



2024

FISCAL YEAR

APPROVED BUDGET

Appropriated Funds:

General Fund

Liquid Fuels Fund

Sewer Maintenance Fund





TABLE OF CONTENTS

- Budget Message 1
- City Council/ Staff 3
- Approval Process 5
- Budget Summary 6
- Enacting Ordinance 7
- General Taxation Rates 9
- Property Tax Relief 10
- General Fund Multi-Year Analysis 11
- General Fund Approved Budget 12
- Liquid Fuels Fund Approved Budget 27
- Sewer Maintenance Fund Approved Budget..... 29
- Debt Service 31
- Staffing Statistics32
- Organizational Chart 33
- City Demographics 34
- Budget, Debt, Financial Policies 37
- Contact Information 50



FISCAL YEAR 2024 BUDGET MESSAGE

The City of Pittston is pleased to present the Fiscal Year 2024 Adopted Operating Budget. This balanced budget maintains city operations and services at current levels despite inflation present in the overall economy that has increased operating costs. All required debt service payments for long-term loans, bonds and lease payments are also fully funded.

The 2024 budget includes no increases in residential city taxes. Real estate (property) taxes remain unchanged for the 15th consecutive year. The Homestead Exclusion remains in effect, providing property tax relief for owner-occupied residences. Furthermore, there is also no increase in the earned income tax. Small inflationary adjustments are included in the budget for the Business Privilege Tax, refuse fee and commercial sewer maintenance fee. There is no change in the residential sewer maintenance fee.

The city budget remains balanced as a result of strong revenue growth during 2023, reflecting above-average wage growth in the economy and the healthy real estate market which led to a record level of real estate transfer tax being received during 2023. This combined with the city's elected leadership and department heads maintaining spending levels within and in most cases below, the budget levels, through the implementation of new technology that has improved efficiency in all city departments. The city also implemented a strong cash management program that generated over one hundred thousand dollars in interest earnings during 2023.

The 2024 city budget also reflects the efforts of city leadership to mitigate costs and obtain grant funding. The city administrator led a successful project that significantly reduced the cost of the city's workers compensation insurance for 2024 and competitively bid a contract for the city's electrical utility costs which mitigated the impact of a potential inflation-based increase in the rates. The city also continues to strategically utilize federal grant funds received under the American Rescue Plan Act (ARPA), and grant funds awarded by the Commonwealth's Department of Environmental Protection to support our comprehensive residential recycling program.

FISCAL YEAR 2024 BUDGET MESSAGE CONTINUED



It is difficult to compare the 2024 budget to 2023 because of several significant one-time costs experienced during 2023, including:

- Settlement of a long-standing lawsuit from a capital project under a previous administration;
- Acquisition of several large parcels related to economic development and redevelopment projects that will result in future new revenue;
- Correction of a long-standing funding issue with the police pension plan that resolved a concern reported by the Commonwealth's Auditor General.

While these significant costs impacted the 2023 budget, they were successfully managed. Factors leading to the successful absorption of these one-time costs included strong revenue combined with strategic issuance of additional long-term debt whose cost was included in the 2024 budget, allowed the city to resolve these lingering financial concerns as well as take advantage of the real estate market to position the city to launch several large economic development and redevelopment projects that will result in new revenue in the future.

Despite the incurrence of the significant one-time costs, the city's unreserved, undesignated fund balance continued to grow. City financial reserve levels remain strong and in accordance with established policy. The city continues to proactively manage its reserves and the city's Chief Financial Officer participated in the national "Rethinking Reserves" study conducted by the Government Finance Officers Association (GFOA).

Recognizing the city's improved financial position, the resolution of the most significant lingering financial concerns, efficiency savings and positioning for long-term revenue enhancement, Moody's Investor Services upgraded the city's credit rating in the last quarter of 2023.

During 2024 the city will continue to proactively monitor the budget to ensure strong financial position, while preserving and improving service delivery levels and public safety for our residents and businesses.



PITTSTON CITY COUNCIL



Mayor Michael Lombardo



**Councilman
Samuel Argo**



**Councilman
Joseph McLean**



**Councilman
Kenneth Bangs**



**Councilwoman
MaryPat Melvin Scarantino**



**Treasurer
Christopher Latona**



BUDGET PREPARATION



**City Administrator
Joseph Chacke**



**Chief Financial Officer
David Hines**



**Deputy City Administrator
Jenna Strzelecki**



**Controller
Sharon Sworen**



**Comptroller
Mark Kneeream**

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

FISCAL YEAR 2024 APPROVED BUDGET

Ordinance: File of Council No. 14 {2023}



Appropriated Fund	Total Appropriation
General Fund	\$8,472,000
Liquid Fuels Fund	\$326,000
Sewer Maintenance Fund	\$1,760,000
TOTAL	\$10,558,000

**FILE OF COUNCIL
NO.14 {2023}**

Mayor Michael Lombardo, In Place

December 20, 2023

An Ordinance of the City Council of the City of Pittston, Luzerne County, Pennsylvania, appropriating the Fiscal Year 2024 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 2024 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, 2024 and terminating on December 31, 2024, an approved budget specified as follows:

Fund Title	Total Revenue	Total Expenditures
General Fund	\$ 8,472,000	\$ 8,472,000
Sewer Maintenance Fund	\$ 1,760,000	\$ 1,760,000
Liquid Fuels Fund	\$ 326,000	\$ 326,000
	\$ 10,558,000	\$ 10,558,000

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 2024 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 2024 under the terms and conditions set forth in their enacting legislation, recorded accruals, 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, 2024.

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.

ATTEST:

APPROVED:



CITY ADMINISTRATOR



MAYOR

CITY SEAL:

ATTACHMENTS:

Attachment 1. Fiscal Year 2024 Appropriated Budget for the General Fund

Attachment 2. Fiscal Year 2024 Appropriated Budget for the Sewer Maintenance Fund

Attachment 3. Fiscal Year 2024 Appropriated Budget for the Liquid Fuels Fund



FISCAL YEAR 2024 GENERAL TAXATION RATES

Tax Type	Levy	Enacting Legislation
Real Estate Tax*	6.85 mills	Ordinance: File of Council No. 13 {2023} Pittston City Code §436-62(A)
Earned Income Tax	2.20%	Ordinance: File of Council No. 9 {2023} Pittston City Code §436-12
Local Service Tax	\$52.00 annually	Ordinance: File of Council No. 11 {2023} Pittston City Code §436-25(A) (1-2)
Business Privilege Tax	\$300.00 annually on gross receipts over \$15,000.00	Ordinance: File of Council No. 8 {2023} Pittston City Code §436-53(A)
Deed Transfer Tax	2.20%	Ordinance: File of Council No. 10 {2023} Pittston City Code §436-19

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

FISCAL YEAR 2024 PROPERTY TAX RELIEF



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

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.

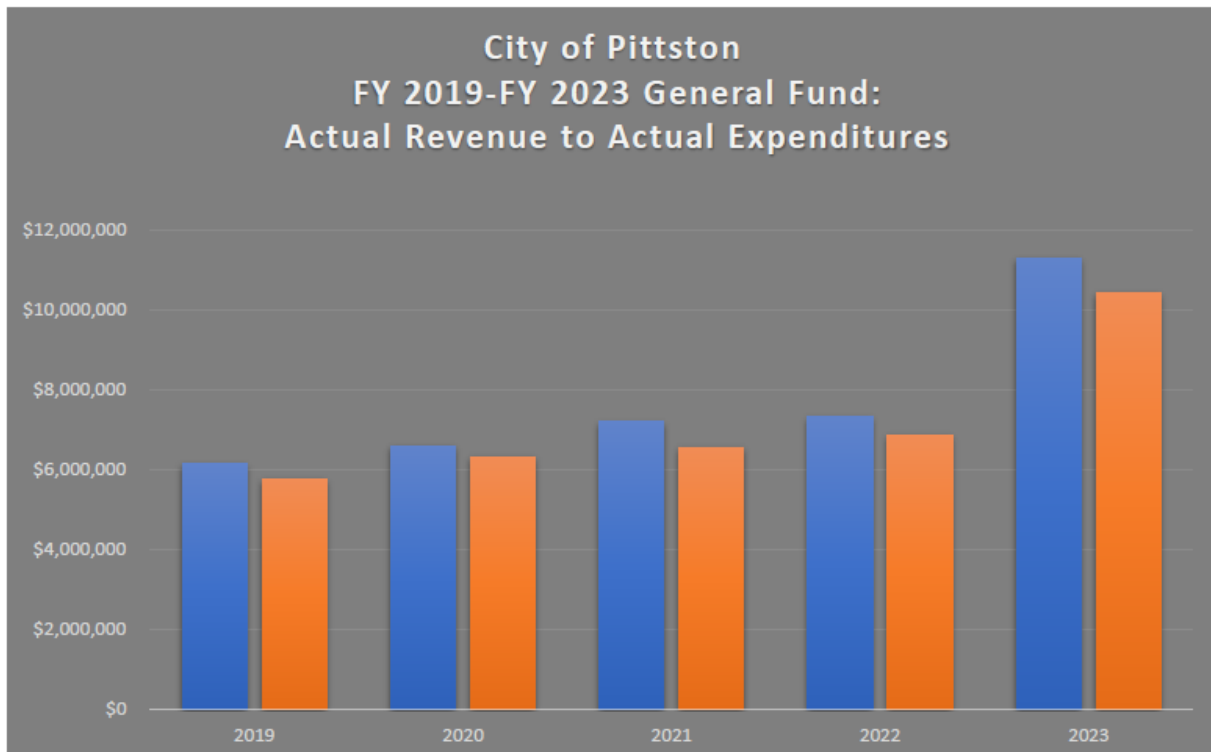


GENERAL FUND

5 YEAR CASH BASIS MACRO- LEVEL FINANCIAL PERFORMANCE

Fiscal Year	Actual Revenue	Actual Expenditures	Variance
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
2023	\$11,311,410	\$10,437,421	\$873,989

Note: FY 2023 unaudited & unadjusted as of Jan 2024



FISCAL YEAR 2024

APPROVED BUDGET: GENERAL FUND



Appropriated Fund	Total Appropriation
General Fund	\$8,472,000
Liquid Fuels Fund	\$326,000
Sewer Maintenance Fund	\$1,760,000
TOTAL	\$10,558,000

Fund: 01 - GENERAL FUND

Revenue

Account #	Description	2024 ADOPTED
01-1550	DUE FROM HOMES GRANT--STAFFER	\$82,465
01-301-1000	REAL ESTATE TAXES-CURRENT YEAR	\$1,450,000
01-301-4000	REAL ESTATE TAXES-DELINQ TAX CL	\$180,000
01-310-0200	PER CAPITA TAX-PRIOR YEAR LEVY	\$0
01-310-1000	REAL ESTATE TRANSFER TAX	\$350,000
01-310-2100	EARNED INCOME TAX-CURRENT YEAR	\$2,750,000
01-310-3600	BUS PRIVILEGE TAX-CURRENT YEAR	\$50,000
01-310-5100	LOCAL SERVICES TAX-CURRENT YEAR	\$105,000
01-310-7100	MECHANICAL DEVICE TAXES	\$3,000
01-321-3500	PEDDLERS LICENSES	\$500
01-321-8000	CABLE TELEVISION FRANCHISE	\$110,000
01-321-9000	TOWING SERVICES	\$25,050
01-322-8000	STREET & CURB PAVE CUT PERMITS	\$14,000
01-322-8300	HANDICAP PARKING PERMITS	\$300
01-322-9000	RENTAL INSPECTION FEES	\$41,000
01-322-9100	VACANT PROPERTY REGISTRY	\$5,000
01-331-1000	COURT-DISTRICT MAGISTRATE	\$58,000
01-331-1300	STATE POLICE FINES	\$3,000
01-331-1400	PARKING VIOLATION FINES	\$500
01-331-1500	PARKING VIOLATION FINES DELINQU	\$100
01-331-3000	QUALITY OF LIFE FEES	\$2,000
01-332-1000	RESTITUTION/ADULT PROBATION	\$10,000
01-341-0100	INTEREST ON CHECKING	\$85,000
01-341-2000	INTEREST- DELINQUENT TAXES	\$13,000
01-342-2000	LCCC LEASE PAYMENTS	\$35,000
01-342-4600	MAGISTRATE RENT	\$39,000
01-351-2000	FEDERAL COPS GRANT	\$83,300
01-352-1000	FEDERAL PAYMENT ARPA 2021	\$0
01-354-0200	PUBLIC SAFETY-SEATBELT/DARE/DUI	\$5,500
01-354-1500	RECYCLING PERFORMANCE GRANT	\$4,300
01-354-1510	RECYCLING/ACT 101 GRANT	\$290,900
01-354-1520	RECYCLE GRANT--GLASS/ELECTRONICS	\$2,200
01-354-1530	RECYCLING--SALE OF MATERIALS	\$2,000
01-354-1600	FIRE FALSE ALARM	\$0
01-354-1610	POLICE FALSE ALARM	\$4,500
01-354-2000	OTHER STATE GRANTS	\$15,000
01-354-2003	STATE FEES - UCC	\$0
01-354-2100	STATE GRANT--DCED ISR	\$0
01-355-0100	PUBLIC UTIL REALTY TAX (PURTA)	\$4,500
01-355-0400	ALCOHOLIC BEVERAGES LICENSES	\$3,900
01-355-0500	GEN MUNI PENSION SYS STATE AID	\$340,000
01-355-0700	FOREIGN FIRE INS PREMIUM TAX	\$28,000
01-357-0200	PUBLIC SAFETY-LOCAL GOV'T	\$3,500
01-358-1300	INTERGOV REIMBURSEMENT-WYOMING	\$65,000
01-358-1310	INTERGOV REIMBURSE JENKINS TWP	\$0

Fund: 01 - GENERAL FUND

Revenue

Account #	Description	2024 ADOPTED
01-358-1320	INTERGOV REIMBURSE PITT AREA SD	\$37,000
01-358-1330	INTERGOV REIMBURSEMENT-COMM DEV	\$35,000
01-358-1335	STAFFING REIMB--COMM DEV	\$0
01-358-1340	INTERGOV REIMBURSE-PARK AUTH	\$30,000
01-358-1350	INTERGOV REIMBURSE LUZ CTY DRUG TASK FORCE	\$2,000
01-358-1360	INTER GOV REIMBURSE--LAFLIN BOROUGH	\$3,000
01-358-1365	INTERGOV--YATESVILLE BOROUGH	\$9,000
01-359-1000	HOUSING AUTHORITY PAYMENTS	\$73,200
01-361-3300	ZONING PERMITS	\$3,000
01-361-3400	ZONING HEARING FEE	\$2,000
01-361-3410	BUILDING CODE HEARING FEE	\$1,000
01-361-3500	SUBDIVISION/LAND DEV FEES	\$1,000
01-361-4000	PLAN REVIEW FEES	\$5,500
01-361-5100	FIRE DEPT BILLING	\$2,500
01-361-5200	SERVICE CHARGE-CREDIT CARD FEES	\$0
01-361-7100	PHOTOCOPIES-HARD COPIES OF DOC	\$15,000
01-361-7400	POSTAGE	\$4,000
01-362-1100	POLICE RPTS/FINGERPRINTS/ACCIDE	\$3,500
01-362-1200	FIRE REPORTS	\$0
01-362-4100	BUILDING PERMITS	\$95,000
01-362-4500	FIRE INSPECTIONS-USE & OCCUPANCY	\$0
01-362-4700	DUMPSTER PERMIT	\$2,000
01-362-4800	DEMOLITION PERMITS	\$500
01-362-5000	CIVIL SERVICE TEST	\$500
01-364-1100	SEWAGE CONNECTION/TAP IN FEE	\$2,000
01-364-1201	REFUSE COLLECTION - PRIOR YEAR	\$0
01-364-3000	REFUSE COLLECTION-CURRENT YEAR	\$675,000
01-364-3100	EXTRA REFUSE STICKERS	\$88,000
01-364-3200	BULK GARBAGE-LANDFILL FEES	\$10,000
01-364-3300	REFUSE-COMMERCIAL	\$0
01-364-3400	REFUSE FEES--HOWLEY CIRCLE	\$7,500
01-364-5000	RECYCLABLE MATERIAL-SCRAP METAL	\$300
01-367-3000	SPECIAL EVENTS/OTHER PERMITS	\$0
01-383-2000	SPECIAL ASSESSMENTS	\$2,500
01-387-1000	DONATIONS	\$200
01-387-2000	NON GOVERNMENT GRANTS	\$1,000
01-387-3000	K9 DONATIONS	\$2,500
01-389-1000	OTHER MISCELLANEOUS REVENUE	\$1,500
01-389-2000	IN LIEU OF TAXES-ST GABRIELS	\$2,000
01-389-3000	TOMATO FESTIVAL REIMBURSED EXPENSES	\$3,000
01-389-4000	ST PATRICKS DAY PARADE REIMBURSED EXPENSES	\$5,000
01-391-1000	SALE OF GENERAL FIXED ASSETS	\$51,000
01-392-0800	TRANSFER FROM SEWER FUND	\$375,000
01-393-1300	PROCEEDS OF LONG-TERM DEBT	\$0
01-395-1000	REFUNDS	\$85,550

Fund: 01 - GENERAL FUND

Revenue

Account #	Description	2024 ADOPTED
01-399-1000	APPROPRIATION OF FUND BALANCE	\$451,735
01-1107	USE OF SURPLUS IN SINKING FUND	\$119,000
Revenue Total:		\$8,472,000

Fund: 01 - GENERAL FUND

Expense

Account #	Description	2024 ADOPTED
01-1550	PERSONNEL COST OCD HOMES STAFF	\$82,465
01-400-1050	CITY COUNCIL-SALARIES	\$10,000
01-400-1920	CITY COUNCIL-P/R TAXES-FICA,ETC	\$1,000
01-400-1950	CITY COUNCIL-WORKERS COMP INS	\$1,200
01-400-1980	CITY COUNCIL-GENERAL BENEFITS	\$1,500
01-400-2000	CITY COUNCIL-SUPPLIES	\$150
01-400-3410	CITY COUNCIL- ADVERTISING	\$1,500
01-400-3420	CITY COUNCIL-PRINTING	\$200
01-400-3530	CITY COUNCIL-PUB OFFIC LIAB INS	\$24,000
01-400-4200	CITY COUNCIL-DUES/SUBSCRIPTION	\$200
01-400-5000	CITY COUNCIL-CONTRIBUTIONS	\$300
01-401-1050	MAYOR-SALARY	\$3,000
01-401-1920	MAYOR- P/R TAXES-FICA,ETC	\$300
01-401-1950	MAYOR-WORKERS COMP INS	\$900
01-401-1980	MAYOR- GENERAL BENEFITS	\$400
01-401-2000	MAYOR- SUPPLIES	\$300
01-401-3410	MAYOR-ADVERTISING	\$1,500
01-401-3420	MAYOR- PRINTING	\$800
01-401-3530	MAYOR- PUB OFFICIALS LIAB INS	\$2,000
01-401-4200	MAYOR- DUES/SUBSCRIPTIONS	\$2,000
01-401-4520	MAYOR- IT SUPPORT	\$300
01-401-4600	MAYOR- TRAINING/CONFERENCES	\$5,000
01-401-4610	MAYOR--PA MUNICIPAL LEAGUE	\$3,000
01-401-5000	MAYOR-CONTRIBUTIONS	\$10,000
01-402-1000	FINANCE-BUDGET DIRECTORS SALARY	\$15,000
01-402-1920	FINANCE-P/R TAXES, FICA, ETC	\$1,150
01-402-3110	FINANCE-COMPTROLLER	\$23,000
01-402-3111	FINANCE-ANNUAL CITY AUDIT-CAFR	\$22,000
01-402-3112	FINANCE-SINGLE & PROGRAM AUDITS	\$3,500
01-402-3113	FINANCE--GASB REPORTS/AUDIT/BUDGET	\$1,500
01-402-3114	FINANCE FIXED ASSETS INV UPDATE	\$1,500
01-402-3200	MAYOR-COMMUNICATION	\$0
01-402-4201	FINANCE-DUES/SUBSCRIP/SEMINARS-GFOA	\$2,500
01-402-4500	FINANCE--PAYROLL COMPANY FEES	\$16,000
01-402-4600	FINANCE-TRAINING/CONFERENCES	\$5,000

Expense

Account #	Description	2024 ADOPTED
01-403-1050	TREASURER-ELECTED OFF SALARY	\$14,500
01-403-1200	TREASURER-FULL TIME SALARIES	\$117,469
01-403-1800	TREASURER-OVERTIME	\$200
01-403-1860	TREASURER-TERMINAL PAY	\$0
01-403-1920	TREASURER-P/R TAXES-FICA, ETC	\$9,000
01-403-1950	TREASURER-WORKERS COMP INS	\$9,000
01-403-1960	TREASURER-HEALTHCARE	\$40,414
01-403-1980	TREASURER-GENERAL BENEFITS	\$1,000
01-403-2000	TREASURER-SUPPLIES	\$3,000
01-403-2150	TREASURER-POSTAGE	\$8,500
01-403-3000	TREASURER-OTHER SERVICES/CHARGE	\$300
01-403-3010	TREASURER-IMPREST FUND	\$0
01-403-3200	TREASURER-COMMUNICATION	\$1,000
01-403-3410	TREASURER-ADVERTISING	\$0
01-403-3420	TREASURER-PRINTING	\$500
01-403-3530	TREASURER-FIDUCIARY LIAB INS	\$6,500
01-403-3900	TREASURER-BANK CHARGES/FEEES	\$0
01-403-3910	TREASURER CREDIT CARD FEES	\$0
01-403-4200	TREASURER-DUES/SUBSCRIPTIONS	\$300
01-403-4201	TREASURER-ACT 32 COMMITTEE DUES	\$50
01-403-4500	TREASURER-CONTRACTUAL SERVICES	\$9,000
01-403-4520	TREASURER-IT SUPPORT	\$500
01-403-4600	TREASURER-TRAINING/CONFERENCES	\$300
01-403-7500	TREASURER-PAYGO CAPITAL PURCHAS	\$450
01-404-1100	LEGAL-RETAINER-SOLICITOR/ASST S	\$19,895
01-404-1920	LEGAL-PAYROLL TAXES-FICA, ETC	\$1,522
01-404-1950	LEGAL-WORKERS COMP INS	\$2,600
01-404-3140	LEGAL-SPECIAL LEGAL SERVICES	\$35,000
01-404-3150	LEGAL--RIGHT TO KNOW	\$3,000
01-405-1200	ADMIN-F/T SALARIES	\$228,859
01-405-1400	ADMIN-NOTARY STIPEND	\$500
01-405-1800	ADMIN-OVERTIME	\$500
01-405-1860	ADMIN-TERMINAL PAY	\$0
01-405-1864	ADMIN-SEVERANCE PAY	\$0
01-405-1920	ADMIN-P/R TAXES-FICA, ETC	\$18,000
01-405-1950	ADMIN-WORKERS COMP INS	\$14,000
01-405-1951	ADMIN-WORKERS COMP INS-PRIOR YR	\$0
01-405-1952	ADMIN-WORKERS COMP JOYCE BROKERS FEE	\$5,000
01-405-1960	ADMIN-HEALTHCARE	\$45,441
01-405-1970	ADMIN-EMPLOY PENSION MMO CUR YR	\$238,320
01-405-1980	ADMIN-GENERAL BENEFITS	\$1,000
01-405-2000	ADMIN-SUPPLIES	\$2,000
01-405-2150	ADMIN-POSTAGE	\$400
01-405-2600	ADMIN-SMALL TOOLS/EQUIP	\$500
01-405-3000	ADMIN-OTH SERVICES/CHARGES	\$400

Expense

Account #	Description	2024 ADOPTED
01-405-3100	ADMIN-PROFESSIONAL SERVICES	\$300
01-405-3150	ADMIN--HR SERVICES	\$2,500
01-405-3160	ADMIN--HR--TIMEKEEPING IT	\$1,600
01-405-3200	ADMIN-COMMUNICATION	\$3,000
01-405-3300	ADMIN-MILEAGE	\$500
01-405-3380	ADMIN-CITYWIDE FLEET MONITORING	\$0
01-405-3410	ADMIN-ADVERTISING	\$5,500
01-405-3420	ADMIN-PRINTING	\$1,000
01-405-3421	ADMIN-ORDINANCE CODIFICATION	\$5,000
01-405-4200	ADMIN-DUES/SUBSCRIPTIONS	\$3,000
01-405-4500	ADMIN-CONTRACTUAL SERVICES	\$3,000
01-405-4520	ADMIN-IT SUPPORT	\$500
01-405-4530	ADMIN-CITY WEBSITE MAINTENANCE	\$3,500
01-405-4600	ADMIN-TRAINING/CONFERENCES	\$3,000
01-406-3170	GEN GOVT-CIVIL SERV COMMISSION EXP	\$1,500
01-406-3171	GEN GOVT-BLDG CODE APP BRD EXP	\$300
01-406-3172	GEN GOVT-BOARD OF HEALTH EXP	\$200
01-406-3173	GEN GOVT-SHADE TREE COMM EXP	\$200
01-406-3174	GEN GOVT-HUMAN REL COMM EXP	\$200
01-406-3175	GEN GOVT-PLANNING COMM EXP	\$500
01-406-3176	GEN GOVT-ZONING HEARING BRD EXP	\$1,800
01-406-3177	GEN GOVT-PENSION BOARD EXPENSE	\$100
01-406-3180	GEN GOVT--SAFETY COMMITTEE	\$500
01-406-3181	GEN GOVT--RECREATION BOARD	\$200
01-406-3400	GEN GOVT--CITY NEWSLETTER	\$10,000
01-407-1200	IT F/T SALARIES	\$0
01-407-1920	IT P/R TAXES-FICA, ETC	\$0
01-407-1950	IT WORKERS COMP INS	\$0
01-407-1960	IT HEALTHCARE	\$0
01-407-1980	IT GENERAL BENEFITS	\$0
01-407-2000	IT-SUPPLIES	\$2,000
01-407-3200	IT COMMUNICATION	\$0
01-407-3550	IT-CYBER SECURITY INSURANCE	\$12,500
01-407-4521	IT-GENERAL IT SUPPORT/MAINT	\$45,000
01-407-4522	IT-CITY WIDE SOFTWARE UPGRADES	\$6,500
01-407-4523	IT-TYLER ACCOUNTING SYSTEM MAINT	\$9,000
01-407-4524	IT-COMPUTER MEMORY BACKUP	\$5,000
01-407-4525	IT TYLER ACCOUNTING IMPLEMENTATION	\$0
01-407-7500	IT-PAYGO CAPITAL PURCHASE	\$500
01-408-3001	ENGINEERING-OTH SERV/CHARGES	\$1,000
01-409-1500	CITY HALL-PT SALARIES/JANITOR	\$0
01-409-1920	CITY HALL-P/R TAXES-FICA, ETC	\$0
01-409-2000	CITY HALL-SUPPLIES	\$16,500
01-409-3210	CITY HALL-COMMUNICATIONS	\$4,000
01-409-3211	CITY HALL-COMM PRI TRUNK	\$5,500

Expense

Account #	Description	2024 ADOPTED
01-409-3215	CITY HALL--TELEPHONY LICENSE FEE	\$0
01-409-3217	CITY HALL--NEXTEL SYSTEM	\$13,000
01-409-3610	CITY HALL-ELECTRICITY	\$15,000
01-409-3620	CITY HALL-NATURAL GAS	\$9,500
01-409-3640	CITY HALL-SEWERAGE/STORMWATER	\$1,000
01-409-3660	CITY HALL-WATER	\$2,600
01-409-3668	CITY HALL-PEST CONTROL	\$1,000
01-409-3730	CITY HALL-REPAIRS/MAINTENANCE	\$5,000
01-409-4500	CITY HALL-CONTRACTURAL SERVICES	\$800
01-409-4501	CITY HALL-HVAC MAINTENANCE	\$9,500
01-409-4502	CITY HALL-ELEVATOR MAINTENANCE	\$4,000
01-409-7500	CITY HALL-PAYGO CAPITAL EXPENSE	\$500
01-410-1200	POLICE-F/T SALARIES	\$827,766
01-410-1500	POLICE-P/T SALARIES	\$135,000
01-410-1720	POLICE-HOLIDAY PAY	\$47,756
01-410-1740	POLICE-TRAINING PAY	\$2,000
01-410-1800	POLICE-REGULAR OVERTIME	\$20,000
01-410-1810	POLICE-COURT TIME	\$15,000
01-410-1820	POLICE-SPECIAL DUTY OVERTIME	\$0
01-410-1821	POLICE-BICYCLE PATROL -SALARY	\$1,000
01-410-1822	POLICE WARRENT SQUAD	\$0
01-410-1830	POLICE-REIMB SPECIAL DUTY TIME	\$5,000
01-410-1831	POLICE-DRUG TASK FORCE TIME	\$0
01-410-1840	POLICE-UNUSED LEAVE BUYBACK	\$0
01-410-1850	POLICE-LONGEVITY PAY	\$17,750
01-410-1860	POLICE-TERMINAL PAY	\$0
01-410-1910	POLICE-UNIFORM ALLOWANCE	\$14,000
01-410-1920	POLICE-P/R TAXES-FICA, ETC	\$25,000
01-410-1950	POLICE-WORKERS COMP INS	\$58,000
01-410-1960	POLICE-HEALTH CARE	\$193,775
01-410-1961	POLICE-HEALTH CARE-RETIREEES	\$45,441
01-410-1970	POLICE-EMP PENSION MMO CURR YR	\$246,877
01-410-1971	POLICE-EMP PENSION MMO PRIOR YR	\$0
01-410-1980	POLICE-GENERAL BENEFITS	\$5,000
01-410-2000	POLICE-SUPPLIES	\$5,000
01-410-2310	POLICE-MOTOR POOL FUEL	\$19,000
01-410-2390	POLICE-AMMUNITION & FIREARMS	\$2,000
01-410-2600	POLICE-SMALL TOOLS & EQUIP	\$1,500
01-410-2610	POLICE-BICYCLE PATROL -EQUIPMENT	\$300
01-410-3000	POLICE-OTH SERVICES/CHARGES	\$300
01-410-3100	POLICE-PROFESSIONAL SERVICES	\$2,200
01-410-3200	POLICE-COMMUNICATION	\$4,000
01-410-3250	POLICE-MDA TERMINALS	\$13,500
01-410-3420	POLICE-PRINTING	\$2,500
01-410-3500	POLICE-MOTOR POOL INSURANCE	\$20,000

Expense

Account #	Description	2024 ADOPTED
01-410-3521	POLICE-POLICE LIAB INS	\$22,000
01-410-4000	POLICE-COURT/INVEST COSTS	\$200
01-410-4200	POLICE-DUES/SUBSCRIPTIONS	\$1,300
01-410-4500	POLICE-CONTRACTURAL SERVICES	\$3,000
01-410-4505	POLICE--CAMERA MAINT	\$2,700
01-410-4507	POLICE--BODY CAMERAS	\$15,000
01-410-4510	POLICE-MOTOR POOL REPAIRS/MAINT	\$12,000
01-410-4520	POLICE-IT SUPPORT	\$3,000
01-410-4600	POLICE-TRAINING/CONFERENCES	\$1,500
01-410-4800	POLICE-K-9 DIVISION	\$2,000
01-410-7500	POLICE-CAPITAL PURCHASE	\$65,000
01-410-7510	POLICE-DIGITAL SPEED CNTRL SIGNS	\$0
01-411-1200	FIRE-F/T SALARIES	\$484,852
01-411-1500	FIRE-P/T SALARIES	\$45,000
01-411-1600	FIRE-VOLUNTEER FIREFIGHTERS	\$2,500
01-411-1650	FIRE-FIRE INSPECTOR STIPEND	\$0
01-411-1800	FIRE-REGULAR OVERTIME	\$15,000
01-411-1850	FIRE-LONGEVITY PAY	\$6,900
01-411-1910	FIRE-UNIFORM ALLOWANCE	\$6,650
01-411-1920	FIRE-P/R TAXES-FICA, ETC	\$36,000
01-411-1950	FIRE-WORKERS COMP INS	\$43,000
01-411-1951	FIRE-VOL WORKERS COMP NIAGARA	\$20,000
01-411-1952	FIRE-VOL WORKERS COMP EAGLE	\$0
01-411-1960	FIRE-HEALTHCARE	\$207,398
01-411-1961	FIRE-HEALTHCARE-RETIREEES	\$15,147
01-411-1970	FIRE-EMPLOYER PENSION MMO	\$112,414
01-411-1980	FIRE-GENERAL BENEFITS	\$3,000
01-411-1985	FIRE-EDUCATION ALLOTMENT-CBA	\$200
01-411-2000	FIRE-SUPPLIES	\$2,500
01-411-2310	FIRE-MOTOR POOL FUEL	\$6,000
01-411-2600	FIRE-SMALL TOOLS & EQUIP	\$300
01-411-3000	FIRE-OTH SERVICES/CHARGES	\$300
01-411-3100	FIRE-PROFESSIONAL SERVICES	\$1,700
01-411-3200	FIRE-COMMUNICATION	\$3,000
01-411-3420	FIRE-PRINTING	\$200
01-411-3500	FIRE-MOTOR POOL INSURANCE	\$19,000
01-411-3510	FIRE-FIREHOUSE INSURANCE	\$0
01-411-3610	FIRE-FIREHOUSE ELECTRICITY	\$8,000
01-411-3620	FIRE-FIREHOUSE NATURAL GAS	\$4,000
01-411-3630	FIRE-FIRE HYDRANT FEES	\$25,000
01-411-3640	FIRE-FIREHOUSE SEWER/STORMWATER	\$500
01-411-3660	FIRE-FIREHOUSE WATER	\$2,700
01-411-3730	FIRE-FIREHOUSE REPAIRS/MAINT	\$5,000
01-411-3740	FIRE-FIREHOUSE ELEVATOR	\$2,500
01-411-4200	FIRE-DUES/SUBSCRIPTIONS	\$200

Expense

Account #	Description	2024 ADOPTED
01-411-4500	FIRE-CONTRACTUAL SERVICES	\$500
01-411-4510	FIRE-MOTOR POOL REPAIRS/MAINT	\$5,000
01-411-4520	FIRE-IT SUPPORT	\$500
01-411-4600	FIRE-TRAINING/CONFERENCES	\$250
01-411-4900	FIRE-SPECIAL EXPENSE-GRANTS	\$14,000
01-411-5500	FIRE-VOL FIRE RELIEF STATE PMT	\$28,000
01-411-7500	FIRE-CAPITAL PURCHAE	\$500
01-412-1950	AMBULANCE-WORKERS COMP INS	\$1,600
01-413-1200	UCC/CODE ENF-F/T SALARIES	\$126,372
01-413-1500	UCC/CODE ENF-P/T SALARIES	\$15,000
01-413-1800	UCC/CODE ENF-OVERTIME	\$1,500
01-413-1920	UCC/CODE ENF-P/R TAXES-FICA,ETC	\$11,000
01-413-1950	UCC/CODE ENF-WORKERS COMP INS	\$14,000
01-413-1960	UCC/CODE ENF-HEALTHCARE	\$70,842
01-413-1980	UCC/CODE ENF-GENERAL BENEFITS	\$900
01-413-2000	UCC/CODE ENF-SUPPLIES	\$1,000
01-413-2310	UCC/CODE ENF-MOTOR POOL FUEL	\$3,000
01-413-2380	UCC/CODE ENF-UNIFORMS/CLOTHING	\$500
01-413-2600	UCC/CODE ENF-SMALL TOOLS/EQUIP	\$500
01-413-3000	UCC/CODE ENF-OTH SERVICES/CHARG	\$500
01-413-3010	UCC/CODE ENF UCC FEES TO STATE	\$0
01-413-3130	UCC/CODE ENF-ENGINEERING SERVIC	\$500
01-413-3150	UCC/CODE-3RD PARTY INSPECTIONS	\$5,000
01-413-3200	UCC/CODE ENF-COMMUNICATION	\$6,000
01-413-3420	UCC/CODE ENF-PRINTING	\$500
01-413-3500	UCC/CODE ENF-MOTOR POOL INSURAN	\$2,500
01-413-4200	UCC/CODE ENF-DUES/SUBSCRIPTIONS	\$500
01-413-4500	UCC/CODE ENF-IT SUPPORT	\$500
01-413-4505	UCC/CODE ENF--IWORQ SUPPORT	\$12,000
01-413-4510	UCC/CODE ENF-MTR POOL REP/MAINT	\$1,500
01-413-4600	UCC/CODE ENF-TRAINING/CONFERENC	\$300
01-413-7500	UCC/CODE ENF-PAYGO CAPITAL PURC	\$500
01-414-2000	PLANNING-SUPPLIES	\$100
01-414-3000	PLANNING-OTH SERVCES/CHARGES	\$200
01-414-3140	PLANNING-SPECIAL LEGAL EXPENSE	\$200
01-414-3410	PLANNING-ADVERTISING	\$0
01-414-3420	PLANNING-PRINTING	\$100
01-414-4200	PLANNING-DUES/SUBSCRIPTIONS	\$250
01-414-4600	PLANNING-TRAINING/CONFERENCES	\$500
01-415-1100	EMA-EMA DIRECTOR STIPEND	\$750
01-415-1920	EMA--P/R, FICA, ETC	\$60
01-415-2000	EMA-SUPPLIES	\$200
01-415-2380	EMA-UNIFORMS//CLOTHING	\$100
01-415-3000	EMA-OTH SERVICES/CHARGES	\$100
01-415-3001	EMA-SPECIFIC DISASTER COSTS	\$100

Expense

Account #	Description	2024 ADOPTED
01-415-4600	EMA-TRAINING/CONFERENCES	\$100
01-419-1100	PUBLIC SAFETY-DIRECTOR STIPEND	\$1,200
01-419-1920	PUBLIC SAFETY-P/R TAXES-FICA, ETC	\$120
01-419-3000	PUB SAF-OTH SERVICES/CHARGES	\$250
01-426-1500	RECYCLING--RECYCLING COORD	\$2,600
01-426-1920	RECYCLING--P/R TAXES, FICA, ETC	\$200
01-426-1950	RECYCLING--WORKERS COMP	\$200
01-426-3410	RECYCLING-ADVERTISING	\$800
01-426-3420	RECYCLING-PRINTING	\$2,000
01-426-4001	RECYCLING-SPECIAL EXPENSE-GRANT	\$290,800
01-426-5301	RECYCLING-CONTR TO COMPOST COMM	\$3,500
01-426-5401	RECYCLING-DISPOSAL FEE	\$500
01-427-1200	REFUSE-F/T SALARIES-CDL	\$186,555
01-427-1500	REFUSE-P/T SALARIES	\$0
01-427-1800	REFUSE-REGULAR OVERTIME	\$2,000
01-427-1870	REFUSE-CDL PAYMENT	\$4,000
01-427-1910	REFUSE-UNIFORM ALLOWANCE	\$4,500
01-427-1920	REFUSE-P/R TAXES-FICA, ETC	\$14,271
01-427-1950	REFUSE-WORKERS COMP INS	\$22,500
01-427-1960	REFUSE-HEALTHCARE	\$55,562
01-427-1980	REFUSE-GENERAL BENEFITS	\$2,000
01-427-2000	REFUSE-SUPPLIES	\$1,000
01-427-2310	REFUSE-MOTOR POOL FUEL	\$20,000
01-427-2600	REFUSE-SMALL TOOLS/EQUIP	\$300
01-427-3000	REFUSE-OTH SERVICES/CHARGES	\$500
01-427-3100	REFUSE-PROFESSIONAL SERVICES	\$800
01-427-3130	REFUSE--DEP WASTE HAULER LICENSES	\$600
01-427-3200	REFUSE-COMMUNICATION	\$4,000
01-427-3420	REFUSE-PRINTING	\$22,000
01-427-3500	REFUSE-MOTOR POOL INSURANCE	\$15,000
01-427-3670	REFUSE-CONTRACTUAL-LANDFILL TIP	\$135,000
01-427-4510	REFUSE-MOTOR POOL REP/MAINT	\$10,000
01-427-4600	REFUSE-TRAINING/CONFERENCES	\$200
01-427-7500	REFUSE-CAPITAL PURCHASE	\$157,932
01-430-1200	STREET-F/T SALARIES	\$300,124
01-430-1500	STREET-P/T SALARIES	\$217,500
01-430-1800	STREET-REGULAR OVERTIME	\$7,000
01-430-1880	STREET--CPR STIPEND	\$2,400
01-430-1910	STREET-UNIFORM ALLOWANCE	\$3,000
01-430-1920	STREET-P/R TAXES-FICA. ETC	\$39,500
01-430-1950	STREET-WORKERS COMP INS	\$23,500
01-430-1960	STREET-HEALTHCARE	\$65,682
01-430-2000	STREET-SUPPLIES	\$5,000
01-430-2310	STREET-MOTOR POOL FUEL	\$18,000
01-430-2380	STREET--UNIFORMS/EQUIP	\$1,200

Expense

Account #	Description	2024 ADOPTED
01-430-2600	STREET-SMALL TOOLS/EQUIP	\$500
01-430-3000	STREET-OTH SERVICES/CHARGES	\$1,000
01-430-3100	STREET-PROFESSIONAL SERVICES	\$500
01-430-3110	PA ONE CALL FEES	\$500
01-430-3200	STREET-COMMUNICATION	\$1,000
01-430-3420	STREET-PRINTING	\$500
01-430-3500	STREET-MOTOR POOL INSURANCE	\$15,000
01-430-3510	STREET-BLDG INSURANCE	\$2,000
01-430-3610	STREET-BLDG ELECTRICITY	\$3,500
01-430-3630	STREET-BLDG NATURAL GAS	\$8,000
01-430-3640	STREET-BLDG SEWER/STORMWATER	\$800
01-430-3660	STREET-BLDG WATER	\$1,200
01-430-3668	STREET-BLDG PEST CONTROL	\$1,000
01-430-3670	STREET-YARD DEBRIS REMOVAL	\$500
01-430-3730	STREET-BLDG REPAIR/MAINT	\$1,500
01-430-4500	STREET--IT SUPPORT & IWORQ	\$6,500
01-430-4510	STREET-MOTOR POOL REP/MAINT	\$5,500
01-431-1800	ST SWEEP-REGULAR OVERTIME	\$8,000
01-431-1920	ST SWEEP-P/R TAXES-FICA, ETC	\$700
01-431-2310	ST SWEEP-MOTOR POOL FUEL	\$3,000
01-431-3500	ST SWEEP-MOTOR POOL INSURANCE	\$4,500
01-431-4510	ST SWEEP-MOTOR POOL REPAIR/MAIN	\$1,500
01-432-1800	WINTER-OVERTIME	\$15,000
01-432-1920	WINTER--P/R TAXES, FICA, ETC	\$1,200
01-432-2380	WINTER-UNIFORMS/CLOTHING	\$1,000
01-432-2450	WINTER-SUPPLIES	\$1,500
01-432-2500	WINTER-MOTOR POOL/EQUIP PARTS	\$500
01-432-2600	WINTER-SM TOOLS/MINOR EQUIP	\$300
01-432-3700	WINTER-CONTRACTURAL SERVICES	\$500
01-433-2000	TRAFFIC CNTRL-SUPPLIES	\$500
01-433-4500	TRAFFIC CNTRL-CONTRACTURAL SERV	\$500
01-434-3700	ST LIGHT-MAINT/REPAIR	\$3,000
01-435-2450	SIDEWALKS/CROSSWALKS-SUPPLIES	\$450
01-435-4500	SIDEWALKS/CROSSWALKS-CONTR SERV	\$5,500
01-436-1100	STORM SEW- MS4 ADMIN STIPEND	\$0
01-436-1200	STORM SEW-F/T SALARIES	\$50,835
01-436-1800	STORM SEW-OVERTIME	\$6,500
01-436-1870	STORM SEW-CDL PAYMENT	\$1,000
01-436-1910	STORM SEW-UNIFORMS/CLOTHING	\$600
01-436-1920	STORM SEW-P/R TAXES-FICA, ETC	\$3,889
01-436-1950	STORM SEW-WORKERS COMP INS	\$8,000
01-436-1960	STORM SEW-HEALTHCARE	\$35,421
01-436-1980	STORM SEW- GENERAL BENEFITS	\$700
01-436-2460	STORM SEW-SUPPLIES	\$1,000
01-436-3000	STORM SEW-OTH SERVICES/CHARGES	\$500

Expense

Account #	Description	2024 ADOPTED
01-436-3200	STORM SEW-COMMUNICATION	\$0
01-436-3500	STORM SEW-INSURANCE--MOTOR POOL	\$4,500
01-436-4500	STORM SEW-CONTRACTURAL SERVICES	\$1,500
01-436-7500	STORM SEW-PAYGO CAP EQUIP/MACHI	\$8,500
01-437-2000	EQUIP REPAIRS-SUPPLIES	\$1,800
01-437-2500	EQUIP REPAIRS/MISC	\$500
01-437-3000	EQUIP REPAIRS-OTH SERVICES/CHAR	\$0
01-437-3600	EQUIP REPAIRS--INSURANCE--BREAKDOWN	\$2,100
01-438-2450	ST MAINT-SUPPLIES	\$1,500
01-438-4500	ST MAINT-CONTRACTURAL SERVICES	\$2,000
01-438-7500	ST MAINT-PAYGO CAP EQUIP/MACHIN	\$1,000
01-439-6701	PAYGO-STREET REPAIR/RESURFACING	\$4,587
01-439-6702	PAYGO-ALLEY REPAIR/RESURFACING	\$14,500
01-444-3000	FARMERS MKT-OTH SERVICES/CHARGE	\$250
01-445-3000	PARKING-OTH SERVICES/CHARGES	\$100
01-446-1100	FLOODPLAIN--ADMIN STIPEND	\$375
01-446-1920	FLOODPLAIN--P/R, FICA, ETC	\$25
01-446-3000	FLOODPLAIN-OTH SERVICES/CHARGES	\$300
01-446-3101	FLOODPLAIN-MS4 PERMIT COSTS	\$0
01-446-4200	FLOODPLAIN-DUES/SUBSCRIPTIONS	\$200
01-446-4600	FLOODPLAIN-TRAINING/CONFERENCES	\$200
01-450-3600	14 BROAD ST--UTILITIES	\$500
01-450-6100	14 BROAD ST--REPAIRS/CONSTRUCTION	\$1,000
01-454-1500	PARKS-P/T SALARIES	\$3,500
01-454-1920	PARKS-P/R TAXES-FICA, ETC	\$275
01-454-1950	PARKS-WORKERS COMP INS	\$500
01-454-2000	PARKS-SUPPLIES	\$5,000
01-454-2990	PARKS--SUMMER FOOD PROGRAM	\$3,000
01-454-3500	PARKS-INSURANCE	\$2,000
01-454-3610	PARKS-ELECTRICITY	\$5,200
01-454-3640	PARKS-STORMWATER FEES	\$100
01-454-3710	PARKS-REPAIRS/MAINTENANCE	\$8,000
01-454-4500	PARKS-CONTRACTURAL SERVICES	\$2,800
01-454-7500	PARKS-PAYGO CAPITAL EXPENSE	\$1,000
01-455-3100	SHADE TREES-PROFESSIONAL SERVIC	\$5,000
01-456-2000	LIBRARY-SUPPLIES	\$2,000
01-456-3000	LIBRARY-CITY CONTRIBUTION	\$60,000
01-456-3101	LIBRARY-PROF SERVICES/CLOCK	\$350
01-456-3640	LIBRARY-SEWERAGE/STORMWATER	\$1,000
01-456-3730	LIBRARY-REPAIRS	\$1,000
01-456-7500	LIBRARY-PAYGO CAPITAL PURCHASE	\$500
01-457-2000	CELEBRATIONS-SUPPLIES	\$2,000
01-457-3001	CELEBRATIONS-OTH SERVICES/CHARGE	\$4,000
01-457-5400	CELEBRATIONS-CONTRIBUTIONS	\$2,000
01-459-1200	PUB PROP-F/T SALARIES-NON UNION	\$0

Expense

Account #	Description	2024 ADOPTED
01-459-1201	PUB PROP-F/T SALARIES-UNION	\$0
01-459-1500	PUB PROP-P/T SALARIES	\$0
01-459-1800	PUB PROP-OVERTIME	\$0
01-459-1860	PUB PROP--TERMINAL PAY	\$0
01-459-1870	PUB PROP-CDL PAYMENT	\$0
01-459-1910	PUB PROP-CLOTHING ALLOWANCE	\$0
01-459-1920	PUB PROP-P/R TAXES-FICA, ETC	\$0
01-459-1950	PUB PROP-WORKERS COMP INS	\$0
01-459-1960	PUB PROP-HEALTHCARE	\$0
01-459-1980	PUB PROP-GENERAL BENEFITS	\$0
01-459-2000	PUB PROP-SUPPLIES	\$5,000
01-459-2310	PUB PROP-MOTOR POOL FUEL	\$1,500
01-459-2600	PUB PROP-SM TOOLS/MINOR EQUIP	\$500
01-459-3000	PUB PROP-OTH SERVICES/CHARGES	\$1,500
01-459-3101	PUB PROP-PROF SER-PUB ART MAINT	\$1,000
01-459-3102	PUB PROP-PROF SER-CITY CLOCK MA	\$500
01-459-3200	PUB PROP-COMMUNICATION	\$0
01-459-3500	PUB PROP-MOTOR POOL INSURANCE	\$2,000
01-459-3610	PUB PROP-ELEC CITY ZARRA BLDG	\$900
01-459-3620	PUB PROP--NATURAL GAS--ZARRA BLDG	\$1,200
01-459-3640	PUBLIC PROPERTY-STORMWATER FEES	\$100
01-459-3660	PUB PROP-WATER ZARRA BLDG	\$500
01-459-4510	PUB PROP-MOTOR POOL REP/MAINT	\$1,000
01-459-7000	PUB PROP-CAPITAL PURCHASE	\$2,955
01-460-1200	CLEAN & GREEN--FT SALARIES	\$62,117
01-460-1920	CLEAN & GREEN--P/R TAXES, FICA ETC	\$4,752
01-460-1950	CLEAN & GREEN--WORKERS COMP	\$2,500
01-460-1960	CLEAN & GREEN--HEALTHCARE	\$30,294
01-460-1980	CLEAN & GREEN--GENERAL BENEFITS	\$400
01-460-2000	CLEAN & GREEN--SUPPLIES	\$5,000
01-460-7000	CLEAN & GREEN--CAPITAL EXPENSE	\$5,000
01-462-1200	OCD-F/T SALARIES	\$158,896
01-462-1860	OCD--TERMINAL PAY	\$0
01-462-1920	OCD-P/R TAXES-FICA, ETC	\$11,900
01-462-1950	OCD-WORKERS COMP INS	\$18,000
01-462-1960	OCD-HEALTHCARE	\$60,688
01-462-1980	OCD-GENERAL BENEFITS	\$1,800
01-462-3000	OCD-OTH SERVICES/CHARGES	\$750
01-462-3200	OCD-COMMUNICATION	\$1,000
01-462-3410	OCD-ADVERTISING	\$200
01-462-4200	OCD-DUES/SUBSCRIPTIONS	\$500
01-462-4500	OCD-IT SUPPORT	\$14,000
01-462-7500	OCD-PAYGO CAPITAL EXPENSE	\$500
01-463-3000	EC DEV-OTH SERVICES/CHARGES	\$1,000
01-463-3420	EC DEV-PRINTING	\$500

Expense

Account #	Description	2024 ADOPTED
01-463-5000	EC DEV-CONTRIBUTIONS FOR DEVELO	\$0
01-463-5100	EC DEV--ISR GRANT--PROF SERVICES	\$0
01-463-5300	EC DEV-LANDBANK AUTHORITY FEE	\$1,500
01-463-5500	EC DEV-FACADE GRANTS	\$0
01-463-7100	EC DEV-LAND PURCHASE	\$0
01-465-3170	BLIGHT-BLIGHT BOARD EXPENSES	\$100
01-465-3410	BLIGHT-ADVERTISING EXPENSE	\$300
01-465-4501	BLIGHT-CONTRACTUAL SERVICE-DEMO	\$0
01-466-1200	MAIN ST-F/T SALARIES	\$140,400
01-466-1920	MAIN ST-P/R TAXES-FICA, ETC	\$10,741
01-466-1950	MAIN ST-WORKERS COMP INS	\$5,000
01-466-1960	MAIN ST-HEALTHCARE	\$15,147
01-466-1980	MAIN ST-GENERAL BENEFITS	\$1,000
01-466-2000	MAIN ST-SUPPLIES	\$2,000
01-466-3000	MAIN ST-OTHER SERVICES/CHARGES	\$500
01-466-3200	MAIN ST-COMMUNICATION	\$1,900
01-466-4200	MAIN ST-DUES/SUBSCRIPTIONS	\$3,000
01-466-4600	MAIN ST-TRAINING/CONFERENCE	\$9,000
01-466-5000	MAIN ST--CONTRIBUTION TO DOWNTOWN PARTNERSHIP	\$25,000
01-471-2006	DEBT-BOND-USDA NOTE 97-04 STREE	\$52,800
01-471-2009	DEBT-BOND-USDA LOAN 2019B CITY	\$88,500
01-471-2010	DEBT-BOND-USDA LOAN 2019 LIBRAR	\$35,900
01-471-2011	DEBT-BOND-2020A	\$355,000
01-471-2012	DEBT-BOND-2020B	\$195,000
01-471-2013	DEBT--2023 GEN OB NOTE	\$0
01-471-2014	DEBT--SERIES 2023B GEN OB NOTE	\$1,000
01-471-2015	DEBT--SERIES 2023C GEN OB NOTE	\$28,000
01-471-2016	DEBT--SERIES 2023D GEN OB NOTE	\$35,000
01-471-4000	DEBT-SMALL BORROWING	\$0
01-472-2006	INT-BOND-USDA NOTE 97-04 STREET	\$0
01-472-2009	INT-BOND-USDA LOAN 2019B CITY H	\$0
01-472-2010	INT-BOND-USDA LOAN 2019 LIBRARY	\$0
01-472-2011	INT-BOND-2020A	\$154,586
01-472-2012	INT-BOND 2020B	\$94,956
01-472-2013	IN--BOND--2023B	\$64,918
01-472-4000	INT-SMALL BORROWING	\$0
01-472-6000	INT-TAX REVENUE ANTICIPATION NO	\$7,000
01-475-3410	DEBT-ADVERTISING	\$2,500
01-475-4130	DEBT-SPECIAL LEGAL SERVICES	\$15,000
01-475-4140	DEBT-PAYING AGENT FEE	\$4,500
01-475-4150	DEBT--BANK FEES	\$3,500
01-475-4160	DEBT--FINANCIAL ADVISOR	\$10,000
01-482-4100	JUDGEMENT-JUDGEMENTS/SETTLEMENT	\$500
01-483-5100	NON-TAX BENEFIT: CELLPHONE REIMB	\$9,900
01-484-3510	INSURANCE-GENERAL LIABILITY	\$85,000

Expense

Account #	Description	2024 ADOPTED
01-484-3520	INSURANCE-FIRE PROPERTY	\$25,000
01-484-3530	INSURANCE-DEDUCTIBLE	\$2,500
01-484-3540	INSURANCE--CRIME	\$1,800
01-484-3550	INSURANCE--INLAND MARINE	\$8,000
01-489-9000	UNCLASSIFIED-GEN OTH MISC EXP	\$500
01-489-9100	UNCLASSIFIED-1 TIME EXTRAORD EX	\$500
01-492-0900	TRANSFER--TRANS TO PAYGO FUND	\$812
01-492-9500	TRANSFER-TRANS TO OPER RESERVE	\$500
01-492-9600	TRANSFER TO DISASTER FUND	\$0
01-495-8000	SPECIAL EXPENSE--BAD DEBT	\$6,000
01-499-9000	FUND BAL-PRIOR YR LIABILITY	\$1,000

Expense Total: \$8,472,000

Fund: 01 - GENERAL FUND Surplus (Deficit): \$0

Report Surplus (Deficit): \$0

Group Summary

Fund: 01 - GENERAL FUND	Account Type	2024 ADOPTED
	Revenue	\$8,472,000
	Expense	\$8,472,000

Fund: 01 - GENERAL FUND Surplus (Deficit): \$0

Report Surplus (Deficit): \$0

Fund Summary

Fund	2024 ADOPTED
01 - GENERAL FUND	\$0
Report Surplus (Deficit):	\$0

FISCAL YEAR 2024

APPROVED BUDGET: LIQUID FUELS FUND



Appropriated Fund	Total Appropriation
General Fund	\$8,472,000
Liquid Fuels Fund	\$326,000
Sewer Maintenance Fund	\$1,760,000
TOTAL	\$10,558,000

Fund: 35 - LIQUID FUELS FUND

Revenue

Account #	Description	2024 ADOPTED
35-341-0100	INTEREST INCOME	\$11,000
35-355-0200	LIQUID FUELS ALLOCATION	\$216,800
35-355-0250	PENNDOT WINTER PLOWING PAYMENT	\$6,200
35-399-0000	USE OF UNRESERVED FUND BALANCE	\$92,000
Revenue Total:		\$326,000

Expense

Account #	Description	2024 Proposed
35-430-4510	STREET-VEHICLE/EQUIP REPAIR/MAINT	\$8,000
35-430-7500	STREET PAYGO CAPITAL EXPENSE	\$50,000
35-431-4510	ST SWEEP-MOTOR POOL REPAIR/MAINTENAN	\$3,000
35-432-2450	WINTER MAINT/SUPPLIES	\$35,000
35-432-2500	WINTER MAINT MOTOR POOL	\$10,000
35-432-2600	WINTER MAINT SMALL TOOLS/EQUIP	\$100
35-432-7500	WINTER MAINT--PAYGO CAPITAL EQUIPMENT	\$30,000
35-433-2000	TRAFFIC CNTRL SUPPLIES	\$7,000
35-433-2450	TRAFFIC CNTRL-TRAFFIC SIGNS	\$7,000
35-433-3100	TRAFFIC CNTRL-PAVEMENT MARKINGS	\$15,000
35-433-3610	TRAFFIC CNTRL ELECTRICITY	\$4,500
35-433-4500	TRAFFIC CNTRL CONTRACTUAL SERVICES	\$4,000
35-434-3610	ST LIGHT ELECTRICITY	\$42,000
35-434-3700	ST LIGHT-MAINT/REPAIR	\$1,000
35-436-2460	STORM SEW-SUPPLIES	\$3,000
35-436-3700	STORM SEW-MAINT/REPAIR	\$3,000
35-438-2450	ST MAINT-SUPPLIES	\$8,400
35-438-4500	ST MAINT-CONTRACTUAL SERVICES	\$7,000
35-438-4510	ST MAINT--EQUIPMENT & SUPPLIES	\$7,000
35-438-7500	ST MAINT PAYGO CAPITAL-EQUIPMENT	\$6,000
35-439-6701	PAYGO-STREET REPAIR/RESURFACING	\$75,000
35-6000	HIGHWAYS-CAPITAL CONSTRUCTION-ROAD PAVING	\$0
Expense Total:		\$326,000

Fund: 35 - LIQUID FUELS FUND Surplus (Deficit): \$0

Report Surplus (Deficit): \$0

FISCAL YEAR 2024 APPROVED BUDGET: SEWER MAINTENANCE FUND



Appropriated Fund	Total Appropriation
General Fund	\$8,472,000
Liquid Fuels Fund	\$326,000
Sewer Maintenance Fund	\$1,760,000
TOTAL	\$10,558,000

Fund: 08 - SEWER MAINTENANCE FUND

Revenue

Account #	Description	2024 ADOPTED
08-341-0100	INTEREST EARNINGS	\$19,000
08-359-1100	WVSA REIMBURSEMENT-SANITARY	\$25,000
08-359-1200	WVSA REIMBURSEMENT-STORMWATER	\$14,000
08-364-1200	CITY SEWER MAINTENANCE FEE	\$1,700,000
08-395-1000	REFUNDS	\$0
08-399-1000	APPROPRIATION OF UNRESERVED FUND BALANCE	\$2,000
Revenue Total:		\$1,760,000

Expense

Account #	Description	2024 Proposed
08-402-3100	ADMIN-PROFESSIONAL SERVICES	\$15,000
08-402-3110	FINANCE-PROF SERV-ACCOUNTING	\$10,000
08-402-3111	FINANCE-PROF SERV-ANNUAL CITY AUDIT CAFR	\$6,500
08-402-4501	FINANCE CONTRACTUAL WVSA BILLING FEES	\$118,000
08-402-4502	FINANCE-CONTRACTUAL-WVSA DELINQ COLLECTION FEES	\$8,000
08-403-3900	TREASURER-BANK CHARGES/FEES	\$0
08-404-3140	LEGAL-SPECIAL LEGAL SERVICES	\$50,000
08-404-3145	LEGAL--EXPERT WITNESS/CONSULTANT	\$0
08-404-3150	LEGAL--MEDIATION FEES	\$0
08-405-1951	ADMIN-WORKERS COMP INS-PRIOR YR	\$0
08-405-3421	ADMIN-ORDINANCE CODIFICATION	\$4,000
08-407-4523	IT-TYLER ACCOUNTING SYSTEM	\$1,000
08-407-4524	IT-COMPUTER MEMORY BACKUP	\$2,000
08-407-4535	IT--IWORQ SUPPORT	\$8,500
08-408-3001	ENGINEERING-OTHER SERV CHARGES	\$50,000
08-429-2000	SANITARY SEWERS-SUPPLIES	\$6,000
08-429-2600	SANITARY SEWERS-SMALL TOOLS/EQUIP	\$1,000
08-429-3000	SANITARY SEWERS-OTH SERVICES/CHARGES	\$3,000
08-429-3700	SANITARY SEWERS-MAINT/REPAIR	\$95,000
08-429-4500	SANITARY SEWERS--CONTRACTUAL SERVICES	\$95,000
08-429-7501	SANITARY SEWERS-PAYGO CAPITAL	\$48,000
08-430-3730	STREET-BLDG MAINT/REPAIR	\$2,000
08-430-4510	STREET-MOTOR POOL REPAIR/MAINTENANCE	\$4,750
08-431-4510	ST SWEEP-MOTOR POOL REPAIR/MAINTENANCE	\$2,500
08-435-3000	SIDEWALKS/CROSSWALKS OTHER SERV CHARGES	\$2,000
08-435-4500	SIDEWALKS/CROSSWALKS-CONTRACTUAL SERVICES	\$7,000
08-436-1110	STORM SEWERS--MS4 PERMIT ADMIN STIPEND	\$1,500
08-436-2000	STORM SEWERS-SUPPLIES	\$9,000
08-436-2385	STORM SEWERS--SAFETY EQUIPMENT	\$2,000
08-436-2600	STORM SEWERS-SMALL TOOLS/EQUIP	\$1,500
08-436-3000	STORM SEWERS-OTH SERVICES/CHARGES	\$500
08-436-3001	STORM SEWERS-MS4 PERMIT COSTS	\$1,000
08-436-3510	STORM SEWER-INSURANCE	\$6,900
08-436-3700	STORM SEWERS-MAINT/REPAIRS	\$75,000
08-436-4500	STORM SEWERS-CONTRACTUAL SERVICES	\$75,000
08-436-5000	STORM SEWERS-EQUIPMENT LEASE PURCHASE	\$45,000
08-436-7501	STORM SEWER-PAYGO CAPITAL	\$30,000
08-437-3000	EQUIP REPAIRS-OTHER SERVICE CHARGES	\$2,000
08-455-3100	SHADE TREES-PROFESSIONAL SERVICES	\$10,000
08-471-2011	DEBT-BOND-2020A	\$425,000
08-471-2013	DEBT--2022A GEN OB NOTE	\$0
08-471-2014	DEBT--SERIES 2023A	\$2,000
08-472-2011	INT-BOND-2020A	\$34,600
08-472-2013	INT--BOND--2023A	\$112,250
08-489-9000	UNCLASSIFIED-GEN OTHR MISC EXPENSE	\$2,000
08-492-0100	TRANSFER TO GF-COST RECOVERY	\$375,000
08-495-8000	SPECIAL EXPENSE--BAD DEBT	\$10,000
08-499-9000	FUND BAL-PRIOR YR LIABILITIES	\$500
Expense Total:		\$1,760,000

Fund: 08 - SEWER MAINTENANCE FUND Surplus (Deficit):

\$0

Report Surplus (Deficit):

\$0



DEBT SERVICE

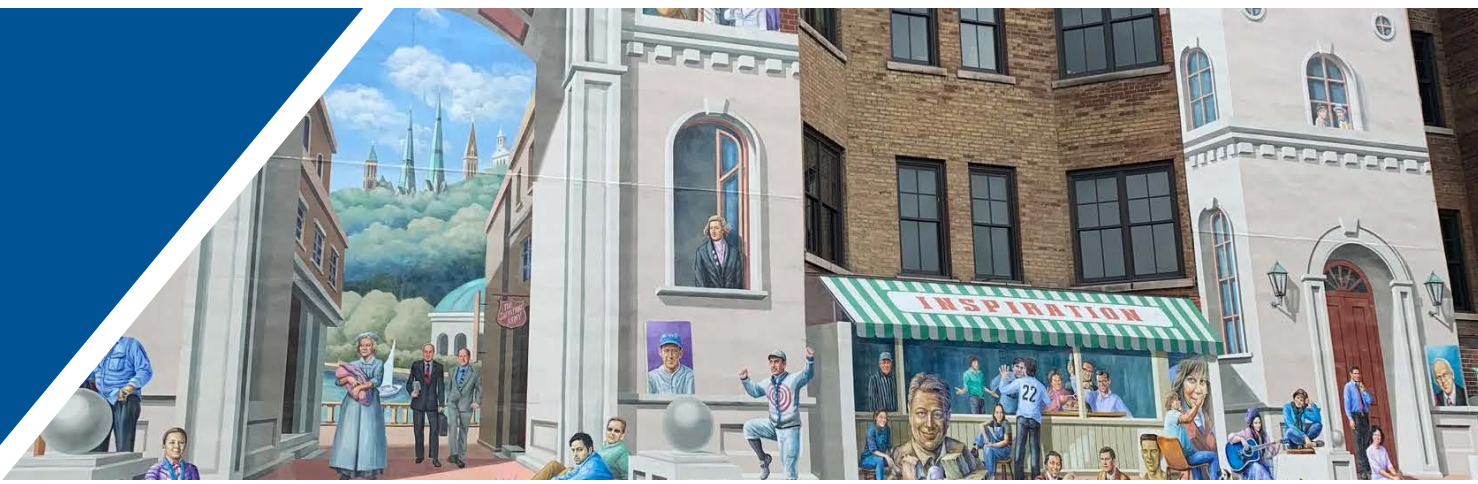
During FY 2020, the City of Pittston obtained an investment-grade credit rating from Moody’s Investor Services and took advantage of then record-low interest rates to consolidate most of the city’s outstanding long-term debt used to finance capital projects over the previous decade. Only loans issued by the United States Department of Agriculture (USDA) were not refinanced, due to their extremely low fixed interest rates. The result was significant savings and simplification of the debt service schedule. During FY 2023 the city received a credit rating upgrade from Moody’s and issued additional long-term debt for one-time costs as explained in the Budget Message. Budgeted debt service for FY 2024 is as follows:

GENERAL FUND

LOAN CATEGORY	TOTAL BUDGETED DEBT SERVICE
USDA LONG-TERM BONDS (4)	\$177,200
General Obligation Bond Series 2020A	\$509,586
General Obligation Bond Series 2020B	\$289,596
General Obligation Note Series 2023B	\$65,918
General Obligation Note Series 2023C	\$28,000
General Obligation Note Series 2023D	\$35,000
TOTAL	\$1,105,300

SEWER MAINTENANCE FUN

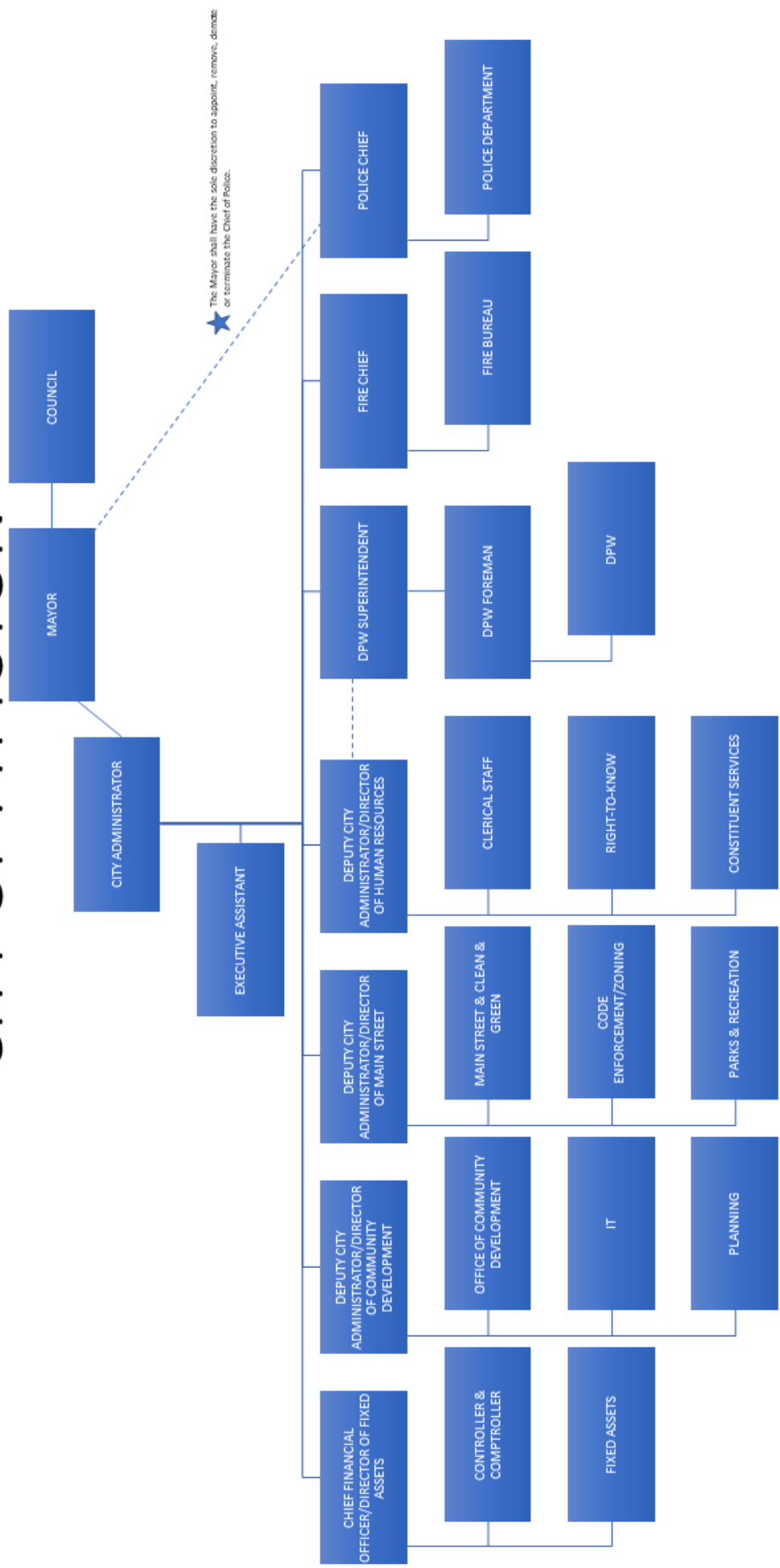
LOAN CATEGORY	TOTAL BUDGETED DEBT SERVICE
General Obligation Bond Series 2020A	\$537,250
General Obligation Note Series 2023A	\$114,250



STAFFING STATISTICS & ORGANIZATIONAL CHART

Department	FY 2022 Full-Time Staffing	FY2023 Full-Time Staffing	FY2024 Full-Time Staffing
Administration	3	3	4
Code Enforcement	1	2	2
Community Development	3	4	3
Treasurer	2	2	3
Main Street	1	2	2
Clean and Green	6	5	2
Police	9	11	11
Fire	7	7	7
DPW	4	6	10

CITY OF PITTTSTON



FISCAL YEAR 2024 CITY DEMOGRAPHICS



United States[®]
Census
Bureau



Population estimates, July 1, 2023, (V2023)

NA

PEOPLE

Population

Population estimates, July 1, 2023, (V2023)

NA

Population Estimates, July 1, 2022, (V2022)

7,614

Population estimates base, April 1, 2020, (V2023)

NA

Population estimates base, April 1, 2020, (V2022)

7,590

Population, percent change - April 1, 2020 (estimates base) to July 1, 2023, (V2023)

NA

Population, percent change - April 1, 2020 (estimates base) to July 1, 2022, (V2022)

0.3%

Population, Census, April 1, 2020

7,591

Population, Census, April 1, 2010

7,739

Age and Sex

Persons under 5 years, percent

6.0%

Persons under 18 years, percent

22.4%

Persons 65 years and over, percent

18.1%

Female persons, percent

55.5%

Race and Hispanic Origin

White alone, percent

85.9%

Black or African American alone, percent (a)

6.2%

American Indian and Alaska Native alone, percent (a)

0.0%

Asian alone, percent (a)

1.1%

Native Hawaiian and Other Pacific Islander alone, percent (a)

0.0%

Two or More Races, percent

4.5%

Hispanic or Latino, percent (b)

6.3%

White alone, not Hispanic or Latino, percent

84.2%

Population Characteristics

Veterans, 2018-2022

356

Foreign born persons, percent, 2018-2022

3.6%

Housing

Housing units, July 1, 2022, (V2022)

X

Owner-occupied housing unit rate, 2018-2022

48.9%

Median value of owner-occupied housing units, 2018-2022

\$106,800

Median selected monthly owner costs -with a mortgage, 2018-2022

\$1,169

Median selected monthly owner costs -without a mortgage, 2018-2022

\$597

Median gross rent, 2018-2022

\$758

Building permits, 2022

X

Families & Living Arrangements

Households, 2018-2022

3,399

Persons per household, 2018-2022

2.23

Living in same house 1 year ago, percent of persons age 1 year+, 2018-2022

84.9%

Language other than English spoken at home, percent of persons age 5 years+, 2018-2022

9.2%

Computer and Internet Use	
Households with a computer, percent, 2018-2022	89.2%
Households with a broadband Internet subscription, percent, 2018-2022	85.2%
Education	
High school graduate or higher, percent of persons age 25 years+, 2018-2022	91.5%
Bachelor's degree or higher, percent of persons age 25 years+, 2018-2022	19.7%
Health	
With a disability, under age 65 years, percent, 2018-2022	14.2%
Persons without health insurance, under age 65 years, percent	⚠️ 4.5%
Economy	
In civilian labor force, total, percent of population age 16 years+, 2018-2022	61.5%
In civilian labor force, female, percent of population age 16 years+, 2018-2022	56.6%
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+, 2018-2022	27.0
Income & Poverty	
Median household income (in 2022 dollars), 2018-2022	\$44,863
Per capita income in past 12 months (in 2022 dollars), 2018-2022	\$27,642
Persons in poverty, percent	⚠️ 27.7%

BUSINESSES

Businesses	
Total employer establishments, 2021	X
Total employment, 2021	X
Total annual payroll, 2021 (\$1,000)	X
Total employment, percent change, 2020-2021	X
Total nonemployer establishments, 2021	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

FISCAL YEAR 2024

**BUDGET,
DEBT, &
FINANCIAL
MANAGEMENT
POLICIES**



Chapter 23

BUDGET, FINANCIAL AND DEBT MANAGEMENT POLICY

§ 23-1.	Title; purpose.	§ 23-3.	Debt management policies.
§ 23-2.	Budget formulation and administration policies.	§ 23-4.	Long-term planning policies.
§ 23-2.1.	Staffing.	§ 23-5.	Violations and penalties.
		§ 23-6.	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. [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 Act¹ 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.



NOTES



CONTACT INFORMATION

PITTSTON CITY HALL

35 Broad Street
Pittston, Pennsylvania 18640
570. 654. 0513
www.cityofpittston.org