

**Application of Pennsylvania-American Water Company for Acquisition of  
Substantially All of the Assets, Properties and Rights Related to the Wastewater  
System Owned and Operated by the City of Pittston**

**66 Pa. C.S. §1329**

**Application Filing Checklist – Water/Wastewater**

**Docket No. A-2025-3056419**

19. Cost of Service.

- c. Provide a copy of the seller's most recent annual report filed with the Commonwealth's Department of Community and Economic Development.

**RESPONSE:**

- c. See **Appendix A-19-c.1** and **Appendix A-19-c.2** for the seller's 2022 and 2023 annual reports filed with the Commonwealth's Department of Community and Economic Development.

**Application of Pennsylvania-American Water Company for Acquisition of Substantially  
All of the Assets, Properties and Rights Related to the Wastewater System Owned and  
Operated by the City of Pittston**

**66 Pa. C.S. §1329**

**Application Filing Checklist – Water/Wastewater  
Docket No. A-2025-3056419**

**Appendix A-19-c.1**

2022 Annual DCED Report for the City of Pittston

**2022 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**401502 PITTSTON CITY, LUZERNE COUNTY**



# BALANCE SHEET

DCED-CLGS-30 (09-09)

**PITTSTON CITY, LUZERNE County**  
**BALANCE SHEET**  
 December 31, 2022

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
<b>Assets and Other Debits</b>											
100-120	Cash and Investments	1,596,798	1,751,277	401,787		66,579		11,846,936			15,663,377
140-144	Tax Receivable	1,027,500									1,027,500
121-129, 145-149	Accounts Receivable (excluding taxes)	469,905	547,405	112,350							1,129,660
130.00	Due From Other Funds	15,162						338,482			353,644
131-139, 150-159	Other Current Assets	29,713	318,745								348,458
160-169	Fixed Assets					50,310					50,310
180-189	Other Debits		2,523,427								2,523,427
<b>Total Assets and Other Debits</b>		<b>3,139,078</b>	<b>5,140,854</b>	<b>514,137</b>		<b>116,889</b>		<b>12,185,418</b>			<b>21,096,376</b>

<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	664,103		642,978				188,850			1,495,931
230.00	Due To Other Funds	338,482	1,254			13,908					353,644

## PITSTON CITY, LUZERNE County

## BALANCE SHEET

December 31, 2022

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		1,002,585	1,254	642,978		13,908		188,850			1,849,575
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets		2,523,427			50,310					2,573,737
270-289	Fund Balance / Retained Earnings on 12/31	2,136,493	2,616,173	-128,841		52,671		11,996,568			16,673,064
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		2,136,493	5,139,600	-128,841		102,981		11,996,568			19,246,801
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											21,096,376

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

**Taxes**

301.00	Real Estate Taxes	1,688,851						1,688,851
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	594,503						594,503
310.20	Earned Income Taxes / Wage Taxes	2,517,482						2,517,482
310.30	Business Gross Receipts Taxes	41,936						41,936
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	118,145						118,145
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes	2,725						2,725
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		4,963,642						4,963,642

**Licenses and Permits**

320-322	All Other Licenses and Permits	79,205						79,205
321.80	Cable Television Franchise Fees	115,641						115,641
<b>Total Licenses and Permits</b>		194,846						194,846

**Fines and Forfeits**

330-332	Fines and Forfeits	83,261						83,261
<b>Total Fines and Forfeits</b>		83,261						83,261



**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	6,900						6,900
<b>Total State</b>		411,383	3,246,052					3,657,435

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	228,820						228,820
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	79,612						79,612
<b>Total Local Government Units</b>		308,432						308,432

Charges for Service								
361.00	General Government	107,378						107,378
362.00	Public Safety	253,168						253,168
363.20	Parking				111,478			111,478
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)		1,581,106					1,581,106
364.30	Solid Waste Collection and Disposal Charge (trash)	656,133						656,133
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation	100						100
368.00	Airports							

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
<b>Total Charges for Service</b>		1,016,779	1,581,106			111,478		2,709,363

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	11,236		145,350				156,586
388.00	Fiduciary Fund Pension Contributions						449,476	449,476
389.00	All Other Unclassified Operating Revenues	33,241	41,715					74,956
<b>Total Unclassified Operating Revenues</b>		44,477	41,715	145,350			449,476	681,018

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	336,000						336,000
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures		6,074					6,074
<b>Total Other Financing Sources</b>		336,000	6,074					342,074

**TOTAL REVENUES**

7,463,308	5,034,335	153,016		111,505		644,489	13,406,653
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	41,377						41,377
401.00	Executive (Manager or Mayor)	20,039						20,039
402.00	Auditing Services / Financial Administration	53,183						53,183
403.00	Tax Collection	165,877						165,877
404.00	Solicitor / Legal Services	38,639						38,639
405.00	Secretary / Clerk	462,267						462,267
406.00	Other General Government Administration	5,796						5,796
407.00	IT-Networking Services-Data Processing	130,850						130,850
408.00	Engineering Services	2,283						2,283
409.00	General Government Buildings and Plant			36,708				36,708
<b>Total General Government</b>		920,311		36,708				957,019

**Public Safety**

410.00	Police	1,454,500						1,454,500
411.00	Fire	1,209,727		93,753				1,303,480
412.00	Ambulance / Rescue	1,500						1,500
413.00	UCC and Code Enforcement	197,376						197,376

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

**Public Safety**

414.00	Planning and Zoning	100						100
415.00	Emergency Management and Communications	850						850
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	1,523						1,523
<b>Total Public Safety</b>		2,865,576	93,753					2,959,329

**Health and Human Services**

420.00-425.00	Health and Human Services							
<b>Total Health and Human Services</b>								

**Public Works - Sanitation**

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	510,438						510,438
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection		558,230					558,230
<b>Total Public Works - Sanitation</b>		510,438	558,230					1,068,668

**Public Works - Highways and Streets**

430.00	General Services - Administration	510,438						510,438
431.00	Cleaning of Streets and Gutters	22,435						22,435
432.00	Winter Maintenance – Snow Removal	24,584						24,584
433.00	Traffic Control Devices							
434.00	Street Lighting	911						911

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks	631						631
436.00	Storm Sewers and Drains	131,824						131,824
437.00	Repairs of Tools and Machinery	3,845						3,845
438.00	Maintenance and Repairs of Roads and Bridges	4,672	184,694	188,097				377,463
439.00	Highway Construction and Rebuilding Projects	30,965						30,965
<b>Total Public Works - Highways and Streets</b>		730,305	184,694	188,097				1,103,096

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking				86,726			86,726
446.00	Storm Water and Flood Control	1,499						1,499
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		1,499			86,726			88,225

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	15,074						15,074

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

<b>Culture and Recreation</b>								
455.00	Shade Trees	9,675						9,675
456.00	Libraries	52,706						52,706
457.00	Civil and Military Celebrations	7,596						7,596
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	46,276		284,110				330,386
<b>Total Culture and Recreation</b>		131,327		284,110				415,437

<b>Community Development</b>								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing	322,513	3,128,333					3,450,846
463.00	Economic Development	61,274						61,274
464.00	Economic Opportunity							
465-469	All Other Community Development	146,465						146,465
<b>Total Community Development</b>		530,252	3,128,333					3,658,585

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	706,232	400,000					1,106,232
472.00	Debt Interest (short-term and long-term)	299,290	91,325					390,615
475.00	Fiscal Agent Fees	5,240						5,240
<b>Total Debt Service</b>		1,010,762	491,325					1,502,087

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses	28,285						28,285
483.00	Pension / Retirement Fund Contributions							

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance	154,107						154,107
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		182,392						182,392

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety							
<b>Total Insurance</b>								

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						1,067,532	1,067,532
489.00	All Other Unclassified Expenditures						1,882,832	1,882,832
<b>Total Unclassified Operating Expenditures</b>							2,950,364	2,950,364

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		336,000					336,000
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>			336,000					336,000

<b>TOTAL EXPENDITURES</b>	6,882,862	4,698,582	602,668		86,726		2,950,364	15,221,202
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	580,446	335,753	-449,652		24,779		-2,305,875	-1,814,549
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**PITTSTON CITY**  
December 31, 2022

**DEBT STATEMENT**

**OUTSTANDING BONDS AND NOTES**

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
<b>General Obligation Bonds and Notes</b>											
Note Payable to Luzerne County	Note	2005	2036	250,000	250,000				250,000		250,000
2018 General Obligation Note	Note	2018	2058	1,121,700	1,006,695		17,827		988,868		988,868
2019 General Obligation Series Bond	Bond	2019	2059	761,900	746,223		9,885		736,338		736,338
2019 General Obligation Series A Bond	Bond	2019	2059	1,263,700	1,235,375		17,760		1,217,615		1,217,615
2019 General Obligation Series B Bond	Bond	2019	2059	636,300	543,531		10,760		532,771		532,771
2020 General Obligation Bonds Series A	Bond	2020	2048	8,760,000	8,025,000		740,000		7,285,000		7,285,000
2020 General Obligation Bonds Series B	Bond	2020	2043	3,640,000	3,465,000		190,000		3,275,000		3,275,000
2021 general obligation note	Note	2021	2022	120,000	120,000		120,000		0		0
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
Altec Vehicle Lease	Capital Leases	2017	2022	64,320	6,876		6,876		0		0
Vehicle Lease 31	Capital Leases	2018	2022	62,383	13,737		13,737		0		0
Vehicle Lease 47	Capital Leases	2018	2023	34,922	14,913		7,310		7,603		7,603
Vehicle Lease 85	Capital Leases	2018	2022	43,526	8,690	7,991			16,681		16,681
Vehicle Lease 54	Capital Leases	2018	2025	213,700	129,470		30,429		99,041		99,041
Vehicle Lease 10	Capital Leases	2019	2025	53,905	31,726		8,654		23,072		23,072
Vehicle Lease 92	Capital Leases	2019	2023	36,849	19,186		9,393		9,793		9,793
Vehicle Lease 04	Capital Leases	2019	2024	27,148	14,294		5,536		8,758		8,758
Vehicle Lease 46	Capital Leases	2019	2024	45,226	24,066		9,326		14,740		14,740
Vehicle Lease 99	Capital Leases	2021	2025	51,767	42,160		9,923		32,237		32,237
Vehicle Lease 44	Capital Leases	2021	2024	24,544	24,544		24,544		0		0
vehicle Lease 33	Capital Leases	2021	2026	35,615	35,615		6,958		28,657		28,657
Vehicle Lease 60	Capital Leases	2021	2023	15,722	10,727		5,237		5,490		5,490

**PITTSTON CITY**  
December 31, 2022

**DEBT STATEMENT**

**OUTSTANDING BONDS AND NOTES**

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
Vehicle Lease 93	Capital Leases	2021	2025	47,409	38,632		9,093		29,539		29,539
Vehicle Lease 07	Capital Leases	2021	2026	57,594	57,594		10,039		47,555		47,555
Vehicle Lease 80	Capital Leases	2021	2026	73,147	73,147		12,779		60,368		60,368
vehicle Lease 95	Capital Leases	2022	2025	24,838	0	24,838			24,838		24,838
Vehicle Lease 92	Capital Leases	2022	2027	68,653	0	68,653			68,653		68,653
Vehicle Lease 90	Capital Leases	2022	2027	80,601	0	80,601			80,601		80,601
Vehicle Lease 102	Capital Leases	2022	2026	47,389	0	47,389			47,389		47,389
vehicle lease 93	Capital Leases	2022	2027	86,992	0	86,992			86,992		86,992
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	14,977,599
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	14,977,599

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	351,345		351,345
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	351,345		351,345

**EMPLOYEE COMPENSATION**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

2,855,814



December 31, 2022

**NOTES / COMMENTS**

**Application of Pennsylvania-American Water Company for Acquisition of Substantially  
All of the Assets, Properties and Rights Related to the Wastewater System Owned and  
Operated by the City of Pittston**

**66 Pa. C.S. §1329**

**Application Filing Checklist – Water/Wastewater  
Docket No. A-2025-3056419**

**Appendix A-19-c.2**

2023 Annual DCED Report for the City of Pittston

**2023 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**401502 PITTSTON CITY, LUZERNE COUNTY**



# BALANCE SHEET

DCED-CLGS-30 (09-09)

**PITTSTON CITY, LUZERNE County**  
**BALANCE SHEET**  
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		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
<b>Assets and Other Debits</b>											
100-120	Cash and Investments	1,962,701	1,620,188	948,984		60,890		13,143,119			17,735,882
140-144	Tax Receivable	919,647									919,647
121-129, 145-149	Accounts Receivable (excluding taxes)	135,980	527,961	123,803							787,744
130.00	Due From Other Funds	306,954									306,954
131-139, 150-159	Other Current Assets	80,040	224,489					61,883			366,412
160-169	Fixed Assets		3,491,031			40,346					3,531,377
180-189	Other Debits										
<b>Total Assets and Other Debits</b>		3,405,322	5,863,669	1,072,787		101,236		13,205,002			23,648,016

<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	351,990	1,450,121	252,945							2,055,056
230.00	Due To Other Funds					6,954					6,954

## PITSTON CITY, LUZERNE County

## BALANCE SHEET

December 31, 2023

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities							210,906			210,906
240-259	Current Portion of Long-Term Debt and Other Credits	236,325	735,971								972,296
<b>Total Liabilities and Other Credits</b>		588,315	2,186,092	252,945		6,954		210,906			3,245,212
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets		3,045,751			40,346					3,086,097
270-289	Fund Balance / Retained Earnings on 12/31	2,817,007	631,826	819,842		53,936		12,994,096			17,316,707
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		2,817,007	3,677,577	819,842		94,282		12,994,096			20,402,804
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											23,648,016

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

**Taxes**

301.00	Real Estate Taxes	1,631,149						1,631,149
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	403,933						403,933
310.20	Earned Income Taxes / Wage Taxes	2,731,791						2,731,791
310.30	Business Gross Receipts Taxes	48,307						48,307
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	111,957						111,957
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes	3,425						3,425
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		4,930,562						4,930,562

**Licenses and Permits**

320-322	All Other Licenses and Permits	96,785						96,785
321.80	Cable Television Franchise Fees	101,974						101,974
<b>Total Licenses and Permits</b>		198,759						198,759

**Fines and Forfeits**

330-332	Fines and Forfeits	81,319						81,319
<b>Total Fines and Forfeits</b>		81,319						81,319

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Interest, Rents and Royalties								
341.00	Interest Earnings	102,597	40,298	37,746		47		180,688
342.00	Rents and Royalties	74,000						74,000
<b>Total Interest, Rents and Royalties</b>		176,597	40,298	37,746		47		254,688

Federal								
351.03	Highways and Streets							
351.09	Community Development		3,476,779					3,476,779
351.00	All Other Federal Capital and Operating Grants	105,519						105,519
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
<b>Total Federal</b>		105,519	3,476,779					3,582,298

State								
354.03	Highways and Streets		6,140					6,140
354.09	Community Development							
354.15	Recycling / Act 101	7,532						7,532
354.00	All Other State Capital and Operating Grants	38,600		802,566				841,166
355.01	Public Utility Realty Tax (PURTA)	4,465						4,465
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		220,453					220,453
355.04	Alcoholic Beverage Licenses	3,900						3,900
355.05	General Municipal Pension System State Aid	320,534						320,534
355.07	Foreign Fire Insurance Tax Distribution	27,595						27,595
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		402,626	226,593	802,566				1,431,785

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	392		20,000				20,392
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	311,906						311,906
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	73,211						73,211
<b>Total Local Government Units</b>		385,509		20,000				405,509

Charges for Service								
361.00	General Government	23,580						23,580
362.00	Public Safety	135,914						135,914
363.20	Parking				114,146			114,146
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	1,750	1,648,579					1,650,329
364.30	Solid Waste Collection and Disposal Charge (trash)	744,647						744,647
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
<b>Total Charges for Service</b>		905,891	1,648,579			114,146		2,668,616

Unclassified Operating Revenues								
383.00	Special Assessments	26,262						26,262
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	300						300
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	8,351						8,351
<b>Total Unclassified Operating Revenues</b>		34,913						34,913

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	359,861		15,000				374,861
392.00	Interfund Operating Transfers	360,000						360,000
393.00	Proceeds of General Long-Term Debt	3,285,000		1,580,000				4,865,000
394.00	Proceeds of Short Term-Debt							

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	84,853						84,853
<b>Total Other Financing Sources</b>		4,089,714		1,595,000				5,684,714
<b>TOTAL REVENUES</b>		11,311,409	5,392,249	2,455,312		114,193		19,273,163

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	36,526						36,526
401.00	Executive (Manager or Mayor)	30,430						30,430
402.00	Auditing Services / Financial Administration	64,086						64,086
403.00	Tax Collection	166,140						166,140
404.00	Solicitor / Legal Services	56,940						56,940
405.00	Secretary / Clerk	460,074						460,074
406.00	Other General Government Administration	154,548						154,548
407.00	IT-Networking Services-Data Processing	137,695						137,695
408.00	Engineering Services	2,248						2,248
409.00	General Government Buildings and Plant	83,539						83,539
<b>Total General Government</b>		1,192,226						1,192,226

Public Safety								
410.00	Police	1,730,906						1,730,906
411.00	Fire	1,357,612						1,357,612
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	297,377						297,377

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

<b>Public Safety</b>								
414.00	Planning and Zoning	1,014						1,014
415.00	Emergency Management and Communications	750						750
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	1,324						1,324
<b>Total Public Safety</b>		<b>3,388,983</b>						<b>3,388,983</b>

<b>Health and Human Services</b>								
420.00-425.00	Health and Human Services							
<b>Total Health and Human Services</b>								

<b>Public Works - Sanitation</b>								
426.00	Recycling Collection and Disposal	43,066						43,066
427.00	Solid Waste Collection and Disposal (garbage)	470,804						470,804
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		<b>513,870</b>						<b>513,870</b>

<b>Public Works - Highways and Streets</b>								
430.00	General Services - Administration	585,488	1,326,897	1,506,629				3,419,014
431.00	Cleaning of Streets and Gutters	12,772						12,772
432.00	Winter Maintenance – Snow Removal	7,462						7,462
433.00	Traffic Control Devices	907						907
434.00	Street Lighting	1,726						1,726

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks	6,427						6,427
436.00	Storm Sewers and Drains	121,558						121,558
437.00	Repairs of Tools and Machinery	4,384						4,384
438.00	Maintenance and Repairs of Roads and Bridges	3,342						3,342
439.00	Highway Construction and Rebuilding Projects	34,617						34,617
<b>Total Public Works - Highways and Streets</b>		778,683	1,326,897	1,506,629				3,612,209

<b>Other Public Works Enterprises</b>								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets	250						250
445.00	Parking	60			122,892			122,952
446.00	Storm Water and Flood Control	789						789
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		1,099			122,892			123,991

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration	485						485
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	28,147						28,147

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

<b>Culture and Recreation</b>								
455.00	Shade Trees	17,120						17,120
456.00	Libraries	56,938						56,938
457.00	Civil and Military Celebrations	7,174						7,174
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	289,864						289,864
<b>Total Culture and Recreation</b>		399,728						399,728

<b>Community Development</b>								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing	379,372	3,108,673					3,488,045
463.00	Economic Development	22,392						22,392
464.00	Economic Opportunity							
465-469	All Other Community Development	222,104						222,104
<b>Total Community Development</b>		623,868	3,108,673					3,732,541

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	1,443,218	405,000					1,848,218
472.00	Debt Interest (short-term and long-term)	429,423	109,189					538,612
475.00	Fiscal Agent Fees	110,279						110,279
<b>Total Debt Service</b>		1,982,920	514,189					2,497,109

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses	1,720,990						1,720,990
483.00	Pension / Retirement Fund Contributions	2,888						2,888

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance	35,640						35,640
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		1,759,518						1,759,518

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety							
<b>Total Insurance</b>								

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>								

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		360,000					360,000
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>			360,000					360,000

<b>TOTAL EXPENDITURES</b>	10,640,895	5,309,759	1,506,629		122,892			17,580,175
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	670,514	82,490	948,683		-8,699			1,692,988
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**PITTSTON CITY**  
December 31, 2023

**DEBT STATEMENT**

**OUTSTANDING BONDS AND NOTES**

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
<b>General Obligation Bonds and Notes</b>											
Note Payable to Luzerne County	Note	2005	2036	250,000	250,000				250,000		250,000
2018 General Obligation Note	Note	2018	2058	1,121,700	988,868		18,461		970,407		970,407
2019 General Obligation Series Bond	Bond	2019	2059	761,900	736,338		10,236		726,102		726,102
2019 General Obligation Series A Bond	Bond	2019	2059	1,263,700	1,217,615		18,324		1,199,291		1,199,291
2019 General Obligation Series B Bond	Bond	2019	2059	636,300	532,771		11,197		521,574		521,574
2020 General Obligation Bonds Series A	Bond	2020	2048	8,760,000	7,285,000		773,324		6,511,676		6,511,676
2020 General Obligation Bonds Series B	Bond	2020	2043	3,640,000	3,275,000		185,000		3,090,000		3,090,000
2023 General Obligation Bonds Series A	Bond	2023	2038	2,245,000	0	2,245,000			2,245,000		2,245,000
2023 General Obligation Bonds Series B	Bond	2023	2036	1,040,000	0	1,040,000			1,040,000		1,040,000
<b>Revenue Bonds and Notes</b>											
General Obligation Note Series 2023 C	Note	2023	2033	335,000	0	335,000			335,000		335,000
General Obligation Note Series 2023 d	Note	2023	2033	395,000	0	395,000			395,000		395,000
<b>Lease Rental Debt</b>											
Vehicle Lease 47	Capital Leases	2018	2023	34,922	7,603		7,603		0		0
Vehicle Lease 85	Capital Leases	2018	2022	43,526	16,681		16,681		0		0
Vehicle Lease 54	Capital Leases	2018	2025	213,700	99,041		31,686		67,355		67,355
Vehicle Lease 10	Capital Leases	2019	2025	53,905	23,072		3,817		19,255		19,255
Vehicle Lease 92	Capital Leases	2019	2023	36,849	9,793		9,793		0		0
Vehicle Lease 04	Capital Leases	2019	2024	27,148	8,758		5,776		2,982		2,982
Vehicle Lease 46	Capital Leases	2019	2024	45,226	14,740		6,236		8,504		8,504
Vehicle Lease 99	Capital Leases	2021	2025	51,767	32,237		10,323		21,914		21,914
vehicle Lease 33	Capital Leases	2021	2026	35,615	28,657		6,780		21,877		21,877
Vehicle Lease 60	Capital Leases	2021	2023	15,722	5,490		5,490		0		0

**PITTSTON CITY**  
December 31, 2023

**DEBT STATEMENT**

**OUTSTANDING BONDS AND NOTES**

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
Vehicle Lease 93	Captial Leases	2021	2025	47,409	29,539		9,459		20,080		20,080
Vehicle Lease 07	Captial Leases	2021	2026	57,594	47,555		11,325		36,230		36,230
Vehicle Lease 80	Captial Leases	2021	2026	73,147	60,368		14,377		45,991		45,991
vehicle Lease 95	Captial Leases	2022	2025	24,838	24,838		16,283		8,555		8,555
Vehicle Lease 92	Captial Leases	2022	2027	68,653	68,653		68,653		0		0
Vehicle Lease 90	Captial Leases	2022	2027	80,601	80,601		13,640		66,961		66,961
Vehicle Lease 102	Captial Leases	2022	2026	47,389	47,389		11,120		36,269		36,269
vehicle lease 93	Captial Leases	2022	2027	86,992	86,992		14,722		72,270		72,270
vehicle lease	Captial Leases	2023	2026	135,596	0	135,596			135,596		135,596
vehicle lease	Captial Leases	2023	2027	134,013	0	134,013			134,013		134,013
lease series 2023	Captial Leases	2023	2029	310,892	0	310,892			310,892		310,892
Lease Series 2023A	Captial Leases	2023	2031	167,586	0	167,586			167,586		167,586
Lease Series 2023B	Captial Leases	2023	2029	304,306	0	304,306	4,855		299,451		299,451
Lease Series 2023C	Captial Leases	2023	2028	60,724	0	60,724	5,301		55,423		55,423
Lease Series 2023 D	Captial Leases	2023	2028	39,403	0	39,403	3,655		35,748		35,748
Lease Series 2023 E	Captial Leases	2023	2028	57,939	0	57,939	5,180		52,759		52,759
Lease Series 2023 F	Captial Leases	2023	2028	41,781	0	41,781			41,781		41,781
Lease Series 2023 G	Captial Leases	2023	2028	29,584	0	29,584	2,564		27,020		27,020
<b>Other</b>											

(1) - excludes unamortized premium/discount

**Total bonds and notes outstanding**

18,972,562

**Capitalized lease obligations**

0

**Net debt**

18,972,562

**PITTSTON CITY, LUZERNE County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2023

Category	Capital Purchases	Capital Construction	Total
Community Development	1,665,000		1,665,000
Electric			
Fire	804,471		804,471
Gas System			
General Government	64,939		64,939
Health			
Housing			
Libraries	8,433		8,433
Mass Transit			
Parks	24,400		24,400
Police	146,760		146,760
Recreation	10,250		10,250
Sewer			
Solid Waste			
Streets / Highways	724,953		724,953
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>3,449,206</b>		<b>3,449,206</b>

**EMPLOYEE COMPENSATION**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

3,520,978



December 31, 2023

**NOTES / COMMENTS**