

The City of Nanticoke

2017 Budget

Mayor Richard Wiaterowski



***City of Nanticoke
General Fund
Budget 2017***

Overview

The Fiscal Year 2017 budget is respectfully submitted for Mayor and Council's review and consideration.

The budget has been prepared with input from Mayor and Council, and Department Heads.

The proposed millage rate is 4.7514 mills for general purposes, 1.155 mills for debt service, and .0194 mills for the library. The property tax rate for 2017 has no increases. The total millage is for 2017 is 5.9258.

Total General Fund Budget

The Total Proposed General Fund Budget for Fiscal Year 2017 is \$5,576,602 as compared to the 2016 budget of \$5,537,427. The projected % of increase in revenues is 1% which is within the 8% as per the home rule charter.

Revenues

The City derives 43% of its income from the Earned Income Tax. 32% of general fund income is derived from property tax revenue. The other 25% of income consists of 7% reimbursements from other funds; 6% of income is pass through to other entities; 2% Code department revenue and 10% miscellaneous.

Earned Income tax revenue is primarily a function of the economy. Higher wages and a lower unemployment rate are resulting in a slight increase in tax income on earnings.

The City is seeing steady decline in assessed property values due to tax appeals. The City's assessed value declined \$2.333 million dollars from 2016 to 2017. That equates to approximately \$138,249 dollars of lost revenue. The City expects appeals to continue and assessed value to decline further for the next few years. As the assessments decline, so does the Real Estate Tax Revenue.

Expenditures

In general, expenses continue to rise. Over the past few years, the City has implemented several cost containment measures including deferring maintenance on City assets. Specific areas where increases are significant are as follows:

Health insurance premiums increase each year by 3-8 %.

Per contractual agreements, net salaries are projected to increase approximately \$54,017 for 2017 over 2016. This increase is less than previous years due to the reduction of the Police Chief Salary, reduction of the Code Officer Salary and promoting within to replace the past City Manager. The City will employ 15 FT Police Officers including the Chief; PT Police Officers; 11 FT Fireman and including the Chief; 6 FT Administrative/Accounting/Code staff and 7 PT; and 6 FT Public Works employees and 4 PT seasonal Public Works employees. Salary increases and longevity increases are included as per collective bargaining and/or employment agreements and/or as approved by Council.

Worker's compensation is projected to increase 10-12% due in part to utilization and in part as a result of the Fire Fighter's cancer presumption act and increase in the 2016 salaries. The City has formed a Safety Committee which results in a premium savings of 5%. We will be credited in 2017 approximately \$9,000 to reduce our workers compensation costs. The City's contribution to Police and Fire pension plans has increased drastically since 2014. The approximate increase is 378k from 2014 through 2017. Police MMO's – They increased because of early disability pensions, salary increases and overtime, new hires, retiree benefits, spousal benefits and instability of the markets.

Conclusion:

The City is on the road to financial recovery and celebrated getting out of Act 47 in August 2015. Since 2009, the City has been able to generate a positive year end result. Operating expenses are no longer funded by debt but by current revenues. The fund balance is out of deficit status.

The City will continue to pursue grants and other funding sources to allow for capital projects that otherwise would not be undertaken. The City is currently looking into a grant to convert street lighting and the lighting at City Hall to LED lighting at no cost to the city. We will see a decline on our electricity bills.

The City received a Recycling Grant through Luzerne County in the amount of \$105,000 for recycling bins. We expect to have purchased and to distribute the bins to City residents by late spring of 2017.

The City took out a low interest loan in the amount of \$3,000,000 at 1.75% for 10 years with the Pennsylvania Infrastructure Bank through the Pennsylvania Department of Transportation to pave streets that are in serious need of repair. Paving began in the fall of 2016 and be completed in 2017.

The Sewer project has been completed in 2016 and the City will be moving forward with its Streetscape project in 2017.

However, the road ahead is not easy as revenues continue to decline and expenses continue to increase. The City of Nanticoke continues to feel the prolonged effects of the economic downturn as high levels of unemployment, uncertainty about federal and state actions, and long-term pension and health benefit obligations persist. The City of Nanticoke's budget is pressured by the need for infrastructure costs, public safety costs, and employee related costs for health care, pensions, and wages.

City of Nanticoke
 General Fund Budget
 2017

| Acct # | Account Description | 2017 | 2016 | Difference |
|------------|----------------------------------|---------------------|---------------------|-------------------|
| 01.301.100 | Real Estate--Current | 1,731,604.97 | 1,742,688.08 | (11,083.11) |
| 01.301.200 | Real Estate--Delinquent | 75,000.00 | 60,000.00 | 15,000.00 |
| 01.301.300 | Real Estate--Prior Period | | | |
| | Muni Tax Revenue | 1,806,604.97 | 1,802,688.08 | 3,916.89 |
| 01.308.100 | Resident Tax--Current | 22,000.00 | 25,000.00 | (3,000.00) |
| 01.308.200 | Resident Tax--Prior Year | | | |
| 01.310.010 | Per Capita--Current | 22,000.00 | 25,000.00 | (3,000.00) |
| 01.310.030 | Per Capita--Delinquent | | | |
| 01.310.600 | Amusement Tax/ MDT | 4,000.00 | 6,000.00 | (2,000.00) |
| 01.310.100 | Real Estate Transfer Tax | 40,000.00 | 35,000.00 | 5,000.00 |
| 01.310.110 | Merchantile/Business Privilege | 188,000.00 | 195,000.00 | (7,000.00) |
| 01.310.500 | Local Services Tax | 110,000.00 | 107,000.00 | 3,000.00 |
| | Local Tax Revenue | 386,000.00 | 393,000.00 | (7,000.00) |
| 01.310.210 | Current EIT Act 511 | 2,376,375.00 | 2,310,000.00 | 66,375.00 |
| 01.310.211 | EIT ACT 47 | - | - | - |
| | Earned Income Tax Revenue | 2,376,375.00 | 2,310,000.00 | 66,375.00 |
| 01.321.465 | Street Vendor Permits | 400.00 | 250.00 | 150.00 |
| 01.321.600 | Contractor License Income | 2,500.00 | 2,500.00 | - |
| 01.321.800 | Cable TV Fee | 128,000.00 | 125,000.00 | 3,000.00 |
| 01.322.400 | Dumpser Permit Income | 500.00 | 500.00 | - |
| | Fees and Permits Revenue | 131,400.00 | 128,250.00 | 3,150.00 |

City of Nanticoke
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 2017

| | | 2017 | 2016 | Difference |
|------------|---|------------------|------------------|-----------------|
| 01.331.100 | Magistrate Fines | 25,000.00 | 24,000.00 | 1,000.00 |
| 01.331.110 | State Police Fines | 2,100.00 | 3,100.00 | (1,000.00) |
| 01.331.120 | Parking Tickets/Ordinance Violations | 7,500.00 | 3,600.00 | 3,900.00 |
| 01.331.130 | Clerk of Court Fines | 4,100.00 | 4,100.00 | - |
| 01.332.100 | Restitution | 5,000.00 | 1,000.00 | 4,000.00 |
| | Fines and Tickets Revenue | 43,700.00 | 35,800.00 | 7,900.00 |
| | Account Description | 2017 | 2016 | Difference |
| 01.341.000 | Interest Income | 650.00 | 525.00 | 125.00 |
| 01.342.210 | Rental Income District Judge | 18,000.00 | 18,000.00 | - |
| 01.342.242 | Site/UDAG Income | 1,200.00 | 1,200.00 | - |
| | Int & Rent Income | 19,850.00 | 19,725.00 | 125.00 |
| 01.351.120 | Emergency Disaster Relief/FEMA | - | - | - |
| 01.355.xxx | Emergency Disaster Relief/FEMA | - | - | - |
| 01.355.010 | Act 66 Public Utility Reality Tax | - | - | - |
| 01.355.020 | Fuel tax refund | - | - | - |
| 01.355.040 | Liquor Control Board | 7,500.00 | 7,500.00 | - |
| 01.355.051 | Pension--State Aid | 223,000.00 | 217,500.00 | 5,500.00 |
| 01.355.xxx | AD HOC Post Retirement Reimbursement | 1,800.00 | 1,800.00 | - |
| 01.355.070 | Volunteer Fire Company Relief Association | 37,350.00 | 42,000.00 | (4,650.00) |
| 01.355.xxx | Police Equipment Grant | - | - | - |
| 01.358.100 | Police LC Task Force Pay Reimb | 10,000.00 | 10,000.00 | - |
| 01.358.403 | School District Resource Officer | 67,500.00 | 67,500.00 | - |
| 01.355.000 | Warrior Run Police Service | - | 42,000.00 | (42,000.00) |

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| | | | | |
|------------|---|-------------------|-------------------|--------------------|
| 01.359.400 | Housing Authority Shared Services | 25,000.00 | 25,000.00 | - |
| | State and Local Revenue | 372,150.00 | 413,300.00 | (41,150.00) |
| 01.361.300 | Zoning/Subdivision/Land Fees | 2,500.00 | 2,500.00 | - |
| 01.361.310 | Planning Commission | 400.00 | 400.00 | - |
| 01.361.400 | Plan Review | 7,500.00 | 5,000.00 | 2,500.00 |
| 01.361.340 | Zoning Hearing Fees | 3,500.00 | 2,500.00 | 1,000.00 |
| 01.361.600 | Engineering Services Reim | | | - |
| 01.361.500 | Sale of Maps & Publications | 75.00 | 50.00 | 25.00 |
| | Zoning & Planning Revenue | 13,975.00 | 10,450.00 | 3,525.00 |
| | Account Description | 2017 | 2016 | Difference |
| 01.362.110 | Police Reports- Copies | 2,500.00 | 3,000.00 | (500.00) |
| 01.362.130 | Police Alarm Fees | 1,200.00 | 1,200.00 | - |
| 01.362.150 | Police- Handicap Sign Fees | 1,500.00 | 1,500.00 | - |
| 01.362.200 | Fire Reports/Inspections | 25.00 | 25.00 | - |
| | Fire & Police Report Revenue | 5,225.00 | 5,725.00 | (500.00) |
| 01.362.410 | Building Permits | 25,000.00 | 40,000.00 | (15,000.00) |
| 01.362.420 | Electrical Permits | 8,000.00 | 5,500.00 | 2,500.00 |
| 01.362.430 | Plumbing Permits | 7,000.00 | 4,000.00 | 3,000.00 |
| 01.362.450 | Occupancy Permits | 10,000.00 | 8,000.00 | 2,000.00 |
| 01.362.451 | Commercial Occupancy Permits | 2,500.00 | 4,000.00 | (1,500.00) |
| 01.362.460 | Rental Inspection | 10,000.00 | 7,500.00 | 2,500.00 |
| 01.362.461 | Landlord Fees | 28,000.00 | 25,000.00 | 3,000.00 |

City of Nanticoke
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| | | 2017 | 2016 | Difference |
|----------------|--|-------------------|-------------------|--------------------|
| 01.362.462 | Mechanical Inspection Fees | 300.00 | 250.00 | 50.00 |
| 01.362.463 | Plumbing/Heating Inspection Fees | 1,700.00 | 1,500.00 | 200.00 |
| 01.363.100 | Pave Cuts | 2,000.00 | 9,000.00 | (7,000.00) |
| 01.365.200 | Health Inspections | 4,000.00 | 3,925.00 | 75.00 |
| | Permits Revenue | 98,500.00 | 108,675.00 | (10,175.00) |
| 01.381.000 | Heart & Lung | - | - | - |
| 01.391.200 | Copay Income | 42,000.00 | 42,000.00 | - |
| 01.380.000 | Duplicate Tax Bills | - | - | - |
| 01.380.009/010 | Miscellaneous Revenue/Grant Proceeds | 20,000.00 | 22,250.00 | (2,250.00) |
| 01.389.001 | Dividends & Fees | - | - | - |
| | Misc Revenue | 62,000.00 | 64,250.00 | (2,250.00) |
| | Account Description | 2017 | 2016 | Difference |
| 01.385.001 | Sale of Surplus Vehicles | - | - | - |
| | Transfer from Spec Reve | - | - | - |
| 01.392.080 | Transfer from Sewer Fund - Salary & Benefit Reir | 146,157.00 | 134,341.00 | 11,816.00 |
| | Transfer from Highway Aid | - | - | - |
| 01.392.400 | Transfer from Refuse- Salary & Benefit Reimburs | 62,665.00 | 59,223.00 | 3,442.00 |
| 01.392.046 | Transfer from Home - Salary Reimburse,emt | - | - | - |
| 01.392.460 | Transfer from CDBG - Salary Reimbursement | 52,000.00 | 52,000.00 | - |
| | Transfer from Site | - | - | - |
| 01.394.100 | Tax/Revenue Anticipation Note | - | - | - |
| | Other Revenue | 260,822.00 | 245,564.00 | 15,258.00 |
| | Total Revenue | 5,576,602 | 5,537,427 | 39,175 |

City of Nanticoke
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2017

| | | | | |
|---------------|--|-----------|-----------|--------|
| Total Expense | | 5,576,602 | 5,537,427 | 39,174 |
|---------------|--|-----------|-----------|--------|

| | | | | |
|-----|--|---|---|---|
| Net | | 0 | 0 | 0 |
|-----|--|---|---|---|

City of Nanticoke
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City Manager
 Recommendation Approved

| Account ID | Account Description | 2017 | 2016 | Difference |
|-------------------------|---------------------------------------|---------------|---------------|-------------------|
| Executive | | | | |
| 01.400.111 | Salary-Council | 16,000 | 16,500 | (500) |
| 01.400.112 | Salary--Mayor | 10,000 | 10,000 | - |
| 01.400.161 | FICA- Executive | 1,989 | 2,027 | (38) |
| 01.400.320 | Communication/Phone | - | - | - |
| 01.400.210 | Office Supplies- Executive | 200 | 200 | - |
| 01.400.300 | Professional Fees- Executive | 500 | 500 | - |
| 01.400.330 | Transportation & Travel | - | - | - |
| 01.400.355 | E+O/Liability Insurance | 7,100 | 7,100 | - |
| 01.400.420 | Dues, Subscriptions, & Members | 4,300 | 1,000 | 3,300 |
| 01.400.460 | Meetings & Conferences | 7,500 | 500 | 7,000 |
| Executive, Total | | 47,589 | 37,827 | 9,762 |
| | | 2017 | 2016 | Difference |
| Account ID | Account Description | | | |
| Administrator | | | | |
| 01.401.121 | Salary-City Administrator | 66,199 | 66,500 | (301) |
| 01.401.152 | Dental Insurance-Admin | - | 851 | (851) |
| 01.401.155 | Vision Insurance-Admin | 136 | 135 | 1 |
| 01.401.156 | Administrator Health Insurance/Buyout | 4,000 | 26,245 | (22,245) |
| 01.401.158 | Life Insurance- Admin | 267 | 266 | 1 |
| 01.401.161 | FICA- Admin | 5,064 | 5,087 | (23) |
| 01.401.162 | Unemployment Insurance | 300 | 525 | (225) |
| 01.401.210 | Office Supplies- Admin | 500 | 500 | - |
| 01.401.320 | Admin- Phone, Communication | 250 | 250 | - |

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City Manager
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| | | 7,250 | 250 | 7,000 |
|-----------------------------|---|---------------|----------------|-------------------|
| 01.401.330 | Admin- Transportation & Travel | | | |
| 01.401.340 | Admin- Advertising & Printing | - | - | - |
| 01.401.353 | Admin- Surety & Fidelity | - | - | - |
| 01.401.354 | Workers Compensation-Admin | 632 | 632 | - |
| 01.401.420 | Admin- Dues, Subscriptions, & Memberships | 750 | 250 | 500 |
| 01.401.460 | Meetings & Conferences, Admin | 250 | 1,000 | (750) |
| Administrator, Total | | 85,598 | 102,492 | (16,894) |
| | | 2017 | 2016 | Difference |
| Account ID | Account Description | | | |
| Finance Department | | | | |
| | | | | |
| 01.402.110 | Salary--Finance Director | 49,500 | 48,000 | 1,500 |
| 01.402.112 | Salaries Admin.Asst. | 39,633 | 79,331 | (39,698) |
| 01.402.113 | PT Float | 18,000 | 18,000 | - |
| 01.402.115 | Salary Open Records | 2,080 | 2,080 | - |
| 01.402.152 | Dental Insurance- Finance | 834 | 834 | - |
| 01.402.155 | Vision Insurance- Finance | 133 | 265 | (132) |
| 01.402.156 | Health/Hospital Ins- Finance | 28,345 | 26,245 | 2,100 |
| 01.402.158 | Life Insurance- Finance | 533 | 799 | (266) |
| 01.402.161 | FICA- Finance | 8,387 | 10,889 | (2,502) |
| 01.402.162 | Unemployment Insurance | 1,575 | 2,100 | (525) |
| 01.402.163 | Med Insurance Buy-Out- Finance | 4,000 | 8,000 | (4,000) |
| 01.402.210 | Office Supplies- Finance | 1,750 | 1,750 | - |
| 01.402.310 | Finance- Payroll Service | 5,650 | 5,500 | 150 |
| 01.402.311 | City Audit | 20,000 | 22,000 | (2,000) |
| 01.402.320 | Communication/Phone- Finance | - | - | - |
| 01.402.353 | Crime Insurance Finance | 5,700 | 5,700 | - |

**City of Nanticoke
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**City Manager
Recommendation Approved**

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|-------------------|--|----------------|----------------|--------------------|
| 01.402.000 | Acct. Review Services - (PEL) | - | 12,000 | (12,000) |
| 01.402.312 | Bank Charges | 500 | 840 | (340) |
| 01.402.330 | Transport & Travel- Finance | 200 | 250 | (50) |
| 01.402.354 | Workers Compensation- Finance | 1,042 | 1,382 | (340) |
| 01.402.420 | Dues,Subscrips,&Member-Finance | 150 | 250 | (100) |
| 01.402.460 | Meetings & Conferences-Finance | 250 | 1,000 | (750) |
| 01.483.300 | Finance- Non-uniform MMO | 45,782 | 38,320 | 7,462 |
| 01.402.750 | Minor Equipment-Finance | 750 | 750 | - |
| 01.402.340 | Advertising, Printing- Finance | 1,000 | - | 1,000 |
| | Finance Department, Total | 235,794 | 286,285 | (50,491.14) |
| | | 2017 | 2016 | Difference |
| Account ID | Account Description | | | |
| Treasurer | | | | |
| 01.403.105 | Salary City Treasurer | - | - | - |
| 01.403.140 | Salary- Accounts Receivable Representative | 38,925 | 33,426 | 5,499 |
| 01.403.152 | Dental Insurance | 265 | 265 | - |
| 01.403.155 | Vision Insurance | 51 | 51 | - |
| 01.403.156 | Medical Insurance | 15,023 | 13,910 | 1,113 |
| 01.403.158 | Life Insurance | 267 | 267 | - |
| 01.403.161 | FICA | 2,978 | 2,557 | 421 |
| 01.403.162 | Tax- Unemployment Insurance | 525 | 525 | - |
| 01.403.163 | Med Insurance BuyOut | - | - | - |
| 01.403.210 | Office Supplies | 750 | 750 | - |
| 01.403.260 | Minor Equipment | 500 | 500 | - |
| 01.403.310 | EIT Commission | 35,500 | 35,500 | - |
| 01.403.315 | Commission LST & BPT | 7,000 | 7,000 | - |
| 01.403.316 | Tax Bill Expense per Capita | 5,500 | 5,500 | - |

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City Manager
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|-------------------------|---------------------------------------|----------------|----------------|-------------------|
| 01.403.317 | Tax Collection Fees | 14,000 | 14,000 | - |
| 01.403.340 | Printing Berkheimer Prop Tax Bills | 1,250 | 1,250 | - |
| 01.403.353 | Surety and Fidelity Bonds | 1,600 | 1,600 | - |
| 01.403.354 | Worker's Comp- Treasurer | 535 | 459 | 76 |
| 01.403.330 | Treasure Mileage | 150 | 150 | - |
| 01.403.460 | Meetings | - | - | - |
| 01.403.420 | Dues, Memberships, Meetings-Treasurer | - | - | - |
| Treasurer, Total | | 124,819 | 117,710 | 7,108 |
| | | 2017 | 2016 | Difference |
| Account ID | Account Description | | | |
| Legal | | | | |
| 01.404.122 | Retainer--City Solicitor | 10,200 | 10,200 | - |
| 01.404.314 | Hourly Legal Services | 70,000 | 65,000 | 5,000 |
| 01.404.315 | Labor/ Special Legal Services | 10,000 | 10,000 | - |
| 01.404.316 | Labor - Retainer | - | - | - |
| 01.404.318 | Conflict Counsel | 500 | 500 | - |
| 01.404.317 | Environmental Legal | 2,500 | 2,500 | - |
| 01.404.xxx | Police/Fire Arbit | - | - | - |
| 01.404.xxx | Fire Abritation | - | - | - |
| Legal, Total | | 93,200 | 88,200 | 5,000 |
| | | 2017 | 2016 | Difference |
| Account ID | Account Description | | | |
| City Clerk | | | | |
| 01.405.122 | Salary--City Clerk | 5,000 | 5,000 | - |
| 01.405.161 | FICA- Clerk | 383 | 383 | - |
| 01.405.162 | UC Clerk | 300 | 300 | - |

City of Nanticoke
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City Manager
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| Account ID | Account Description | 2017 | 2016 | Difference |
|--|--------------------------------------|--------------|--------------|-------------------|
| 01.405.211 | City Hall Supplies Clerk | 100 | 100 | - |
| 01.405.210 | Office Supplies- Clerk | 150 | 150 | - |
| 01.405.340 | Advertising, Printing- Clerk | 2,000 | 2,500 | (500) |
| 01.405.354 | Workers Compensation-Clerk | 48 | 48 | - |
| 01.405.460 | Meetings & Conferences- Clerk | 50 | 50 | - |
| City Clerk, Total | | 8,031 | 8,531 | (500) |
| | | 2017 | 2016 | Difference |
| General Expenses, Public Property | | | | |
| 01.408.313 | Architect& Engineering Service | 75,000 | 75,000 | - |
| 01.408.162 | Ucomp | 1,050 | 1,050 | - |
| 01.409.100 | Custodian | 12,000 | 12,000 | - |
| 01.409.161 | FICA Public Property | 918 | 918 | - |
| 01.409.241 | Materials&Supplies-Public Property | 4,000 | 4,000 | - |
| 01.409.242 | Common Exp - Water & Shredding | 1,250 | 1,000 | 250 |
| 01.409.260 | Computer Upgrades & Expense | 5,000 | 5,000 | - |
| 01.409.317 | Fire Alarm Monitoring | 300 | 300 | - |
| 01.409.320 | Communication/Phone-PublicProperty | 5,000 | 5,000 | - |
| 01.409.325 | Postage | 5,700 | 6,000 | (300) |
| 01.409.340 | Copier | 1,500 | 1,500 | - |
| 01.409.354 | Workers Comp | 115 | 115 | - |
| 01.409.355 | Property Insurance | 28,350 | 27,000 | 1,350 |
| 01.409.360 | Fuel, Lights & Water (City Hall) | 60,000 | 63,000 | (3,000) |
| 01.409.361 | Public Property- Utilities | 1,150 | 1,150 | - |
| 01.409.373 | Maintenance&Repairs- Public Property | 10,000 | 10,000 | - |
| 01.409.384 | Postage Meter Lease | 1,200 | 1,200 | - |
| 01.409.460 | Safety Committee | 500 | 1,350 | (850) |

**City of Nanticoke
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| Account ID | Account Description | 2017 | 2016 | Difference |
|--|--|----------------|----------------|-------------------|
| 01.409.472 | Cleaning -Public Property | 1,000 | 1,500 | (500) |
| 01.409.750 | Minor Equipment | 500 | 1,000 | (500) |
| General Expenses, Public Property Total | | 214,533 | 218,083 | (3,550) |
| | | 2017 | 2016 | Difference |
| Police | | | | |
| 01.410.110 | Salary Chief Salary Base and Longevity | 65,000 | 81,867 | (16,867) |
| 01.410.112 | Salary Patrol Officers/Detectives/SGTS | 776,080 | 712,473 | 63,607 |
| 01.410.xxx | Reserve/Auxiliary Officers | 40,000 | 50,000 | (10,000) |
| 01.410.xxx | Reserve Officer Uniforms | 3,500 | 3,500 | - |
| 01.410.140 | Administrative Asst. | 39,487 | 33,987 | 5,500 |
| 01.410.156 | Admin Health | 29,312 | 26,245 | 3,067 |
| 01.410.152 | Dental Insurance-Police | 8,870 | 9,704 | (834) |
| 01.410.155 | Vision Insurance-Police | 1,428 | 1,561 | (133) |
| 01.410.156 | Medical Insurance-Police | 370,183 | 342,762 | 27,421 |
| 01.410.158 | Life Insurance-Police | 3,420 | 3,420 | - |
| 01.410.160 | Police Pension MMO | 351,559 | 329,240 | 22,319 |
| 01.410.161 | FICA-Police Medicare | 14,838 | 13,029 | 1,809 |
| 01.410.162 | Unemployment Insurance | 7,875 | 7,875 | - |
| 01.410.163 | FICA-Police Clerical | 3,442 | 3,021 | 421 |
| 01.410.164 | Health Buy Out | 12,000 | 8,000 | 4,000 |
| 01.410.172 | Holiday Pay Police | 42,826 | 38,436 | 4,390 |
| 01.410.180 | Holiday Pay Police Retro | - | - | - |
| 01.410.176 | Police Personal Day Buyback | 4,230 | 5,359 | (1,129) |
| 01.410.xxx | Sick Day Bonus | 1,500 | 1,750 | (250) |
| 01.410.177 | Police Vacation Pay Buyout | - | - | - |
| 01.410.188 | Other Pay | - | - | - |

**City of Nanticoke
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2017**

**City Manager
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|------------|---------------------------------|--------|--------|---------|
| 01.410.181 | Police Overtime | 75,000 | 75,000 | - |
| 01.410.184 | Overtime Clerical-Police | 5,500 | 5,500 | - |
| 01.410.187 | Police Court Pay | 27,700 | 26,700 | 1,000 |
| 01.410.188 | Other (Retirement) Pay | 12,000 | - | 12,000 |
| 01.410.189 | Heart and Lung Pay | - | - | - |
| 01.410.191 | Police AG Pay | 10,000 | 15,500 | (5,500) |
| 01.410.210 | Office Supplies-Police | 3,000 | 3,000 | - |
| 01.410.231 | Gas, Oil & Operating Exp-Police | 20,000 | 20,000 | - |
| 01.410.238 | Clothing Allowance-Police | 12,000 | 15,000 | (3,000) |
| 01.410.239 | Uniform Replacement | 750 | 750 | - |
| 01.410.252 | Vehicle Maintenance-Police | 12,000 | 12,000 | - |
| 01.410.253 | Materials & Supplies-Police | 6,000 | 6,000 | - |
| 01.410.254 | Supplies - Ammunition | 6,000 | 9,500 | (3,500) |
| 01.410.260 | Computer Expense & Server Lease | 5,100 | 5,100 | - |
| 01.410.261 | Copier Lease | 1,500 | 3,180 | (1,680) |
| 01.410.262 | Live Body Scan Rental Fee | - | - | - |
| 01.410.352 | Law Enforcement Liability | 11,550 | 11,000 | 550 |
| 01.410.321 | Communication Expense | 14,000 | 16,112 | (2,112) |
| 01.410.354 | Worker's Comp-Police | 73,080 | 73,080 | - |
| 01.410.355 | Police Vehicle Insurance | 4,800 | 3,000 | 1,800 |
| 01.410.360 | Police Electric Expense (Tower) | 750 | 750 | - |
| 01.410.367 | Police Medical Testing | - | - | - |
| 01.410.370 | Equipment Maintenance | 1,000 | 1,000 | - |
| 01.410.460 | Training-Police | 1,000 | 1,000 | - |
| 01.410.461 | Maintenance - Police Dog | - | 1,000 | (1,000) |
| 01.410.470 | Drug & Alcohol Test Fees-Police | 5,000 | 2,500 | 2,500 |
| 01.410.340 | Membership/Advertise | 500 | 500 | - |
| 01.410.751 | Vehicle Lease | 23,521 | 22,200 | 1,321 |

City of Nanticoke
 General Fund Budget
 2017

City Manager
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| Account ID | Account Description | 2017 | 2016 | Difference |
|------------------------|--------------------------------------|------------------|------------------|-------------------|
| 01.410.471 | Misc. | 500 | 500 | - |
| 01.410.482 | Post Retirement Health Care Benefits | 171,349 | 207,367 | (36,018) |
| 01.410.750 | Police Equipment (Minor equipment) | 3,500 | 5,000 | (1,500) |
| Police, Total | | 2,282,649 | 2,214,468 | 68,181 |
| | | 2017 | 2016 | Difference |
| Account ID | Account Description | | | |
| Fire Department | | | | |
| 01.411.110 | Fire Chief Base Salary & Longevity | 65,345 | 63,442 | 1,903 |
| 01.411.123 | Salary Firefighters | 581,601 | 513,129 | 68,472 |
| 01.411.124 | Salary Deputy Chief | 2,500 | 2,500 | - |
| 01.411.130 | Salary - Part Time Firefighter | 8,000 | 8,000 | - |
| 01.411.152 | Dental Insurance-Fire | 9,175 | 8,341 | 834 |
| 01.411.155 | Vision Insurance-Fire | 1,459 | 1,326 | 133 |
| 01.411.156 | Medical Insurance-Fire | 300,172 | 197,627 | 102,545 |
| 01.411.158 | Life Insurance-Fire | 2,508 | 2,280 | 228 |
| 01.411.160 | Fire Pension MMO | 203,541 | 196,325 | 7,216 |
| 01.411.161 | FICA- Fire | 44,329 | 44,329 | - |
| 01.411.162 | Unemployment Insurance | 5,775 | 5,250 | 525 |
| 01.411.163 | Health Care Buy Out-Fire | 4,000 | 4,000 | - |
| 01.411.176 | Personal Days Fire | - | - | - |
| 01.411.xxx | Shift Diff | 2,550 | 2,550 | - |
| 01.411.183 | Overtime- Fire | 20,000 | 26,000 | (6,000) |
| 01.411.172 | Holiday Pay- Fire | 45,600 | 44,000 | 1,600 |
| 01.411.187 | Heart and Lung Pay | - | - | - |
| 01.411.188 | Call Back Time | 32,000 | 32,000 | - |
| 01.411.189 | Other (Retirement) Pay | 24,000 | 24,000 | - |
| 01.411.210 | Office Supplies- Fire | 750 | 1,000 | (250) |

City of Nanticoke
 General Fund Budget
 2017

City Manager
 Recommendation Approved

| | | | | |
|------------|--|---------|---------|----------|
| 01.411.231 | Fire- Vehicle Gas & Oil | 8,000 | 9,500 | (1,500) |
| 01.411.238 | Clothing Allowance-Fire | 11,500 | 11,500 | - |
| 01.411.250 | Vehicle Maintenance-Fire | 15,000 | 15,000 | - |
| 01.411.351 | Property Insurance - Fire | 3,150 | 3,000 | 150 |
| 01.411.253 | Maintenance & Repairs-Fire | 4,000 | 4,000 | - |
| 01.411.258 | Major Equipment Purchase-Fire | 2,500 | 2,500 | - |
| 01.411.259 | Major Equipment Purchase-Fire | - | 37,200 | (37,200) |
| 01.411.260 | Minor Equipment-Fire | 5,000 | 5,000 | - |
| 01.411.261 | Fire Hose and Couplings | 500 | 500 | - |
| 01.411.253 | Materials and Supplies (Gear) | 2,500 | 2,500 | - |
| 01.411.321 | Communication Expense-Fire | 6,100 | 6,100 | - |
| 01.411.354 | Worker's Comp Paid Drivers | 47,316 | 44,000 | 3,316 |
| 01.411.353 | Worker's Comp Volunteers | 30,000 | 51,000 | (21,000) |
| 01.411.355 | Liability Insurance | - | - | - |
| 01.411.356 | Vehicle Insurance | 12,000 | 12,000 | - |
| 01.411.360 | Fuel, Light & Heat Main Fire | 17,500 | 17,500 | - |
| 01.411.361 | Fire Dept Electric (Tower) | 650 | 650 | - |
| 01.411.363 | Hydrant Rental | 42,000 | 42,000 | - |
| 01.411.367 | Utilities-Volunteer Stations | 4,400 | 4,300 | 100 |
| 01.411.368 | Fire Medical Testing | - | - | - |
| 01.411.369 | Computer Expense-Maintenance for Program | 2,000 | 2,000 | - |
| 01.411.373 | Repairs/Building- Fire | 5,000 | 5,000 | - |
| 01.411.460 | Fire Training | 1,200 | 1,200 | - |
| 01.411.461 | Fire Training Bonus - Contact | - | - | - |
| 01.411.482 | Post Retirement Health Care Benefits | 135,696 | 157,006 | (21,310) |
| 01.411.xxx | Hydro Test | - | - | - |
| 01.411.520 | Volunteer FF State Aid | 37,350 | 42,000 | (4,650) |
| 01.411.610 | Repairs to Volunteer Fire Station | 750 | 750 | - |

City of Nanticoke
 General Fund Budget
 2017

City Manager
 Recommendation Approved

| Fire Department, Total | | 1,747,417 | 1,652,305 | 95,111.53 |
|-------------------------------|------------------------------------|------------------|------------------|-------------------|
| Account ID | Account Description | 2017 | 2016 | Difference |
| Code Enforcement | | | | |
| 01.413.122 | Salary Code Official | 36,000 | 46,600 | (10,600) |
| 01.413.115 | Code Sec | 16,000 | 16,000 | - |
| 01.413.123 | Health Inspector | 3,500 | 3,500 | - |
| 01.413.124 | Planning/Zoning/Codes Official | 6,500 | 6,500 | - |
| 01.413.126 | Sal Asst pt code inspect | - | 9,000 | (9,000) |
| 01.413.158 | Life Insurance, Code Official | 266 | 266 | - |
| 01.413.161 | FICA- Code Official | 3,978 | 4,062 | (84) |
| 01.413.162 | Unemployment Insurance, Code | 2,100 | 2,625 | (525) |
| 01.413.163 | Health Insurance Buyout, Code | - | 4,000 | (4,000) |
| 01.413.210 | Office Supplies-Code Official | 1,500 | 1,500 | - |
| 01.413.212 | Building Codes-Code Official | 1,000 | 750 | 250 |
| 01.413.250 | Vehicle Maintenance | 1,500 | 1,750 | (250) |
| 01.413.252 | Code Mileage | - | 750 | (750) |
| 01.413.254 | Code Official Gasoline | 2,000 | 1,750 | 250 |
| 01.413.253 | Materials and Supplies Code | 750 | 750 | - |
| 01.413.260 | Code Enforcement- Computer Expense | 1,000 | 1,000 | - |
| 01.413.315 | Appraisal | 750 | 1,000 | (250) |
| 01.413.314 | Title Work | 750 | 2,500 | (1,750) |
| 01.413.355 | Code vehicle Ins | 500 | 250 | 250 |
| 01.413.500 | Plan Review | 1,000 | 500 | 500 |
| 01.413.320 | Communication Code Official | 2,400 | 2,400 | - |
| 01.413.340 | Advert &Printing-Code Official | 500 | 500 | - |

City of Nanticoke
 General Fund Budget
 2017

City Manager
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| | | | | |
|------------------------------------|------------------------------------|---------------|----------------|-------------------|
| 01.413.353 | Code Official- Surety and Fidelity | - | - | - |
| 01.413.354 | Worker's Comp.-Code Official | 750 | 750 | - |
| 01.413.460 | Training, Memberships-Code Off | 500 | 1,500 | (1,000) |
| Code Enforcement, Totals | | 83,244 | 110,203 | (26,959) |
| | | 2017 | 2016 | Difference |
| Account ID | Account Description | | | |
| Planning and Zoning | | | | |
| 01.414.313 | Planning & Zoning Engineering | 7,500 | 5,000 | 2,500 |
| 01.414.314 | Planning & Zoning Legal Fees | 7,500 | 6,000 | 1,500 |
| 01.414.340 | Planning & Zoning Advertising | 1,500 | 1,500 | - |
| Planning and Zoning, Totals | | 16,500 | 12,500 | 4,000 |
| | | 2017 | 2016 | Difference |
| Account ID | Account Description | | | |
| DPW/Streets Department | | | | |
| 01.430.112 | Salary & Wages-Public Works | 167,128 | 147,260 | 19,868 |
| 01.430.112 | Salary & Wages-Public Works TEMP | 5,000 | 5,000 | - |
| 01.430.152 | Dental Insurance-Pub Works | 3,336 | 3,336 | - |
| 01.430.155 | Vision Insurance-Pub Works | 531 | 530 | 1 |
| 01.430.156 | Medical Insurance-Pub Works | 71,713 | 66,401 | 5,312 |
| 01.430.158 | Life Insurance-Pub Works | 1,066 | 1,066 | - |
| 01.430.161 | FICA-Public Works | 13,780 | 12,005 | 1,775 |
| 01.430.162 | Unemployment Comp | 2,100 | 2,100 | - |
| 01.430.163 | Health Care Buy Out-Street | 4,000 | 4,000 | - |
| 01.430.183 | Overtime- Public Works | 8,000 | 4,666 | 3,334 |
| 01.430.231 | Veh Gas & Oil-Public Works | 12,000 | 12,000 | - |

City of Nanticoke
 General Fund Budget
 2017

City Manager
 Recommendation Approved

| | | | | |
|--------------------------------------|-------------------------------------|----------------|----------------|------------------|
| 01.430.238 | Clothing Allowance-Public Work | 7,800 | 3,000 | 4,800 |
| 01.430.245 | Road Maintenance Materials | 2,500 | 2,500 | - |
| 01.430.246 | Materials & Supplies-Pub Works | 2,500 | 5,000 | (2,500) |
| 01.430.252 | Vehicle Maint & Repair-Public Works | 10,000 | 10,000 | - |
| 01.430.253 | Equip Repairs- Public Works | 1,000 | 1,000 | - |
| 01.430.313 | Engineering Services | 1,000 | - | 1,000 |
| 01.430.320 | Communication/Phone Pub Works | 1,500 | 1,500 | - |
| 01.430.354 | Worker's Comp.-Public Works | 15,801 | 14,129 | 1,672 |
| 01.430.355 | Public Works- Veh&Equip Insurance | 4,200 | 4,000 | 200 |
| 01.430.360 | Fuel,Light, Water-Public Works | 9,500 | 9,500 | - |
| 01.430.370 | Maintenance& Repairs-Pub Works | 2,000 | 2,000 | - |
| 01.430.372 | Emergency Service (PA One Call) | 1,000 | 800 | 200 |
| 01.430.374 | Mechanical Service-Pub Works | 1,600 | 500 | 1,100 |
| 01.430.384 | Equipment Rentals (Airgas) | 1,200 | 1,200 | - |
| 01.430.368 | Public Works Pre Hire Test | - | - | - |
| 01.430.470 | General Expenses | 1,000 | 1,500 | (500) |
| 01.430.471 | Demolition-Public Works | 5,000 | 10,000 | (5,000) |
| 01.430.472 | Engineering Services - PW Paving | - | - | - |
| 01.430.750 | Minor Equipment-Pub Works | 45,000 | 50,000 | (5,000) |
| DPW/Streets Department, Total | | 401,255 | 374,992 | 26,262.20 |
| Parks Department | | | | |
| 01.450.241 | Parks, Recreation Board Expense | 100 | 100 | - |
| 01.450.247 | Parks & Recreation Maintenance | 1,500 | 1,500 | - |
| 01.450.360 | Fuel, Light, Water (parks) | 1,750 | 1,500 | 250 |
| 01.450.470 | Park, Misc Expense | 1,500 | 5,000 | (3,500) |
| 01.450.750 | Parks- Minor Equipment | 1,000 | 2,000 | (1,000) |
| Parks Department, Total | | 5,850 | 10,100 | (4,250) |

City of Nanticoke
 General Fund Budget
 2017

City Manager
 Recommendation Approved

| Public Safety, Grants | | | | |
|--|--|------------------|------------------|-------------------|
| 01.461.037 | Public Safety Expense | - | - | - |
| Public Safety, Total | | - | - | - |
| | | | | |
| | | 2017 | 2016 | Difference |
| Account ID | Account Description | | | |
| City/Employer Expenses | | | | |
| 01.486.352 | Liability Ins | 8,000 | 7,500 | 500 |
| 01.489.001 | Misc Expense | 3,301 | 7,666 | (4,365) |
| 01.489.500 | Police Vehicle Capital | - | 25,000 | (25,000) |
| 01.489.501 | Fire Vehicle/Equip Capital | - | 20,000 | (20,000) |
| 01.490.000 | Miscellaneous/Operating Transfer/Contingency | 10,000 | 10,000 | - |
| 01.490.001 | Transfer to Capital Expenditures | - | 40,000 | (40,000) |
| 01.471.400 | Repayment of State Loan | | | |
| 01.471.600 | TRAN Principal Repayment | | | |
| 01.472.500 | TRAN Interest Repayment | - | - | - |
| | | - | - | - |
| City/Employer Expenses & Insurance, Total | | 21,301 | 110,166 | (88,865) |
| SUBTOTAL GENERAL FUND | | 5,367,780 | 5,343,864 | 23,916.23 |
| | | | | |
| Refuse | | 62,665 | 59,223 | 3,442 |
| Sewer | | 146,157 | 134,341 | 11,816 |
| Total Expense General Fund | | 5,576,602 | 5,537,427 | 39,174.23 |
| | | 5,576,602 | 5,537,427 | |
| | | 0 | 0 | |

**City of Nanticoke
CDBG
Budget 2017**

| Revenues |
|------------------------------------|
| Interest Income |
| CDBG 2011 |
| CDBG 2012 |
| CDBG 2013 |
| CDBG 2014 |
| CDBG 2015 |
| CDBG 2016 |
| Home Program Income |
| Total Revenues |
| Expenses |
| HOME escrow payment |
| Blight Removal |
| Community Development Expenses |
| CDBG Street and Roads |
| CDBG Engineering |
| CDBG Administration |
| Audit (Single) |
| Bank Service Charges |
| Total Expenses |
| Other Source (Fund Balance) |
| Net Income |

| Budget 2017 | Budget 2016 | Difference |
|---------------------|---------------------|-------------------|
| \$ 37 | \$ 30 | \$ 7 |
| - | - | \$ 0 |
| 300,000 | 300,000 | \$ 0 |
| 300,000 | 300,000 | \$ 0 |
| 300,000 | 300,000 | \$ 0 |
| 275,000 | 275,000 | \$ 0 |
| 272,958 | - | \$ 272,958 |
| - | - | \$ 0 |
| \$ 1,447,995 | \$ 1,175,030 | \$ 272,965 |
| 6,189 | 6,189 | - |
| 25,000 | 25,000 | - |
| 20,699 | 19,946 | 753 |
| 983,000 | 932,000 | 51,000 |
| 150,000 | 125,000 | 25,000 |
| 261,007 | 64,695 | 196,312 |
| 2,000 | 2,000 | - |
| 100 | 200 | (100) |
| \$ 1,447,995 | \$ 1,175,030 | \$ 273,065 |
| \$ - | \$ - | \$ - |
| - | - | - |

City of Nanticoke
 Liquid Fuel Fund
 Budget 2017

| LIQUID FUELS FUND | 2017 Budget | 2016 Budget | Difference |
|---|-------------------|-------------------|------------------|
| Revenues | | | |
| Interest Income HighwayAid | \$ 40 | \$ 40 | \$ - |
| Highway Aid | 288,990 | 274,801 | \$ 14,189 |
| Other Financing Sources (Fund Balance) | 0 | 0 | \$ - |
| Total Revenues | \$ 289,030 | \$ 274,841 | \$ 14,189 |
| | | | \$ - |
| Expenses | | | \$ - |
| Road Materials/Construction | 35,930 | 21,741 | \$ 14,189 |
| Engineering for Contracted Capital Projects | 5,000 | 5,000 | \$ - |
| Contracted Svcs- Construction K Rt | 0 | 0 | \$ - |
| Advertising | 500 | 500 | \$ - |
| Contracted Services-Capital Improvements | 5,000 | 5,000 | \$ - |
| Vehicles - Maintenance | 10,000 | 10,000 | \$ - |
| Major Equipment | 20,000 | 20,000 | \$ - |
| Minor Equipment | 11,500 | 11,500 | \$ - |
| Winter Maint. Snow/Ice Materials | 84,000 | 84,000 | \$ - |
| Contracted Services--Snow Rem | 15,000 | 15,000 | \$ - |
| Street Lighting | 94,000 | 94,000 | \$ - |
| Traffic Control | 1,100 | 1,100 | \$ - |
| Street & Traffic Control Sign | 7,000 | 7,000 | \$ - |
| Total Expenses | \$ 289,030 | \$ 274,841 | \$ 14,189 |
| | | | |
| Other Sources & Uses | \$ - | \$ - | \$ - |
| | | | |
| Net | \$ - | \$ 0 | \$ (0) |

**City of Nanticoke
Refuse Fund
Budget 2017**

| Account Description | 2017 Budget | 2016 Budget | Diff |
|--------------------------------|--------------------|--------------------|------------------|
| Interest Income | \$ 205 | \$ 180 | \$ 25 |
| Recycling Reimbursement | 21,000 | 20,000 | \$ 1,000 |
| Refuse Fees | 935,000 | 920,000 | \$ 15,000 |
| Recycling State Grant | 10,000 | 10,000 | \$ - |
| Delinquent | - | - | \$ - |
| Discounts | - | - | \$ - |
| Research Fee | - | 750 | \$ (750) |
| Revenue | \$ 966,205 | \$ 950,930 | \$ 15,275 |
| Salary & Wages-Refuse | \$ 30,246 | \$ 28,746 | \$ 1,500 |
| Dental Insurance-Refuse | 835 | 835 | \$ - |
| Vision Insurance-Refuse | 133 | 133 | \$ - |
| Medical Insurance-Refuse | 28,345 | 26,245 | \$ 2,100 |
| Copay | - | - | \$ - |
| Life Insurance-Refuse | 267 | 267 | \$ - |
| FICA-Refuse | 2,314 | 2,199 | \$ 115 |
| Worker's Comp- Refuse | 288 | 273 | \$ 15 |
| Unemployment Comp-Refuse | 525 | 525 | \$ - |
| Operating Supplies | 2,740 | 2,000 | \$ 740 |
| Advertising Printing & Postage | 3,000 | 3,000 | \$ - |
| Landfill Tipping Fee | 894,762 | 875,718 | \$ 19,044 |
| Bulk Stickers | 2,250 | 3,000 | \$ (750) |
| Recycling Bins | - | 7,489 | \$ (7,489) |
| Supplies | 500 | 500 | \$ - |
| Misc | - | - | \$ - |
| Expense | \$ 966,205 | \$ 950,930 | \$ 15,275 |
| Net | \$ 0 | \$ 0 | \$ 0 |

**City of Nanticoke
Sewer Fund
Budget 2017**

| Revenues |
|---|
| Sewer Fees |
| Interest |
| Total |
| Expenses |
| Salaries |
| Dental |
| Vision |
| Health Benefits |
| Life Insurance |
| FICA |
| Unemployment |
| Overtime |
| Uniforms |
| Communication/Phones |
| Operating Supplies |
| Engineering Services |
| Leased Equipment |
| Legal |
| Workers Compensation |
| Electricity |
| System Repairs |
| Vehicle Repairs |
| Equipment Rental |
| Usage Maintenance Fee |
| Sewer Line Construction |
| Cleaning & Inspection |
| Minor Equipment |
| Principal--SewerBonds |
| Principal--L/P Gen Fund |
| Interest-SewerBonds |
| Interest- L/P Gen Fund |
| Street Scapre Sewerr Grant Match (RCAP) |
| Total Expenses |
| Net |
| Loan from General Fund |
| Net |

| Budget 2017 | Budget 2016 | Difference |
|-------------------|-------------------|---------------|
| \$ 870,000 | \$ 870,000 | \$ - |
| 275 | 225 | \$ 50 |
| \$ 870,275 | \$ 870,225 | \$ 50 |
| | | \$ - |
| | | \$ - |
| \$ 81,348.80 | \$ 78,540.00 | \$ 2,809 |
| 1,668 | 1,668 | \$ - |
| 265 | 265 | \$ - |
| 43,368 | 38,211 | \$ 5,157 |
| 533 | 533 | \$ - |
| 6,530 | 6,566 | \$ (36) |
| 1,050 | 1,050 | \$ - |
| 4,000 | 4,666 | \$ (666) |
| 2,500 | 2,500 | \$ - |
| 660 | 660 | \$ - |
| 2,610 | 2,610 | \$ - |
| 4,000 | 2,200 | \$ 1,800 |
| 24,300 | 16,226 | \$ 8,074 |
| 2,500 | 2,500 | \$ - |
| 7,701 | 7,510 | \$ 191 |
| 250 | 250 | \$ - |
| 260,041 | 388,500 | \$ (128,459) |
| 6,000 | 6,000 | \$ - |
| 450 | 450 | \$ - |
| 62,000 | 62,000 | \$ - |
| 20,000 | 20,000 | \$ - |
| 5,500 | 10,500 | \$ (5,000) |
| 15,000 | 28,000 | \$ (13,000) |
| 270,000 | 90,000 | \$ 180,000 |
| 0 | 67,200 | \$ (67,200) |
| 48,000 | 30,000 | \$ 18,000 |
| 0 | 1,620 | \$ (1,620) |
| 0 | 0 | \$ - |
| \$ 870,275 | \$ 870,225 | \$ 50 |
| \$ 0 | \$ - | \$ 0 |
| \$ (0) | \$ - | \$ (0) |
| \$ - | \$ - | \$ - |

