenditures during a declared emergency.

B. Budget formulation policies.

- (1) Proposed budget. In accordance with §§ C4.04B, C11.02 and C11.03 of the Home Rule Charter, the City Administrator shall provide to the Mayor and City Council a proposed budget in the form of an ordinance for all funds of the City budget not later than October 31 of the preceding year. The City Administrator shall include a budget message with the transmittal of the proposed budget that shall detail major changes from the previous year and specify any new programs or programs to be ended.
- (2) Balanced budget. The proposed budget shall be balanced for all funds. Expenditures shall not exceed the sum total of anticipated revenue and available fund balance.
- (3) Revenue. The budget shall include all anticipated revenue and a summary of the assumptions made to project the revenue. Any changes to existing revenue ordinances or the enacting of new separate revenue ordinances required to adopt the budget as presented shall be noted.
 - (a) Revenue cap. The proposed budget revenue shall adhere to the revenue cap established in § C11.06A of the Home Rule Charter.
 - (b) Homestead property tax deduction. The proposed budget property tax revenue must include the anticipated effects on property tax revenue of the homestead deduction required by § C11.06D of the Home Rule Charter.
- (4) Fund balance/reserves. Designated and/or reserved fund balance may be used only in accordance with the designated and reserved purpose. Undesignated and unreserved fund balance may be appropriated for general or specified purposes. Sufficient fund balance as determined by the City Administrator in consultation with the City Treasurer and City Controller shall be retained to ensure available cash flow and for unanticipated contingencies.
- (5) Expenditures. The budget shall include all anticipated expenditures and a summary of assumptions made to project the expenditures, including for personnel services, nonpersonnel services, employer pension contributions, insurance, utilities and debt service. Any changes to existing expenditure authorization ordinances or the enacting of new separate expenditure authorization ordinances required to adopt the budget as presented shall be noted.
- (6) Public inspection. In accordance with § C11.03 of the Home Rule Charter, following introduction, the proposed budget shall be available for public inspection for a period of not less than 30 days. A copy of the proposed budget shall be available in the office of the City Administrator during normal business hours for public inspection. The City Administrator may also direct that the proposed City budget or a summary of the budget be posted on the City website. Printed copies of the City proposed budget shall be available at the normal document copying cost as set by resolution of the City Council.
- (7) Budget adoption. In accordance with § C11.03 of the Home Rule Charter, the City Council shall, following the thirty-day public inspection period, but prior to January 1, enact the budget by approving the budget ordinance with or without amendment, except that any amendments approved shall increase expenditures beyond the certified total of anticipated revenue and available fund balance unless provision is also made to increase the revenue, and no amendment shall be approved that shall reduce any expenditure required by law to fund existing debt service, to meet existing unpaid obligations or to fund existing

collective bargaining agreements. The public shall be afforded a chance to comment on the budget prior to its adoption. The public may provide written comments to the City Council or address the City Council in public session in accordance with the rules of the City Council for public testimony.

- (8) Failure to adopt budget. If the City Council fails to adopt a budget by January 1, in accordance with § C11.04 of the Home Rule Charter, the proposed budget as introduced by the City Administrator shall become the approved budget.

C. Budget administration policies.

- (1) In accordance with § C4.04G of the Home Rule Charter, the City Administrator shall provide a monthly summary report of the actual year-to-date expenditures and revenue compared to the budget level to the City Council.
- (2) On a quarterly basis, the City Administrator shall provide to the Mayor and each member of the City Council and to the City Controller a comprehensive year-to-date budget report showing the actual expenditures and actual revenue compared to the budget levels for each line item for each fund of the approved City budget.
- (3) The City Council may, at any time, by motion or resolution, request a budget report or analysis from the City Administrator.
- (4) Approved budget reports shall be available for public inspection. Copies of budget reports shall be available for purchase at the regular document-copying cost as approved by resolution of the City Council.

D. Budget amendment and supplemental appropriations policies.

- (1) Budget amendment following election. In the January following a municipal election, the approved budget may be adopted by the City Council in accordance with the provisions of § C11.05 of the Home Rule Charter.
- (2) Budget amendment. Whenever actual or anticipated revenues and expenditures change from the budgeted level or are expected to change from the budgeted level, the City Administrator may recommend to the City Council that the approved budget be amended by resolution or ordinance in accordance with the provisions of § C11.05 of the Home Rule Charter. No budget amendment shall increase the total expenditures unless supported by an increase in total revenue.
- (3) Supplemental appropriation. When the City receives a grant, the proceeds of authorized borrowing, a donation, or other allocation whose receipt and expenditure was previously approved by the City Council, the City Administrator shall be authorized to receive and disburse such appropriation as provided by law, and the City Council shall, by resolution, amend the budget to show the receipt and disbursements in the actual amounts.

E. Budget and policies for private donations.

- (1) The City Administrator is authorized to accept private donations to the City government for general or specified purposes and authorize the expenditure of such funds for authorized purposes. The City Administrator shall prepare written regulations for how private donations shall be handled.
- (2) All donations shall be entered into the accounting system of record in the general fund and budgeted transparently in the general fund and subject to audit by the City Controller and as part of the annual audit process. Private donations shall be treated as City revenue and shall be remitted to the City Treasurer.
- (3) No City employee or officer shall solicit or accept private donations except as authorized by the City Administrator.
- (4) The City Council and City Controller may request a report from the City Administrator and City Treasurer on private donations received and expended.

§ 23-3 Debt management policies.

The following policies on debt management shall be followed by the City of Pittston:

A. Debt management policies.

- (1) The City of Pittston shall adhere to the Pennsylvania Local Government Unit Debt Act^[1] and all other applicable state laws and regulations in the issuance of debt.

[1] *Editor's Note: See 53 Pa.C.S.A. § 8001 et seq.*

(2) The following policies shall be followed for incurring long-term debt:

- (a) Adherence to the Local Government Unit Debt Act.
- (b) Borrowing shall be undertaken only when necessary.
- (c) Borrowing shall be accomplished at the lowest possible interest rate and the most favorable terms, including retaining favorable options for future refinancing in the event of a change in financial conditions.
- (d) Borrowing should be for capital improvement, economic development or unfunded debt as authorized by law and not to support recurring regular operational costs.
- (e) Overall borrowing of nonelectoral debt shall be within the limits of the Local Government Unit Debt Act, and the annual impact of servicing costs for proposed electoral debt must be clearly set forth in the referendum for electoral debt.
- (f) Necessary debt service for authorized debt shall be included in the annual approved budget and the long-term plan.

(3) The following policies shall be followed for incurring lease rental debt:

- (a) Adherence to the Local Government Unit Debt Act.
- (b) Borrowing shall be undertaken only when necessary.
- (c) The length of the lease shall not exceed the projected service life of the financed equipment or vehicle.
- (d) Borrowing shall be accomplished at the lowest possible interest rate and the most favorable terms, including retaining favorable options for future refinancing in the event of a change in financial conditions.
- (e) Necessary debt service for authorized debt shall be included in the annual approved budget.

(4) The following policies shall be followed for incurring tax revenue anticipation notes (TRANS):

- (a) To ensure adequate cash flow, the City may take out an annual TRAN as recommended to the City Council by the City Administrator in consultation with the City Treasurer.
- (b) Such borrowing shall be undertaken only when necessary.
- (c) Borrowing shall be accomplished at the lowest possible interest rate and the most favorable terms, including retaining favorable options for future refinancing in the event of a change in financial conditions.
- (d) Necessary debt service for the interest on the TRAN shall be included in the annual approved budget.
- (e) The City Administrator shall report to the City Council with the required budget reports the current balance on the TRAN and shall inform the City Council when the TRAN is repaid.

§ 23-4 Long-term planning policies.

The following policies on long-term planning shall be followed by the City of Pittston:

- A. Long-term plan, budget and financial. By December 31, 2014, the City Administrator shall prepare and submit to the City Council a five-year budget financial plan to the City Council accounting for necessary capital improvements to the City's infrastructure, public property, and City equipment. Each subsequent year, the City Administrator shall update and extend the plan by at least one year and submit the same with the proposed annual budget.
- B. Comprehensive Plan.
 - (1) By December 31, 2014, the City Administrator shall make a recommendation to the City Council on the creation of a Comprehensive Plan for the future development of the City. The recommendation shall detail the scope of the plan, a time line for development, and an estimated cost.

- (2) The City Planning Commission and Office of Community Development and any other designated City offices, departments, boards and commissions shall assist in the development and execution of this plan.
- (3) The final Comprehensive Plan shall be approved by ordinance of the City Council.

§ 23-5 Violations and penalties.

Anyone who willfully violates any provision of this policy shall be subject to the disciplinary provisions of § C12.06 of the Home Rule Charter and/or the existing personnel policy, administrative regulations and ordinances of the City.

§ 23-6 Financial management policies.

[Added 7-18-2018 by Res. No. 12144]

A. Policy for collection of delinquent fees.

(1) Delinquent refuse fee collection policy.

- (a) Establishment and administration of receivables. Any refuse fee levied pursuant to Pittston City Code § 412-15 that remains due and unpaid at the end of the fiscal year shall be deemed a receivable for financial accounting purposes for seven fiscal accounting years. Any such debt older than seven fiscal accounting years shall be deemed bad debt and written off in the accrual accounting records of the City but such action shall not prevent the continued attempted collection of said debt.
- (b) Procedure for attempted collection of delinquent accounts. On an annual basis, the City Treasurer shall provide to the City Administrator a comprehensive list of all of the delinquent refuse accounts for pursuit of collection of said delinquencies as follows:
 - [1] Late notices. The City Administrator shall on an annual basis have a late notice sent to all delinquent refuse accounts demanding payment within 30 days or that the matter will be referred to the City Solicitor.
 - [2] Liens. After the late notices have been served and time for payment is elapsed, the City Administrator may direct the City Solicitor to place liens on the properties with the outstanding delinquent accounts for which fiscal analysis deems the costs of placing such liens to be cost effective and to the extent for which the cost of placing the liens shall have been appropriated in the annual general fund budget. The City Solicitor shall provide the method and notification procedure for the placement of such liens and all of the legal and administrative costs associated with the placement of the liens shall be added to the lien amount for cost recovery. The placement of such liens shall be reported to the independent auditor.
 - [3] Additional enforcement. Nothing shall prevent the City Administrator and/or City Council from taking any and all means as provided by law and ordinance to further collect outstanding delinquent refuse accounts, including, but not limited to additional notices, the placement of liens, assignment to a third-party collection company, lawsuit, or any other applicable method.

(2) Delinquent sewer maintenance fee collection policy.

- (a) Establishment and administration of receivables. Any sewer fee levied pursuant to Pittston City Code Chapter 386, Article IV that remains due and unpaid at the end of the fiscal year shall be deemed a receivable for financial accounting purposes for seven fiscal accounting years. Any such debt older than seven fiscal accounting years shall be deemed bad debt and written off in the accrual accounting records of the city but such action shall not prevent the continued attempted collection of said debt.
- (b) Procedure for attempted collection of delinquent accounts. The financial policy for the collection of delinquent sewer fees levied pursuant to Pittston City Code Chapter 386, Article IV shall be as set forth in Pittston City Code §§ 386-19 through 386-21.

B. Policy for fixed asset valuation.

- (1) Establishment of fixed asset inventory. In order to comply with requirements established for auditing set forth by the Government Standards Accounting Board (GASB), the City shall maintain a fixed asset inventory that is used in the

preparation of the annual financial statements and independent audit. This inventory shall be prepared and maintained by a vendor qualified to perform such duties as defined by GASB. The fixed asset inventory shall be provided to the independent auditor annually. The City Administrator shall report all changes to the fixed asset inventory to the vendor to update the fixed asset schedule as necessary. Changes include but not are limited to the acquisition and sale of property and equipment applicable to the inventory and material changes to the same that would affect the valuation.

- (2) Appropriation. The City Council shall appropriate such funds as may be required in the annual general fund budget for the establishment and maintenance of the fixed asset inventory.
- (3) Criteria for valuation. The City defines a "fixed asset" as being any real property owned by the City of Pittston as well as any equipment owned by the City of Pittston that has a value of \$5,000 or greater and a life expectancy of seven years and greater. The criteria may be altered by the City Administrator upon recommendation from the independent auditor, the fixed assets vendor, or regulations set by GASB and the same shall be reported to the City Council.

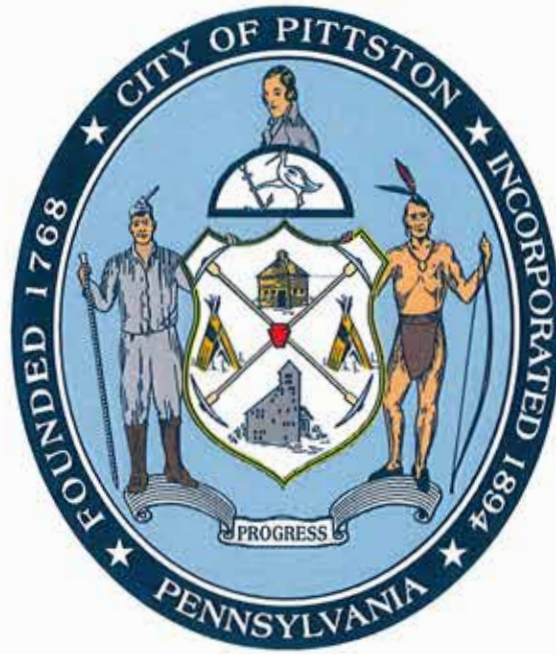
C. Policy for post-employment benefits (GASB 75).

[Amended 8-21-2019 by Res. No. 12291]

- (1) Establishment of other post-employment benefits (OPEB) liability policy. To maintain best practices in accounting and auditing, the City of Pittston does hereby adopt Government Standards Accounting Board (GASB) policy GASB 75, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions."
- (2) Preparation of GASB 75 Report. To comport with regulations for auditing set forth by the Government Standards Accounting Board (GASB), specifically GASB 75 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions," the City shall contract with a qualified vendor to provide the required OPEB valuation for inclusion in the annual financial statements and independent audit.
- (3) Appropriation. The City Council shall appropriate such funds as may be required in the annual general fund budget for the establishment and maintenance of the OPEB valuation.
- (4) Transmittal. The City Administrator shall transmit copies of the OPEB 75 reports as received to the City Council, the City Controller and the Independent Auditor and maintain copies on file in the administrative offices.

D. Policy for pension funding (GASB 68).

- (1) Establishment of pension funding liability policy. To comport with regulations for auditing set forth by the Government Standards Accounting Board (GASB), specifically GASB 68 "Accounting and Financial Reporting for Pensions," the City shall contract with a qualified vendor to provide the required GASB 68 valuation for inclusion in the annual financial statements and independent audit.
- (2) Appropriation. The City Council shall appropriate such funds as may be required in the annual general fund budget for the establishment and maintenance of the GASB 68 valuation.



City of Pittston

Fiscal Year 2021

Approved Budget

CONTACT INFORMATION



City of Pittston

Fiscal Year 2021

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