

	2024 BUDGET
Opening Balance 2024	\$400,000.00
301.10 · Current Real Estate Taxes	\$1,130,000.00
301.20 · Prior Year Real Estate Taxes	\$50,000.00
310.10 · Real Estate Transfer Taxes	\$65,000.00
310.20 · Earned Income Taxes	\$650,000.00
310.30 · Mercantile Taxes	\$35,000.00
310.36 · Business Privilege Taxes Curt	\$25,000.00
310.50 · Local Services Tax	\$80,000.00
310.70 · Mechanical Device Tax	\$800.00
321.60 · Contractor's License	\$5,000.00
321.61 · Solicitation Permit	\$1,500.00
321.62 · Parking Permits	\$17,000.00
321.63 · Dumpster permit fees	\$1,000.00
321.80 · Cable TV Franchise Fees	\$70,000.00
322.80 · Street Opening Permits	\$3,000.00
322.81 · Handicap Parking Installation	\$100.00
331.00 · Magistrate Fines	\$7,500.00
331.01 · Parking Tickets	\$9,000.00
331.02 · Luz. Co. Adult Prob. & Parole	\$2,500.00
331.03 · State Police Fines	\$1,500.00
331.12 · Violation of Ordinances	\$5,000.00
331.13 · Abandoned property registration	\$2,000.00
341.00 · Earned Interest:341.01 · Interest-Gen. Fund	\$200.00
341.00 · Earned Interest:341.14 · PLGIT interest	\$150.00
355.01 · PURTA Tax	\$2,000.00
355.06 · Pension State Aid	\$88,000.00
355.08 · PA Alcohol Beverage Tax	\$300.00
361.32 · planning subdivision fee	\$500.00
361.34 · Zoning Board Fees	\$1,000.00
361.54 · Sale of Zoning Code	\$100.00
361.61 · Duplicate tax bill fees	\$21,000.00
361.70 · Charge for Copies	\$50.00
362.10 · Sobriety Check Points/CSS	\$2,400.00
362.11 · Sale of Accident Reports	\$1,000.00
362.16 · Aggressive Driver	\$4,000.00
362.40 · Zoning permits	\$3,500.00
362.41 · Building Permits	\$40,000.00
362.42 · Maintenance Fees (snow/ice)	\$100.00
362.45 · Rental Inspections	\$13,000.00
362.46 · Residential License	\$17,000.00
362.47 · Fire & Safety Inspection Fees	\$15,000.00
362.48 · UCC Fee (Act 13 of 2004)	\$500.00
362.50 · WVV Reimbursement Crossing Grds	\$9,000.00
362.52 · PENDOT Winter Maintenance Agreement	\$1,800.00
364.90 · Recycle Bins	\$150.00
367.21 · pool day passes	\$0.00
367.22 · Pool badges	\$0.00
367.23 · Swim Lessons	\$0.00
367.24 · Resident-Ind.	\$0.00
367.25 · Resident-Fam	\$0.00
367.26 · Non-Res. Individual	\$0.00
367.27 · Non-Res-Family	\$0.00
367.29 · Pavilion Rental Fees	\$3,000.00
367.30 · Private party	\$0.00
367.31 · Day Pool party	\$0.00
367.32 · Pool and Pavilion Rental	\$0.00
367.40 · Swimming Pool Stand	\$0.00
367.41 · donations for Pool account	\$0.00
367.50 · Community Room Use Fee	\$200.00
380.00 · Miscellaneous	\$25,000.00

380.01 WVSA Stormwater reimbursement	\$8,631.00
380.10 · Donations/Refunds	\$75,000.00
391.16. Sale of Borough Equipment	\$0.00
391.17 · Sale of Mulch	\$8,000.00
393.02 · DEP Performance Grant(Recycling	\$6,000.00
393.03 Electronic Recycling income	\$500.00
395.03. Service to Sewers	\$25,000.00
395.04 · Spring Clean up	\$3,000.00
395.05 · West Wyoming reimbursement for DPW Services	\$100,000.00
395.06. West Wyoming reimbursement for Code Services	\$25,000.00
395.07. West Wyoming reimbursement for Admin services	\$36,000.00
395.08. Luzerne & West Pittston Yard Waste Income	\$15,000.00
395.09. Recycle Fee Income	\$65,000.00
Transfer from Garbage Fund	\$25,000.00
employee health contributions 10% of expenses	\$15,000.00
<b>TOTAL INCOME</b>	<b>\$3,216,981.00</b>
402 · Administrative Expenses:402.110 · Elected Officials Salaries	\$10,800.00
402 · Administrative Expenses:402.130 · Solicitor's Salary & Retainer	\$10,000.00
402. Engineering Services	\$7,500.00
402. Engineer - Grants	\$7,500.00
402 · Administrative Expenses:402.141 · Borough Manager Salary	\$89,000.00
402 · Administrative Expenses:402.142 · Assistant to Borough Manager	\$37,000.00
402 · Administrative Expenses:402.200 · Supplies & Postage	\$5,500.00
402 · Administrative Expenses:402.213 · Technology	\$8,000.00
402. Administrative Expenses: 402.250 · Maintenance & Repairs	\$1,000.00
402 · Administrative Expenses:402.300 · Other Services & Charges	\$7,500.00
402 · Administrative Expenses:402.311 · Auditor (Independent CPA)	\$7,300.00
402 · Administrative Expenses:402.314 · Special Legal	\$2,500.00
402. Administrative Expenses: 402.321. Telephone (AT&T First Net)	\$550.00
402 · Administrative Expenses:402.329 · Office 365	\$2,000.00
402 · Administrative Expenses:402.340 · Advertising & Printing	\$2,000.00
402 · Administrative Expenses:402.420 · Dues & Memberships	\$1,200.00
402 · Administrative Expenses:402.500 · Codification	\$2,500.00
402 · Administrative Expenses:402.600 · SPCA contract	\$400.00
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>\$202,250.00</b>
403 · Tax Collector:403.114 · Tax Collector's Salary & Commis	\$17,500.00
403 · Tax Collector:403.200 · Supplies & Expenses	\$1,600.00
403. Tax Collector: 403.353 · Tax Collector Bond	\$350.00
<b>TOTAL TAX COLLECTOR EXPENSES</b>	<b>\$19,450.00</b>
404.00 · Civil Service Commission: 404.01 · Legal Expenses	\$250.00
404.00 · Civil Service Commission:404.02 · advertising	\$200.00
404.00 · Civil Service Commission:404.03 · Other	\$100.00
<b>TOTAL CIVIL SERVICE COMMISSION EXPENSES</b>	<b>\$550.00</b>
409 · Government Building:409.200 · Operating Supplies	\$3,500.00
409. Government Building: 409.222 · Capital Expenditures (renovations)	\$10,000.00
409 · Government Building:409.316 · Maintenance Contracts	\$7,500.00
409 · Government Building:409.321 · Telephone	\$7,000.00
409 · Government Building:409.322 · Internet & FAX lines	\$4,500.00
409 · Government Building:409.323 · Fire & Police TV	\$200.00
409 · Government Building:409.360 · Gas	\$18,000.00
409 · Government Building:409.361 · Electric	\$6,500.00
409 · Government Building:409.362 · Water	\$2,500.00
409 · Government Building:409.365 · Sewer Treatment (WVSA)	\$1,000.00
409 · Government Building:409.366 · Stormwater Fee	\$300.00
409 · Government Building:409.370 · Repairs & Maintenance	\$12,500.00
<b>TOTAL GOVERNMENT BUILDING EXPENSES</b>	<b>\$73,500.00</b>
410 · Police Department:410.121 · Chief's Salary	\$32,000.00
410 · Police Department:410.130 · Patrolmen Salaries	\$407,781.00
410 · Police Department:410.131 · Patrolmen Overtime	\$800.00
410 · Police Department:410.135 · Part-time Patrolmen Wages	\$6,500.00

410.182 : Special Details - Parades, fireworks	\$500.00
410.183 : State Funded Details (Aggressive Driving & DUI Check Points)	\$11,000.00
410 · Police Department:410.191 · Uniform Allowance Inc.bullet proof vests)	\$12,900.00
410. Police Department: 410.192 · Restitution	\$100.00
410 · Police Department:410.213 · IT Support-Maintenance Contracts	\$1,800.00
410 · Police Department:410.220 · Operating Supplies	\$5,600.00
410 · Police Department:410.221 · crime watch activities	\$840.00
410 · Police Department:410.231 · Vehicle Fuel	\$13,500.00
410 · Police Department:410.232 · Computer-Supplies-Server& desk	\$18,375.00
410. Police Department: 410.233. Parking Permits (Smart Sign)	\$600.00
410. Police Department: 410.314: Special Legal Services	\$5,000.00
410 · Police Department:410.321 · Internet	\$2,621.00
410 · Police Department:410.325 · Wireless Access - In car computers (A&T First net phones)	\$3,750.00
410. Police Department: 410.327. Radio Calibration - Speed timing devices stopwatches, ENRAD speedometers	\$1,257.00
410 · Police Department:410.370 · Vehicle Maintenance & Repairs	\$4,500.00
410 · Police Department:410.400 · Court Appearances	\$5,000.00
410 · Police Department:410.401 · Court Appearances-20 Full Days	\$1,000.00
410. Police Department: 410.500 . Training-Mandatory/Contractual/non mandatory (all training)	\$14,812.00
410 · Police Department:410.505 · PA Chief's conference	\$1,600.00
410 · Police Department:410.600 · Required Equipment & Prof. Fees	\$1,190.00
<b>TOTAL POLICE DEPARTMENT EXPENSES</b>	<b>\$553,026.00</b>
411 · Fire Department:411.130 · Full Time Salaries & Wages	\$73,668.00
411 · Fire Department:411.131 · Volunteer wages	\$2,000.00
411 · Fire Department:411.132 · Fire Chief Stipend	\$1,200.00
411 · Fire Department:411.133 · Reimbursement to Kingston	\$400,000.00
411 · Fire Department:411.191 · Uniform Allowance	\$5,000.00
411 · Fire Department:411.231 · Vehicle Fuel	\$3,500.00
411. Fire Department: 411.330. Operating Supplies	\$500.00
411 · Fire Department:411.250 · Repairs and Maintenance	\$20,000.00
411 · Fire Department:411.363 · Hydrant Service	\$16,000.00
411. Fire Department: 411.740 . Equipment	\$5,000.00
Contribution to Kingston for Fire Truck	\$16,000.00
<b>TOTAL FIRE DEPARTMENT EXPENSES</b>	<b>\$542,868.00</b>
413 . Code Enforcement: 413.130 . Building Official - Property Maintenance - Lee Hampon	\$50,000.00
413 · Code Enforcement:413.150 · Building Code Official - Tom Craig	\$29,200.00
413 · Code Enforcement:413.160 · Property Maintenance - Frank Pascucci	\$0.00
413. Code Enforcement 413.140 . Code Officer - Tom Elliott	\$0.00
413 · Code Enforcement:413.170 · 3rd Party Inspection Services	\$35,000.00
413 · Code Enforcement:413.200 · Supplies & Equipment	\$2,000.00
413 · Code Enforcement:413.231 · Vehicle Fuel	\$850.00
413. Code Enforcement: 413.241 . Clothing Allowance	\$250.00
413 · Code Enforcement:413.251 · Vehicle repairs and maintenance	\$1,000.00
413. Code Enforcement :413.260. Code car loan	\$14,340.00
413 · Code Enforcement:413.300 · Other Services & Charges	\$1,000.00
413. Code Enforcement: 413.310 . Professional Services	\$9,750.00
413 . Code Enforcement: 413.321 . Telephone - AT&T First Net	\$2,000.00
413 · Code Enforcement:413.331 · Travel expense (mileage reimb.)	\$200.00
413 · Code Enforcement:413.420 · Dues, Subscriptions, Membership	\$300.00
413. Code Enforcement: 413.460 . Training/Tests	\$1,500.00
413 · Code Enforcement:413.470 · Zoning Expenses	\$1,000.00
413. Code Enforcement: 413.471 . Zoning deposit refund	\$500.00
<b>TOTAL CODE ENFORCEMENT EXPENSES</b>	<b>\$148,890.00</b>
414 · Planning and Zoning:414.313 · Engineer review fees	\$1,500.00
414. Planning and Zoning: 414.314 . Revision of Zoning Ordinance	\$500.00
<b>TOTAL PLANNING AND ZONING EXPENSES</b>	<b>\$2,000.00</b>
415. EMA EXPENSES: 415.200 . Supplies and Administration	\$1,000.00
415. EMA EXPENSES: 415.370 . Vehicle Maintenance & Repairs	\$1,000.00
<b>TOTAL EMA EXPENSES</b>	<b>\$2,000.00</b>
419 · Crossing Guards:419.140 · Salary & Wages	\$15,000.00
419 . Crossing Guards: 419.200 . Supplies & equipment	\$100.00
<b>TOTAL CROSSING GUARDS EXPENSES</b>	<b>\$15,100.00</b>

430 · Roads & Streets:430.140 · Salary & Wages	\$358,397.00
430 · Roads & Streets:430.140 · Salary & Wages:Full time OT	\$15,000.00
430 · Roads & Streets:430.141 · PT salary & wages	\$125,000.00
430 · Roads & Streets:430.142 · Supervisor salary	\$88,783.00
430 · Roads & Streets:430.191 · Uniform Allowance	\$7,500.00
430 · Roads & Streets:430.220 · Operating Supplies	\$10,000.00
430. Roads & Streets: 430.321 · Vehicle Fuel	\$25,000.00
330.Roads & Streets :430.321 - AT&T First Net phones	\$3,700.00
430. Rioads & Streets: 430.245 · Signs	\$500.00
430 · Roads & Streets:430.260 · Equipment-truck pymt	\$82,500.00
430 · Roads & Streets:430.260 · Equipment-truck pymt:430.261 · Tools & Other Equipment	\$10,000.00
430.Roads & Streets: 430.370 Total Vehicle Maintenance & Repairs	\$10,000.00
430 · Roads & Streets:430.374 · Equipment Operating Expenses	\$10,000.00
430 · Roads & Streets:430.460 · Training	\$500.00
430.Roads & Streets: 432.00 · Snow & Ice Removal	\$50.00
430 · Roads & Streets:434.364 · WS Council of Govt.-DUES ONLY	\$4,000.00
430 · Roads & Streets:434.366 · PA One call fees	\$150.00
430 · Roads & Streets:434.367 · Spring Clean up expenses	\$500.00
430 · Roads & Streets:434.369 · COG expenses	\$0.00
430 · Roads & Streets:434.369 · COG expenses:composting	\$10,000.00
<b>TOTAL ROADS AND STREETS EXPENSES</b>	<b>\$761,580.00</b>
431. Recycling: 431.252: Recycle Bins	\$100.00
431. Recycling: 431.253: Printing of Recycle calendar	\$1,000.00
431 · Recycling:431.254 · Operating Supplies (Recycle education Ad's)	\$1,100.00
431. Recycling: 431.257 · E-Recycle Expenses	\$500.00
431 · Recycling:431.258 · Single stream fee	\$20,000.00
<b>TOTAL RECYCLING EXPENSES</b>	<b>\$22,700.00</b>
446. Stormwater: 446.30: MS4 Stormwater related expenses	\$8,631.00
446. Stormwater: 446.31: Professional Services	\$100.00
<b>TOTAL STORMWATER EXPENSES</b>	<b>\$8,731.00</b>
452 · Recreation Department:452.140 · Lifeguard Wages	\$0.00
452 · Recreation Department:452.220 · Operating Supplies	\$0.00
452 · Recreation Department:452.229 · Snack Bar	\$0.00
452 · Recreation Department:452.247 · Park Expenses	\$1,500.00
452. Recreation Department: 452.249: Special Events	\$250.00
452. Recreation Department: 452.300: Test Pool Water	\$0.00
452 · Recreation Department:452.301 · Recreation - other	\$0.00
452. Recreation Department: 452.321 · Internet for Telephone	\$0.00
452 · Recreation Department:452.361 · Electricity	\$4,000.00
452 · Recreation Department:452.364 · Sewer (WVSA)	\$1,000.00
452 · Recreation Department:452.366 · Water	\$500.00
452 · Recreation Department:452.370 · Repairs & Maintenance - Pool	\$100.00
452 · Recreation Department:452.372 · Repairs & Maintenance - Park	\$1,500.00
452 · Recreation Department: 452.373: Pavilion Expenses	\$50.00
452 · Recreation Department:452.374 · Sports complex expenses	\$1,000.00
<b>TOTAL RECREATION DEPARTMENT EXPENSES</b>	<b>\$9,900.00</b>
454.46.River St. curbing & paving	\$0.00
454.53 · Peer Grant Match	\$0.00
454.54. CDBG Grant expenses	\$100.00
454.55. DEP 902 Recycle Grant Match	\$23,792.00
<b>TOTAL GRANT MATCH EXPENSES</b>	<b>\$23,892.00</b>
455. Shade Tree Expenses: 455.200: Supplies, tools & Equipment	\$100.00
455. Shade Tree Expenses: 455.243 · Cost Share	\$500.00
455. Shade Tree Expenses: 455.247 :General Expenses	\$500.00
<b>TOTAL SHADE TREE EXPENSES</b>	<b>\$1,100.00</b>
480 · Miscellaneous Accounts:480.250 · Abraham's Creek (Maintenance)	\$1,500.00
480 · Miscellaneous Accounts:480.310 · Payroll Services	\$3,000.00
480 · Miscellaneous Accounts:480.510 · Donations	\$450.00
<b>TOTAL MISCELLANEOUS EXPENSES</b>	<b>\$4,950.00</b>
483.161 · State Aid - Fire Pension	\$47,063.00
483.162 · Municipal Portion - Fire Pension	\$0.00

483.165 . State Aid - Police Pension	\$88,000.00
483.164 . Municipal Portion - Police Pension	\$63,946.00
488.162 . State Aid - Non-Uniform Pension	\$0.00
488.160 . Municipal Portion Non-Uniform	\$45,000.00
<b>TOTAL PENSION EXPENSES</b>	<b>\$244,009.00</b>
486 . Insurance Premiums: 486.351: Flood Insurance	\$6,500.00
486 . Insurance Premiums: 486.352 . Liab./Fire,Casualty,Auto,Prop.	\$85,000.00
486 . Insurance Premiums: 486.354 . Worker's Compensation	\$75,000.00
486 . Insurance Premiums: 486.355 . Employees Bond	\$1,200.00
486. Insurance Premiums: 486.357: Insurance Deductible	\$500.00
<b>TOTAL INSURANCE PREMIUMS EXPENSES</b>	<b>\$168,200.00</b>
487 . Worker's Benefits: 487.154 . Dental Ins.	\$7,500.00
487 . Worker's Benefits: 487.155 . Vision Insurance	\$2,000.00
487 . Worker's Benefits: 487.156 . Medical Insurance	\$145,000.00
487 . Worker's Benefits: 487.157 . Employee Medical Reimbursements	\$12,500.00
487 . Worker's Benefits: 487.158 . Group Life Insurance	\$10,000.00
487 . Worker's Benefits: 487.161 . Social Security Tax	\$60,000.00
487 . Worker's Benefits: 487.162 . Unemployment Tax	\$15,000.00
487 . Worker's Benefits: 487.163 . Medicare Tax	\$17,000.00
<b>TOTAL WORKERS BENEFITS EXPENSES</b>	<b>\$269,000.00</b>
Capital Reserve	\$143,285.00
<b>TOTALS</b>	<b>\$3,216,981.00</b>