



Annual Budget Report

TOTAL REVENUES \$9,911,556.40 TOTAL EXPENDITURES \$9,911,556.40
(ALL FUNDS) (ALL FUNDS)

CERTIFICATION FOR THE YEAR 20 26

To the Secretary of Community and Economic Development
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania

I hereby certify that the Annual Budget was enacted by

Ordinance No. _____
Resolution No. _____
A Motion _____

of the BOROUGH of WEST PITTSBURGH
City, Borough, Township
Home Rule Municipality

In the County of LUZERNE on the 17TH day of DECEMBER A.D. 20 25.



City Clerk
Borough Secretary
Township Secretary
Municipal Clerk/Secretary

(Municipal Seal)

One copy to be filed with

Department of Community and Economic Development
Governor's Center for Local Government Services
325 Forum Building
Harrisburg, Pennsylvania 17120-0025

West Pittston Borough
Profit & Loss Budget Overview
January through December 2026

Jan - Dec 26

Ordinary Income/Expense
Income

Local Taxation

301.10 Real Estate Taxes	786,000.00
301.10 Assessed Debt	80,500.00
301.30 Real Estate -Delinquent	75,000.00
310.00 Per Capita Tax	9,500.00
310.03 Per Capita Tax-Delinquen	4,000.00
310.10 Real Estate Transfer Tax	65,000.00
310.20 Earned Income Tax	750,000.00
310.50 LST	45,000.00

Total Local Taxation 1,815,000.00

330.00 Fines - County	1,200.00
331.10 Fines - Magistrate	3,500.00
331.13 Fines - State	2,500.00
331.14 Parking/Sweeping	0.00
359.00 Funds in Lieu of Taxes	11,000.00
361.33 Zoning Permits	1,000.00
361.34 Zoning Hearings	1,200.00
362.11 Accident Reports	0.00
362.15 Finger Printing	0.00
362.40 UCC Permits	25,000.00

Grants Received

354.125 PEMA	1,500,000.00
351.14 DCED-ARPA FUNDING	0.00
351.15 CFA-H2O	2,000,000.00
354.03 LSA - STREET IMPROVEMEN	0.00
354.03 CFA -MULTIMODAL TRANSP	100,000.00
354.04 CFA MULTIMODAL	200,000.00
354.06 HUMAN SERVICES (OPIOIDS)	55,130.00
354.07 LSA - LUZERNE AVE SCHOOL	60,000.00
354.11 LSA GRANT - LEVEE	100,000.00
354.14 LSA MUNICIPAL BLDG IMPRO	115,000.00
354.15 LSA - LEVEE	400,000.00
354.16 LSA - LIBRARY	150,000.00
354.17 LSA - WARP	250,000.00
354.20 LUZERNE COUNTY ARPA	1,625,000.00
355.09 Recycling Equipment	213,866.00
355.07 Fire Relief	25,100.00
357.03 OCD - Grant	197,500.00
357.99 OCD - Demolition	15,000.00
357.95 WWSA -STORMWATER	13,500.00
357.99 WWSA-SEWER PROJECTS	25,000.00

Total Grants Received 7,045,096.00

West Pittston Borough
Profit & Loss Budget Overview
January through December 2026

	Jan - Dec 26
Licenses & Permits	
320.00 Amusement	4,000.00
321.80 Comcast Cable TV	55,000.00
321.81 Astound Cable TV	15,500.00
Total Licenses & Permits	74,500.00
355.02 Liquid Fuels Transfer In	119,000.00
355.01 Public Utility Tax	1,500.00
355.02 Liquid Fuels Tax	2,000.00
355.04 Liquor Control	1,000.00
355.05 Non Uniform Pension Fund	31,500.00
358.30 Contract - PW's Services	925.00
Rents Received	
342.20 District Magistrate	10,500.00
342.20 WVSA	22,800.00
Total Rents Received	33,300.00
322.50 Street Cuts	1,200.00
389.00 Miscellaneous Income	2,000.00
Total Income	9,172,421.00
Gross Profit	9,172,421.00
Expense	
Wages and Salaries	
Payroll 100 - Elected Officials	
400.00 Council	17,500.00
401.00 Mayor	3,000.00
403.00 Tax Collector	7,800.00
Total Payroll 100 - Elected Officials	28,300.00
Payroll 200 Appointed Official	
404.00 Solicitor	11,220.00
413.00 Zoning Solicitor	5,100.00
Total Payroll 200 Appointed Official	16,320.00
Payroll 250- Municipal Staff	
401.00 Borough Manager	58,140.00
405.00 Admin. Clerk/Bookkeeper	41,310.00
405.00 Admin. Clerks	43,860.00
405.00 Borough Secretary	6,120.00
406.00 Borough Treasurer	3,570.00
Total Payroll 250- Municipal Staff	153,000.00

West Pittston Borough
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January through December 2026

	<u>Jan - Dec 26</u>
Payroll 400 - Public Works	
430.00 Supervisor Salary	57,120.00
430.05 Foreman	47,940.00
430.10 CDL Driver/Labore(20.81)	43,284.80
430.20 CDL Driver/Labore(20.81)	43,284.80
430.30 CDL Driver/Labore(20.81)	43,284.80
430.50 PT Driver/Laborer(15.00)	23,400.00
430.70 Department Overtime	18,046.00
Total Payroll 400 - Public Works	276,360.40
Payroll 450 - Fire Dept	
411.15 PT Drivers (15.00)	31,200.00
Total Payroll 450 - Fire Dept	31,200.00
Total Wages and Salaries	505,180.40
Administrative Operations	
402.00 Payroll Service	3,505.00
402.31 Accounting / Auditing	17,000.00
404.00 Fees - Legal	30,000.00
406.00 Office Equipment	4,500.00
406.00 Office Expense	5,000.00
406.00 Postage	2,000.00
408.00 Fees - Engineering	12,000.00
410.00 Seminars & Training	4,000.00
413.00 Fees - Code Enforcement	25,000.00
413.00 Fees-DCED/Code Inspec.	500.00
413..10 Code Enforce / Zoning	75,000.00
430.00 Advertising	13,000.00
430.00 Association Dues	11,000.00
430.00 Copier/Postage Met Lease	4,000.00
430.00 Computers Maint. Agree.	6,000.00
Total Administrative Operations	212,505.00
Fire Department	
409.00 Telecom	1,600.00
411.00 Electric	9,000.00
411.00 Fire Relief	25,100.00
411.00 Hose Co. # 1 Donation	6,350.00
411.00 Hydrant Rental	20,850.00
411.00 Natural Gas	6,000.00
411.00 Operational Expense	2,000.00
411.37 Building Repairs	4,500.00
411.00 Sanitary	750.00
411.00 Water	600.00
Total Fire Department	76,750.00
Health	
420.00 Health Expenses	100.00
Total Health	100.00

West Pittston Borough
Profit & Loss Budget Overview
January through December 2026

	<u>Jan - Dec 26</u>
Insurance	
481.10 Social Security 6.20 %	31,320.00
481.20 Medicare 1.45 %	7,325.00
481.30 Unemployment Comp.	3,800.00
484.00 Workman's Comp.	74,800.00
486.00 Commercial Insurance	71,000.00
486.60 Fidelity/Surety Bonds	1,200.00
487.00 Health Insurance	
Geisinger Health	89,500.00
United Concordia Dental	3,500.00
Optivision Eye	1,000.00
Total 487.00 Health Insurance	94,000.00
487.00 Life Insurance	2,500.00
487.00 Health/Life Ins. Co-Pays	-6,000.00
Total Insurance	279,945.00
Municipal Building	
409.00 Grounds Maintenance	18,000.00
409.00 Main. Contract/HVAC	5,000.00
409.00 Main Contract - Cleaning	9,500.00
409.00 Janitorial Supplies	5,000.00
409.00 First Aid Supplies	850.00
409.37 Building Repairs	5,000.00
409.00 Electrical Expense	19,000.00
409.00 Natural Gas	8,000.00
409.00 Sanitary	1,000.00
409.00 Telecommunications	9,000.00
409.00 Water	2,000.00
Total Municipal Building	82,350.00
Public Safety	
410.00 Regional Police	546,522.00
415.00 CODERED	5,200.00
415.00 EMA Services	2,234.00
Total Public Safety	553,956.00
Public Service	
414.00 School Crossing Guards	3,410.00
433.00 Traffic Lights	6,500.00
433.00 Traffic Signal Main.	5,000.00
434.00 Street Lights	79,800.00
442.00 Bridge Pannel	2,100.00
Total Public Service	96,810.00

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January through December 2026

	<u>Jan - Dec 26</u>
Public Works	
409.00 Building Repairs & Maint	9,179.00
409.00 Telecom	2,000.00
409.00 Janitorial Supplies	2,800.00
426.00 Recycling Expenses	0.00
426.10 Yard Waste Expense	14,500.00
427.00 Landfill	2,500.00
430.00 Clothing Allowance	2,250.00
430.05 Uniforms	3,500.00
430.00 First Aid Supplies	1,200.00
430.00 Contracted Services	10,000.00
430.00 Electric	6,000.00
430.00 Fuel Expense	14,000.00
430.00 Natural Gas	8,500.00
430.00 Operational Supplies	10,000.00
430.00 Road Signs	7,000.00
430.00 Sanitary	1,200.00
430.00 Water	1,500.00
430.00 Truck Lease/Purchase	0.00
430.75 Minor Mach/Equipt	20,000.00
437.00 Vehicle/Equip. Maint	18,000.00
438.00 Road Material	25,000.00
446.00 Storm Water Management	3,200.00
Total Public Works	<u>162,329.00</u>
Culture & Recreation	
454.00 Parks	14,485.00
455.00 Shade Tree Commission	3,000.00
456.00 Library	5,000.00
Total Culture & Recreation	<u>22,485.00</u>
Capital Imp. Debt Service	
471.00 Principal	87,000.00
472.00 Interest	28,500.00
Total Capital Imp. Debt Service	<u>115,500.00</u>
TAN Payable	
471.60 TAN Principal	0.00
472.60 TAN Interest	0.00
Total TAN Payable	<u>0.00</u>
Investment Expense	
483.00 NonUniform/Police Pension	153,250.00
Total Investment Expense	<u>153,250.00</u>
Tax Collection	
403.00 Tax Forms & Supplies	2,700.00
403.00 Berkheimer Collect Exp	18,500.00
Total Tax Collection	<u>21,200.00</u>

West Pittston Borough
Profit & Loss Budget Overview
January through December 2026

	Jan - Dec 26
Special Projects	
409.05 LSA -MUNICIPAL BLDG IMPR	115,000.00
409.10 LSA - MUNICIPAL BLDG IMPR	0.00
423.00 HEALTH SERVICES(OPIOIDS)	55,130.00
426.00 Recycling Equipment	213,866.00
429.00 WVSA-SEWER PROJECTS	25,000.00
435.00 CFA - MULTIMODAL	100,000.00
435.05 CFA - MULTIMODAL	200,000.00
438.00 LSA - STREET IMPROVEMEN	0.00
446.00 WVSA-STORMWATER	13,500.00
446.10 PEMA	1,500,000.00
446.15 LSA - LEVEE	400,000.00
446.20 LSA - LEVEE	100,000.00
465.00 DCED-ARPA FUNDING	0.00
465.05 CFA-H20	2,000,000.00
465.10 LUZERNE COUNTY ARPA	1,625,000.00
468.00 OCD - Demolition	15,000.00
468.00 OCD - Grant	197,500.00
468.00 LSA GRANT-Luz Ave School	60,000.00
468.05 LSA - LIBRARY	150,000.00
468.10 LSA - WARP	250,000.00
Total Special Projects	7,019,996.00
489.00 Miscellaneous Expense	5,000.00
489.10 Bank Charges-Fees	200.00
Total Expense	9,307,556.40
Net Ordinary Income	-135,135.40
Other Income/Expense	
Other Income	
279.99 Unreserved Fund Balance	2,606,615.00
Total Other Income	2,606,615.00
Net Other Income	2,606,615.00
Net Income	2,471,479.60

**WEST PITTSTON BOROUGH
SEWER MAINTENANCE FUND BUDGET - 2026**

<u>REVENUES</u>		<u>EXPENSES</u>	
Sewer Fees	604,000.00		0.00
			0.00
	0.00	PennVest	547,790.00
Interest Earnings	0.00	WVSA Billing/Collection	45,500.00
		Maint / Repairs	5,710.00
		Engineering	2,500.00
		Legal Fees/Auditing	2,500.00
TOTAL REVENUES	604,000.00	TOTAL EXPENSES	604,000.00
		FUND BALANCE	740,200.35