
MUNICIPALITY OF KINGSTON
2026 MUNICIPAL BUDGET

First Reading November 17, 2025

**Prepared by Administrator Sondra Riviello
& Mayor Jeffrey R. Coslett**

MUNICIPALITY OF KINGSTON
FY 2026
GENERAL FUND

Municipality of Kingston
2026 General Fund Budget // First Reading November 17, 2025

Account #	Account Description	2023 Actual Revenues	2024 Budget Final Reading	2025 Budget Final Reading	2026 Budget First Reading	Budget Change In Dollars	Budget Change %	Notes
300.010	Property Taxes - Current Year	\$ 1,042,881.37	\$ 1,063,777.00	\$ 1,062,210.00	\$ 1,052,700.00	\$ (9,510.00)	-0.90%	\$1,031,269.27 collected as of 10/31/2025
300.020	Property Taxes - Prior Year	\$ 70,764.27	\$ 70,000.00	\$ 78,000.00	\$ 80,000.00	\$ 2,000.00	2.56%	\$76,195.65 as of 10/31/2025
300.050	Gift in Lieu of Taxes	\$ 26,814.48	\$ 30,244.00	\$ 33,150.00	\$ 30,560.00	\$ (2,590.00)	-7.81%	Luz. Co. Housing Auth, Wyoming Seminary, JCC
	Total Real Property Taxes	\$ 1,140,460.12	\$ 1,164,021.00	\$ 1,173,360.00	\$ 1,163,260.00	\$ (10,100.00)	-0.86%	
305.010	Local Services Tax	\$ 285,104.49	\$ 290,000.00	\$ 291,000.00	\$ 300,000.00	\$ 9,000.00	3.09%	\$225,875.05 as of 10/31/2025
	Total LST Tax	\$ 285,104.49	\$ 290,000.00	\$ 291,000.00	\$ 300,000.00	\$ 9,000.00	3.09%	
310.030	Deed Transfer Tax	\$ 768,647.26	\$ 380,000.00	\$ 410,000.00	\$ 500,000.00	\$ 90,000.00	21.95%	\$529,804.77 as of 10/31/2025
310.040	Earned Income Tax	\$ 5,637,997.36	\$ 5,757,873.00	\$ 5,900,000.00	\$ 6,100,000.00	\$ 200,000.00	3.39%	\$4,786,904.95 @ 10/31/2025
310.060	Mercantile Tax	\$ 144,398.22	\$ 146,500.00	\$ 150,000.00	\$ 160,000.00	\$ 10,000.00	6.67%	\$170,812.35 as of 10/31/2025
	Total Act 511 Taxes	\$ 6,551,042.84	\$ 6,284,373.00	\$ 6,460,000.00	\$ 6,760,000.00	\$ 300,000.00	4.64%	
320.010	PLCB Licensed Establishments	\$ 6,750.00	\$ 6,750.00	\$ 6,150.00	\$ 6,450.00	\$ 300.00	4.88%	\$6,450.00 FY 2025
320.020	Building Permits/Licenses	\$ 216,215.16	\$ 212,500.00	\$ 225,000.00	\$ 235,000.00	\$ 10,000.00	4.44%	\$213,596.52 @ 10/31/2025 \$347,130.47 FY 24
320.021	Pre-Conveyance Building Inspections	\$ 12,250.00	\$ 11,250.00	\$ 12,000.00	\$ 12,000.00	\$ -		\$10,019.50 as of 10/31/2025
320.040	Zoning Permits	\$ 3,815.00	\$ 3,500.00	\$ 4,000.00	\$ 6,500.00	\$ 2,500.00	62.50%	\$6,848 as of 10/31/2025
320.050	Plumbing Permits/Licenses	\$ -	\$ -	\$ -	\$ -	\$ -		
320.060	Amusement Game Permits	\$ 8,700.00	\$ 8,000.00	\$ 8,000.00	\$ 15,000.00	\$ 7,000.00	87.50%	RATE INCREASE FOR 2026
320.080	Other Permits	\$ 7,331.50	\$ 7,250.00	\$ 7,850.00	\$ 8,000.00	\$ 150.00	1.91%	\$6,431.77 as of 10/31/2025
320.090	Electric Permits/Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
320.100	Cable TV	\$ 102,311.06	\$ 86,500.00	\$ 85,000.00	\$ 80,000.00	\$ (5,000.00)	-5.88%	\$86,462.87 as of 10/31/2025
320.111	Landlord Rental Permit Fees	\$ 82,450.00	\$ 85,000.00	\$ 87,000.00	\$ 87,000.00	\$ -	0.00%	\$86,462.87 as of 10/31/2025
320.112	Vacant Property Registrations	\$ 5,970.00	\$ 17,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%	\$2,700.00 as of 10/31/2025
	Total Licenses	\$ 445,792.72	\$ 437,750.00	\$ 440,000.00	\$ 454,950.00	\$ 14,950.00	3.40%	
330.010	Motor Vehicle Violations	\$ 40,411.52	\$ 45,000.00	\$ 40,000.00	\$ 45,000.00	\$ 5,000.00	12.50%	\$36,412.45 as of 10/31/2025
330.020	Ordinance Violations	\$ 34,310.17	\$ 35,000.00	\$ 37,500.00	\$ 35,000.00	\$ (2,500.00)	-6.67%	\$22,311.92 as of 10/31/2025
330.021	Quality of Life Violations	\$ 16,961.50	\$ 20,000.00	\$ 19,000.00	\$ 20,000.00	\$ 1,000.00		\$14,642.40 as of 10/31/2025
	Total Fines and Forfeits	\$ 91,683.19	\$ 100,000.00	\$ 96,500.00	\$ 100,000.00	\$ 2,500.00	3.63%	
340.010	Interest on Investments	\$ 74,696.67	\$ 68,500.00	\$ 50,000.00	\$ 65,000.00	\$ 15,000.00	30.00%	\$103,066.08 as of 10/31/2025
340.020	Rental of Buildings	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -		
	Total Interest and Rents	\$ 86,696.67	\$ 68,500.00	\$ 50,000.00	\$ 65,000.00	\$ 15,000.00	30.00%	

Account #	Account Description	2023 Actual Revenues	2024 Budget Final Reading	2025 Budget Final Reading	2026 Budget First Reading	Budget Change In Dollars	Budget Change %	Notes
350.020	Utility Tax Grant	\$ 3,443.64	\$ 3,443.00	\$ 7,500.00	\$ 7,500.00	\$ -	0.00%	\$7,579.25 FY 2025
350.060	Other Grants	\$ 148,093.88	\$ -	\$ -	\$ -	\$ -		
	Total Intergovernmental Revenue	\$ 151,537.52	\$ 3,443.00	\$ 7,500.00	\$ 7,500.00	\$ -	0.00%	
360.010	Insurance Refunds	\$ 119,992.31	\$ 86,500.00	\$ 87,500.00	\$ 95,000.00	\$ 7,500.00	8.57%	\$81,580.22 as of 10/31/2025
360.011	Health Premium Refund	\$ 357,037.11	\$ 57,500.00	\$ 95,000.00	\$ 95,000.00	\$ -	0.00%	\$160,629.40 @ 10/31/2025
360.040	Pave Cuts	\$ 49,075.00	\$ 41,000.00	\$ 68,000.00	\$ 67,500.00	\$ (500.00)	-0.74%	\$56,174.55 as of 10/31/2025
360.080	Sewer Rentals	\$ 2,640.00	\$ 2,640.00	\$ 2,640.00	\$ 2,640.00	\$ -	0.00%	
	Total Miscellaneous Revenue	\$ 528,744.42	\$ 187,640.00	\$ 253,140.00	\$ 260,140.00	\$ 7,000.00	2.77%	
370.010	Sale of Supplies	\$ 8,958.00	\$ 8,000.00	\$ 8,500.00	\$ 10,000.00	\$ 1,500.00	17.65%	\$13,006.75 as of 10/31/2025
370.020	Rental/Sale of Equipment	\$ 1,566.23	\$ 12,500.00	\$ 1,000.00	\$ 500.00	\$ (500.00)	-50.00%	\$100.00 @ 10/31/2025
370.025	Joint Policing Agreement	\$ 76,444.16	\$ 77,308.00	\$ 78,082.00	\$ 78,863.00	\$ 781.00	1.00%	1% Annual Increases through 12/31/2027
370.030	Refunds	\$ 25,932.03	\$ 36,574.00	\$ 35,000.00	\$ 35,000.00	\$ -	0.00%	WVSA Sweeper / Livescan
370.031	Fuel Reimbursement	\$ 2,344.53	\$ 3,000.00	\$ 3,000.00	\$ 1,500.00	\$ (1,500.00)	-50.00%	\$1,207.44 @ of 10/31/2025
370.032	FEMA / PEMA Emergency Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -		
370.035	Contributions	\$ 12,352.51	\$ -	\$ -	\$ -	\$ -		
370.060	Crossing Police	\$ 34,613.80	\$ 35,000.00	\$ 35,000.00	\$ 42,000.00	\$ 7,000.00	20.00%	
370.070	Hearing Deposits	\$ 6,900.00	\$ 7,000.00	\$ 6,000.00	\$ 2,500.00	\$ (3,500.00)	-58.33%	
370.080	Damages to Boro Property	\$ 8,215.17	\$ 8,000.00	\$ 8,500.00	\$ 10,000.00	\$ 1,500.00	17.65%	
370.090	Burglar/Fire Alarm Fees	\$ 2,416.75	\$ 2,750.00	\$ 1,500.00	\$ 1,000.00	\$ (500.00)	-33.33%	
370.110	Tax Collections	\$ 11,097.50	\$ 21,000.00	\$ 22,000.00	\$ 21,500.00	\$ (500.00)	-2.27%	
370.120	Emergency Police	\$ 37,200.36	\$ 40,000.00	\$ 35,000.00	\$ 25,000.00	\$ (10,000.00)	-28.57%	
370.130	Reimburse Salaries	\$ 41,063.04	\$ 48,000.00	\$ 55,000.00	\$ 55,000.00	\$ -	0.00%	
370.131	Reimburse Salaries ALS	\$ 625,574.15	\$ 687,097.00	\$ 698,180.00	\$ 713,630.00	\$ 15,450.00	2.21%	Volunteer Ambulance Salary Offset 412.000 ALS Reimbursement for 7th Man / + \$590,000.00
370.132	Reimburse Salaries Forty Fort	\$ 377,558.71	\$ 433,846.00	\$ 447,670.00	\$ 459,480.00	\$ 11,810.00	2.64%	4 Total Employees
370.135	Reimburse - A.G.	\$ 40,965.38	\$ 50,000.00	\$ 51,000.00	\$ 45,000.00	\$ (6,000.00)	-11.76%	\$34,136.08 as of 10/31/2025
370.136	Reimburse WVW/WSCTC SRO	\$ 147,056.10	\$ 144,019.00	\$ 184,705.00	\$ 290,500.00	\$ 105,795.00	57.28%	83.33% of 3 New Hires + Fringe
370.140	Dog License	\$ -	\$ -	\$ -	\$ -	\$ -		
370.160	Volunteer Fire Allocation	\$ 32,001.01	\$ 32,001.00	\$ 32,353.00	\$ 35,640.00	\$ 3,287.00	10.16%	\$35,640.00 FY 2025
370.170	State Aid Pensions	\$ -	\$ -	\$ -	\$ -	\$ -		
370.180	Temporary Loans Reimbursement.	\$ -	\$ -	\$ -	\$ -	\$ -		
370.190	Employee Health Insurance Co-Payments	\$ 136,109.38	\$ 132,500.00	\$ 155,412.00	\$ 165,800.00	\$ 10,388.00	6.68%	\$115,049.92 as of 10/31/2025
372.000	Sale of Christmas Lights	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.00%	
	Total Charges for Services	\$ 1,628,868.81	\$ 1,779,095.00	\$ 1,858,402.00	\$ 1,993,413.00	\$ 135,011.00	7.26%	

Account #	Account Description	2023 Actual Revenues	2024 Budget Final Reading	2025 Budget Final Reading	2026 Budget First Reading	Budget Change In Dollars	Budget Change In %	Notes
400.600	Computer Expenses	\$ 2,855.87	\$ 5,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%	
400.700	Health Insurance	\$ 117,168.40	\$ 128,319.00	\$ 116,604.00	\$ 118,060.00	\$ 1,456.00	1.25%	\$10,000 increase due to subscriptions
400.710	Workers Compensation	\$ 15,094.99	\$ 1,113.00	\$ 1,100.00	\$ -	\$ -	0.00%	
400.712	Public Official Liability	\$ -	\$ 19,708.00	\$ 20,168.00	\$ 21,000.00	\$ 832.00	4.13%	
400.730	Employee Life Ins.	\$ 1,166.99	\$ 1,029.00	\$ 1,029.00	\$ 1,050.00	\$ 21.00	2.04%	
	Total Administration Expenditures	\$ 859,283.04	\$ 829,564.00	\$ 829,164.00	\$ 819,585.00	\$ (9,579.00)	-1.16%	
401.000	Salaries	\$ 39,573.82	\$ 40,564.00	\$ 41,577.00	\$ 42,617.00	\$ 1,040.00	2.50%	
401.030	Eit/Opt/Mier Commission	\$ -	\$ -	\$ -	\$ -	\$ -		
	Total Tax Collection Expenditures	\$ 39,573.82	\$ 40,564.00	\$ 41,577.00	\$ 42,617.00	\$ 1,040.00	2.50%	
402.100	Supplies	\$ 3,467.57	\$ 3,500.00	\$ 4,000.00	\$ 5,000.00	\$ 1,000.00	25.00%	
402.110	Gas Heat	\$ 3,972.84	\$ 4,250.00	\$ 4,000.00	\$ 3,000.00	\$ (1,000.00)	-25.00%	
402.120	Water	\$ 693.52	\$ 1,375.00	\$ 1,400.00	\$ 1,500.00	\$ 100.00	7.14%	
402.122	UGI Electric	\$ 15,296.48	\$ 18,250.00	\$ 17,500.00	\$ 19,300.00	\$ 1,800.00	10.29%	
402.200	WVSA Sewer	\$ 247.50	\$ 300.00	\$ 300.00	\$ 350.00	\$ 50.00	16.67%	
402.201	WVSA Stormwater Fee	\$ 726.64	\$ 800.00	\$ 850.00	\$ 850.00	\$ -	0.00%	
402.400	Maint & Repairs	\$ 4,469.71	\$ 5,000.00	\$ 8,500.00	\$ 7,000.00	\$ (1,500.00)	-17.65%	
402.410	Custodial Services	\$ -	\$ 3,000.00	\$ 5,000.00	\$ 2,500.00	\$ (2,500.00)	-50.00%	
402.730	Flood Insurance	\$ 3,944.00	\$ 4,500.00	\$ 4,500.00	\$ 4,000.00	\$ (500.00)	-11.11%	
402.800	Preventive Maint. HVAC	\$ 642.00	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%	
	Total Municipal Building Expenditures	\$ 33,460.26	\$ 43,975.00	\$ 50,050.00	\$ 47,500.00	\$ (2,550.00)	-5.09%	
410.000	Salaries	\$ 1,386,405.26	\$ 1,578,847.00	\$ 1,643,391.00	\$ 1,781,503.00	\$ 138,112.00	8.40%	
410.010	Overtime	\$ 39,781.09	\$ 50,000.00	\$ 53,000.00	\$ 40,000.00	\$ (13,000.00)	-24.53%	
410.015	Overtime - A.G.	\$ 29,815.63	\$ 50,000.00	\$ 50,000.00	\$ 40,000.00	\$ (10,000.00)	-20.00%	
410.020	Court Time	\$ 11,839.12	\$ 28,000.00	\$ 25,000.00	\$ 20,000.00	\$ (5,000.00)	-20.00%	
410.030	Night Shift Diff	\$ 48,870.97	\$ 58,750.00	\$ 55,000.00	\$ 60,000.00	\$ 5,000.00	9.09%	
410.035	Increments	\$ 57,109.67	\$ 63,975.00	\$ 66,416.00	\$ 70,565.00	\$ 4,149.00	6.25%	
410.040	Crossing Police	\$ 52,311.28	\$ 63,883.00	\$ 65,000.00	\$ 50,000.00	\$ (15,000.00)	-23.08%	
410.045	Parking Enforcement	\$ 41,386.92	\$ 41,546.00	\$ 42,584.00	\$ 41,600.00	\$ (984.00)	-2.31%	
410.070	Emergency Police	\$ 47,636.00	\$ 47,000.00	\$ 48,000.00	\$ 40,000.00	\$ (8,000.00)	-16.67%	
410.100	Materials & Supplies	\$ 10,411.63	\$ 11,500.00	\$ 13,500.00	\$ 15,000.00	\$ 1,500.00	11.11%	
410.120	Uniforms	\$ 21,000.00	\$ 23,100.00	\$ 24,200.00	\$ 25,300.00	\$ 1,100.00	4.55%	
410.122	UGI Electric	\$ 751.66	\$ 1,250.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	
410.130	K-9 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -		
410.150	Police Info System	\$ -	\$ -	\$ -	\$ -	\$ -		
410.200	Miscellaneous Expense	\$ 669.00	\$ 1,500.00	\$ 1,000.00	\$ 1,200.00	\$ 200.00	20.00%	

Account #	Account Description	2023 Actual Revenues	2024 Budget Final Reading	2025 Budget Final Reading	2026 Budget First Reading	Budget Change In Dollars	Budget Change %	Notes
410.210	Professional Fees Cons.	\$ 1,189.68	\$ 2,000.00	\$ 3,000.00	\$ 2,500.00	\$ (500.00)	-16.67%	
410.250	Investigative Expenses	\$ 150.00	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%	
410.300	Telephone Expense	\$ 2,966.22	\$ 12,500.00	\$ 12,000.00	\$ 3,500.00	\$ (8,500.00)	-70.83%	
410.310	Mobile Telephones	\$ 9,082.24	\$ 9,150.00	\$ 9,200.00	\$ 12,000.00	\$ 2,800.00	30.43%	
410.321	Internet Fees	\$ -	\$ 2,600.00	\$ 2,600.00	\$ 2,500.00	\$ (100.00)	-3.85%	
410.440	Vehicle Maint Exp	\$ 33,114.52	\$ 28,000.00	\$ 28,000.00	\$ 26,000.00	\$ (2,000.00)	-7.14%	
410.500	Vehicle Gasoline Exp.	\$ 40,032.87	\$ 46,500.00	\$ 40,000.00	\$ 35,000.00	\$ (5,000.00)	-12.50%	
410.560	Training Programs	\$ 6,423.00	\$ 6,000.00	\$ 8,000.00	\$ 6,000.00	\$ (2,000.00)	-25.00%	
410.600	Auxiliary Police Equipment	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.00%	
410.700	Health Insurance	\$ 395,824.65	\$ 387,624.00	\$ 415,620.00	\$ 571,206.60	\$ 155,586.60	37.43%	
410.710	Workers Compensation	\$ 75,579.97	\$ 74,658.00	\$ 73,806.00	\$ 75,000.00	\$ 1,194.00	1.62%	
410.720	Police Auto Liability	\$ 25,110.63	\$ 28,000.00	\$ 34,500.00	\$ 36,500.00	\$ 2,000.00	5.80%	
410.722	Law Enforcement Liability	\$ 109,894.65	\$ 23,668.00	\$ 34,664.00	\$ 35,000.00	\$ 336.00	0.97%	
410.730	Employee Life Ins.	\$ 16,463.88	\$ 18,156.00	\$ 18,892.00	\$ 22,000.00	\$ 3,108.00	16.45%	
410.850	Computer Upgrade	\$ 1,686.38	\$ 2,250.00	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%	
410.860	Computer Maint. Agreement	\$ 32,532.61	\$ 26,369.00	\$ 28,000.00	\$ 25,000.00	\$ (3,000.00)	-10.71%	
410.861	Code Red Annual Fee	\$ 4,200.00	\$ 4,200.00	\$ 4,557.00	\$ 4,557.00	\$ -	0.00%	
410.900	DUI Blood Tests	\$ -	\$ 1,750.00	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%	
	Total Police Expenditures	\$ 2,502,239.53	\$ 2,694,276.00	\$ 2,807,430.00	\$ 3,049,431.60	\$ 242,001.60	8.62%	
412.000	Ambulance Volunteers	\$ 36,455.00	\$ 48,000.00	\$ 37,500.00	\$ 30,000.00	\$ (7,500.00)	-20.00%	
412.500	Vehicle Gasoline Exp	\$ -	\$ 1,750.00	\$ -	\$ -	\$ -	#DIV/0!	
412.710	Workers Compensation	\$ 1,965.51	\$ 798.00	\$ 754.00	\$ 750.00	\$ (4.00)	-0.53%	
	Total Ambulance/Rescue Expenditures	\$ 38,420.51	\$ 50,548.00	\$ 38,254.00	\$ 30,750.00	\$ (7,504.00)	-19.62%	
413.000	Salaries	\$ 2,079,253.75	\$ 2,177,778.00	\$ 2,192,585.00	\$ 2,254,460.00	\$ 61,875.00	2.82%	
413.010	Volunteers	\$ 1,123.75	\$ 7,500.00	\$ 5,000.00	\$ 6,000.00	\$ 1,000.00	20.00%	
413.020	Overtime	\$ 232,345.36	\$ 60,000.00	\$ 90,000.00	\$ 90,000.00	\$ -	0.00%	
413.021	Court Time	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	0.00%	
413.030	Night Shift Diff	\$ 72,977.86	\$ 73,542.00	\$ 77,000.00	\$ 68,156.00	\$ (8,844.00)	-11.49%	
413.035	Increments	\$ 88,671.12	\$ 88,678.00	\$ 90,250.00	\$ 90,060.00	\$ (190.00)	-0.21%	
413.100	Materials and Supplies	\$ 9,493.92	\$ 7,850.00	\$ 7,850.00	\$ 8,500.00	\$ 650.00	8.28%	
413.110	Water Service	\$ 5,521.08	\$ 7,000.00	\$ 5,500.00	\$ 7,000.00	\$ 1,500.00	27.27%	
413.112	PG Energy Gas	\$ 29,326.79	\$ 28,500.00	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%	
413.120	Uniforms	\$ 26,573.90	\$ 25,150.00	\$ 25,150.00	\$ 27,650.00	\$ 2,500.00	9.94%	
413.122	UGI Electric	\$ 14,446.66	\$ 15,250.00	\$ 15,500.00	\$ 16,000.00	\$ 500.00	3.23%	
413.130	WVSA Sewer	\$ 479.52	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.00%	
413.131	WVSA Stormwater	\$ 453.72	\$ 455.00	\$ 600.00	\$ 600.00	\$ -	0.00%	
413.140	Hydrants	\$ 45,520.50	\$ 44,000.00	\$ 44,000.00	\$ 44,000.00	\$ -	0.00%	
413.160	Equipment Maintenance	\$ 19,330.25	\$ 19,500.00	\$ 21,000.00	\$ 19,500.00	\$ (1,500.00)	-7.14%	
413.200	Training	\$ 16,283.94	\$ 18,000.00	\$ 20,000.00	\$ 18,000.00	\$ (2,000.00)	-10.00%	

Account #	Account Description	2023 Actual		2024 Budget Final		2025 Budget Final		2025 Budget First		Budget Change		Notes
		Revenues	Reading	Reading	Reading	Reading	Dollars	%				
413.210	Professional Fees Consol.	\$ 120.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.00%				
413.300	Telephone Expense	\$ 3,350.07	\$ 5,000.00	\$ 4,500.00	\$ 5,000.00	\$ 5,000.00	\$ 500.00	11.11%				
413.440	Vehicle Maint Exp	\$ 22,434.48	\$ 22,500.00	\$ 23,000.00	\$ 24,000.00	\$ 24,000.00	\$ 1,000.00	4.35%				
413.500	Vehicle Gasoline Exp	\$ 38,646.49	\$ 42,500.00	\$ 38,000.00	\$ 35,000.00	\$ 35,000.00	\$ (3,000.00)	-7.89%				
413.600	Mobile Telephone Exp.	\$ 4,210.35	\$ 2,950.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%				
413.700	Health Insurance	\$ 491,470.18	\$ 514,459.00	\$ 539,640.00	\$ 586,300.00	\$ 586,300.00	\$ 46,660.00	8.65%				
413.710	Workers Compensation	\$ 113,761.15	\$ 106,653.00	\$ 105,437.00	\$ 107,500.00	\$ 107,500.00	\$ 2,063.00	1.96%				
413.711	Workers Comp. Volunteers	\$ 15,302.69	\$ 23,514.00	\$ 26,698.00	\$ 21,716.00	\$ (4,982.00)	\$ (4,982.00)	-18.66%				
413.720	Fire Auto Liability	\$ 9,556.89	\$ 10,000.00	\$ 15,630.00	\$ 10,000.00	\$ (5,630.00)	\$ (5,630.00)	-36.02%				
413.730	Employee Life Ins.	\$ 5,934.56	\$ 5,789.00	\$ 5,794.00	\$ 68,000.00	\$ 68,000.00	\$ 62,206.00	1073.63%				
413.760	Flood Insurance	\$ 4,750.00	\$ 5,525.00	\$ 4,200.00	\$ 2,000.00	\$ (2,200.00)	\$ (2,200.00)	-52.38%				
413.800	Computer Software/Hardware			\$ 6,200.00	\$ 6,200.00	\$ 6,200.00	\$ -	0.00%				
	Total Fire Service Expenditures	\$ 3,351,338.98	\$ 3,313,393.00	\$ 3,392,834.00	\$ 3,544,942.00	\$ 3,544,942.00	\$ 152,108.00	4.48%				
414.000	Volunteer Fire Allocation	\$ 37,257.76	\$ 32,001.00	\$ 31,000.00	\$ 35,640.00	\$ 35,640.00	\$ 4,640.00	14.97%				
	Total Volunteer Fire Alloc	\$ 37,257.76	\$ 32,001.00	\$ 31,000.00	\$ 35,640.00	\$ 35,640.00	\$ 4,640.00	14.97%				
416.000	Salaries	\$ 105,927.08	\$ 128,500.00	\$ 131,825.00	\$ 127,000.00	\$ (4,825.00)	\$ (4,825.00)	-3.66%				
416.001	Building Inspection Services	\$ 96,708.12	\$ 120,000.00	\$ 160,000.00	\$ 140,000.00	\$ (20,000.00)	\$ (20,000.00)	-12.50%				
416.200	General Expense	\$ 190.00	\$ 3,500.00	\$ 3,850.00	\$ 1,500.00	\$ 1,500.00	\$ -					
	Total Building and Zoning Expenditures	\$ 202,825.20	\$ 252,000.00	\$ 295,675.00	\$ 268,500.00	\$ (24,825.00)	\$ (24,825.00)	-9.19%				
417.200	Zoning Hearing	\$ 17,483.45	\$ 12,500.00	\$ 12,500.00	\$ 11,200.00	\$ (1,300.00)	\$ (1,300.00)	-10.40%				
417.400	Citizens Adv Board	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ -	\$ -	0.00%				
417.500	Recreation BD	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ -	\$ -	0.00%				
417.700	Shade Tree BD	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ -	0.00%				
417.800	Civil Service Comm.	\$ 1,451.38	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	0.00%				
417.900	FEMA / PEMA Emergency Salary Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
	Total Board Expenditures	\$ 18,934.83	\$ 15,300.00	\$ 15,300.00	\$ 14,000.00	\$ (1,300.00)	\$ (1,300.00)	-8.50%				
418.000	Police Clerk Salaries	\$ 73,068.00	\$ 86,000.00	\$ 87,500.00	\$ 90,000.00	\$ 2,500.00	\$ 2,500.00	2.86%				
418.010	Police Clerk Overtime	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -	0.00%				
418.120	Police Clerk - Uniforms	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ -	\$ -	0.00%				
418.150	Radio Repairs	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	0.00%				
418.300	Communication Expense	\$ -	\$ 5,250.00	\$ 5,200.00	\$ 5,520.00	\$ -	\$ -	0.00%				
418.700	Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
418.730	Employee Life Ins.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					

Account #	Account Description	2023 Actual Revenues		2024 Budget Final Reading		2025 Budget Final Reading		2026 Budget First Reading		Budget Change In Dollars		Budget Change %		Notes
	Total Expenditures	\$	73,068.00	\$	93,000.00	\$	94,770.00	\$	97,270.00	\$	2,500.00		2.64%	
421.100	Material & Supplies	\$	-	\$	1,000.00	\$	1,000.00	\$	500.00	\$	(500.00)		-50.00%	
421.440	Vehicle Maint Exp	\$	-	\$	750.00	\$	750.00	\$	500.00	\$	(250.00)		-33.33%	
421.500	Vehicle Gasoline Exp	\$	122.48	\$	2,000.00	\$	2,000.00	\$	1,000.00	\$	(1,000.00)		-50.00%	
	Total Sewer Expenditures	\$	122.48	\$	3,750.00	\$	3,750.00	\$	2,000.00	\$	(1,750.00)		-46.67%	
424.000	Salaries	\$	226,087.94	\$	288,633.00	\$	215,032.00	\$	204,000.00	\$	(11,032.00)		-5.13%	changes due to reclassification of staff
424.030	Commission W. V. S. A.									\$	-			
424.230	Spring Clean-up	\$	-	\$	30,000.00	\$	-	\$	30,000.00	\$	30,000.00		#DIV/0!	
424.270	Refuse Disposal	\$	174,328.18	\$	200,000.00	\$	200,000.00	\$	200,000.00	\$	-		0.00%	
424.440	Vehicle Maint Exp	\$	11,456.20	\$	15,000.00	\$	15,000.00	\$	10,000.00	\$	(5,000.00)		-33.33%	
424.500	Vehicle Gasoline Exp	\$	27,466.49	\$	35,000.00	\$	31,000.00	\$	25,000.00	\$	(6,000.00)		-19.35%	
424.700	Purchase of Stickers	\$	11,971.25	\$	15,000.00	\$	17,500.00	\$	15,000.00	\$	(2,500.00)		-14.29%	
	Total Solid Waste	\$	451,310.06	\$	583,633.00	\$	478,532.00	\$	484,000.00	\$	5,468.00		1.14%	
426.000	Salaries	\$	99,402.58	\$	147,751.00	\$	157,379.00	\$	180,000.00	\$	22,621.00		14.37%	changes due to reclassification of staff
426.270	Recycling Processing Fees	\$	56,261.02	\$	85,000.00	\$	55,000.00	\$	45,000.00	\$	(10,000.00)		-18.18%	
426.440	Vehicle Maint	\$	104,181.78	\$	37,500.00	\$	42,000.00	\$	50,000.00	\$	8,000.00		19.05%	
426.500	Vehicle Gas Exp	\$	12,048.27	\$	16,500.00	\$	12,000.00	\$	8,000.00	\$	(4,000.00)		-33.33%	
426.600	Recycling Calendar/Advertising	\$	609.00	\$	1,000.00	\$	1,500.00	\$	1,000.00	\$	(500.00)		-33.33%	
	Total Recycling Expenditures	\$	272,502.65	\$	287,751.00	\$	267,879.00	\$	284,000.00	\$	16,121.00		6.02%	
430.000	Salaries	\$	493,568.51	\$	390,558.00	\$	389,203.00	\$	472,784.40	\$	83,581.40		21.48%	changes due to reclassification of staff
430.035	Increments	\$	4,248.51	\$	4,507.00	\$	4,631.00	\$	18,195.00	\$	13,564.00		292.90%	
430.100	Materials & Supplies	\$	25,154.29	\$	24,500.00	\$	25,000.00	\$	25,000.00	\$	-		0.00%	
430.110	Asphalt Materials / Equipment Rental	\$	-	\$	12,500.00	\$	12,500.00	\$	5,000.00	\$	(7,500.00)		-60.00%	
430.110	Gas Service	\$	5,169.18	\$	9,500.00	\$	7,500.00	\$	4,000.00	\$	(3,500.00)		-46.67%	
430.120	Water Service	\$	1,396.48	\$	1,450.00	\$	1,500.00	\$	1,000.00	\$	(500.00)		-33.33%	
430.122	UGI Electric	\$	8,987.44	\$	10,000.00	\$	10,000.00	\$	12,000.00	\$	2,000.00		20.00%	
430.130	WVSA Sewer	\$	281.95	\$	250.00	\$	250.00	\$	250.00	\$	-		0.00%	
430.131	WVSA Stormwater	\$	-	\$	2,500.00	\$	1,500.00	\$	1,500.00	\$	-		0.00%	
430.200	Pump Repairs	\$	-	\$	10,000.00	\$	10,000.00	\$	10,000.00	\$	-		0.00%	
430.210	Extermination	\$	1,567.20	\$	1,500.00	\$	1,500.00	\$	1,400.00	\$	(100.00)		-6.67%	
430.240	MS4 Engineering & Professional Services	\$	9,027.87	\$	7,500.00	\$	7,500.00	\$	9,000.00	\$	1,500.00		20.00%	
430.250	General Expense - CDL	\$	656.00	\$	1,200.00	\$	1,200.00	\$	5,000.00	\$	3,800.00		316.67%	

Account #	Account Description	2023 Actual Revenues	2024 Budget Final Reading	2025 Budget Final Reading	2026 Budget First Reading	Budget Change In Dollars	Budget Change %	Notes
430.300	Telephone	\$ 3,896.23	\$ 4,200.00	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%	
430.310	Mobile Telephone	\$ 4,658.67	\$ 5,000.00	\$ 5,000.00	\$ 4,800.00	\$ (200.00)	-4.00%	
430.320	Internet Fees	\$ 208.46	\$ 325.00	\$ 325.00	\$ 325.00	\$ -	0.00%	
430.384	Equipment Rental	\$ -	\$ 750.00	\$ 7,505.00	\$ 5,000.00	\$ (2,505.00)	-33.38%	
430.440	Vehicle Maintenance	\$ 13,761.98	\$ 30,000.00	\$ 25,000.00	\$ 32,000.00	\$ 7,000.00	28.00%	
430.500	Vehicle Gas Exp	\$ 16,397.07	\$ 24,500.00	\$ 22,000.00	\$ 15,000.00	\$ (7,000.00)	-31.82%	
430.700	Health Insurance	\$ 146,626.44	\$ 175,772.00	\$ 175,020.00	\$ 211,400.00	\$ 36,380.00	20.79%	
430.710	Workers Compensation	\$ 38,134.93	\$ 39,996.00	\$ 38,450.00	\$ 40,000.00	\$ 1,550.00	4.03%	
430.720	D.P.W. Auto Liability	\$ 27,469.48	\$ 34,935.00	\$ 37,734.00	\$ 39,500.00	\$ 1,766.00	4.68%	
430.721	WSCOG Budget	\$ 5,200.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%	
430.730	Employee Life Ins.	\$ 1,690.86	\$ 1,750.00	\$ 1,713.00	\$ 1,750.00	\$ 37.00	2.16%	
430.740	Exterminator Ins.				\$ -	\$ -		
430.760	Flood Insurance Garage	\$ 1,999.00	\$ 4,718.00	\$ 4,000.00	\$ 2,500.00	\$ (1,500.00)	-37.50%	
431.000	Overtime	\$ 20,193.40	\$ 31,000.00	\$ 30,000.00	\$ 40,000.00	\$ 10,000.00	33.33%	
431.100	Clothing	\$ 10,057.21	\$ 15,000.00	\$ 15,000.00	\$ 12,000.00	\$ (3,000.00)	-20.00%	
	Total Street Expenditures	\$ 840,351.16	\$ 850,911.00	\$ 845,031.00	\$ 980,404.40	\$ 135,373.40	16.02%	
434.100	Traffic Signal Maint & Repairs	\$ 5,312.87	\$ -	\$ -	\$ -	\$ -		
434.110	UGI Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -		
434.112	UGI Traffic Signals	\$ -	\$ -	\$ -	\$ -	\$ -		
434.200	Christmas Lights	\$ 641.70	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%	
434.220	Christmas Lights Upgrade	\$ -	\$ 22,500.00	\$ 22,500.00	\$ 20,000.00	\$ (2,500.00)	-11.11%	
434.400	Street Lighting Repairs	\$ -	\$ -	\$ -	\$ -	\$ -		
	Total Street Lighting Expenditures	\$ 5,954.57	\$ 25,000.00	\$ 25,000.00	\$ 22,500.00	\$ (2,500.00)	-10.00%	
440.000	Hoyt Library	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.00%	
440.400	Maintenance & Repairs	\$ 2,092.20	\$ 5,000.00	\$ 5,000.00	\$ 2,000.00	\$ (3,000.00)	-60.00%	
440.730	Flood Insurance	\$ 4,934.00	\$ 6,000.00	\$ 5,000.00	\$ 3,750.00	\$ (1,250.00)	-25.00%	
	Total Library Expenditures	\$ 107,026.20	\$ 111,000.00	\$ 110,000.00	\$ 105,750.00	\$ (4,250.00)	-3.86%	
450.200	Summer Parks	\$ 50,296.23	\$ 48,500.00	\$ 50,000.00	\$ 50,000.00	\$ -	0.00%	
450.301	Fiber Optic Line Expense	\$ 9,473.64	\$ 11,200.00	\$ 10,000.00	\$ 10,000.00	\$ -		
450.700	Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -		
450.710	Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -		
	Total Recreational Expenditures	\$ 59,769.87	\$ 59,700.00	\$ 60,000.00	\$ 60,000.00	\$ -	0.00%	
451.100	Materials & Supplies	\$ 19,729.73	\$ 25,000.00	\$ 21,000.00	\$ 15,000.00	\$ (6,000.00)	-28.57%	
451.110	Water Expense	\$ 7,313.14	\$ 11,250.00	\$ 10,000.00	\$ 1,200.00	\$ (8,800.00)	-88.00%	

Account #	Account Description	2023 Actual Revenues	2024 Budget Final Reading	2025 Budget Final Reading	2026 Budget First Reading	Budget Change In Dollars	Budget Change %	Notes
451.122	UGI Electric	\$ 4,664.37	\$ 7,000.00	\$ 6,200.00	\$ 5,000.00	\$ (1,200.00)	-19.35%	
451.130	WVSA Sewer	\$ 110.00	\$ 600.00	\$ 500.00	\$ 500.00	\$ -	0.00%	
451.131	WVSA Stormwater	\$ 5,925.65	\$ 3,675.00	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%	
451.440	Vehicle Maint Exp.	\$ 8,346.58	\$ 9,000.00	\$ 12,000.00	\$ 7,000.00	\$ (5,000.00)	-41.67%	
451.500	Vehicle Gas Exp	\$ 11,676.25	\$ 9,000.00	\$ 9,000.00	\$ 6,500.00	\$ (2,500.00)	-27.78%	
	Total Park Expenditures	\$ 57,765.72	\$ 65,525.00	\$ 64,700.00	\$ 41,200.00	\$ (23,500.00)	-36.32%	
453.000	Swimming Pool	\$ -	\$ 12,000.00	\$ 15,000.00	\$ 10,000.00	\$ (5,000.00)	-33.33%	
	Total Swimming Pool Expenditures	\$ -	\$ 12,000.00	\$ 15,000.00	\$ 10,000.00	\$ (5,000.00)	-33.33%	
455.100	Material and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -		
455.122	UGI Storm Pumping	\$ 4,372.53	\$ 8,000.00	\$ 6,000.00	\$ 5,000.00	\$ (1,000.00)	-16.67%	
455.310	Pump Alarms	\$ 5,360.70	\$ 8,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%	
455.440	Vehicle Maintenance Exp.	\$ -	\$ -	\$ -	\$ -	\$ -		
455.500	Vehicle Gasoline Expense	\$ 2,851.66	\$ 250.00	\$ 2,500.00	\$ 1,500.00	\$ -	0.00%	
455.600	Equipment Rental	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	
	Total Flood Control Expenditures	\$ 12,584.89	\$ 17,250.00	\$ 15,500.00	\$ 13,500.00	\$ (1,000.00)	-12.90%	
456.000	Salaries	\$ 1,506.14	\$ 2,500.00	\$ 2,500.00	\$ 1,000.00	\$ (1,500.00)	-60.00%	
456.400	Misc Veh Oper Exp	\$ -	\$ 750.00	\$ 750.00	\$ 250.00	\$ (500.00)	-66.67%	
456.500	Misc Veh Gas Exp	\$ 9,059.34	\$ 2,500.00	\$ 3,000.00	\$ 2,500.00	\$ (500.00)	-16.67%	
456.550	Storage Tank License	\$ 100.00	\$ 1,100.00	\$ 100.00	\$ 100.00	\$ -	0.00%	
	Total Motor Pool Expenditures	\$ 10,665.48	\$ 6,850.00	\$ 6,350.00	\$ 3,850.00	\$ (2,500.00)	-39.37%	
458.000	Unpaid Bills	\$ 8,941.93	\$ 10,500.00	\$ 12,500.00	\$ 7,500.00	\$ (5,000.00)	-40.00%	
466.000	Tree Maintenance	\$ 1,172.61	\$ 2,500.00	\$ 2,500.00	\$ 1,000.00	\$ (1,500.00)	-60.00%	
466.100	Animal Control	\$ 525.00	\$ 7,251.00	\$ 7,500.00	\$ 7,500.00	\$ -	0.00%	
466.200	Shade Tree Planting Project	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ (500.00)	-50.00%	
	Total Miscellaneous Expenditures	\$ 10,639.54	\$ 21,251.00	\$ 23,500.00	\$ 16,500.00	\$ (7,000.00)	-29.79%	
470.000	Social Security	\$ 346,465.92	\$ 344,500.00	\$ 361,725.00	\$ 385,500.00	\$ 23,775.00	6.57%	
470.030	Life Insurance	\$ 1,907.53	\$ 1,955.00	\$ 1,955.00	\$ 1,955.00	\$ -	0.00%	
470.040	Health Ins. Under 65	\$ 156,221.92	\$ 176,778.00	\$ 181,392.00	\$ 189,000.00	\$ 7,608.00	4.19%	
470.041	Health Ins. Over 65	\$ 75,800.14	\$ 60,408.00	\$ 65,450.00	\$ 67,200.00	\$ 1,750.00	2.67%	
470.042	Buyout Program	\$ 66,389.79	\$ 81,635.00	\$ 78,952.00	\$ 83,950.00	\$ 4,998.00	6.33%	

Account #	Account Description	2023 Actual Revenues	2024 Budget Final Reading	2025 Budget Final Reading	2026 Budget First Reading	Budget Change In Dollars	Budget Change %	Notes
470.043	Disability Retirees	\$ -	\$ -			\$ -		
470.044	Health Reimbursement	\$ 2,250.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%	
470.045	Transitional Reinsurance Fee							
470.050	Police Pension	\$ -	\$ -			\$ -		
470.060	Fire Pension	\$ -	\$ -			\$ -		
470.070	Non Uniform Pension	\$ -	\$ -			\$ -		
470.200	Sick Pay	\$ 59,533.56	\$ 64,000.00	\$ 66,189.00	\$ 85,000.00	\$ 18,811.00	28.42%	
470.210	Sick Pay/COLA Reserve					\$ -		
470.300	Cost of Living	\$ 37,800.00	\$ 38,000.00	\$ 38,000.00	\$ 40,000.00	\$ 2,000.00	5.26%	
470.492	Transfer to Pension Activities Fund	\$ 429,800.00	\$ 447,702.00	\$ 624,771.00	\$ 619,351.00			
	Total Employee Benefits	\$ 1,176,168.86	\$ 1,217,978.00	\$ 1,421,434.00	\$ 1,474,956.00	\$ 58,942.00	3.77%	
471.010	Workers Comp Insurance	\$ 11,650.73	\$ 11,500.00	\$ 22,031.00	\$ 23,500.00	\$ 1,469.00	6.67%	
471.015	Workers Comp - Prior Years					\$ -		
471.020	General Insurance	\$ 152,631.18	\$ 145,000.00	\$ 124,917.00	\$ 131,000.00	\$ 6,083.00	4.87%	
471.030	Unemployment Comp	\$ 37,838.76	\$ 47,500.00	\$ 45,000.00	\$ 43,000.00	\$ (2,000.00)	-4.44%	
	Total Insurances	\$ 202,120.67	\$ 204,000.00	\$ 191,948.00	\$ 197,500.00	\$ 5,552.00	2.89%	
480.000	Bond Interest	\$ 97,500.00	\$ 94,000.00	\$ 80,800.00	\$ 80,800.00	\$ -	0.00%	
485.000	Bond Principal	\$ 200,000.00	\$ 210,000.00	\$ 215,000.00	\$ 215,000.00	\$ -	0.00%	
485.200	Bond Paying Agent Fee	\$ 2,280.00	\$ 2,280.00	\$ 2,280.00	\$ 2,780.00	\$ 500.00	21.93%	
	Total Bond Debt	\$ 299,780.00	\$ 306,280.00	\$ 298,080.00	\$ 298,580.00	\$ 500.00	0.17%	
490.010	Capital Expenses Administration	\$ 5,430.40	\$ 38,260.00	\$ 31,760.00	\$ 29,760.00	\$ (2,000.00)	-6.30%	
490.020	Capital Municipal Bldg.	\$ 3,292.81	\$ 10,000.00	\$ 52,606.00	\$ 30,000.00	\$ (22,606.00)	-42.97%	
490.100	Capital Police Department	\$ 155,067.20	\$ 108,765.00	\$ 113,658.00	\$ 158,636.00	\$ 44,978.00	39.57%	
490.130	Capital Fire Department	\$ 77,167.14	\$ 75,458.00	\$ 56,727.00	\$ 64,560.00	\$ 7,833.00	13.81%	
490.300	Capital Public Works	\$ 41,873.90	\$ 121,574.00	\$ 160,672.00	\$ 135,192.00	\$ (25,480.00)	-15.86%	
490.400	Capital Hoyt Library		\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	0.00%	
490.500	Capital Recreation	\$ 18,001.40	\$ 13,090.00	\$ 21,825.00	\$ 31,825.00	\$ 10,000.00	45.82%	
490.510	Capital Parks & Playgrounds	\$ 4,902.94	\$ 36,180.00	\$ 35,017.00	\$ 30,145.00	\$ (4,872.00)	-13.91%	
490.600	Capital Street Paving, Ramps, Curbs	\$ 108,855.91	\$ -	\$ 95,000.00	\$ 95,000.00	\$ -	0.00%	paving, curbs, handicamp ramps & PD lot
490.800	Temporary Capital Clearance							
	Total Capital Expenses	\$ 414,591.70	\$ 403,327.00	\$ 617,265.00	\$ 625,118.00	\$ 7,853.00	1.27%	
492.100	Transfer to Comm. Dev Acct.							
492.300	Transfer to Sewe Escrow	\$ 4,300.00	\$ 4,300.00	\$ 4,300.00	\$ 4,300.00	\$ -		
492.400	Transfer to Other					\$ -		
492.500	Transfer to Recreation	\$ 110,000.00	\$ 168,750.00	\$ 140,000.00	\$ 150,000.00	\$ 10,000.00	7.14%	
494.000	Refunds							

MUNICIPALITY OF KINGSTON
FY 2026
CAPITAL BUDGET

**Municipality of Kingston
2026 Capital Budget**

	Dollar Amount	Comments
490.01 Administration		
Good / Service		
Copier Lease	\$ 1,760.00	
Web Based Land Management Software Initial / Annual Fees	\$ 28,000.00	\$146.55 Monthly for Administration and Police through 6/01/2026 Annual Subscription
490.01 Total Administration	\$ 29,760.00	
490.02 Municipal Building		
Municipal Building Repairs & 2nd Floor Renovations	\$ 25,000.00	
Administrative Office Computer Upgrades	\$ 5,000.00	
Total 490.02 Municipal Building	\$ 30,000.00	
490.10 Police Department		
Ammunition	\$ 2,987.00	2026 Ammunition Needs
Axon Tasers	\$ 24,500.00	Prior lease expired 12/31/24. \$122,292 for 5 year renewal
Desktop Computer Upgrades	\$ 10,500.00	13 desktops require upgrading due to operating system requirements
Record Management System	\$ 43,677.00	Financing over 5 years-Upgrading outdated system to 1 of 2 currently under consideration
Sub-Total Police	\$ 81,664.00	
Police Vehicles		
Luzerne County Emergency Services Agreement	\$ 5,000.00	Annual cost for sharing equipment and services with area agencies
2022 Police Interceptor	\$ 13,968.00	4th of 4 Years to Community Leasing Partners 1/10/2026
2023 Chevy Tahoe	\$ 17,356.00	\$5,785.32 Quarterly through 9/1/2026 GM Financial
2024 Chevy Tahoe	\$ 20,648.00	3rd of 4 years Fidelity Bank
2026 Ford Interceptor (Not Ordered)	\$ 20,000.00	1st of 4 years estimated
Total Police Vehicles	\$ 76,972.00	
Total 490.10 Police Department	\$ 158,636.00	
490.13 Fire Department		
Copier Lease	\$ 816.00	Canon Financial \$67.95 per Month through 2/11/2027
(4) Sets of Bunker Gear and Bunker Coats	\$ 20,708.00	
Brink Alert LED light installation at Front Garage Door	\$ 8,000.00	Annual installments through 12/10/2035
Hoses 10 100 foot length	\$ 13,300.00	annual training
Aerial Tower training at LCCC	\$ 4,800.00	
Sub-Total Fire Department	\$ 47,624.00	
Fire Vehicles		
Debt Service 2021 Pierce Pumper	\$ 16,936.00	6th of 10 Years / Financing \$200,000.00 @ 2.99% for 12 Years \$16,935.61 - \$5,000 Independent Contribution = \$11,935.61 Net
Total Fire Vehicles	\$ 16,936.00	
Total 490.13 Fire Department	\$ 64,560.00	

<u>Good / Service</u>	<u>Dollar Amount</u>	<u>Comments</u>
490.30 Department of Public Works		
Wellies Ave Pump Station repairs and upgrades	\$ 18,675.00	To upgrade our controllers and improve monitoring to include remote access
Schuyler Ave Pump Station repairs and upgrades	\$ 18,675.00	
Poplar Street Pump Station repairs and upgrades	\$ 7,170.00	
Sub-Total DPW	\$ 44,520.00	
DPW Vehicles		
Debt Service Garbage Packer 2023 Loadmaster	\$ 68,098.00	Debt Service New 2023 Loadmaster Packer Fidelity 12/1/2028
Debt Service New 2022 Street Sweeper \$299,000.00 - \$130,000.00 WVSA	\$ 22,574.00	\$5,643.41 Quarterly through 3/31/2027 / Offset 100% by WVSA Stormwater Account The Offset is Appropriated at Line Item 370.030 Refunds
Debt Service new Garbage Compactor (\$200K from grant, financing \$87,526.57	\$ 47,415.00	1 of 2 payments
Total Department of Public Works Vehicles	\$ 90,672.00	
Total 490.30 Department of Public Works	\$ 135,192.00	
490.400 Hoyt Library		
HVAC System Upgrade	\$ 50,000.00	one time allocation for 50% of HVAC systems upgrade
Total 490.400 Hoyt Library	\$ 50,000.00	
490.50 Kingston Recreation Center		
Debt Service on New Canon Advanced Image Runner C3530i	\$ 1,125.00	\$92.75 Monthly / Debt Service for New Copier waiting on pricing
Men's Locker Room Upgrades	\$ 25,000.00	
Preventive Maintenance HVAC and Elevator Maintenance	\$ 5,700.00	\$4,500 HVAC / \$1,700 Elevator Maintenance / Elevator is 42 Years Old
Total 490.50 Kingston Recreation Center	\$ 31,825.00	
490.51 Parks and Playground and Pool		
Preventive Maintenance and Improvements	\$ 12,500.00	All Parks in Order of Priority to be Determined by the Administration
Chemical Controller	\$ 7,730.00	Current chemical unit is over 10 years old and can fail at any time
Pool lounge chairs	\$ 3,125.00	20-25 chairs needed at \$125 per chair
10 Picnic Tables	\$ 1,290.00	To replace broken ones
1 Pool Pump	\$ 5,500.00	To replace broken unit
Total 490.51 Parks and Playgrounds and Pool	\$ 30,145.00	
490.60 Street Paving		
Street Paving	\$ 95,000.00	Capital Paving, curb repairs, handicap ramps, PD parking lot
Total FY 2026 Capital Budget	\$ 625,118.00	

MUNICIPALITY OF KINGSTON
FY 2026
PARKS AND RECREATIONS FUND

**MUNICIPALITY OF KINGSTON
FY 2026 DEPARTMENT OF RECREATION AND PARKS BUDGET**

<u>Account Number</u>	<u>Account Description</u>	<u>FY 2025 Budget Amount</u>	<u>FY 2026 Budget Amount</u>	<u>2025 Budget Performance</u>
340.01	Interest on Investments	\$ 1,000.00	\$ 500.00	\$560.08 @ 10/31/2025
	Total Interest on Investments	\$ 1,000.00	\$ 500.00	
367.110	Resident Family Memberships	\$ 7,500.00	\$ 8,000.00	\$6,357.00 @ 10/31/2025
367.120	Resident Adult Memberships	\$ 6,750.00	\$ 6,000.00	\$4,759.21 @ 10/31/2025
367.130	Resident Youth Memberships	\$ 1,000.00	\$ 1,000.00	\$654.00 @ 10/31/2025
	Total Resident Memberships	\$ 15,250.00	\$ 15,000.00	
367.140	Non-Resident Family Memberships	\$ 3,500.00	\$ 3,000.00	\$2,222.00 @ 10/31/2025
367.150	Non-Resident Adult Memberships	\$ 8,500.00	\$ 8,000.00	\$6,445.21 @ 10/31/2025
367.160	Non-Resident Youth Memberships	\$ 12,250.00	\$ 1,200.00	\$946.00 @ 10/31/2025
	Total Non-Resident Memberships	\$ 24,250.00	\$ 12,200.00	
367.220	Daily Resident Adult Memberships	\$ 8,500.00	\$ 7,500.00	\$6,236.00 @ 10/31/2025
367.230	Daily Resident Youth Memberships	\$ 3,800.00	\$ 4,000.00	\$3,330.00 @ 10/31/2025
367.250	Daily Non-Resident Adult Memb.	\$ 3,800.00	\$ 3,500.00	\$2,628.00 @ 10/31/2025
367.260	Daily Non-Resident Youth Memb.	\$ 3,800.00	\$ 2,500.00	\$1,995.90 @ 10/31/2025
	Total Daily Memberships	\$ 19,900.00	\$ 17,500.00	
367.300	Equipment Sales & Rentals	\$ 20,000.00	\$ 15,000.00	\$11,935.00 @ 10/31/2025
367.400	Programs	\$ 112,000.00	\$ 102,000.00	\$84,934.71 @ 10/31/2025
367.600	Racquetball / Wallyball Fees	\$ 100.00	\$ 100.00	\$17.00 @ 10/31/2025
367.800	Softball Programs /// Field Rental Fees from Repurposing	\$ 11,000.00	\$ 17,500.00	\$14,665.00 @ 10/31/2025
	Total In-Center Activities Revenue	\$ 143,100.00	\$ 134,600.00	
367.000	Concessions	\$ 22,000.00	\$ 20,500.00	\$17,157.59 @ 10/31/2025
	Total Concessions	\$ 22,000.00	\$ 20,500.00	
390.500	Subsidy from General Fund	\$ 155,000.00	\$ 150,000.00	\$125,000.00 @ 10/31/2025

		Total Transfers		
			\$ 155,000.00	\$ 150,000.00
TOTAL REVENUES			\$ 380,500.00	\$ 350,300.00
Account Number	Account Description	FY 2025 Budget Amount	FY 2026 Budget Amount	2025 Budget Performance
450.000	Salaries & Wages (2) Employees	\$ 91,500.00	\$ 52,000.00	\$43,153.88 @ 10/31/2025
450.001	Part-Time Wage Expense	\$ 125,000.00	\$ 135,000.00	\$104,800.00 @ 10/31/2025
450.190	Materials & Supplies	\$ 9,622.00	\$ 13,000.00	\$9,632.53 @ 10/31/2025
450.111	UGI Electric	\$ 23,500.00	\$ 25,000.00	\$18,759.72 @ 10/31/2025
450.112	Water	\$ 3,200.00	\$ 3,500.00	\$2,704.02 @ 10/31/2025
450.113	Gas	\$ 5,000.00	\$ 6,300.00	\$5,242.18 @ 10/31/2025
450.114	Communication Expense	\$ 4,800.00	\$ 5,800.00	\$4,799.65 @ 10/31/2025
450.115	Sewer @ Stormwater Expense	\$ 2,700.00	\$ 3,000.00	\$2,196.40 @ 10/31/2025
450.116	Clothing Allowance	\$ 850.00	\$ 500.00	\$0.00 @ 10/31/2025
450.100	Programs	\$ 13,500.00	\$ 15,000.00	\$11,940.75 @ 10/31/2025
450.110	Softba I	\$ 10,000.00	\$ 11,000.00	\$9,217.28 @ 10/31/2025
450.120	Contractual Services	\$ 12,500.00	\$ 15,000.00	\$12,149.65 @ 10/31/2025
450.150	Concessions	\$ 19,500.00	\$ 16,500.00	\$13,160.93 @ 10/31/2025
450.400	Maintenance & Repairs	\$ 8,500.00	\$ 10,000.00	\$16,365.19 @ 10/31/2025
450.703	Employer Social Security	\$ 14,000.00	\$ 14,000.00	\$11,190.53 @ 10/31/2025
450.700	Health Insurance	\$ 23,934.00	\$ 13,500.00	\$10,871.54 @ 10/31/2025
450.710	Workers Compensation	\$ 8,100.00	\$ 7,500.00	\$5,903.30 @ 10/31/2025
450.730	Employee Life Ins.	\$ 294.00	\$ 200.00	\$116.70 @ 10/31/2025
450.760	Flood Insurance	\$ 4,000.00	\$ 3,500.00	\$0.00 @ 10/31/2025
TOTAL EXPENDITURES		\$ 380,500.00	\$ 350,300.00	(30,200.00)
			\$	

MUNICIPALITY OF KINGSTON
FY 2026
LIQUID FUELS FUND

MUNICIPALITY OF KINGSTON
FY 2026 LIQUID FUELS OPERATING BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>Budget Amount</u>	<u>Remarks</u>
355.060	Act. 655 Allocation	\$ 335,300.00	ACT 655 = \$340,768.00 FY '25
355.100	Turn Back	\$ 10,920.00	Turn Back = \$10,920.00
	Total State Funds	\$ 346,220.00	
340.010	Interest Earnings	\$ 5,000.00	\$5,829.88 through 10/31/2025
	Total Interest	\$ 5,000.00	
399.000	Cash in Bank	\$ 80,000.00	10/31/2025 = \$110,800.20
	Total Cash In Bank	\$ 80,000.00	
	TOTAL REVENUES	\$ 431,220.00	
430.260	Minor Equipment Purchases	\$ 3,000.00	
	Total Minor Equipment Purchases	\$ 3,000.00	
431.000	Street Cleaning & Gutters	\$ 8,000.00	
	Total Street Cleaning & Gutters	\$ 8,000.00	
432.000	Snow & Ice Removal	\$ 72,000.00	\$59,877.03 through 10/31/2025 Salt = \$82.27 Ton FY '23-24
	Total Snow & Ice Removal	\$ 72,000.00	Salt = \$86.38 Ton FY '24-25 Salt = \$90.70 Ton FY '25-26
433.000	Traffic Signal Utility Expenses	\$ 12,750.00	\$10,538.08 through 10/31/2025
433.001	Traffic Signal Maintenance	\$ 7,800.00	Loop Repairs & Push Button Repairs
	Total Traffic Signal Expenses	\$ 20,550.00	
434.110	Street Lights Utility Expenses	\$ 154,000.00	\$128,462.65 through 10/31/2025
434.400	Street Lighting Repairs	\$ 5,000.00	
	Total Street Lighting Expense	\$ 159,000.00	
436.000	Storm Sewers & Drains	\$ 8,000.00	
	Total Storm Sewers & Drains	\$ 8,000.00	
438.000	Highway Maint. & Repair	\$ 60,000.00	
438.410	Rental of Equip.	\$ 1,116.00	
439.000	Street Paving & Maintenance	\$ 60,000.00	Various Street Paving Expenses
	Total Highway Maint. & Repair	\$ 121,116.00	
438.900	Capital Expenditures	\$ 39,554.00	Capital Equipment Debt Service Fidelity Bank \$9,888.47 Quarterly (2) 2021 Ford F-750s
	Total Capital Expenditures	\$ 39,554.00	
434.000	Transfer to General Fund	\$ -	All Street Lighting Expense Now Appropriated in this Budget
	Total Transfers	\$ -	
	TOTAL EXPENDITURES	\$ 431,220.00	

MUNICIPALITY OF KINGSTON
FY 2026
COMMUNITY POOL FUND

**Municipality of Kingston
FY 2026 Kingston Community Pool Budget**

<u>Account #</u>	<u>Revenue Appropriations</u> <u>Account Description</u>	<u>FY 2025 Budget</u>	<u>FY 2026 Budget</u>	<u>Remarks</u>
46.340.010	Interest on Investments	\$ 1,500.00	\$ 1,000.00	\$1,122.03 @ 10/31/2025
	Total Interest on Investments	\$ 1,500.00	\$ 1,000.00	
46.367.000	Concession Revenue	\$ 61,000.00	\$ 64,000.00	\$61,893.00 FY 2025
46.367.110	Kingston Family Memberships	\$ 27,000.00	\$ 33,000.00	\$32,608.87 FY 2025
46.367.120	Kingston Individual Memberships	\$ 5,500.00	\$ 7,500.00	\$7,099.00 FY 2025
46.367.140	Non-Resident Family Memberships	\$ 21,500.00	\$ 22,000.00	\$21,572.00 FY 2025
46.367.220	Daily Guests	\$ 128,000.00	\$ 126,000.00	\$123,460.61 FY 2025
46.367.221	Block Pass Revenue	\$ 5,000.00	\$ 6,000.00	\$4,807.00 FY 2025
46.367.240	Daycare / Group Revenue	\$ 10,000.00	\$ 12,500.00	\$12,180.00 FY 2025
46.367.223	Birthday Party Revenue	\$ 2,000.00	\$ 3,000.00	\$2,500.00 FY 2025
46.367.260	Swim Lesson Revenue	\$ 8,500.00	\$ 11,000.00	\$9,872.00 FY 2025
46.367.225	Pool Rental Large Groups 100 or More	\$ 14,000.00	\$ 14,500.00	\$14,159.50 FY 2025
46.367.226	Miscellaneous Revenue	\$ 250.00	\$ 2,500.00	\$2,254.23 FY 2025 including credit card fees
	Total Pool Generated Revenues	\$ 282,750.00	\$ 302,000.00	\$293,331.74 FY 2025
46.390.500	Subsidy From Kingston's General Fund	\$ 12,000.00	\$ 12,000.00	\$0.00 FY 2025
	Total Transfers from Other Sources	\$ 12,000.00	\$ 12,000.00	
	Gross Pool Revenue All Sources	\$ 296,250.00	\$ 315,000.00	
<u>Account #</u>	<u>Expense Appropriations</u> <u>Account Description</u>	<u>FY 2025 Budget</u>	<u>FY 2026 Budget</u>	<u>Remarks</u>
46.450.000	Salaries & Wages Lifeguards and Administration	\$ 125,000.00	\$ 125,000.00	\$122,411.81 FY 2025
46.450.001	Salaries & Wages Snack Bar	\$ 14,000.00	\$ 12,500.00	\$11,502.33 FY 2025
46.450.121	Materials and Supplies	\$ 22,000.00	\$ 25,000.00	\$26,779.82 FY 2025
46.450.122	Pool Chemicals	\$ 21,000.00	\$ 28,000.00	\$28,947.94 FY 2025
46.450.123	Wrist Bands and Badges	\$ 5,500.00	\$ 7,500.00	\$9,000.43 FY 2025
46.450.111	UGI Electric	\$ 6,000.00	\$ 7,400.00	\$7,240.54 FY 2025
46.450.112	PA American Water Company	\$ 24,000.00	\$ 24,000.00	\$22,469.10 FY 2025
46.450.113	UGI Natural Gas	\$ 850.00	\$ 700.00	\$450.71 FY 2025
46.450.114	Communication Expense	\$ 2,000.00	\$ 2,500.00	\$2,210.78 @ 10/31/2025
46.450.115	Wyoming Valley Sanitary Authority	\$ 1,800.00	\$ 1,800.00	\$1,467.73 @ 1031/2025
46.450.116	Wyoming Valley Sanitary Authority Storm Water	\$ 300.00	\$ 300.00	\$179.30 @ 10/31/2025

46.450.150	Concessions	\$	43,000.00	\$	40,500.00	\$40,075.92 FY 2025
46.450.400	Maintenance and Repairs	\$	12,000.00	\$	9,000.00	\$6,153.72 FY 2025
46.450.401	Pool Opening and Closing	\$	11,000.00	\$	11,000.00	\$11,000.00 FY 2025
46.450.701	General Liability Insurance	\$	1,000.00	\$	1,000.00	
46.450.702	Workers Compensation Insurance	\$	4,300.00	\$	4,200.00	\$3,795.50 FY 2025
46.450.703	Social Security & Medicare	\$	11,000.00	\$	11,000.00	\$10,244.46 FY 2025
46.450.704	Unemployment Compensation Insurance	\$	100.00	\$	100.00	
46.450.705	PA Sales Tax	\$	3,600.00	\$	3,500.00	\$3,426.61 FY 2025
46.490.000	Transfer to Savings					
	Gross Pool Expenses All Sources	\$	308,450.00	\$	315,000.00	

MUNICIPALITY OF KINGSTON
FY 2026
PENSION ACTIVITIES FUND

**Municipality of Kingston
2026 Pension Activities Fund**

<u>Account Number</u>	<u>Account Description</u>	<u>Budget Amount</u>	<u>Remarks</u>
Revenue			
90.340.01	Interest Earnings	\$ -	
	Total Interest Earnings	\$ -	
			State Aid Amounts
			\$817,877.28 FY 2025
			\$780,152.85 FY 2024
90.370.170	State Pension Aid	\$ 819,877.00	\$728,486.03 FY 2023
	Unit Value Increased by \$374.12		\$626,834.67 FY 2022
	Total State Pension Aid	\$ 819,877.00	\$590,065.76 FY 2021
90.370.492	Transfer from General Fund		Prior GF Transfers
			\$586,000.00 FY 2025
	Total Transfer from General Fund	\$ 619,351.00	\$386,000.00 FY 2024
			\$447,702.00 FY 2023
90.385.02	Pension Borrowing Proceeds Clearance	\$ -	
	Total Pension Borrowing Proceeds Clearance	\$ -	
	Total Revenue and Income Sources	\$ 1,439,228.00	
Expenses			
90.414.00	Volunteer Fire Allocation	\$ -	Refer to General Fund
	Total Volunteer Fire Allocation	\$ -	
			FY 2025 MMOs
90.470.050	Police Pension MMO	\$ 514,339.00	\$ 511,886.00
90.470.060	Fire Pension MMO	\$ 279,103.00	\$ 273,820.00
90.470.070	Non-Uniform Pension MMO	\$ 249,795.00	\$ 229,519.00
	Total 2025 MMOs	\$ 1,043,237.00	\$ 1,015,225.00
			\$ 28,012.00
90.485.01	Pension Borrowing Principal and Interest	\$ 395,991.00	
	Total Pension Borrowing Principal and Interest	\$ 395,991.00	
90.485.02	Pension Borrowing Clearance	\$ -	
	Total Pension Borrowing Clearance	\$ -	
	Total Expense Sources	\$ 1,439,228.00	

MUNICIPALITY OF KINGSTON
FY 2026
COMMUNITY ADVANCEMENT FUND

**MUNICIPALITY OF KINGSTON
FY 2026 COMMUNITY ADVANCEMENT FUND**

<u>Account Number</u>	<u>Account Description</u>	<u>Budget Amount</u>	<u>Remarks</u>
350.060	Grants Receivable		Community Development Block Grant (CDBG) Next CDBG FY 2026
	Total Grants Receivable	\$ -	
355.152	Loans Receivable	\$ -	
	Total Loans Receivable	\$ -	There are no Outstanding Loans
353.154	Sale of Municipal Property	\$ 127,000.00	Possible Sale of Properties at Main Street and Center Avenue 430 Cuba Street former Target Table Property 52-54 South Atherton / Main Street School Lot
	Sale of Municipal Property	\$ 127,000.00	
340.010	Interest on Investments	\$ 300.00	\$380.13 through 10/31/2025
	Total Interest on Investments	\$ 300.00	
370.180	Short-Term Loans		
	Total Short-Term Loans	\$ -	
399.000	Cash in Bank	\$ 11,300.00	Cash Balance at 10/31/2025 = \$11,241.05
	Total Cash in Bank	\$ 11,300.00	
	TOTAL REVENUES	\$ 138,600.00	
	Expenses		
400.040	Administrative Expenses	\$ 2,000.00	
400.340	Advertising "Web Page"	\$ 3,000.00	
400.350	Advertising "Community"	\$ 5,000.00	Direct Mailing / Kingston News
400.660	Professional Fees	\$ 10,000.00	
	Total Administration	\$ 20,000.00	

<u>Account Number</u>	<u>Account Description</u>	<u>Budget Amount</u>	<u>Remarks</u>
402.400	Property Maintenance Expense	\$ 10,000.00	Maintenance and Repair Kingston Municipal Building
	Total Property Maintenance	\$ 10,000.00	
403.000	Issuance of New UDAG Loans	\$ -	The Sale of Municipal Money Can be Used to Reestablish Small Business Loans
	Total UDAG Loans	\$ -	
430.010	Street Resurfacing	\$ -	
430.020	Demolition Expense	\$ 30,000.00	For Participation in Land Bank
430.240	Engineering Fees	\$ 7,500.00	
	Total Public Works Services	\$ 37,500.00	
450.010	Park & Playground Improvements	\$ 5,000.00	
450.011	CDBG Grant Expenses		Next CDBG FY 2026
450.750	Recreation Equipment	\$ 7,800.00	
450.170	Shade Tree Projects	\$ 20,000.00	Removal of Dangerous Shade Trees / Street Scaping
	Total Recreation	\$ 32,800.00	Stump Removal
490.000	Capital Reserve Account	\$ -	
	Total Capital Reserve Account	\$ -	
492.000	Transfer to Investment	\$ 38,300.00	
	Total Transfers to Investments	\$ 38,300.00	
	TOTAL EXPENDITURES	\$ 138,600.00	