

City of Pittston

Fiscal Year 2023

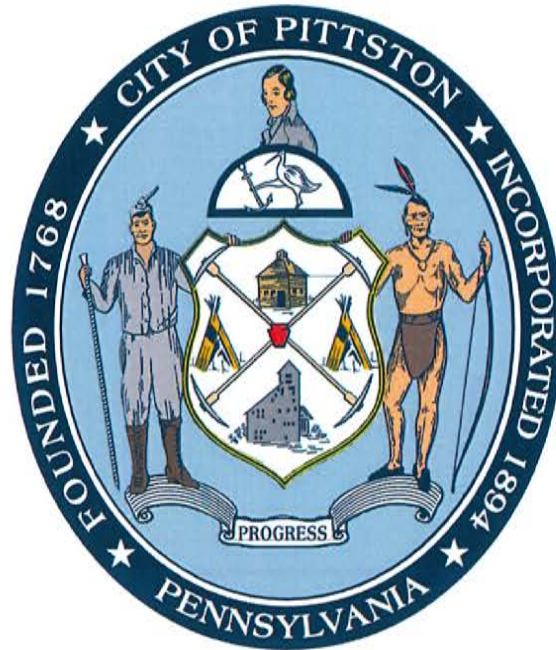
Approved Budget

Appropriated Funds:

General Fund

Liquid Fuels Fund

Sewer Maintenance Fund



City of Pittston

Fiscal Year 2023

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Pittston City Council

Hon. Michael Lombardo, Mayor

Hon. Samuel Argo

Hon. Kenneth Bangs

Hon. Joseph McClean

Hon. Mary Pat Scarantino

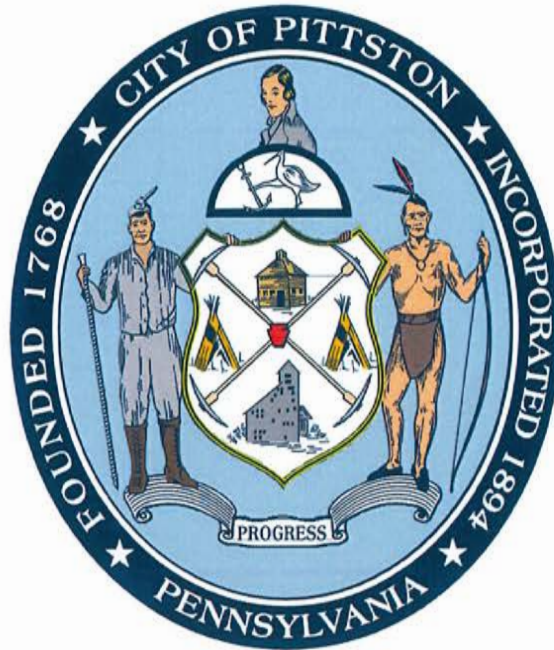
Hon. Christopher Latona, City Treasurer

Joseph Moskovitz, City Administrator

David Allen Hines, Director of Operations/Budget Director

Sharon Sworen, City Controller

Mark Kneeream, CPA, City Comptroller



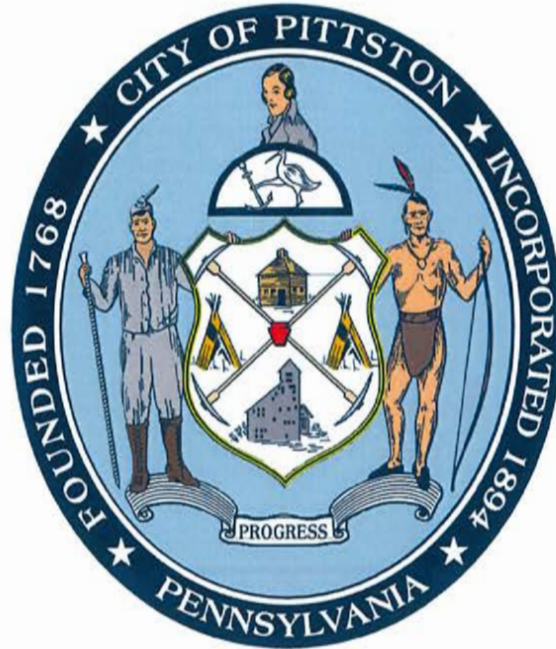
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Fiscal Year 2023

Approved Budget

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BUDGET MESSAGE



City of Pittston

Fiscal Year 2023

Budget Message

The 2022 budget year was very successful. Revenue was strong, with all major revenue sources coming in at, or above, the budget level, while expenditures were managed within the budgeted levels. Most promising, city revenue reports showed strong growth in the earned income, property tax and deed transfer tax, demonstrating a strong local real estate market and healthy wage growth. Strategic budget amendments approved by the City Council during the year allowed for additional investment in road repaving, demolition of deteriorated blight structures in neighborhoods, and additional investment in municipal government service delivery. Additionally, the city issued no additional long-term debt during 2022, paid regular, on-time payments on its bond issue, and maintained its investment-grade credit rating from Moody's Investor Services, an international credit-rating agency.

Despite the strong financial performance in 2022, prudence dictated a conservative approach in developing the fiscal year 2023 budget. The city realizes that above historical trend revenue growth could abate at any time, and a primary goal for 2023 was to maintain expenditures within the rate of historical growth. City leadership is also cognizant of the appearance of the highest level of inflation in the economy since the late 1970s, straining the finances of senior citizens on fixed incomes and young families working to become established. Accordingly, the 2023 city budget includes no increase in the property tax, earned income tax, or deed transfer tax. A small, inflation-based increase in the business privilege tax was included as well as an increase in the annual refuse fee, as a result of the city incurring increases in

cost for the disposal of refuse at the landfill, and sharply increased cost for the purchase of collection vehicles and fuel for those vehicles.

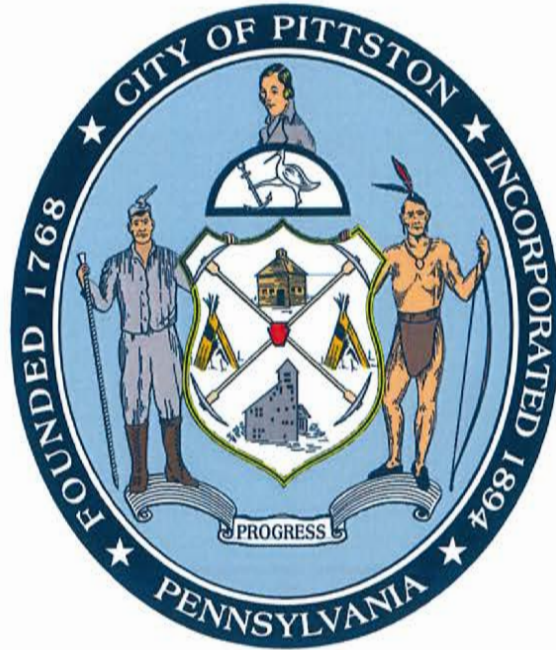
The 2023 budget leverages federal grant funds to add staffing in the police department, and as a result of the purchase of additional street maintenance equipment, the budget provides for the Street Department to perform additional roadwork in house, at a considerable savings from contracting the work out. Furthermore, continued investment in computer software has improved efficiencies in the administration of building and property maintenance codes; auditing and financial reporting; budget development and administration; and all aspects of public works.

While city revenues were largely unaffected by the COVID-19 pandemic, staffing became a challenge, as the economy-wide labor shortage affected the city government also, leading to changes for 2023. Persistent vacancies in term and part-time positions that affected service delivery resulted in the decision to increase full-time staffing levels in the Street Department, Police Department, and Building Codes departments. While this staffing preserves and indeed enhances service delivery, prudent fiscal management will be required in the out-years to sustain the additional costs for these new positions.

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 sewer maintenance fund's only significant source of revenue is the city's sewer maintenance fee, much of which already is dedicated towards repayment of the loans and bonds used to finance repairs to the sewer system in previous years.

State government funding for road maintenance from the "liquid fuels tax" continues to decline, a result seen since the state legislature greatly increased the tax. In 2023 the annual allotment is projected to further decline for the third straight year, even as inflation has resulted in considerable increase in the cost of supplies and contracts for road repairs and improvements. This will require the city to dedicate even more local resources to roadway maintenance.

Overall, the Fiscal Year 2023 budget for the City of Pittston presents a prudent approach to revenue and expenditure levels based on the best available information on historical trends and projections, while maintaining and indeed improving, city government services.



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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

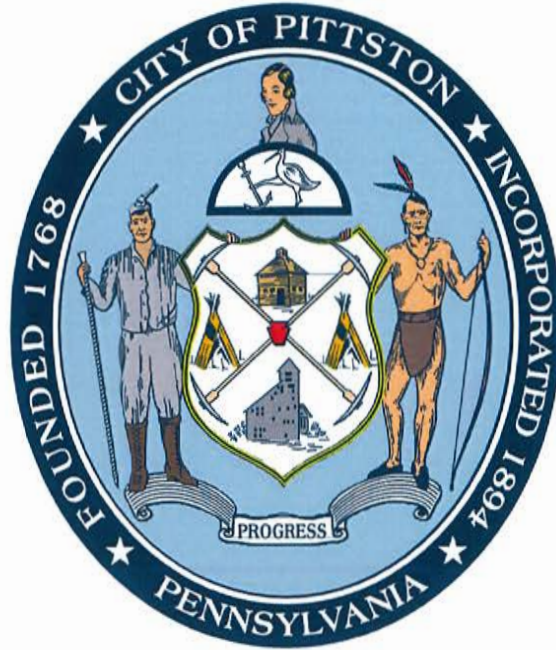
City Council accepts public comment on proposed budget during public comment period at Council Meeting

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

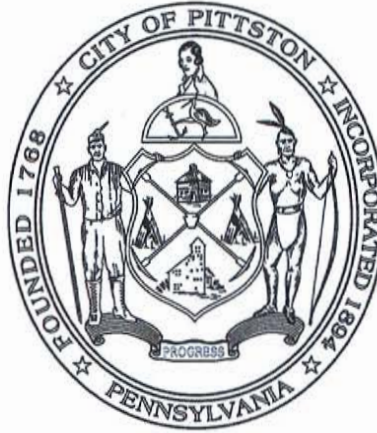


City of Pittston

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BUDGET SUMMARY



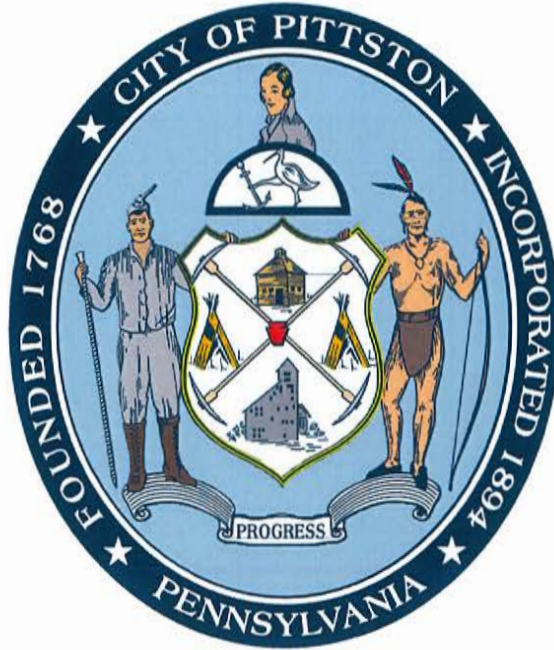
City of Pittston

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[Ordinance 2022-13]

<u>Appropriated Fund</u>	<u>Total Appropriation</u>
General Fund	\$7,530,000
Liquid Fuels Fund	\$270,000
Sewer Maint. Fund	\$1,573,000
TOTAL:	\$9,373,000



City of Pittston
Fiscal Year 2023
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ENACTING
ORDINANCE

**FILE OF COUNCIL
NO. 13 {2022}
(Second Reading)**

Mayor Michael Lombardo, In Place

December 21, 2022

An Ordinance of the City Council of the City of Pittston, Luzerne County, Pennsylvania, appropriating the Fiscal Year 2023 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 2023 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, 2023 and terminating on December 31, 2023, an approved budget specified as follows:

Fund Title	Total Revenue	Total Expenditures
General Fund	\$ 7,530,000	\$ 7,530,000
Sewer Maintenance Fund	\$ 1,573,000	\$ 1,573,000
Liquid Fuels Fund	\$ 270,000	\$ 270,000
	\$ 9,373,000	\$ 9,373,000

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 2023 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 2023 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, 2023 and shall terminate on December 31, 2023.

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:

On Motion of, Ken Bangs seconded by Joe McLean

Above Ordinance Was Adopted

ATTEST:



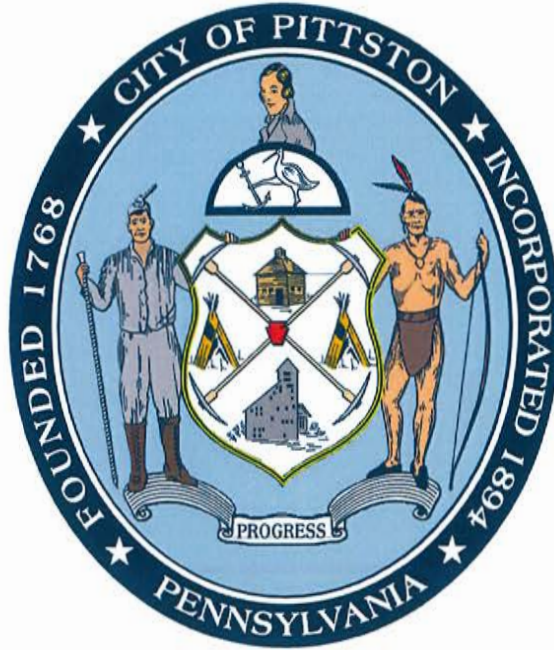
CITY ADMINISTRATOR

APPROVED:



MAYOR

CITY SEAL:

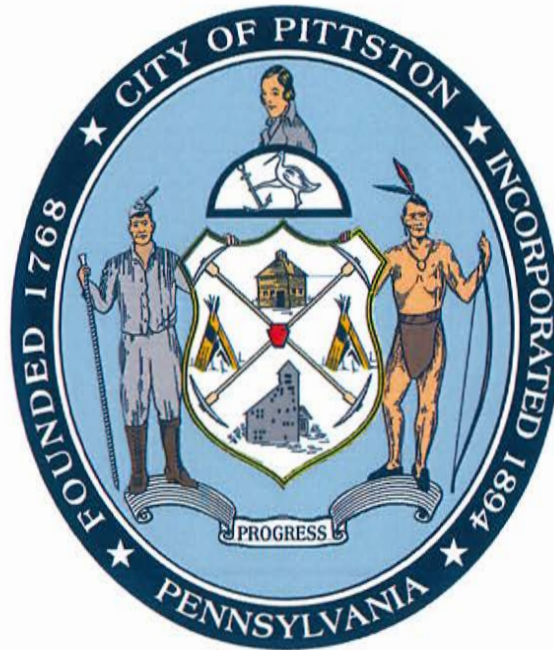


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GENERAL TAXATION RATES



City of Pittston

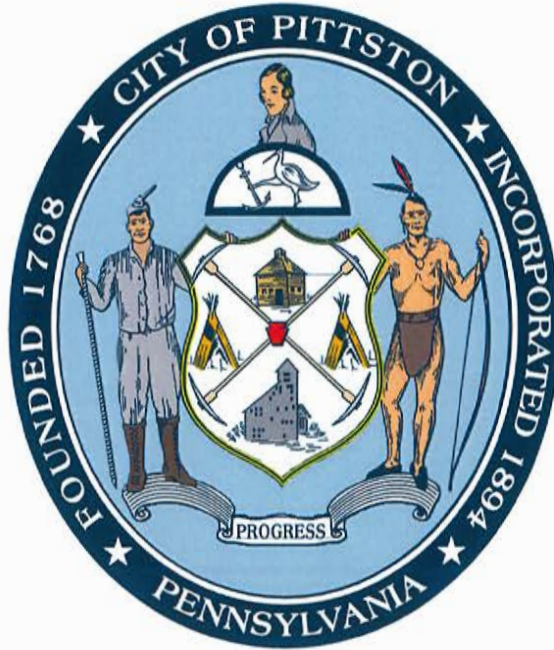
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2023 General Taxation Rates

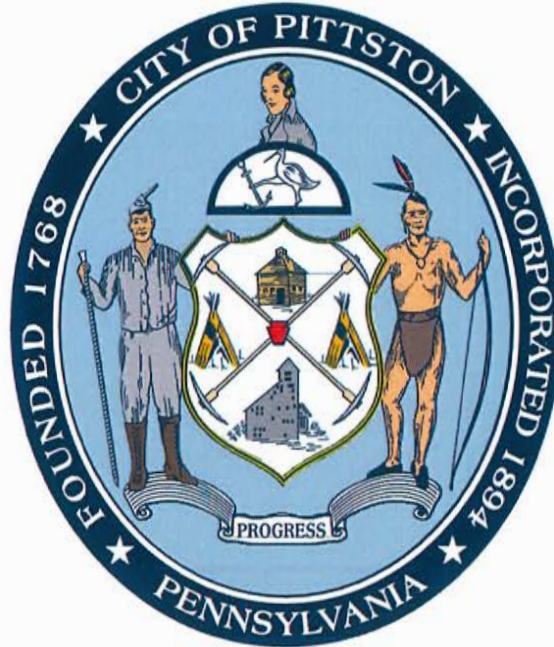
<u>TAX TYPE</u>	<u>LEVY</u>	<u>ENACTING LEGISLATION</u>
Real Estate Tax*	6.85 mills	Ordinance 2022-15 Pittston City Code §436-62
Earned Income Tax	2.20%	Ordinance 2022-16 Pittston City Code §436-12
Local Services Tax	\$52.00/annually	Ordinance 2022-18 Pittston City Code §436-24
Business Privilege Tax	\$255.00/annually on gross receipts over \$15,000	Ordinance 2022-17 Pittston City Code §436-53
Deed Transfer Tax	2.50%	Ordinance 2019-22 Pittston City Code §436-19

***Homestead deduction for owner-occupied homes**



City of Pittston
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**PROPERTY
TAX
RELIEF**



City of Pittston

Fiscal Year 2023

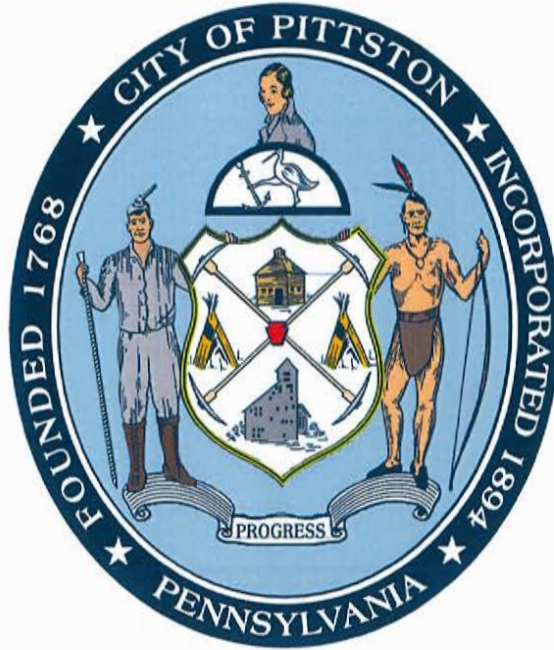
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2023 Property Tax Relief

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

Pursuant to Ordinance 2021-15, 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
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MULTI-YEAR
ANALYSIS:
GENERAL FUND



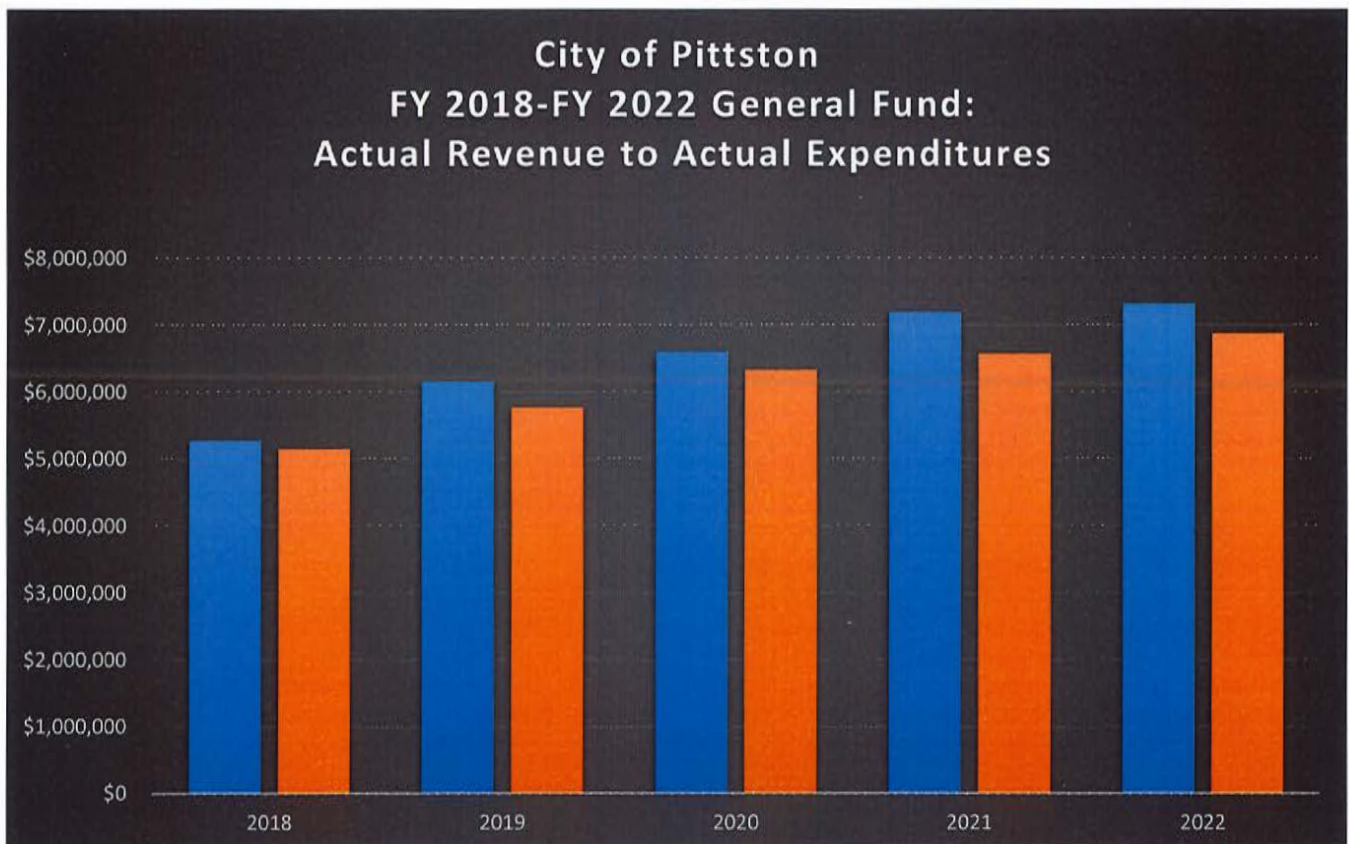
CITY OF PITTSTON

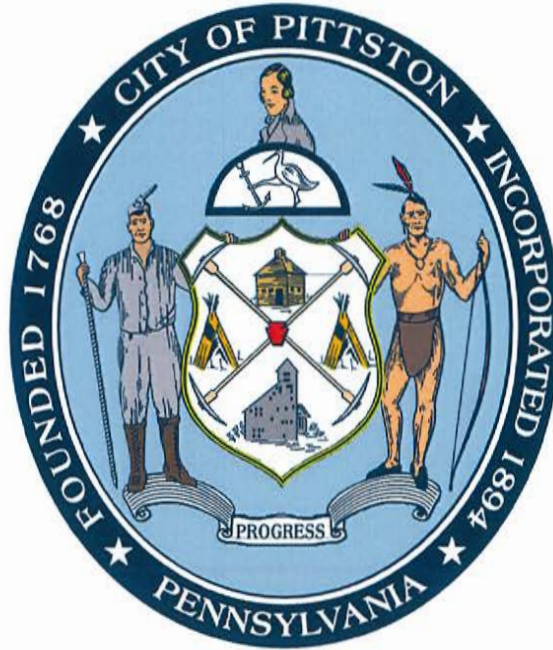
GENERAL FUND:

5 YEAR CASH BASIS MACRO-LEVEL FINANCIAL PERFORMANCE

Fiscal Year	Actual Revenue	Actual Expenditures	Variance
2018	\$5,278,139	\$5,150,624	\$127,515
2019	\$6,158,661	\$5,767,167	\$391,494
2020	\$6,602,930	\$6,329,273	\$273,657
2021	\$7,198,185	\$6,566,485	\$631,700
2022	\$7,320,982	\$6,877,477	\$443,505

Note: FY 2022 unaudited & unadjusted as of Jan 2023





City of Pittston
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APPROVED
BUDGET:
GENERAL FUND

Account Number	Account Name	2023 2023	2022 2022 ADOPTED	2021 2021 Adopted
01-301-1000	REAL ESTATE TAXES-CURRENT YEAR	1,470,000.00	1,466,000.00	1,500,000.00
01-301-4000	REAL ESTATE TAXES-DELINQ TAX CL	190,000.00	185,000.00	185,000.00
01-310-0200	PER CAPITA TAX-PRIOR YEAR LEVY	0.00	55.00	100.00
01-310-1000	REAL ESTATE TRANSFER TAX	350,000.00	445,000.00	200,000.00
01-310-2100	EARNED INCOME TAX-CURRENT YEAR	2,450,000.00	2,367,000.00	2,000,000.00
01-310-3600	BUS PRIVILEGE TAX-CURRENT YEAR	45,000.00	41,500.00	38,000.00
01-310-5100	LOCAL SERVICES TAX-CURRENT YEAR	95,000.00	115,000.00	90,000.00
01-310-7100	MECHANICAL DEVICE TAXES	2,500.00	2,700.00	2,000.00
01-321-3500	PEDDLERS LICENSES	500.00	500.00	500.00
01-321-8000	CABLE TELEVISION FRANCHISE	110,000.00	110,000.00	105,000.00
01-321-9000	TOWING SERVICES	20,100.00	20,000.00	20,000.00
01-322-8000	STREET & CURB PAVE CUT PERMITS	10,000.00	11,000.00	10,000.00
01-322-8300	HANDICAP PARKING PERMITS	300.00	300.00	300.00
01-322-9000	RENTAL INSPECTION FEES	50,000.00	40,000.00	55,000.00
01-322-9100	VACANT PROPERTY REGISTRY	8,000.00	8,000.00	10,000.00
01-331-1000	COURT-DISTRICT MAGISTRATE	58,000.00	58,000.00	40,000.00
01-331-1300	STATE POLICE FINES	2,000.00	1,500.00	2,000.00
01-331-1400	PARKING VIOLATION FINES	750.00	500.00	1,000.00
01-331-1500	PARKING VIOLATION FINES DELINQU	100.00	250.00	500.00
01-331-3000	QUALITY OF LIFE FEES	2,000.00	500.00	2,000.00
01-332-1000	RESTITUTION/ADULT PROBATION	11,000.00	11,800.00	8,500.00
01-341-0100	INTEREST ON CHECKING	8,000.00	15,000.00	10,000.00
01-341-2000	INTEREST- DELINQUENT TAXES	15,000.00	12,400.00	15,000.00
01-342-2000	LCCC LEASE PAYMENTS	35,000.00	35,000.00	30,000.00
01-342-4600	MAGISTRATE RENT	33,000.00	36,000.00	36,000.00
01-351-2000	FEDERAL COPS GRANT	83,300.00	0.00	0.00
01-352-1000	FEDERAL PAYMENT ARPA 2021	0.00	1,290.00	0.00
01-354-0200	PUBLIC SAFETY-SEATBELT/DARE/DUI	5,500.00	5,000.00	5,000.00
01-354-1500	RECYCLING PERFORMANCE GRANT	5,800.00	5,800.00	5,500.00
01-354-1510	RECYCLING/ACT 101 GRANT	0.00	0.00	25,000.00
01-354-1600	FIRE FALSE ALARM	0.00	500.00	500.00
01-354-1610	POLICE FALSE ALARM	5,500.00	5,800.00	2,000.00
01-354-2000	OTHER STATE GRANTS	19,500.00	19,400.00	15,100.00
01-354-2003	STATE FEES - UCC	1,500.00	1,500.00	0.00
01-354-2100	STATE GRANT--DCED ISR	0.00	53,846.00	0.00
01-355-0100	PUBLIC UTIL REALTY TAX (PURTA)	4,200.00	4,000.00	3,900.00
01-355-0400	ALCOHOLIC BEVERAGES LICENSES	2,000.00	1,600.00	2,500.00
01-355-0500	GEN MUNI PENSION SYS STATE AID	280,000.00	279,744.00	235,000.00
01-355-0700	FOREIGN FIRE INS PREMIUM TAX	27,500.00	27,770.00	26,000.00
01-357-0200	PUBLIC SAFETY-LOCAL GOV'T	3,500.00	5,000.00	5,000.00
01-358-1300	INTERGOV REIMBURSEMENT-WYOMING	45,000.00	35,000.00	40,000.00
01-358-1310	INTERGOV REIMBURSE JENKINS TWP	0.00	0.00	15,000.00
01-358-1320	INTERGOV REIMBURSE PITT AREA SD	37,000.00	36,640.00	30,000.00
01-358-1330	INTERGOV REIMBURSEMENT-COMM DEV	30,000.00	35,000.00	35,000.00
01-358-1335	STAFFING REIMB--COMM DEV	51,000.00	0.00	0.00
01-358-1340	INTERGOV REIMBURSE-PARK AUTH	30,000.00	30,000.00	30,000.00
01-358-1350	INTERGOV REIMBURSE LUZ CTY DRUG TASK FOR	2,000.00	2,000.00	0.00
01-358-1360	INTER GOV REIMBURSE--LAFLIN BOROUGH	3,000.00	3,000.00	0.00
01-359-1000	HOUSING AUTHORITY PAYMENTS	79,000.00	79,600.00	34,000.00
01-361-3300	ZONING PERMITS	2,000.00	2,000.00	3,500.00
01-361-3400	ZONING HEARING FEE	2,500.00	3,400.00	2,500.00
01-361-3410	BUILDING CODE HEARING FEE	1,500.00	2,000.00	500.00
01-361-3500	SUBDIVISION/LAND DEV FEES	1,000.00	1,400.00	1,000.00
01-361-4000	PLAN REVIEW FEES	5,500.00	5,900.00	5,000.00
01-361-5100	FIRE DEPT BILLING	2,500.00	3,000.00	5,000.00
01-361-5200	SERVICE CHARGE-CREDIT CARD FEES	5,000.00	5,300.00	0.00
01-361-7100	PHOTOCOPIES-HARD COPIES OF DOC	15,000.00	12,000.00	10,000.00
01-361-7400	POSTAGE	2,500.00	2,300.00	8,000.00
01-362-1100	POLICE RPTS/FINGERPRINTS/ACCIDE	4,500.00	4,600.00	1,000.00
01-362-1200	FIRE REPORTS	100.00	100.00	0.00
01-362-4100	BUILDING PERMITS	115,000.00	125,000.00	90,000.00
01-362-4500	FIRE INSPECTIONS-USE & OCCUPANCY	15,000.00	15,000.00	15,000.00

01-362-4700	DUMPSTER PERMIT	3,000.00	3,000.00	2,500.00
01-362-4800	DEMOLITION PERMITS	500.00	800.00	1,000.00
01-362-5000	CIVIL SERVICE TEST	500.00	500.00	500.00
01-364-1100	SEWAGE CONNECTION/TAP IN FEE	2,500.00	3,500.00	3,500.00
01-364-1201	REFUSE COLLECTION - PRIOR YEAR	40,000.00	40,000.00	0.00
01-364-3000	REFUSE COLLECTION-CURRENT YEAR	626,000.00	540,500.00	469,000.00
01-364-3100	EXTRA REFUSE STICKERS	85,000.00	84,800.00	50,000.00
01-364-3200	BULK GARBAGE-LANDFILL FEES	10,000.00	10,000.00	8,000.00
01-364-3300	REFUSE-COMMERCIAL	0.00	0.00	5,000.00
01-364-3400	REFUSE FEES--HOWLEY CIRCLE	7,500.00	0.00	0.00
01-364-5000	RECYCLABLE MATERIAL-SCRAP METAL	300.00	500.00	500.00
01-367-3000	SPECIAL EVENTS/OTHER PERMITS	500.00	500.00	500.00
01-383-2000	SPECIAL ASSESSMENTS	2,000.00	2,000.00	2,000.00
01-387-1000	DONATIONS	500.00	100.00	1,000.00
01-387-2000	NON GOVERNMENT GRANTS	1,000.00	10,500.00	1,000.00
01-387-3000	K9 DONATIONS	1,000.00	2,000.00	3,000.00
01-389-1000	OTHER MISCELLANEOUS REVENUE	1,500.00	500.00	1,500.00
01-389-2000	IN LIEU OF TAXES-ST GABRIELS	2,000.00	2,000.00	2,000.00
01-389-3000	TOMATO FESTIVAL INCOME	3,000.00	4,000.00	5,000.00
01-389-4000	ST PATRICKS DAY INCOME	4,000.00	4,000.00	5,000.00
01-389-5000	INSURANCE REFUNDS	0.00	100.00	5,000.00
01-391-1000	SALE OF GENERAL FIXED ASSETS	500.00	500.00	1,000.00
01-392-0800	TRANSFER FROM SEWER FUND	365,000.00	365,000.00	350,000.00
01-395-1000	REFUNDS	50,000.00	86,100.00	25,000.00
01-399-1000	APPROPRIATION OF FUND BALANCE	470,050.00	96,605.00	62,100.00
01-400-1050	CITY COUNCIL-SALARIES	10,000.00	10,500.00	10,000.00
01-400-1920	CITY COUNCIL-P/R TAXES-FICA,ETC	1,000.00	1,000.00	1,300.00
01-400-1950	CITY COUNCIL-WORKERS COMP INS	1,200.00	1,200.00	1,000.00
01-400-1980	CITY COUNCIL-GENERAL BENEFITS	1,500.00	1,500.00	500.00
01-400-2000	CITY COUNCIL-SUPPLIES	200.00	200.00	500.00
01-400-3410	CITY COUNCIL- ADVERTISING	500.00	700.00	1,000.00
01-400-3420	CITY COUNCIL-PRINTING	200.00	300.00	500.00
01-400-3530	CITY COUNCIL-PUB OFFIC LIAB INS	28,500.00	27,600.00	25,000.00
01-400-4200	CITY COUNCIL-DUES/SUBSCRIPTION	200.00	500.00	0.00
01-400-5000	CITY COUNCIL-CONTRIBUTIONS	300.00	500.00	1,000.00
01-401-1050	MAYOR-SALARY	3,000.00	3,300.00	3,000.00
01-401-1920	MAYOR- P/R TAXES-FICA,ETC	300.00	400.00	500.00
01-401-1950	MAYOR-WORKERS COMP INS	800.00	800.00	500.00
01-401-1980	MAYOR- GENERAL BENEFITS	400.00	500.00	500.00
01-401-2000	MAYOR- SUPPLIES	300.00	500.00	1,000.00
01-401-3410	MAYOR-ADVERTISING	1,500.00	1,500.00	1,000.00
01-401-3420	MAYOR- PRINTING	500.00	800.00	1,000.00
01-401-3530	MAYOR- PUB OFFICIALS LIAB INS	2,000.00	2,000.00	2,000.00
01-401-4200	MAYOR- DUES/SUBSCRIPTIONS	2,000.00	2,000.00	2,000.00
01-401-4520	MAYOR- IT SUPPORT	300.00	500.00	500.00
01-401-4600	MAYOR- TRAINING/CONFERENCES	5,000.00	4,000.00	5,000.00
01-401-4610	MAYOR--PA MUNICIPAL LEAGUE	4,000.00	2,800.00	0.00
01-401-5000	MAYOR-CONTRIBUTIONS	4,000.00	4,000.00	1,000.00
01-402-1000	FINANCE-BUDGET DIRECTORS SALARY	5,000.00	5,000.00	5,000.00
01-402-1920	FINANCE-P/R TAXES, FICA, ETC	400.00	1,000.00	1,000.00
01-402-3110	FINANCE-COMPTROLLER	21,000.00	20,000.00	25,000.00
01-402-3111	FINANCE-ANNUAL CITY AUDIT-CAFR	21,000.00	20,200.00	25,000.00
01-402-3112	FINANCE-SINGLE & PROGRAM AUDITS	3,100.00	3,100.00	2,000.00
01-402-3113	FINANCE GASB REPORTS/AUDIT	2,000.00	2,200.00	2,000.00
01-402-3114	FINANCE FIXED ASSETS INV UPDATE	1,100.00	1,025.00	500.00
01-402-3200	MAYOR-COMMUNICATION	1,000.00	1,000.00	0.00
01-402-4201	FINANCE-DUES/SUBSCRIP/SEMINARS-GFOA	1,500.00	1,500.00	2,000.00
01-402-4600	FINANCE-TRAINING/CONFERENCES	2,000.00	4,000.00	2,000.00
01-403-1050	TREASURER-ELECTED OFF SALARY	14,500.00	14,500.00	14,500.00
01-403-1200	TREASURER-FULL TIME SALARIES	89,695.00	78,000.00	62,000.00
01-403-1800	TREASURER-OVERTIME	200.00	200.00	1,000.00
01-403-1840	TREASURER-UNUSED LEAVE BUYBACK	0.00	0.00	1,000.00
01-403-1920	TREASURER-P/R TAXES-FICA, ETC	7,500.00	8,400.00	5,000.00
01-403-1950	TREASURER-WORKERS COMP INS	9,000.00	8,000.00	7,000.00
01-403-1960	TREASURER-HEALTHCARE	24,546.00	23,000.00	16,000.00
01-403-1980	TREASURER-GENERAL BENEFITS	1,000.00	1,200.00	1,000.00

01-403-2000	TREASURER-SUPPLIES	4,500.00	6,100.00	3,000.00
01-403-2150	TREASURER-POSTAGE	6,000.00	7,000.00	8,000.00
01-403-3000	TREASURER-OTHER SERVICES/CHARGE	300.00	500.00	500.00
01-403-3010	TREASURER-IMPREST FUND	2,000.00	2,000.00	0.00
01-403-3200	TREASURER-COMMUNICATION	2,000.00	2,400.00	2,000.00
01-403-3410	TREASURER-ADVERTISING	0.00	200.00	500.00
01-403-3420	TREASURER-PRINTING	1,000.00	1,000.00	2,000.00
01-403-3530	TREASURER-FIDUCIARY LIAB INS	6,000.00	5,800.00	6,500.00
01-403-3900	TREASURER-BANK CHARGES/FEES	0.00	500.00	1,000.00
01-403-3910	TREASURER CREDIT CARD FEES	5,500.00	5,800.00	0.00
01-403-4200	TREASURER-DUES/SUBSCRIPTIONS	200.00	200.00	200.00
01-403-4201	TREASURER-ACT 32 COMMITTEE DUES	50.00	50.00	100.00
01-403-4500	TREASURER-CONTRACTUAL SERVICES	9,000.00	10,400.00	5,500.00
01-403-4520	TREASURER-IT SUPPORT	500.00	500.00	500.00
01-403-4600	TREASURER-TRAINING/CONFERENCES	300.00	500.00	200.00
01-403-7500	TREASURER-PAYGO CAPITAL PURCHAS	300.00	500.00	500.00
01-404-1100	LEGAL-RETAINER-SOLICITOR/ASST S	18,000.00	19,000.00	18,000.00
01-404-1920	LEGAL-PAYROLL TAXES-FICA, ETC	1,700.00	1,900.00	1,400.00
01-404-1950	LEGAL-WORKERS COMP INS	2,600.00	2,500.00	2,000.00
01-404-3140	LEGAL-SPECIAL LEGAL SERVICES	15,000.00	20,000.00	15,000.00
01-405-1200	ADMIN-F/T SALARIES	250,000.00	230,000.00	277,000.00
01-405-1400	ADMIN-NOTARY STIPEND	500.00	1,000.00	500.00
01-405-1800	ADMIN-OVERTIME	250.00	250.00	0.00
01-405-1840	ADMIN-UNUSED LEAVE BUYBACK	0.00	500.00	3,500.00
01-405-1920	ADMIN-P/R TAXES-FICA, ETC	19,000.00	19,100.00	21,500.00
01-405-1950	ADMIN-WORKERS COMP INS	16,000.00	15,000.00	10,000.00
01-405-1951	ADMIN-WORKERS COMP INS-PRIOR YR	35,000.00	36,601.00	15,000.00
01-405-1960	ADMIN-HEALTHCARE	43,500.00	43,550.00	39,000.00
01-405-1970	ADMIN-EMPLOY PENSION MMO CUR YR	107,494.00	112,025.00	174,842.00
01-405-1980	ADMIN-GENERAL BENEFITS	1,500.00	1,800.00	2,000.00
01-405-2000	ADMIN-SUPPLIES	2,100.00	2,700.00	3,000.00
01-405-2150	ADMIN-POSTAGE	300.00	300.00	1,000.00
01-405-2600	ADMIN-SMALL TOOLS/EQUIP	700.00	750.00	500.00
01-405-3000	ADMIN-OTH SERVICES/CHARGES	300.00	675.00	500.00
01-405-3100	ADMIN-PROFESSIONAL SERVICES	300.00	300.00	500.00
01-405-3200	ADMIN-COMMUNICATION	5,000.00	7,500.00	2,200.00
01-405-3300	ADMIN-MILEAGE	500.00	1,000.00	500.00
01-405-3380	ADMIN-CITYWIDE FLEET MONITORING	5,000.00	5,000.00	5,000.00
01-405-3410	ADMIN-ADVERTISING	4,500.00	5,000.00	5,000.00
01-405-3420	ADMIN-PRINTING	800.00	1,000.00	1,000.00
01-405-3421	ADMIN-ORDINANCE CODIFICATION	5,000.00	4,000.00	5,000.00
01-405-4200	ADMIN-DUES/SUBSCRIPTIONS	3,000.00	3,000.00	3,000.00
01-405-4500	ADMIN-CONTRACTUAL SERVICES	3,000.00	3,000.00	3,000.00
01-405-4520	ADMIN-IT SUPPORT	500.00	500.00	500.00
01-405-4530	ADMIN-CITY WEBSITE MAINTENANCE	2,000.00	2,000.00	2,000.00
01-405-4600	ADMIN-TRAINING/CONFERENCES	2,000.00	2,000.00	3,000.00
01-406-3170	GEN GOVT-CIVIL SERV COMMISSION EXP	1,500.00	2,500.00	1,000.00
01-406-3171	GEN GOVT-BLDG CODE APP BRD EXP	300.00	500.00	500.00
01-406-3172	GEN GOVT-BOARD OF HEALTH EXP	200.00	200.00	200.00
01-406-3173	GEN GOVT-SHADE TREE COMM EXP	200.00	200.00	200.00
01-406-3174	GEN GOVT-HUMAN REL COMM EXP	200.00	200.00	200.00
01-406-3175	GEN GOVT-PLANNING COMM EXP	700.00	700.00	1,000.00
01-406-3176	GEN GOVT-ZONING HEARING BRD EXP	1,800.00	2,500.00	1,000.00
01-406-3177	GEN GOVT-PENSION BOARD EXPENSE	100.00	100.00	100.00
01-406-3180	GEN GOVT--SAFETY COMMITTEE	500.00	500.00	0.00
01-406-3181	GEN GOVT--RECREATION BOARD	200.00	0.00	0.00
01-407-1200	IT F/T SALARIES	54,096.00	52,100.00	45,500.00
01-407-1920	IT P/R TAXES-FICA, ETC	4,150.00	4,000.00	4,000.00
01-407-1950	IT WORKERS COMP INS	5,500.00	5,000.00	4,000.00
01-407-1960	IT HEALTHCARE	14,500.00	13,810.00	21,000.00
01-407-1980	IT GENERAL BENEFITS	500.00	300.00	1,000.00
01-407-2000	IT-SUPPLIES	1,000.00	1,000.00	0.00
01-407-3200	IT COMMUNICATION	880.00	880.00	0.00
01-407-3550	IT-CYBER SECURITY INSURANCE	12,500.00	12,330.00	4,000.00
01-407-4521	IT-GENERAL IT SUPPORT/MAINT	6,500.00	7,300.00	14,500.00
01-407-4522	IT-CITY WIDE SOFTWARE UPGRADES	4,500.00	4,500.00	10,000.00

01-407-4523	IT-TYLER ACCOUNTING SYSTEM MAINT	20,000.00	20,000.00	20,000.00
01-407-4524	IT-COMPUTER MEMORY BACKUP	5,000.00	5,000.00	5,000.00
01-407-4525	IT TYLER ACCOUNTING IMPLEMENTATION	0.00	0.00	10,000.00
01-407-7500	IT-PAYGO CAPITAL PURCHASE	2,000.00	2,500.00	3,000.00
01-408-3001	ENGINEERING-OTH SERV/CHARGES	0.00	2,284.00	1,000.00
01-409-1500	CITY HALL-PT SALARIES/JANITOR	0.00	0.00	7,000.00
01-409-1920	CITY HALL-P/R TAXES-FICA, ETC	0.00	0.00	500.00
01-409-2000	CITY HALL-SUPPLIES	15,500.00	17,800.00	7,000.00
01-409-3210	CITY HALL-COMMUNICATIONS	3,000.00	2,000.00	2,000.00
01-409-3211	CITY HALL-COMM PRI TRUNK	5,500.00	6,400.00	6,300.00
01-409-3610	CITY HALL-ELECTRICITY	13,000.00	12,000.00	12,000.00
01-409-3620	CITY HALL-NATURAL GAS	9,500.00	9,000.00	4,000.00
01-409-3640	CITY HALL-SEWERAGE/STORMWATER	1,000.00	1,000.00	1,500.00
01-409-3660	CITY HALL-WATER	2,800.00	2,800.00	2,000.00
01-409-3668	CITY HALL-PEST CONTROL	1,000.00	955.00	1,000.00
01-409-3730	CITY HALL-REPAIRS/MAINTENANCE	3,000.00	3,000.00	1,000.00
01-409-4500	CITY HALL-CONTRACTURAL SERVICES	800.00	800.00	1,000.00
01-409-4501	CITY HALL-HVAC MAINTENANCE	9,500.00	13,675.00	4,000.00
01-409-4502	CITY HALL-ELEVATOR MAINTENANCE	4,000.00	5,200.00	2,000.00
01-409-7500	CITY HALL-PAYGO CAPITAL EXPENSE	2,000.00	2,200.00	1,000.00
01-410-1200	POLICE-F/T SALARIES	764,000.00	593,680.00	492,000.00
01-410-1500	POLICE-P/T SALARIES	150,000.00	135,000.00	135,000.00
01-410-1720	POLICE-HOLIDAY PAY	39,560.00	30,500.00	20,000.00
01-410-1740	POLICE-TRAINING PAY	2,500.00	1,500.00	1,000.00
01-410-1800	POLICE-REGULAR OVERTIME	15,000.00	10,000.00	10,000.00
01-410-1810	POLICE-COURT TIME	15,000.00	16,000.00	7,000.00
01-410-1820	POLICE-SPECIAL DUTY OVERTIME	0.00	1,000.00	3,000.00
01-410-1821	POLICE-BICYCLE PATROL -SALARY	4,000.00	3,500.00	3,000.00
01-410-1822	POLICE WARRENT SQUAD	1,000.00	1,000.00	3,000.00
01-410-1830	POLICE-REIMB SPECIAL DUTY TIME	500.00	500.00	1,000.00
01-410-1831	POLICE-DRUG TASK FORCE TIME	9,000.00	10,600.00	5,000.00
01-410-1840	POLICE-UNUSED LEAVE BUYBACK	0.00	0.00	500.00
01-410-1850	POLICE-LONGEVITY PAY	8,700.00	8,000.00	10,000.00
01-410-1910	POLICE-UNIFORM ALLOWANCE	11,400.00	10,000.00	9,000.00
01-410-1920	POLICE-P/R TAXES-FICA, ETC	32,000.00	30,000.00	15,000.00
01-410-1950	POLICE-WORKERS COMP INS	63,000.00	56,000.00	45,000.00
01-410-1960	POLICE-HEALTH CARE	187,100.00	135,000.00	132,000.00
01-410-1961	POLICE-HEALTH CARE-RETIREES	43,300.00	48,000.00	24,744.00
01-410-1970	POLICE-EMP PENSION MMO CURR YR	145,125.00	143,080.00	141,599.00
01-410-1971	POLICE-EMP PENSION MMO PRIOR YR	50,000.00	50,000.00	50,000.00
01-410-1980	POLICE-GENERAL BENEFITS	4,000.00	4,000.00	5,000.00
01-410-2000	POLICE-SUPPLIES	5,500.00	5,700.00	5,000.00
01-410-2310	POLICE-MOTOR POOL FUEL	22,000.00	24,000.00	10,000.00
01-410-2390	POLICE-AMMUNITION & FIREARMS	2,000.00	2,000.00	1,000.00
01-410-2600	POLICE-SMALL TOOLS & EQUIP	500.00	500.00	500.00
01-410-2610	POLICE-BICYCLE PATROL -EQUIPMENT	500.00	100.00	0.00
01-410-3000	POLICE-OTH SERVICES/CHARGES	500.00	1,000.00	500.00
01-410-3100	POLICE-PROFESSIONAL SERVICES	1,200.00	1,200.00	500.00
01-410-3200	POLICE-COMMUNICATION	4,500.00	5,200.00	5,000.00
01-410-3250	POLICE-MDA TERMINALS	13,300.00	13,850.00	1,500.00
01-410-3420	POLICE-PRINTING	3,500.00	4,250.00	500.00
01-410-3500	POLICE-MOTOR POOL INSURANCE	22,000.00	22,000.00	17,000.00
01-410-3521	POLICE-POLICE LIAB INS	21,000.00	17,950.00	17,000.00
01-410-4000	POLICE-COURT/INVEST COSTS	300.00	500.00	500.00
01-410-4200	POLICE-DUES/SUBSCRIPTIONS	300.00	500.00	1,000.00
01-410-4500	POLICE-CONTRACTURAL SERVICES	3,000.00	3,000.00	5,000.00
01-410-4505	POLICE--CAMERA MAINT	2,700.00	0.00	0.00
01-410-4510	POLICE-MOTOR POOL REPAIRS/MAINT	10,000.00	12,800.00	5,000.00
01-410-4520	POLICE-IT SUPPORT	1,700.00	1,700.00	500.00
01-410-4600	POLICE-TRAINING/CONFERENCES	2,000.00	2,050.00	2,000.00
01-410-4800	POLICE-K-9 DIVISION	3,500.00	2,500.00	2,500.00
01-410-7500	POLICE-CAPITAL PURCHASE	70,700.00	78,000.00	50,000.00
01-410-7510	POLICE-DIGITAL SPEED CNTRL SIGNS	13,000.00	0.00	0.00
01-411-1200	FIRE-F/T SALARIES	462,146.00	426,000.00	375,000.00
01-411-1500	FIRE-P/T SALARIES	55,000.00	53,000.00	30,000.00
01-411-1600	FIRE-VOLUNTEER FIREFIGHTERS	2,000.00	2,500.00	500.00

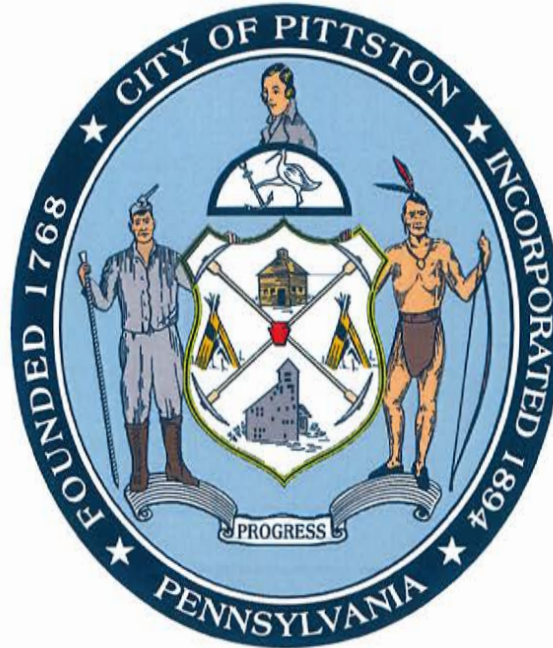
01-411-1650	FIRE-FIRE INSPECTOR STIPEND	5,000.00	5,000.00	5,000.00
01-411-1800	FIRE-REGULAR OVERTIME	15,000.00	1,000.00	1,000.00
01-411-1850	FIRE-LONGEVITY PAY	5,800.00	5,800.00	3,000.00
01-411-1910	FIRE-UNIFORM ALLOWANCE	6,650.00	6,650.00	6,000.00
01-411-1920	FIRE-P/R TAXES-FICA, ETC	50,000.00	50,000.00	31,000.00
01-411-1950	FIRE-WORKERS COMP INS	48,000.00	45,000.00	39,000.00
01-411-1951	FIRE-VOL WORKERS COMP NIAGARA	15,000.00	15,000.00	16,200.00
01-411-1952	FIRE-VOL WORKERS COMP EAGLE	0.00	15,725.00	16,200.00
01-411-1960	FIRE-HEALTHCARE	226,400.00	137,000.00	190,000.00
01-411-1961	FIRE-HEALTHCARE-RETIREES	28,900.00	27,000.00	25,000.00
01-411-1970	FIRE-EMPLOYER PENSION MMO	84,762.00	85,750.00	61,850.00
01-411-1980	FIRE-GENERAL BENEFITS	4,000.00	3,000.00	5,000.00
01-411-1985	FIRE-EDUCATION ALLOTMENT-CBA	200.00	500.00	1,000.00
01-411-2000	FIRE-SUPPLIES	2,800.00	3,100.00	3,000.00
01-411-2310	FIRE-MOTOR POOL FUEL	6,800.00	8,000.00	3,500.00
01-411-2600	FIRE-SMALL TOOLS & EQUIP	4,000.00	4,500.00	500.00
01-411-3000	FIRE-OTH SERVICES/CHARGES	500.00	1,000.00	500.00
01-411-3100	FIRE-PROFESSIONAL SERVICES	1,500.00	2,050.00	300.00
01-411-3200	FIRE-COMMUNICATION	5,000.00	5,500.00	1,500.00
01-411-3420	FIRE-PRINTING	300.00	300.00	500.00
01-411-3500	FIRE-MOTOR POOL INSURANCE	19,000.00	20,000.00	17,500.00
01-411-3510	FIRE-FIREHOUSE INSURANCE	0.00	10,000.00	10,000.00
01-411-3610	FIRE-FIREHOUSE ELECTRICITY	8,000.00	8,000.00	8,000.00
01-411-3620	FIRE-FIREHOUSE NATURAL GAS	4,200.00	4,000.00	2,000.00
01-411-3630	FIRE-FIRE HYDRANT FEES	28,000.00	28,000.00	23,000.00
01-411-3640	FIRE-FIREHOUSE SEWER/STORMWATER	500.00	560.00	500.00
01-411-3660	FIRE-FIREHOUSE WATER	2,600.00	2,500.00	1,000.00
01-411-3730	FIRE-FIREHOUSE REPAIRS/MAINT	2,500.00	2,800.00	5,000.00
01-411-3740	FIRE-FIREHOUSE ELEVATOR	2,200.00	2,300.00	1,000.00
01-411-4200	FIRE-DUES/SUBSCRIPTIONS	200.00	200.00	250.00
01-411-4500	FIRE-CONTRACTUAL SERVICES	500.00	200.00	2,000.00
01-411-4510	FIRE-MOTOR POOL REPAIRS/MAINT	4,000.00	3,500.00	10,000.00
01-411-4520	FIRE-IT SUPPORT	1,000.00	1,000.00	500.00
01-411-4600	FIRE-TRAINING/CONFERENCES	300.00	300.00	500.00
01-411-4900	FIRE-SPECIAL EXPENSE-GRANTS	15,000.00	15,100.00	15,100.00
01-411-5500	FIRE-VOL FIRE RELIEF STATE PMT	28,000.00	27,771.00	26,000.00
01-411-7500	FIRE-CAPITAL PURCHAE	500.00	1,000.00	1,000.00
01-412-1950	AMBULANCE-WORKERS COMP INS	1,400.00	2,500.00	2,000.00
01-413-1200	UCC/CODE ENF-F/T SALARIES	121,600.00	65,200.00	62,600.00
01-413-1500	UCC/CODE ENF-P/T SALARIES	25,000.00	26,000.00	20,000.00
01-413-1800	UCC/CODE ENF-OVERTIME	500.00	500.00	500.00
01-413-1840	UCC/CODE ENF-UNUSED LEAVE BUYBA	0.00	0.00	1,200.00
01-413-1920	UCC/CODE ENF-P/R TAXES-FICA,ETC	11,500.00	9,000.00	6,400.00
01-413-1950	UCC/CODE ENF-WORKERS COMP INS	15,000.00	10,000.00	7,000.00
01-413-1960	UCC/CODE ENF-HEALTHCARE	67,500.00	32,000.00	28,356.00
01-413-1980	UCC/CODE ENF-GENERAL BENEFITS	900.00	900.00	1,000.00
01-413-2000	UCC/CODE ENF-SUPPLIES	1,000.00	1,300.00	2,000.00
01-413-2310	UCC/CODE ENF-MOTOR POOL FUEL	3,000.00	3,000.00	1,200.00
01-413-2380	UCC/CODE ENF-UNIFORMS/CLOTHING	1,000.00	1,250.00	500.00
01-413-2600	UCC/CODE ENF-SMALL TOOLS/EQUIP	500.00	650.00	500.00
01-413-3000	UCC/CODE ENF-OTH SERVICES/CHARG	800.00	700.00	500.00
01-413-3010	UCC/CODE ENF UCC FEES TO STATE	1,000.00	1,000.00	0.00
01-413-3130	UCC/CODE ENF-ENGINEERING SERVIC	500.00	500.00	500.00
01-413-3150	UCC/CODE-3RD PARTY INSPECTIONS	5,000.00	6,000.00	0.00
01-413-3200	UCC/CODE ENF-COMMUNICATION	4,500.00	5,300.00	2,000.00
01-413-3420	UCC/CODE ENF-PRINTING	500.00	1,500.00	1,500.00
01-413-3500	UCC/CODE ENF-MOTOR POOL INSURAN	2,800.00	4,800.00	1,500.00
01-413-4200	UCC/CODE ENF-DUES/SUBSCRIPTIONS	1,000.00	1,000.00	1,500.00
01-413-4500	UCC/CODE ENF-IT SUPPORT	1,500.00	9,500.00	500.00
01-413-4505	UCC/CODE ENF--IWORQ SUPPORT	9,000.00	0.00	0.00
01-413-4510	UCC/CODE ENF-MTR POOL REP/MAINT	1,200.00	500.00	1,000.00
01-413-4600	UCC/CODE ENF-TRAINING/CONFERENC	0.00	500.00	500.00
01-413-7500	UCC/CODE ENF-PAYGO CAPITAL PURC	8,000.00	8,000.00	500.00
01-414-2000	PLANNING-SUPPLIES	100.00	100.00	200.00
01-414-3000	PLANNING-OTH SERVCS/CHARGES	100.00	100.00	200.00
01-414-3140	PLANNING-SPECIAL LEGAL EXPENSE	250.00	250.00	500.00

01-414-3410	PLANNING-ADVERTISING	0.00	250.00	1,000.00
01-414-3420	PLANNING-PRINTING	100.00	0.00	200.00
01-414-4200	PLANNING-DUES/SUBSCRIPTIONS	250.00	0.00	200.00
01-414-4600	PLANNING-TRAINING/CONFERENCES	500.00	0.00	200.00
01-415-1100	EMA-EMA DIRECTOR STIPEND	750.00	750.00	750.00
01-415-2000	EMA-SUPPLIES	500.00	500.00	500.00
01-415-2380	EMA-UNIFORMS//CLOTHING	200.00	200.00	300.00
01-415-3000	EMA-OTH SERVICES/CHARGES	300.00	300.00	300.00
01-415-3001	EMA-SPECIFIC DISASTER COSTS	100.00	100.00	100.00
01-415-4600	EMA-TRAINING/CONFERENCES	250.00	250.00	300.00
01-419-1100	PUBLIC SAFETY-DIRECTOR STIPEND	1,200.00	1,200.00	0.00
01-419-1920	PUBLIC SAFETY-P/R TAXES-FICA, ETC	110.00	100.00	0.00
01-419-3000	PUB SAF-OTH SERVICES/CHARGES	350.00	300.00	200.00
01-426-3410	RECYCLING-ADVERTISING	500.00	400.00	500.00
01-426-3420	RECYCLING-PRINTING	10,000.00	8,900.00	6,000.00
01-426-4001	RECYCLING-SPECIAL EXPENSE-GRANT	0.00	0.00	25,000.00
01-426-4002	RECYCLING-SPEC EXP-GRANT MATCH	0.00	0.00	2,500.00
01-426-5301	RECYCLING-CONTR TO COMPOST COMM	3,500.00	2,500.00	2,500.00
01-426-5401	RECYCLING-DISPOSAL FEE	6,000.00	7,000.00	200.00
01-427-1200	REFUSE-F/T SALARIES-CDL	123,219.00	124,500.00	110,000.00
01-427-1500	REFUSE-P/T SALARIES	5,000.00	5,000.00	100,000.00
01-427-1800	REFUSE-REGULAR OVERTIME	2,500.00	2,500.00	3,000.00
01-427-1840	REFUSE-UNUSED LEAVE BUYBACK	0.00	0.00	500.00
01-427-1870	REFUSE-CDL PAYMENT	3,000.00	3,000.00	0.00
01-427-1910	REFUSE-UNIFORM ALLOWANCE	4,500.00	4,500.00	4,500.00
01-427-1920	REFUSE-P/R TAXES-FICA, ETC	15,000.00	16,000.00	16,100.00
01-427-1950	REFUSE-WORKERS COMP INS	25,000.00	22,000.00	20,000.00
01-427-1960	REFUSE-HEALTHCARE	39,000.00	38,000.00	37,500.00
01-427-1980	REFUSE-GENERAL BENEFITS	2,000.00	2,000.00	4,000.00
01-427-2000	REFUSE-SUPPLIES	1,500.00	1,000.00	500.00
01-427-2310	REFUSE-MOTOR POOL FUEL	22,000.00	24,500.00	12,000.00
01-427-2600	REFUSE-SMALL TOOLS/EQUIP	300.00	500.00	500.00
01-427-3000	REFUSE-OTH SERVICES/CHARGES	500.00	600.00	500.00
01-427-3100	REFUSE-PROFESSIONAL SERVICES	800.00	825.00	200.00
01-427-3200	REFUSE-COMMUNICATION	3,700.00	3,500.00	1,500.00
01-427-3420	REFUSE-PRINTING	20,000.00	19,900.00	14,000.00
01-427-3500	REFUSE-MOTOR POOL INSURANCE	14,000.00	18,400.00	8,000.00
01-427-3670	REFUSE-CONTRACTUAL-LANDFILL TIP	135,000.00	130,000.00	110,000.00
01-427-4510	REFUSE-MOTOR POOL REP/MAINT	25,000.00	54,500.00	12,000.00
01-427-4600	REFUSE-TRAINING/CONFERENCES	200.00	200.00	200.00
01-427-7500	REFUSE-CAPITAL PURCHASE	36,000.00	36,000.00	18,100.00
01-430-1200	STREET-F/T SALARIES	135,000.00	57,000.00	0.00
01-430-1500	STREET-P/T SALARIES	205,000.00	213,000.00	100,000.00
01-430-1800	STREET-REGULAR OVERTIME	5,000.00	6,000.00	500.00
01-430-1840	STREET-UNUSED LEAVE BUYBACK	0.00	0.00	500.00
01-430-1910	STREET-UNIFORM ALLOWANCE	3,000.00	3,000.00	2,000.00
01-430-1920	STREET-P/R TAXES-FICA, ETC	29,000.00	24,000.00	10,000.00
01-430-1950	STREET-WORKERS COMP INS	18,000.00	14,000.00	12,000.00
01-430-1960	STREET-HEALTHCARE	43,300.00	15,200.00	0.00
01-430-2000	STREET-SUPPLIES	3,500.00	3,650.00	5,000.00
01-430-2310	STREET-MOTOR POOL FUEL	22,000.00	24,000.00	9,000.00
01-430-2380	STREET--UNIFORMS/EQUIP	1,200.00	1,200.00	1,000.00
01-430-2600	STREET-SMALL TOOLS/EQUIP	1,000.00	1,000.00	1,000.00
01-430-3000	STREET-OTH SERVICES/CHARGES	5,500.00	5,650.00	1,000.00
01-430-3100	STREET-PROFESSIONAL SERVICES	800.00	1,000.00	1,000.00
01-430-3200	STREET-COMMUNICATION	3,800.00	3,500.00	1,500.00
01-430-3420	STREET-PRINTING	1,500.00	1,500.00	500.00
01-430-3500	STREET-MOTOR POOL INSURANCE	12,000.00	11,000.00	5,000.00
01-430-3510	STREET-BLDG INSURANCE	2,000.00	2,000.00	2,000.00
01-430-3610	STREET-BLDG ELECTRICITY	3,500.00	3,500.00	5,000.00
01-430-3630	STREET-BLDG NATURAL GAS	7,800.00	8,400.00	5,000.00
01-430-3640	STREET-BLDG SEWER/STORMWATER	800.00	1,000.00	1,500.00
01-430-3660	STREET-BLDG WATER	1,200.00	1,200.00	1,500.00
01-430-3668	STREET-BLDG PEST CONTROL	1,000.00	1,125.00	1,000.00
01-430-3670	STREET-YARD DEBRIS REMOVAL	500.00	100.00	2,500.00
01-430-3730	STREET-BLDG REPAIR/MAINT	1,500.00	2,350.00	1,500.00

01-430-4510	STREET-MOTOR POOL REP/MAINT	3,500.00	5,705.00	0.00
01-431-1200	ST SWEEP-F/T SALARIES	0.00	0.00	4,000.00
01-431-1800	ST SWEEP-REGULAR OVERTIME	11,000.00	11,300.00	0.00
01-431-1920	ST SWEEP-P/R TAXES-FICA, ETC	950.00	900.00	300.00
01-431-2310	ST SWEEP-MOTOR POOL FUEL	800.00	800.00	1,500.00
01-431-3500	ST SWEEP-MOTOR POOL INSURANCE	4,600.00	4,500.00	1,500.00
01-431-4510	ST SWEEP-MOTOR POOL REPAIR/MAIN	2,500.00	2,150.00	0.00
01-432-1800	WINTER-OVERTIME	17,000.00	15,000.00	10,000.00
01-432-2380	WINTER-UNIFORMS/CLOTHING	1,000.00	1,175.00	1,000.00
01-432-2450	WINTER-SUPPLIES	1,500.00	1,500.00	1,000.00
01-432-2500	WINTER-MOTOR POOL/EQUIP PARTS	2,500.00	3,500.00	1,000.00
01-432-2600	WINTER-SM TOOLS/MINOR EQUIP	800.00	2,000.00	1,000.00
01-432-3700	WINTER-CONTRACTURAL SERVICES	1,000.00	1,000.00	1,000.00
01-433-2000	TRAFFIC CNTRL-SUPPLIES	800.00	800.00	2,500.00
01-433-4500	TRAFFIC CNTRL-CONTRACTURAL SERV	1,000.00	500.00	1,000.00
01-434-3700	ST LIGHT-MAINT/REPAIR	5,000.00	6,100.00	1,000.00
01-435-2450	SIDEWALKS/CROSSWALKS-SUPPLIES	500.00	500.00	500.00
01-435-4500	SIDEWALKS/CROSSWALKS-CONTR SERV	5,500.00	500.00	5,000.00
01-436-1100	STORM SEW- MS4 ADMIN STIPEND	750.00	550.00	550.00
01-436-1200	STORM SEW-F/T SALARIES	50,000.00	55,600.00	50,000.00
01-436-1800	STORM SEW-OVERTIME	1,764.00	2,500.00	2,500.00
01-436-1870	STORM SEW-CDL PAYMENT	1,000.00	1,000.00	750.00
01-436-1910	STORM SEW-UNIFORMS/CLOTHING	500.00	1,400.00	1,000.00
01-436-1920	STORM SEW-P/R TAXES-FICA, ETC	5,000.00	4,800.00	3,800.00
01-436-1950	STORM SEW-WORKERS COMP INS	7,500.00	6,000.00	5,000.00
01-436-1960	STORM SEW-HEALTHCARE	33,800.00	41,450.00	28,400.00
01-436-1980	STORM SEW- GENERAL BENEFITS	800.00	800.00	1,000.00
01-436-2460	STORM SEW-SUPPLIES	1,000.00	550.00	500.00
01-436-3000	STORM SEW-OTH SERVICES/CHARGES	500.00	500.00	500.00
01-436-3200	STORM SEW-COMMUNICATION	800.00	550.00	500.00
01-436-3500	STORM SEW-INSURANCE--MOTOR POOL	6,000.00	5,000.00	5,000.00
01-436-4500	STORM SEW-CONTRACTURAL SERVICES	1,500.00	500.00	2,500.00
01-436-7500	STORM SEW-PAYGO CAP EQUIP/MACHI	5,000.00	1,000.00	1,000.00
01-437-2000	EQUIP REPAIRS-SUPPLIES	1,200.00	500.00	500.00
01-437-2500	EQUIP REPAIRS/MISC	500.00	1,200.00	500.00
01-437-3000	EQUIP REPAIRS-OTH SERVICES/CHAR	0.00	700.00	500.00
01-437-3600	EQUIP REPAIRS--INSURANCE--BREAKDOWN	2,000.00	1,900.00	0.00
01-438-2450	ST MAINT-SUPPLIES	2,000.00	2,500.00	5,000.00
01-438-4500	ST MAINT-CONTRACTURAL SERVICES	2,000.00	2,500.00	2,500.00
01-438-7500	ST MAINT-PAYGO CAP EQUIP/MACHIN	1,000.00	100.00	1,000.00
01-439-6701	PAYGO-STREET REPAIR/RESURFACING	20,000.00	20,000.00	5,000.00
01-439-6702	PAYGO-ALLEY REPAIR/RESURFACING	15,000.00	13,000.00	5,000.00
01-444-3000	FARMERS MKT-OTH SERVICES/CHARGE	250.00	100.00	500.00
01-445-3000	PARKING-OTH SERVICES/CHARGES	100.00	100.00	200.00
01-446-1100	FLOODPLAIN--ADMIN STIPEND	350.00	350.00	300.00
01-446-3000	FLOODPLAIN-OTH SERVICES/CHARGES	300.00	300.00	500.00
01-446-3101	FLOODPLAIN-MS4 PERMIT COSTS	500.00	500.00	500.00
01-446-4200	FLOODPLAIN-DUES/SUBSCRIPTIONS	200.00	200.00	200.00
01-446-4600	FLOODPLAIN-TRAINING/CONFERENCES	200.00	200.00	200.00
01-450-3600	14 BROAD ST--UTILITIES	1,000.00	1,100.00	0.00
01-450-6100	14 BROAD ST--REPAIRS/CONSTRUCTION	2,000.00	100.00	0.00
01-454-1500	PARKS-P/T SALARIES	4,000.00	2,600.00	2,000.00
01-454-1920	PARKS-P/R TAXES-FICA, ETC	400.00	250.00	200.00
01-454-1950	PARKS-WORKERS COMP INS	500.00	200.00	200.00
01-454-2000	PARKS-SUPPLIES	3,000.00	3,000.00	3,000.00
01-454-3500	PARKS-INSURANCE	2,000.00	2,000.00	3,000.00
01-454-3610	PARKS-ELECTRICITY	5,200.00	5,100.00	5,000.00
01-454-3640	PARKS-STORMWATER FEES	100.00	300.00	500.00
01-454-3710	PARKS-REPAIRS/MAINTENANCE	1,500.00	1,500.00	1,500.00
01-454-4500	PARKS-CONTRACTURAL SERVICES	2,800.00	2,650.00	500.00
01-454-7500	PARKS-PAYGO CAPITAL EXPENSE	1,000.00	1,000.00	500.00
01-455-3100	SHADE TREES-PROFESSIONAL SERVIC	8,000.00	9,700.00	10,000.00
01-456-2000	LIBRARY-SUPPLIES	2,500.00	2,600.00	200.00
01-456-3000	LIBRARY-CITY CONTRIBUTION	48,000.00	48,000.00	500.00
01-456-3101	LIBRARY-PROF SERVICES/CLOCK	350.00	350.00	200.00
01-456-3640	LIBRARY-SEWERAGE/STORMWATER	1,000.00	1,200.00	1,200.00

01-456-3730	LIBRARY-REPAIRS	5,000.00	5,800.00	5,000.00
01-456-7500	LIBRARY-PAYGO CAPITAL PURCHASE	1,500.00	500.00	500.00
01-457-2000	CELEBRATIONS-SUPPLIES	3,000.00	3,200.00	500.00
01-457-3001	CELEBRATIONS-OTH SERVICES/CHARGE	4,000.00	3,500.00	2,000.00
01-457-5400	CELEBRATIONS-CONTRIBUTIONS	2,000.00	1,000.00	2,000.00
01-459-1200	PUB PROP-F/T SALARIES-NON UNION	92,000.00	118,000.00	126,000.00
01-459-1201	PUB PROP-F/T SALARIES-UNION	55,000.00	65,500.00	48,236.00
01-459-1500	PUB PROP-P/T SALARIES	0.00	0.00	5,000.00
01-459-1800	PUB PROP-OVERTIME	3,500.00	6,500.00	2,000.00
01-459-1860	PUB PROP--TERMINAL PAY	0.00	6,600.00	0.00
01-459-1870	PUB PROP-CDL PAYMENT	2,000.00	2,000.00	750.00
01-459-1910	PUB PROP-CLOTHING ALLOWANCE	1,000.00	1,000.00	2,000.00
01-459-1920	PUB PROP-P/R TAXES-FICA, ETC	11,000.00	18,000.00	14,000.00
01-459-1950	PUB PROP-WORKERS COMP INS	20,000.00	22,000.00	15,000.00
01-459-1960	PUB PROP-HEALTHCARE	53,500.00	44,000.00	37,000.00
01-459-1980	PUB PROP-GENERAL BENEFITS	2,000.00	2,000.00	2,500.00
01-459-2000	PUB PROP-SUPPLIES	7,500.00	11,000.00	5,000.00
01-459-2310	PUB PROP-MOTOR POOL FUEL	1,800.00	1,800.00	1,500.00
01-459-2600	PUB PROP-SM TOOLS/MINOR EQUIP	500.00	500.00	500.00
01-459-3000	PUB PROP-OTH SERVICES/CHARGES	1,000.00	1,100.00	500.00
01-459-3101	PUB PROP-PROF SER-PUB ART MAINT	500.00	50.00	500.00
01-459-3102	PUB PROP-PROF SER-CITY CLOCK MA	500.00	50.00	500.00
01-459-3200	PUB PROP-COMMUNICATION	0.00	250.00	500.00
01-459-3500	PUB PROP-MOTOR POOL INSURANCE	2,500.00	2,500.00	1,500.00
01-459-3610	PUB PROP-ELEC CITY ZARRA BLDG	700.00	600.00	500.00
01-459-3620	PUB PROP--NATURAL GAS--ZARRA BLDG	1,000.00	600.00	0.00
01-459-3640	PUBLIC PROPERTY-STORMWATER FEES	100.00	500.00	0.00
01-459-3660	PUB PROP-WATER ZARRA BLDG	500.00	500.00	500.00
01-459-4510	PUB PROP-MOTOR POOL REP/MAINT	1,000.00	1,000.00	500.00
01-459-7000	PUB PROP-CAPITAL PURCHASE	10,000.00	9,000.00	15,000.00
01-462-1200	OCD-F/T SALARIES	259,243.00	196,400.00	142,000.00
01-462-1840	OCD-UNUSED LEAVE BUYBACK	0.00	0.00	1,000.00
01-462-1860	OCD--TERMINAL PAY	0.00	1,700.00	0.00
01-462-1920	OCD-P/R TAXES-FICA, ETC	19,850.00	18,700.00	11,000.00
01-462-1950	OCD-WORKERS COMP INS	18,000.00	15,000.00	6,000.00
01-462-1960	OCD-HEALTHCARE	72,700.00	64,000.00	48,900.00
01-462-1980	OCD-GENERAL BENEFITS	1,800.00	1,500.00	2,000.00
01-462-3000	OCD-OTH SERVICES/CHARGES	750.00	750.00	500.00
01-462-3200	OCD-COMMUNICATION	1,000.00	1,000.00	1,000.00
01-462-3410	OCD-ADVERTISING	200.00	200.00	500.00
01-462-4200	OCD-DUES/SUBSCRIPTIONS	500.00	600.00	500.00
01-462-4500	OCD-IT SUPPORT	2,000.00	4,200.00	500.00
01-462-7500	OCD-PAYGO CAPITAL EXPENSE	0.00	900.00	0.00
01-463-3000	EC DEV-OTH SERVICES/CHARGES	1,000.00	1,000.00	500.00
01-463-3420	EC DEV-PRINTING	500.00	500.00	500.00
01-463-5000	EC DEV-CONTRIBUTIONS FOR DEVELO	2,500.00	4,800.00	500.00
01-463-5100	EC DEV--ISR GRANT--PROF SERVICES	0.00	53,846.00	0.00
01-463-5300	EC DEV-LANDBANK AUTHORITY FEE	1,500.00	1,500.00	0.00
01-463-5500	EC DEV-FACADE GRANTS	1,000.00	50.00	1,000.00
01-465-3170	BLIGHT-BLIGHT BOARD EXPENSES	0.00	200.00	200.00
01-465-3410	BLIGHT-ADVERTISING EXPENSE	300.00	425.00	500.00
01-465-4501	BLIGHT-CONTRACTUAL SERVICE-DEMO	0.00	12,000.00	15,000.00
01-466-1200	MAIN ST-F/T SALARIES	115,000.00	45,000.00	40,000.00
01-466-1920	MAIN ST-P/R TAXES-FICA, ETC	8,800.00	3,500.00	4,000.00
01-466-1950	MAIN ST-WORKERS COMP INS	3,500.00	2,500.00	1,200.00
01-466-1960	MAIN ST-HEALTHCARE	24,600.00	9,500.00	8,000.00
01-466-1980	MAIN ST-GENERAL BENEFITS	600.00	500.00	500.00
01-466-2000	MAIN ST-SUPPLIES	1,500.00	4,100.00	1,000.00
01-466-3000	MAIN ST-OTHER SERVICES/CHARGES	500.00	800.00	500.00
01-466-3200	MAIN ST-COMMUNICATION	3,000.00	2,000.00	500.00
01-466-4200	MAIN ST-DUES/SUBSCRIPTIONS	750.00	750.00	500.00
01-466-4600	MAIN ST-TRAINING/CONFERENCE	1,000.00	1,000.00	1,000.00
01-466-5000	MAIN ST--CONTRIBUTION TO DOWNTOWN PART	12,000.00	12,000.00	0.00
01-471-2006	DEBT-BOND-USDA NOTE 97-04 STREE	52,800.00	52,800.00	52,800.00
01-471-2009	DEBT-BOND-USDA LOAN 2019B CITY	88,500.00	92,900.00	56,200.00
01-471-2010	DEBT-BOND-USDA LOAN 2019 LIBRAR	35,900.00	35,900.00	35,844.00

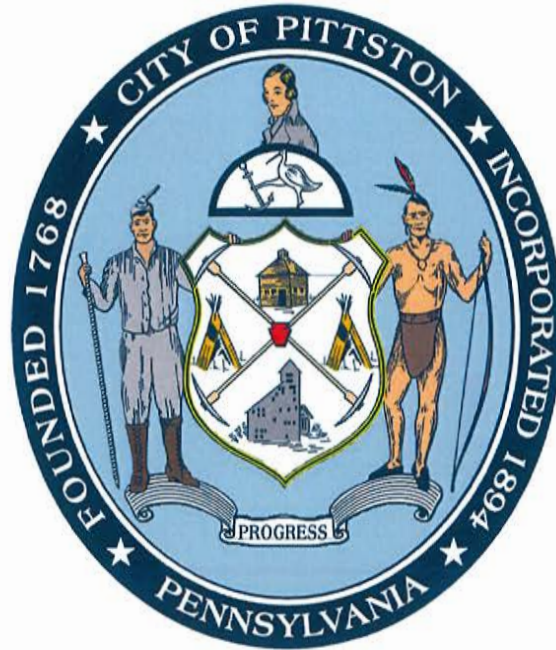
01-471-2011	DEBT-BOND-2020A	350,000.00	340,000.00	340,000.00
01-471-2012	DEBT-BOND-2020B	185,000.00	190,000.00	175,000.00
01-472-2006	INT-BOND-USDA NOTE 97-04 STREET	0.00	0.00	20,000.00
01-472-2009	INT-BOND-USDA LOAN 2019B CITY H	0.00	0.00	20,000.00
01-472-2010	INT-BOND-USDA LOAN 2019 LIBRARY	0.00	0.00	20,000.00
01-472-2011	INT-BOND-2020A	168,586.00	112,650.00	186,000.00
01-472-2012	INT-BOND 2020B	98,744.00	87,863.00	113,000.00
01-472-4000	INT-SMALL BORROWING	0.00	2,500.00	6,000.00
01-472-6000	INT-TAX REVENUE ANTICIPATION NO	7,000.00	3,000.00	20,000.00
01-475-3410	DEBT-ADVERTISING	500.00	500.00	500.00
01-475-4130	DEBT-SPECIAL LEGAL SERVICES	0.00	2,500.00	500.00
01-475-4140	DEBT-PAYING AGENT FEE	4,500.00	4,500.00	0.00
01-482-4100	JUDGEMENT-JUDGEMENTS/SETTLEMENT	0.00	20,000.00	0.00
01-484-3510	INSURANCE-GENERAL LIABILITY	88,000.00	97,000.00	85,000.00
01-484-3520	INSURANCE-FIRE PROPERTY	25,000.00	40,500.00	0.00
01-484-3530	INSURANCE-DEDUCTIBLE	5,000.00	7,060.00	0.00
01-484-3540	INSURANCE--CRIME	1,800.00	1,710.00	0.00
01-484-3550	INSURANCE--INLAND MARINE	7,000.00	8,100.00	0.00
01-489-9000	UNCLASSIFIED-GEN OTH MISC EXP	4,000.00	5,850.00	1,000.00
01-489-9100	UNCLASSIFIED-1 TIME EXTRAORD EX	500.00	236.00	500.00
01-492-9500	TRANSFER-TRANS TO OPER RESERVE	2,280.00	0.00	17,679.00
01-495-8000	SPECIAL EXPENSE--BAD DEBT	6,000.00	110,000.00	0.00
01-499-9000	FUND BAL-PRIOR YR LIABILITY	3,000.00	40,104.00	20,000.00
Report Total:		0.00	0.00	0.00



City of Pittston
Fiscal Year 2023
Approved Budget

APPROVED
BUDGET:
SEWER MAINTENANCE
FUND

Account Number	Account Name	2023 2023	2022 2022 ADOPTED	2021 2021 Adopted
08-341-0100	INTEREST EARNINGS	3,000.00	3,100.00	50.00
08-359-1100	WVSA REIMBURSEMENT-SANITARY	25,000.00	25,000.00	25,000.00
08-359-1200	WVSA REIMBURSEMENT-STORMWATER	12,000.00	12,000.00	23,000.00
08-364-1200	CITY SEWER MAINTENANCE FEE	1,515,000.00	1,469,000.00	1,465,000.00
08-395-1000	REFUNDS	0.00	2,000.00	0.00
08-399-1000	APPROPRIATION OF UNRESERVED FUND BALAN	18,000.00	34,900.00	6,400.00
08-402-3100	ADMIN-PROFESSIONAL SERVICES	0.00	7,500.00	0.00
08-402-3110	FINANCE-PROF SERV-ACCOUNTING	8,000.00	8,000.00	10,000.00
08-402-3111	FINANCE-PROF SERV-ANNUAL CITY AUDIT CAFR	5,000.00	5,000.00	8,000.00
08-402-4501	FINANCE CONTRACTUAL WVSA BILLING FEES	109,000.00	105,000.00	97,000.00
08-402-4502	FINANCE-CONTRACTUAL-WVSA DELINQ COLLEC	0.00	3,000.00	3,000.00
08-403-3900	TREASURER-BANK CHARGES/FEES	100.00	200.00	500.00
08-404-3140	LEGAL-SPECIAL LEGAL SERVICES	150,000.00	60,000.00	40,000.00
08-404-3145	LEGAL--EXPERT WITNESS/CONSULTANT	75,000.00	0.00	0.00
08-404-3150	LEGAL--MEDIATION FEES	25,000.00	0.00	0.00
08-405-1951	ADMIN-WORKERS COMP INS-PRIOR YR	0.00	0.00	5,000.00
08-405-3421	ADMIN-ORDINANCE CODIFICATION	5,000.00	2,500.00	5,700.00
08-407-4523	IT-TYLER ACCOUNTING SYSTEM	1,000.00	1,000.00	1,000.00
08-407-4524	IT-COMPUTER MEMORY BACKUP	2,000.00	2,000.00	3,000.00
08-407-4535	IT--IWORQ SUPPORT	5,000.00	0.00	0.00
08-408-3001	ENGINEERING-OTHER SERV CHARGES	3,000.00	3,000.00	4,000.00
08-429-2000	SANITARY SEWERS-SUPPLIES	2,400.00	9,000.00	10,000.00
08-429-2600	SANITARY SEWERS-SMALL TOOLS/EQUIP	2,000.00	5,000.00	1,000.00
08-429-3000	SANITARY SEWERS-OTH SERVICES/CHARGES	3,000.00	5,000.00	5,000.00
08-429-3700	SANITARY SEWERS-MAINT/REPAIR	20,000.00	30,000.00	25,000.00
08-429-4500	SANITARY SEWERS--CONTRACTUAL SERVICES	25,000.00	100,000.00	50,000.00
08-429-7501	SANITARY SEWERS-PAYGO CAPITAL	35,000.00	55,000.00	80,000.00
08-430-3730	STREET-BLDG MAINT/REPAIR	2,000.00	4,000.00	5,000.00
08-430-4510	STREET-MOTOR POOL REPAIR/MAINTENANCE	2,500.00	3,000.00	2,000.00
08-431-4510	ST SWEEP-MOTOR POOL REPAIR/MAINTENANCE	3,000.00	3,000.00	5,000.00
08-435-3000	SIDEWALKS/CROSSWALKS OTHER SERV CHARGE	2,000.00	5,000.00	5,000.00
08-435-4500	SIDEWALKS/CROSSWALKS-CONTRACTUAL SERVI	5,000.00	10,000.00	10,000.00
08-436-1110	STORM SEWERS--MS4 PERMIT ADMIN STIPEND	500.00	500.00	0.00
08-436-2000	STORM SEWERS-SUPPLIES	9,000.00	10,000.00	7,000.00
08-436-2385	STORM SEWERS--SAFETY EQUIPMENT	1,000.00	1,500.00	0.00
08-436-2600	STORM SEWERS-SMALL TOOLS/EQUIP	2,000.00	2,000.00	15,000.00
08-436-3000	STORM SEWERS-OTH SERVICES/CHARGES	0.00	9,000.00	8,000.00
08-436-3001	STORM SEWERS-MS4 PERMIT COSTS	2,000.00	2,000.00	2,700.00
08-436-3510	STORM SEWER-INSURANCE	7,000.00	6,500.00	5,000.00
08-436-3700	STORM SEWERS-MAINT/REPAIRS	20,000.00	25,000.00	21,000.00
08-436-4500	STORM SEWERS-CONTRACTUAL SERVICES	25,000.00	35,000.00	54,000.00
08-436-5000	STORM SEWERS-EQUIPMENT LEASE PURCHASE	25,000.00	50,000.00	15,000.00
08-436-7501	STORM SEWER-PAYGO CAPITAL	30,000.00	31,000.00	36,000.00
08-437-3000	EQUIP REPAIRS-OTHER SERVICE CHARGES	2,500.00	3,500.00	3,000.00
08-455-3100	SHADE TREES-PROFESSIONAL SERVICES	5,000.00	6,000.00	9,500.00
08-471-2011	DEBT-BOND-2020A	405,000.00	400,000.00	395,000.00
08-471-2013	DEBT--2022A GEN OB NOTE	130,000.00	0.00	0.00
08-472-2011	INT-BOND-2020A	51,000.00	155,000.00	202,000.00
08-489-9000	UNCLASSIFIED-GEN OTHR MISC EXPENSE	2,000.00	7,800.00	3,800.00
08-492-0100	TRANSFER TO GF-COST RECOVERY	365,000.00	365,000.00	347,000.00
08-499-9000	FUND BAL-PRIOR YR LIABILITIES	1,000.00	10,000.00	20,250.00
Report Total:		0.00	0.00	0.00



City of Pittston
Fiscal Year 2023
Approved Budget

APPROVED
BUDGET:
LIQUID FUELS
FUND

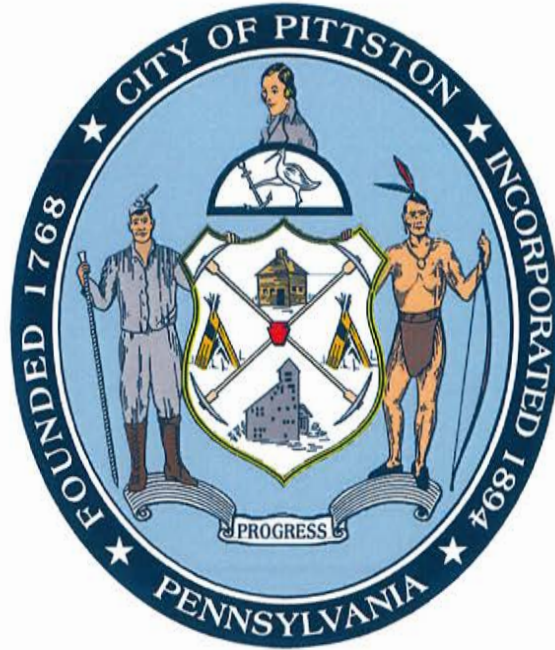


Pittston, PA

Budget Listing

For Fiscal: 2023 Period Ending: 01/31/2023

Account Number	Account Name	2023 2023	2022 2022 ADOPTED	2021 2021 Adopted
35-341-0100	INTEREST INCOME	100.00	150.00	50.00
35-355-0200	LIQUID FUELS ALLOCATION	215,000.00	213,800.00	218,000.00
35-355-0250	PENNDOT WINTER PLOWING PAYMENT	6,200.00	5,500.00	5,500.00
35-399-0000	USE OF UNRESERVED FUND BALANCE	48,700.00	49,550.00	48,800.00
35-430-4510	STREET-MOTOR POOL REPAIR/MAINTENAN	4,000.00	4,000.00	5,000.00
35-430-7500	STREET PAYGO CAPITAL EXPENSE	45,000.00	50,000.00	20,000.00
35-431-4510	ST SWEEP-MOTOR POOL REPAIR/MAINTENAN	3,000.00	3,500.00	4,000.00
35-432-2450	WINTER MAINT/SUPPLIES	35,000.00	35,000.00	41,100.00
35-432-2500	WINTER MAINT MOTOR POOL	9,500.00	11,300.00	4,500.00
35-432-2600	WINTER MAINT SMALL TOOLS/EQUIP	500.00	500.00	1,000.00
35-432-7500	WINTER MAINT--PAYGO CAPITAL EQUIPMENT	18,000.00	9,900.00	0.00
35-433-2000	TRAFFIC CNTRL SUPPLIES	8,000.00	8,000.00	4,000.00
35-433-2450	TRAFFIC CNTRL-TRAFFIC SIGNS	7,800.00	8,500.00	6,500.00
35-433-3100	TRAFFIC CNTRL-PAVEMENT MARKINGS	10,000.00	10,000.00	15,100.00
35-433-3610	TRAFFIC CNTRL ELECTRICITY	3,500.00	3,500.00	3,100.00
35-433-4500	TRAFFIC CNTRL CONTRACTUAL SERVICES	2,500.00	2,500.00	1,500.00
35-434-3610	ST LIGHT ELECTRICITY	28,000.00	26,000.00	25,200.00
35-434-3700	ST LIGHT-MAINT/REPAIR	2,000.00	1,500.00	500.00
35-436-2460	STORM SEW-SUPPLIES	3,000.00	3,000.00	3,000.00
35-436-3700	STORM SEW-MAINT/REPAIR	5,000.00	5,000.00	10,000.00
35-438-2450	ST MAINT-SUPPLIES	0.00	6,000.00	3,500.00
35-438-4500	ST MAINT-CONTRACTUAL SERVICES	7,000.00	5,000.00	5,000.00
35-438-4510	ST MAINT--EQUIPMENT & SUPPLIES	1,000.00	1,100.00	0.00
35-438-7500	ST MAINT PAYGO CAPITAL-EQUIPMENT	1,200.00	1,000.00	2,000.00
35-439-6701	PAYGO-STREET REPAIR/RESURFACING	76,000.00	73,700.00	117,350.00
Report Total:		0.00	0.00	0.00



City of Pittston

Fiscal Year 2023

Approved Budget

DEBT SERVICE



City of Pittston

Fiscal Year 2023

Debt Service

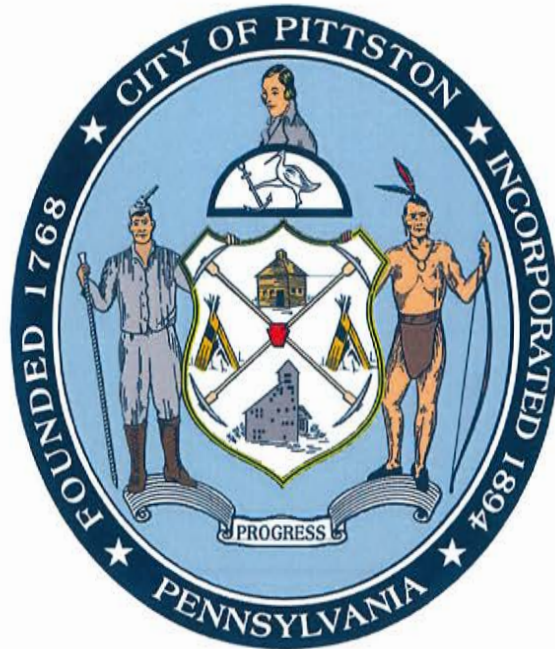
During FY 2020, the City of Pittston obtained an investment-grade credit rating from Moody's Investor Services, and took advantage of record-low interest rates to consolidate most of the city's outstanding long-term debt used to finance capital projects over the past decade. Only loans issued by the 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 2023 is as follows:

GENERAL FUND

LOAN CATEGORY	TOTAL BUDGETED DEBT SERVICE
USDA LONG-TERM BONDS (4)	\$177,200
General Obligation Bond Series 2020A	\$518,586
General Obligation Bond Series 2020B	\$283,744
TOTAL	\$979,530

SEWER MAINTENANCE FUND

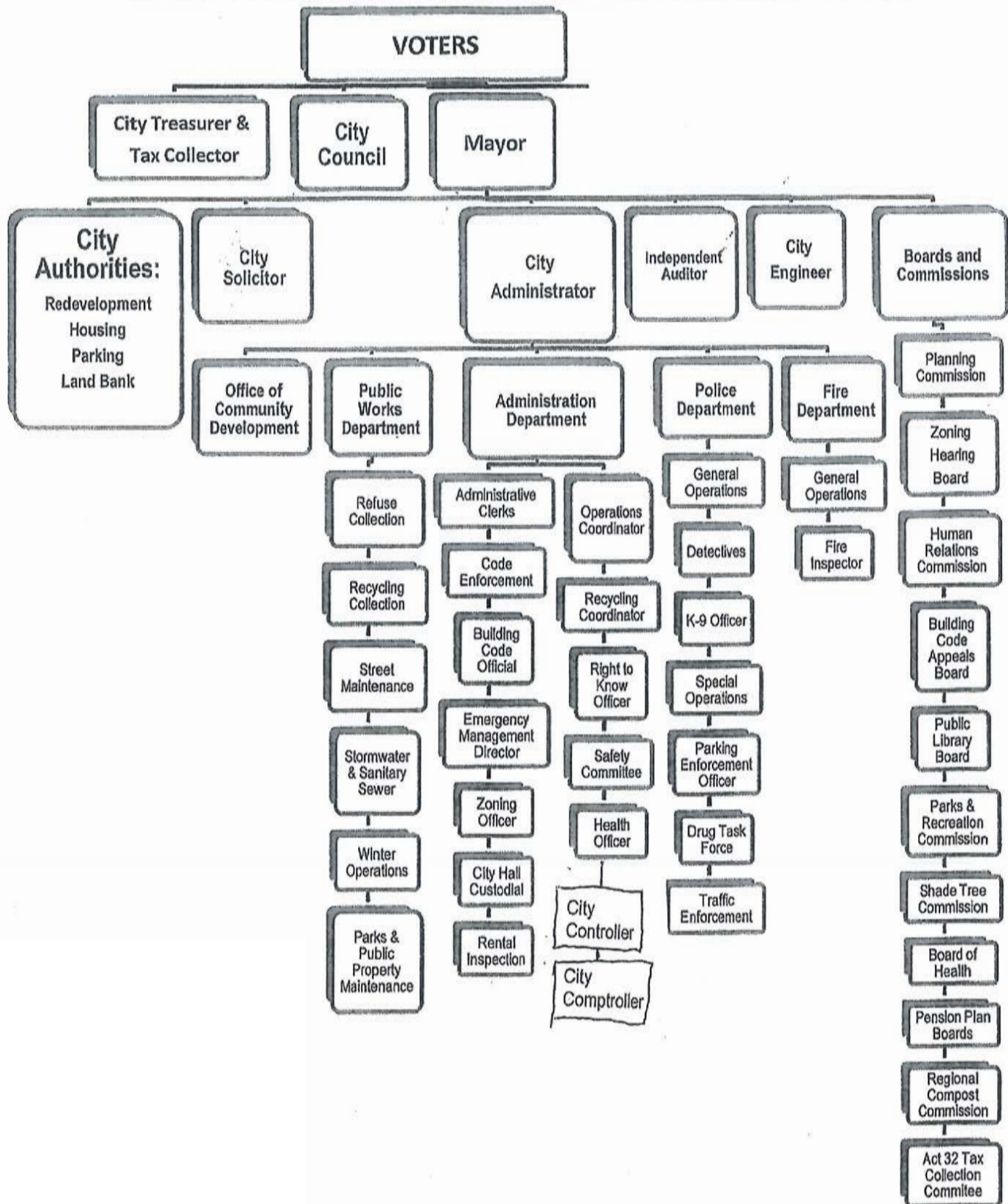
LOAN CATEGORY	TOTAL BUDGETED DEBT SERVICE
General Obligation Bond Series 2020A	\$456,000
TOTAL	\$456,000

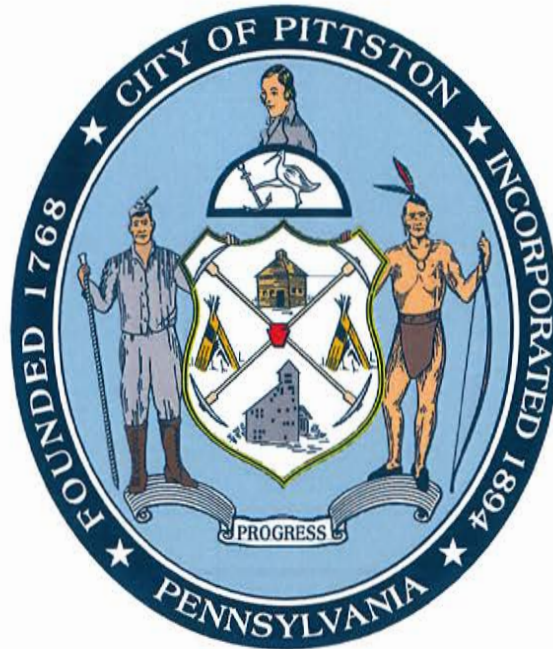


City of Pittston
Fiscal Year 2023
Approved Budget

ORGANIZATIONAL
CHART

CITY OF PITTSTON: ORGANIZATION CHART





City of Pittston

Fiscal Year 2023

Approved Budget

CITY

DEMOGRAPHICS



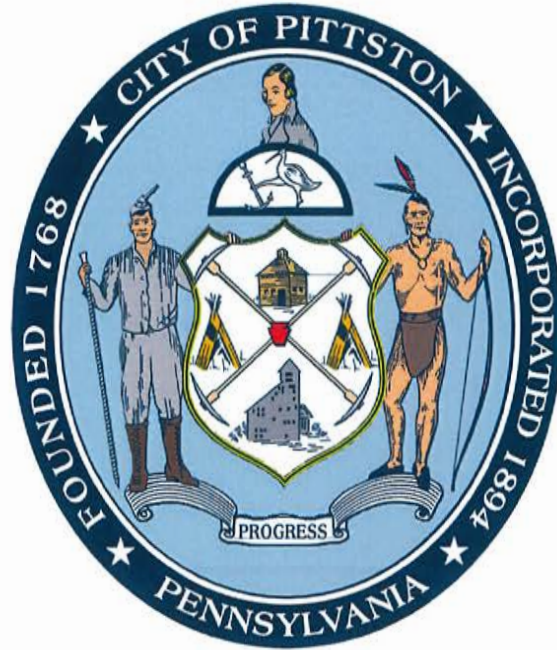
QuickFacts Pittston city, Pennsylvania

QuickFacts provides statistics for all states and counties, and for cities and towns with a **population of 5,000 or more**.

Table

All Topics		Pittston city, Pennsylvania
Population Estimates, July 1 2022, (V2022)		NA
Population Estimates, July 1 2021, (V2021)		7,585
PEOPLE		
Population		
Population Estimates, July 1 2022, (V2022)		NA
Population Estimates, July 1 2021, (V2021)		7,585
Population estimates base, April 1, 2020, (V2022)		NA
Population estimates base, April 1, 2020, (V2021)		7,579
Population, percent change - April 1, 2020 (estimates base) to July 1, 2022, (V2022)		NA
Population, percent change - April 1, 2020 (estimates base) to July 1, 2021, (V2021)		0.1%
Population, Census, April 1, 2020		7,591
Population, Census, April 1, 2010		7,739
Age and Sex		
Persons under 5 years, percent		6.6%
Persons under 18 years, percent		23.2%
Persons 65 years and over, percent		15.5%
Female persons, percent		55.2%
Race and Hispanic Origin		
White alone, percent		86.8%
Black or African American alone, percent (a)		6.3%
American Indian and Alaska Native alone, percent (a)		0.1%
Asian alone, percent (a)		1.1%
Native Hawaiian and Other Pacific Islander alone, percent (a)		0.0%
Two or More Races, percent		3.5%
Hispanic or Latino, percent (b)		7.3%
White alone, not Hispanic or Latino, percent		83.9%
Population Characteristics		
Veterans, 2017-2021		355
Foreign born persons, percent, 2017-2021		4.0%
Housing		
Housing units, July 1, 2021, (V2021)		X
Owner-occupied housing unit rate, 2017-2021		46.9%
Median value of owner-occupied housing units, 2017-2021		\$93,600
Median selected monthly owner costs -with a mortgage, 2017-2021		\$1,174
Median selected monthly owner costs -without a mortgage, 2017-2021		\$543
Median gross rent, 2017-2021		\$764
Building permits, 2021		X
Families & Living Arrangements		
Households, 2017-2021		3,275
Persons per household, 2017-2021		2.30
Living in same house 1 year ago, percent of persons age 1 year+, 2017-2021		81.2%
Language other than English spoken at home, percent of persons age 5 years+, 2017-2021		10.0%
Computer and Internet Use		
Households with a computer, percent, 2017-2021		88.7%
Households with a broadband Internet subscription, percent, 2017-2021		85.0%
Education		
High school graduate or higher, percent of persons age 25 years+, 2017-2021		89.1%
Bachelor's degree or higher, percent of persons age 25 years+, 2017-2021		19.3%

Health	
With a disability, under age 65 years, percent, 2017-2021	13.5%
Persons without health insurance, under age 65 years, percent	⚠ 3.5%
Economy	
In civilian labor force, total, percent of population age 16 years+, 2017-2021	64.2%
In civilian labor force, female, percent of population age 16 years+, 2017-2021	58.5%
Total accommodation and food services sales, 2017 (\$1,000) (c)	10,531
Total health care and social assistance receipts/revenue, 2017 (\$1,000) (c)	33,840
Total transportation and warehousing receipts/revenue, 2017 (\$1,000) (c)	89,777
Total retail sales, 2017 (\$1,000) (c)	106,531
Total retail sales per capita, 2017 (c)	\$13,812
Transportation	
Mean travel time to work (minutes), workers age 16 years+, 2017-2021	26.8
Income & Poverty	
Median household income (in 2021 dollars), 2017-2021	\$40,180
Per capita income in past 12 months (in 2021 dollars), 2017-2021	\$24,925
Persons in poverty, percent	⚠ 26.2%
BUSINESSES	
Businesses	
Total employer establishments, 2020	X
Total employment, 2020	X
Total annual payroll, 2020 (\$1,000)	X
Total employment, percent change, 2019-2020	X
Total nonemployer establishments, 2019	X
All employer firms, Reference year 2017	195
Men-owned employer firms, Reference year 2017	112
Women-owned employer firms, Reference year 2017	S
Minority-owned employer firms, Reference year 2017	S
Nonminority-owned employer firms, Reference year 2017	149
Veteran-owned employer firms, Reference year 2017	S
Nonveteran-owned employer firms, Reference year 2017	137
GEOGRAPHY	
Geography	
Population per square mile, 2020	4,961.4
Population per square mile, 2010	4,989.8
Land area in square miles, 2020	1.53
Land area in square miles, 2010	1.55
FIPS Code	4261048



City of Pittston

Fiscal Year 2023

Approved Budget

STAFFING

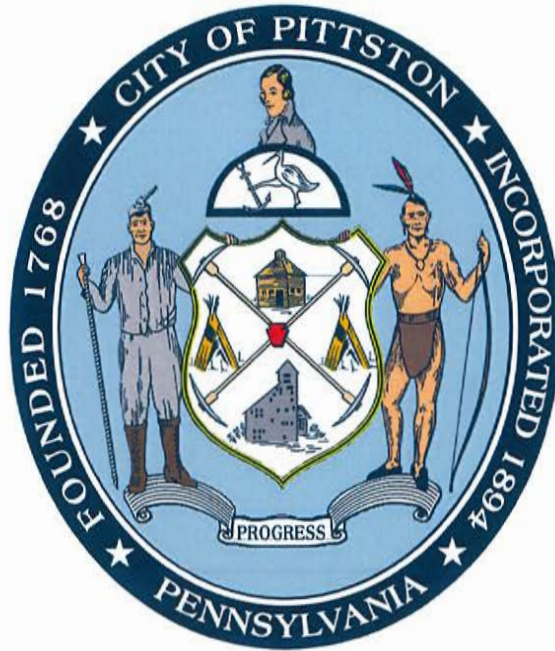
STATISTICS

City of Pittston

Budgeted Full-Time Staffing Levels

By Department & Fiscal Year:

Department	FY 2021	FY 2022	FY 2023
Administration	3	3	3
Building Codes	1	1	2
Community Development	4	3	4
Treasurer	2	2	2
Downtown Management	1	1	2
Police	9	9	11
Fire	7	7	7
Facilities Management	6	6	5
Streets & Sanitation	4	4	6



City of Pittston
Fiscal Year 2023
Approved Budget

**BUDGET, DEBT &
FINANCIAL
MANAGEMENT
POLICIES**

*City of Pittston, PA
Tuesday, January 10, 2023*

Chapter 23. Budget, Financial and Debt Management Policy

[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.

[Amended 9-16-2020 by Res. No. 12454]

- (a) 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.
- (b) Adoption of standards. The City of Pittston hereby adopts the definitions and standards set forth in Governmental Accounting Standards Board (GASB) Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions, as the basis for defining fund type and fund balances for all appropriated funds. Furthermore, the City of Pittston will follow the guidance of the "best practice" for fund balance as set forth by the Government Finance Officers Association (GFOA) entitled "Fund Balance Guidelines for the General Fund."
- (c) Unreserved and undesignated fund balance levels. The City establishes a policy for unreserved and undesignated fund balance levels for each appropriated fund:
 - [1] General fund. The City hereby establishes a goal to develop and maintain an unreserved, unrestricted (unassigned) fund balance for the general fund equal to not less than 5% of the appropriated general fund budget, with a long-term goal of attaining an unrestricted and unreserved fund balance of two months' average operating expenditures.
 - [2] Sewer maintenance fund. The City will maintain an unrestricted and unreserved fund balance of not less than 25% of the annual appropriated budget in order to ensure the ability to always make debt service payments from this fund in full and on time while maintaining operational funding.
 - [3] Liquid fuels fund. The City will maintain an unrestricted and unreserved fund balance of not less than 50% of the annual appropriated budget to support the annual pay-go capital road resurfacing project while ensuring operational funding given the variability of winter weather costs.
- (d) Annual review and determination of fund balance reserve amounts. Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process, and amounts of the minimum level of unrestricted and unreserved (unassigned) fund balance for each appropriated fund shall be determined during this process.
- (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.

§ 23-2.1. Staffing.

[Added 1-20-2021 by Res. No. 12516]

To facilitate the development, implementation, monitoring and management of the Budget, Financial and Debt Management Policy, the City Administrator shall have the assistance of the following City staff and officials: Director of Operations (Pittston City Code § 7-2A); the City Controller (Pittston City Code § 61-9); and the City Comptroller (Pittston City Code § 61-11).

§ 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 OBEP 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 OBEP 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.

E. One-time revenue use policy. One-time (nonrecurring) revenue shall be utilized to support nonrecurring costs including pay-go capital expenditures. One-time revenue shall not be used to support recurring costs nor included in long-term financial planning to support recurring costs.
[Added 2-19-2020 by Res. No. 12380]

F. Investment policy.

[Added 2-19-2020 by Res. No. 12380]

- (1) Short-term investments: Pursuant to any statutory limitations on arbitrage, the City Treasurer shall prudently invest idle cash and fund balance so as to maximize interest earnings. Short-term investments shall be fluid to ensure availability for cash flow, and depositories shall be those authorized by the City Council.
- (2) Long-term investments: City pension funds shall be invested in accordance with long-term investment policies and procedures as set forth by the City Council and City Pension Boards and more fully set forth in Chapter 68.

G. Containment of risk. The following policies are designed to limit risk to City finances:

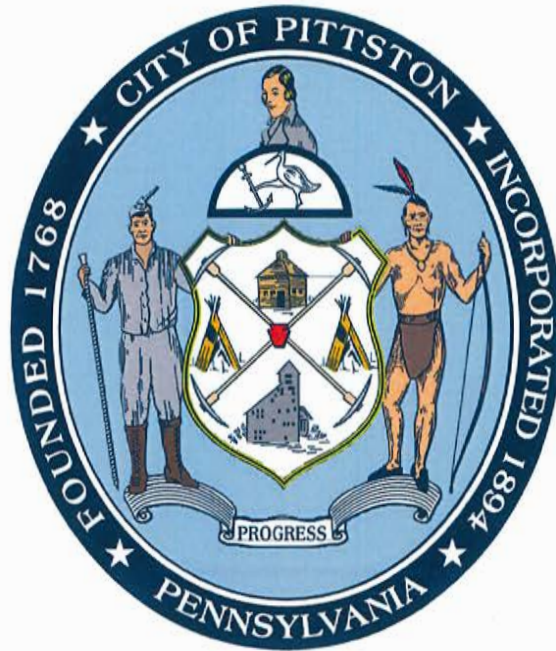
[Added 2-19-2020 by Res. No. 12380]

- (1) Insurances. The City shall obtain cost-effective third-party insurance for workers compensation, general liability, public officials liability, automobile, inland marine, property, crime, fire, police liability, cybersecurity, fiduciary and any and all other such risk as deemed prudent by the City Administrator and City Council and in such levels of coverage as recommended given the City's size and risk factors. The City Administrator shall, on an annual basis, review levels of coverage and cost of said insurance to make appropriate recommendations to the City Council for approval and appropriation for the cost of the same.
- (2) Employee and officials bonds. Any employee or official required to be bonded by this Code, state law, or third-party insurance requirements shall be bonded at the cost of the City. The City Administrator shall ensure all such bonds be in place.
- (3) Continuity of operations. To ensure continuity of operations, all City financial data shall be backed up in an off-site location. The City Administrator, in coordination with the City Emergency Management Agency Director, shall promulgate policies and procedures for continuity of financial operations in the event of an emergency.

H. Fund balance policy. It shall be the long-term financial goal policy of the City to develop a fund balance for each appropriated fund that will provide for 60 days of working capital.

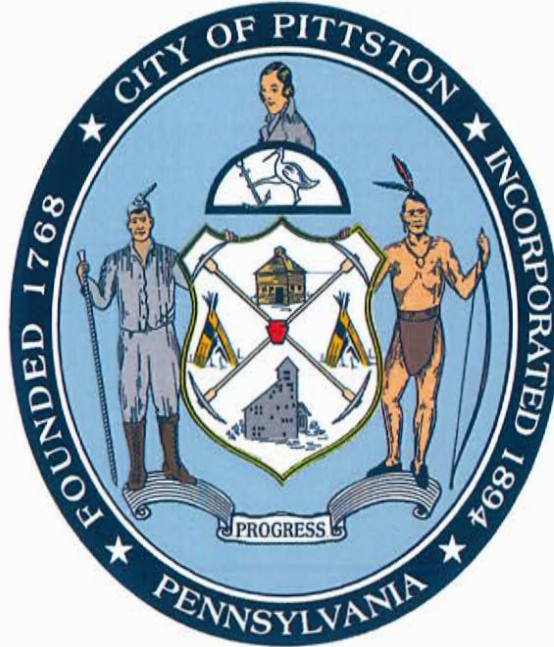
[Added 2-19-2020 by Res. No. 12380]

- I. Fiscal impact statements. The City Administrator and/or the City Council may request a short-term and/or long-term fiscal impact statement from the City Budget Director prior to the approval of any ordinance, resolution or contract which is determined to have a fiscal impact, either in the current fiscal year or in a forthcoming fiscal year. Such statement shall include a forecast, adjusted for projected inflation and other fiscal factors known at the time of the analysis. The Budget Director shall submit such fiscal impact statements to the City Administrator.
[Added 2-19-2020 by Res. No. 12380]
- J. Policy for fiduciary activities (GASB 84). The City hereby adopts Governmental Accounting Standards Board (GASB) 84 Fiduciary Activities, effective for all activities after December 15, 2018.
[Added 2-19-2020 by Res. No. 12380]
- K. Policy for disclosure of tax abatements (GASB 77).
[Added 3-17-2021 by Res. No. 12541]
- (1) Adoption of standards. The City of Pittston hereby adopts Governmental Standards Accounting Board (GASB) Statement No. 77, "Tax Abatement Disclosures," as the auditing disclosure policy for all tax abatements approved by the Pittston City Council.
 - (2) Applicability. The City Independent Auditor shall include all required disclosures pursuant to GASB 77 within the annual independent audit and financial statements required by state law and Home Rule Charter § C10.02.
 - (3) Financial impact statement. Prior to the consideration of any tax abatement, the City Administrator, with the assistance of the City Comptroller, shall prepare a financial impact statement for review by the City Council that indicates the dollar amount of the projected annual financial impact to the City for each abatement under consideration.



City of Pittston
Fiscal Year 2023
Approved Budget

**CONTACT
INFORMATION**



City of Pittston

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