

# City of Nanticoke

## General Fund

### Budget 2011

#### Overview

The Fiscal Year 2011 budget is respectfully submitted for Mayor and Council's review and consideration.

The budget has been prepared with input from Mayor and Council, Department Heads, and the Act 47 Recovery Plan Coordinators, the Pennsylvania Economy League. The proposed millage rate is 3.6844 (2.7073 mills for general purposes, .9577 mills for debt service, and .0194 mills for the library). There is a property tax increase of 1.25 mills for general purposes. The current average household pays \$214 per year in property tax. This will increase to approximately \$302 per household for 2011.

#### Total General Fund Budget

The Total Proposed General Fund Budget for Fiscal Year 2011 is \$4,370,439 as compared to the 2010 budget of \$3,958,222, which is an increase of \$412,217 over the Fiscal Year 2010 budget. 2009 Actual audited revenues for General Fund were \$4,224,798 and actual expenses were \$4,095,326.

The City has taken a conservative approach to budgeting income. The City has budgeted for expenses at a very minimum level and is investigating all possible cost containment strategies. Specific areas where the City has been extremely successfully in decreasing costs are in the worker's compensation insurance (\$93k) and retiree health care coverage costs (\$34k) for 2011. It is the City's goal to provide the same level of service to our Citizens while maintain as low a cost structure as possible.

#### Revenues

The City's revenues have been conservatively budgeted. **EIT(Act 511 and Act 47), per Capita and Residence tax, Local Services tax, Mechanical Device tax, and Mercantile/Business Privilege tax** were budgeted based on an analysis of prior year collections and projections provided by the City's primary collector Berkheimer Agency.

**Business Licenses and Permits, Fines & Forfeitures, Intergovernmental Revenues, Planning and Zoning Income, Public Safety Fees, Code Enforcement and Building Fees and Miscellaneous Revenue Sources** are based upon prior years' collections and have generally remained static or declined over the past few years.

**Other Revenue Sources** consist of repayment to the General Fund from the Sewer, Refuse and Community Development Funds to reimburse the General Fund for the actual salaries and benefits of employees associated with those programs. Additionally, the Administration and Finance department have been proactive in seeking reimbursement for time spent on grant administration. The General Fund is expected to be reimbursed for salaries and benefits of administrative and finance employees from the CDBG program, home program and LSA grants for an estimated \$100k in 2011.

Real Estate Tax 2011 millage rate is 2.7073 mills for general purposes. This is an increase over the 2010 millage rate of 1.4573. Based on a 90% collection rate and assessed value of \$3,73,539,800, **Real Estate revenue** collections are estimated at \$910,155.87 for 2011 as compared with \$489,679 for 2010.

The primary items driving the tax increase are a decrease in projected Act511 and Act47 tax revenue (\$228k); an increase in health insurance premium cost of 18% (\$118k); mandatory pension plan contributions of (\$121k); and government study commission expense of \$42k).

The decrease in earned income tax collections is primarily a function of the economy. Lower wages and a high unemployment rate are resulting in a decrease in tax income on earnings. Due to the time lag between earning income, filing annual returns and collections being remitted to the City, the City is just now seeing the effects of the downturn in the economy at the EIT income level.

Health insurance premiums increased significantly in large part due to mandated changes to health care coverage.

The City's contribution to employee pension plans prior to 2011 has always been covered by State pension aid income. However, beginning in 2011, the State aid (\$181K) will not cover the mandatory pension plan contributions (\$302K). The City will be funding the pension plans to meet the mandatory contribution not covered by State aid. The City's pension plans have fared better than most municipalities with distress scores of 0, 0 and 1. However, it is the City's responsibility to fund the pension plans and the market has been in a downturn for over a decade which has resulted in losses or slow investment growth.

The voters have chosen to study the current form of government with the election of a government study commission. This commission will need funding of \$42k for 2011.

## **Expenditures**

Expenditures are itemized by Department. The **Executive Department, Administrative Department, Finance Department, Treasurer's Department** and **City Clerk** expenses remain relatively consistent. These departments will see increases in health care premium and pension contribution and decreases in worker's compensation premium expense.

**Public Property Department** budgeted expenses are relatively consistent as compared with last year's budget. As a result \$250k grant funded HVAC system installed in 2010, the City should see approximately 20% decreases in utility costs related to heat and air conditioning.

**Code, Planning & Zoning Department** budgeted expenses are relatively consistent as compared with last year's budget. Worker's compensation expense has decreased.

**Police and Fire Department** expenditures are approximately 70% of City General Fund expenses (less TAN) for the 2011 Fiscal Year Budget. The Police and Fire department will see increases in health care premium, pension plan contributions and decreases in worker's compensation premiums.

**Department of Public Works** 2011 Fiscal Year Budget is at a slight decrease over the prior year budget due primarily to worker's compensation premium decrease and change in health care elections.

The City is allocating \$2,500 to the **City Recreation Board** in 2011.

The City will be seeking a \$250,000 **Tax Anticipation Note** for 2011. The 2010 Tax Anticipation Note will be repaid with interest by the close of 2010. The City has been successful in soliciting a 2.05% interest rate as opposed to prior year rate of 4.2%.

Due to stagnant Revenues and consistent/rising expense levels, the City may not be able to earmark money for the Capital Fund in 2011.

## **Personnel Expenditures**

Due to the City's financial constraints, the City's proposed budget does not contain an increase in full personnel. Salary and benefit costs (including post retirement benefits) for the City amount to between 60%-70% of budgeted General Fund expenditures. Salary increases and longevity increases are included as per collective bargaining and/or employment agreements and/or as approved by Council.

# CITY OF NANTICOKE

## BUDGET

2011

|                        |                     |
|------------------------|---------------------|
| <b>General Fund</b>    | <b>\$4,370,439</b>  |
| <b>Special Revenue</b> | <b>\$6,837,769</b>  |
| <b>CDBG</b>            | <b>\$691,729</b>    |
| <b>Liquid Fuel</b>     | <b>\$200,136</b>    |
| <b>Debt Service</b>    | <b>\$327,465</b>    |
| <b>Refuse Fund</b>     | <b>\$1,016,222</b>  |
| <b>Sewer Fund</b>      | <b>\$576,500</b>    |
| <b>Total</b>           | <b>\$14,020,260</b> |

City of Nanticoke  
 General Fund Budget - Revenue  
 2011

| Account Description                      | 2011 Budget      |
|--|------------------|
| <b>Muni Code Tax Revenue</b>             |                  |
| Real Estate--Current                     | \$ 910,156       |
| Real Estate--Delinquent                  | 51,443           |
| Real Estate--Prior Period                | 500              |
| <b>Muni Code Tax Revenue, Total</b>      | <b>962,099</b>   |
| Account Description                      | 2011 Budget      |
| <b>Local Enabling Tax Revenue</b>        |                  |
| Resident Tax--Current                    | 17,250           |
| Resident Tax--Prior Year                 | 0                |
| Per Capita--Current                      | 17,250           |
| Per Capita--Delinquent                   | 0                |
| Amusement Tax/ MDT                       | 7,000            |
| Real Estate Transfer Tax                 | 28,000           |
| Merchandise/Business Privilege           | 170,000          |
| Local Services Tax                       | 95,000           |
| <b>Local Enabling Tax Revenue, Total</b> | <b>334,500</b>   |
| Account Description                      | 2011 Budget      |
| <b>Earned Income Tax</b>                 |                  |
| Current EIT Act 511                      | 575,000          |
| EIT ACT 47                               | 1,331,876        |
| <b>Earned Income Tax, Total</b>          | <b>1,906,876</b> |
| Account Description                      | 2011 Budget      |
| <b>Permit Income</b>                     |                  |
| Street Vendor Permits                    | 250              |
| Contractor License Income                | 11,000           |
| Cable TV Fee                             | 90,000           |
| Dumpser Permit Income                    | 200              |
| <b>Permit Income, Total</b>              | <b>101,450</b>   |
| Account Description                      | 2011 Budget      |
| <b>Fines</b>                             |                  |
| Magistrate Fines                         | 30,000           |
| State Police Fines                       | 6,000            |
| Parking Tickets/Ordinance Violations     | 2,750            |
| Clerk of Court Fines                     | 2,250            |
| <b>Fines, Total</b>                      | <b>41,000</b>    |
| Account Description                      | 2011 Budget      |
| <b>Interest &amp; Rent</b>               |                  |
| Interest Income                          | 1,500            |
| Rental Income District Judge             | 10,500           |
| UDAG Income                              | 1,200            |
| <b>Int &amp; Rent Inc</b>                | <b>13,200</b>    |

City of Nanticoke  
 General Fund Budget - Revenue  
 2011

| Account Description                       | 2011 Budget    |
|---|----------------|
| <b>Other</b>                              |                |
| Act 66 Public Utility Reality Tax         | 2,700          |
| Liquor Control Board                      | 7,500          |
| Pension--State Aid                        | 181,150        |
| Volunteer Fire Company Relief Association | 40,000         |
| Police Ag Pay Reimb                       | 3,000          |
| School District Shared Payment            | 35,000         |
| Warrior Run                               | 42,000         |
| Community College PILOT                   | 0              |
| Housing Authority PILOT                   | 10,000         |
| <b>Other, Total</b>                       | <b>321,350</b> |
| Account Description                       | 2011 Budget    |
| <b>Zoning &amp; Planning</b>              |                |
| Zoning/Subdivision/Land Fees              | 2,500          |
| Planning Commission                       | 750            |
| Zoning Hearing Fees                       | 1,600          |
| Sale of Maps & Publications               | 100            |
| <b>Zoning &amp; Planning, Total</b>       | <b>4,950</b>   |
| Account Description                       | 2011 Budget    |
| <b>Police Fees</b>                        |                |
| Police Reports- Copies                    | 2,750          |
| Police Alarm Fees                         | 1,500          |
| Police- Handicap Sign Fees                | 1,250          |
| Fire Reports/Inspections                  | 75             |
| Emergency Response Fee                    | 0              |
| <b>Police Fees, Total</b>                 | <b>5,575</b>   |
| Account Description                       | 2011 Budget    |
| <b>Permits &amp; Fees</b>                 |                |
| Building Permits                          | 45,000         |
| Electrical Permits                        | 8,000          |
| Plumbing Permits                          | 6,800          |
| Occupancy Permits                         | 8,000          |
| Commercial Occupancy Permits              | 2,500          |
| Rental Inspection                         | 15,000         |
| Landlord Fees                             | 10,000         |
| Pave Cuts                                 | 900            |
| Sewer Hookup                              | 100            |
| Health Inspections                        | 3,200          |
| <b>Permits &amp; Fees, Total</b>          | <b>99,500</b>  |
| Account Description                       | 2011 Budget    |
| <b>Miscellaneous Revenue</b>              |                |
| Donations Police Dog                      | 500            |

City of Nanticoke  
 General Fund Budget - Revenue  
 2011

| Account Description                                       | 2011 Budget      |
|---|------------------|
| Reimburse for Mini Pumper                                 | 30,000           |
| Copay Income  | 10,000           |
| Duplicate Tax Bills                                       | 20,000           |
| Miscellaneous Revenue/Grant Proceeds                      | 24,402           |
| K Route   | 0                |
| <b>Misc., Total</b>                                       | <b>84,902</b>    |
| Account Description                                       | 2011 Budget      |
| <b>Transfers &amp; Reimbursements</b>                     |                  |
| LSA Health Sciences Salary Reimbursement                  | 30,699           |
| Transfer from Sewer Fund - Salary & Benefit Reimbursement | 114,796          |
| Transfer from Refuse- Salary & Benefit Reimbursement      | 34,542           |
| Transfer from Home - Salary Reimbursement                 | 10,000           |
| Transfer from CDBG - Salary Reimbursement                 | 55,000           |
| Tax/Revenue Anticipation Note                             | 250,000          |
| <b>Transfers &amp; Reimbursements, Total</b>              | <b>495,037</b>   |
| <b>Total Income</b>                                       | <b>4,370,439</b> |
| <b>Total Expense</b>                                      | <b>4,370,439</b> |
| <b>Net</b>  | <b>0</b>         |

City of Nanticoke  
 General Fund Budget - Expense  
 2011

| Account ID                  | Account Description            | 2011 Budget   |
|-----------------------------|--------------------------------|---------------|
| <b>Executive</b>            |                                |               |
| 01.400.111                  | Salary-Council                 | \$ 9,600      |
| 01.400.112                  | Salary--Mayor                  | 2,500         |
| 01.400.161                  | FICA- Executive                | 926           |
| 01.400.320                  | Phone                          | 513           |
| 01.400.210                  | Office Supplies- Executive     | 300           |
| 01.400.300                  | Professional Fees- Executive   | 700           |
| 01.400.330                  | Transportation & Travel        | 50            |
| 01.400.355                  | E+O/Liability Insurance        | 8,100         |
| 01.400.420                  | Dues, Subscriptions, & Members | 4,750         |
| 01.400.460                  | Meetings & Conferences         | 250           |
| <b>Executive, Total</b>     |                                | <b>27,689</b> |
| Account ID                  | Account Description            | 2011 Budget   |
| <b>Administrator</b>        |                                |               |
| 01.401.121                  | Salary-City Administrator      | 65,800        |
| 01.401.152                  | Dental Insurance-Admin         | 263           |
| 01.401.155                  | Vision Insurance-Admin         | 56            |
| 01.401.156                  | Administrator Health Insurance | 6,573         |
| 01.401.158                  | Life Insurance- Admin          | 470           |
| 01.401.161                  | FICA- Admin                    | 5,034         |
| 01.401.162                  | Unemployment Insurance         | 512           |
| 01.401.210                  | Office Supplies- Admin         | 500           |
| 01.401.330                  | Admin- Transportation & Travel | 650           |
| 01.401.354                  | Workers Compensation-Admin     | 374           |
| 01.401.460                  | Meetings & Conferences, Admin  | 2,000         |
| <b>Administrator, Total</b> |                                | <b>82,232</b> |
| Account ID                  | Account Description            | 2011 Budget   |
| <b>Finance Department</b>   |                                |               |
| 01.402.115                  | Salary--City Controller        | 2,400         |
| 01.402.122                  | Salaries Finance               | 107,013       |
| 01.402.152                  | Dental Insurance- Finance      | 811           |
| 01.402.155                  | Vision Insurance- Finance      | 422           |
| 01.402.156                  | Health/Hospital Ins- Finance   | 20,886        |
| 01.402.158                  | Life Insurance- Finance        | 1,257         |
| 01.402.161                  | FICA- Finance                  | 8,370         |
| 01.402.162                  | Unemployment Insurance         | 1,536         |
| 01.402.163                  | Med Insurance Buy-Out- Finance | 8,000         |
| 01.402.210                  | Office Supplies- Finance       | 1,500         |
| 01.402.310                  | Finance- Payroll Service       | 4,555         |
| 01.402.311                  | City Audit                     | 18,565        |
| 01.402.312                  | Bank Charges                   | 350           |
| 01.402.330                  | Transport & Travel- Finance    | 350           |
| 01.402.354                  | Workers Compensation- Finance  | 644           |



City of Nanticoke  
 General Fund Budget - Expense  
 2011

| Account ID                       | Account Description                        | 2011 Budget    |
|----------------------------------|--|----------------|
| 01.402.420                       | Dues,Subscrips,&Member-Finance             | 500            |
| 01.402.460                       | Meetings & Conferences-Finance             | 2,000          |
| 01.483.300                       | Finance- Non-uniform MMO                   | 39,568         |
| 01.402.750                       | Minor Equipment-Finance                    | 1,500          |
| <b>Finance Department, Total</b> |  | <b>220,226</b> |
| Account ID                       | Account Description                        | 2011 Budget    |
| <b>Treasurer</b>                 |  |                |
| 01.403.114                       | Salary City Treasurer                      | 6,500          |
| 01.403.140                       | Salary- Treasurer Clerical                 | 48,462         |
| 01.403.152                       | Dental Insurance- Treasurer                | 811            |
| 01.403.155                       | Vision Insurance-Treasurer                 | 141            |
| 01.403.156                       | Medical Insurance-Treasurer                | 27,459         |
| 01.403.158                       | Life Insurance-Treasurer                   | 690            |
| 01.403.161                       | FICA-Treasurer                             | 4,205          |
| 01.403.162                       | Treasurer- Unemployment Insurance          | 1,024          |
| 01.403.163                       | Med Insurance BuyOut-Treasurer             | 4,000          |
| 01.403.210                       | Office Supplies-Treasurer                  | 1,000          |
| 01.403.260                       | Minor Equipment, Treasurer                 | 2,250          |
| 01.403.310                       | Berkheimer EIT Commission                  | 28,603         |
| 01.403.315                       | Berkheimer Other Commission LST/Mercantile | 3,975          |
| 01.403.316                       | Tax Bill Expense Per Capita                | 6,256          |
| 01.403.340                       | Printing&Advertising-Treasurer             | 2,890          |
| 01.403.353                       | Surety and Fidelity Bonds                  | 290            |
| 01.403.354                       | Worker's Comp- Treasurer                   | 287            |
| 01.403.460                       | Meetings                                   | 125            |
| 01.403.420                       | Dues, Memberships, Meetings-Treasurer      | 100            |
| <b>Treasurer, Total</b>          |  | <b>139,068</b> |
| Account ID                       | Account Description                        | 2011 Budget    |
| <b>Legal</b>                     |  |                |
| 01.404.122                       | Retainer--City Solicitor                   | 10,200         |
| 01.404.314                       | Hourly Legal Services                      | 52,000         |
| 01.404.315                       | Labor/ Special Legal Services              | 50,000         |
| <b>Legal, Total</b>              |  | <b>112,200</b> |
| Account ID                       | Account Description                        | 2011 Budget    |
| <b>City Clerk</b>                |  |                |
| 01.405.122                       | Salary--City Clerk                         | 4,123          |
| 01.405.161                       | FICA- Clerk                                | 315            |
|                                  | Home Rule                                  | 42,200         |
| 01.405.211                       | City Hall Supplies Clerk                   | 500            |
| 01.405.210                       | Office Supplies- Clerk                     | 500            |
| 01.405.340                       | Advertising, Printing- Clerk               | 4,000          |
| 01.405.354                       | Workers Compensation-Clerk                 | 25             |
| 01.405.460                       | Meetings & Conferences- Clerk              | 100            |

City of Nanticoke  
 General Fund Budget - Expense  
 2011

| Account ID                                     | Account Description                    | 2011 Budget       |
|--|--|-------------------|
| <b>City Clerk, Total</b>                       |  | <b>51,764</b>     |
| Account ID                                     | Account Description                    | 2011 Budget       |
| <b>General Expenses, Public Property</b>       |  |                   |
| 01.409.100                                     | Custodian                              | 8,840             |
|  | Ucomp                                  | 512               |
| 01.409.161                                     | FICA Public Property                   | 689               |
| 01.409.241                                     | Materials&Supplies-Public Property     | 5,000             |
| 01.409.260                                     | Computer Upgrades & Expense            | 5,000             |
| 01.409.320                                     | Communication/Phone-PublicProperty     | 6,750             |
| 01.409.325                                     | Postage                                | 3,500             |
| 01.409.340                                     | copier                                 | 3,000             |
| 01.409.355                                     | Property Insurance                     | 34,000            |
| 01.409.360                                     | Fuel, Lights & Water (City Hall)       | 53,000            |
| 01.409.361                                     | Public Property- Utilities             | 500               |
| 01.409.373                                     | Maintenance&Repairs- Public Property   | 14,000            |
| 01.403.384                                     | Postage Meter Lease                    | 750               |
| 01.409.354                                     | Workers Comp                           | 53                |
| 01.409.242                                     | Common Exp Water & Shredding           | 1,350             |
| 01.409.460                                     | Safety Committee                       | 1,500             |
| 01.409.471                                     | Cleaning Expenses                      | 1,500             |
| 01.409.750                                     | Minor Equipment                        | 500               |
| <b>General Expenses, Public Property Total</b> |  | <b>140,443.69</b> |
| Account ID                                     | Account Description                    | 2011 Budget       |
| <b>Police</b>                                  |  |                   |
| 01.410.122                                     | Salary Chief                           | 61,100            |
| 01.410.133                                     | Salary Patrol Officers/Detectives/SGTS | 563,329           |
|  | Dog Trainer                            | 4,860             |
| 01.410.140                                     | Administrative Asst.                   | 23,618            |
| 01.410.152                                     | Dental Insurance-Police                | 9,708             |
| 01.410.155                                     | Vision Insurance-Police                | 1,714             |
| 01.410.156                                     | Medical Insurance-Police               | 257,802           |
| 01.410.158                                     | Life Insurance-Police                  | 3,821             |
| 01.410.160                                     | Police Pension MMO                     | 112,411           |
| 01.410.161                                     | FICA-Police Medicare                   | 15,311            |
| 01.410.162                                     | Unemployment Insurance                 | 7,168             |
| 01.410.163                                     | FICA-Police Clerical                   | 2,266             |
| 01.410.172                                     | Holiday Pay Police                     | 32,897            |
| 01.410.180                                     | Holiday Pay Police Retro               | 51,693            |
| 01.410.176                                     | Police Personal Days                   | 6,572             |
| 01.410.177                                     | Police Vacation pay                    | 0                 |
| 01.410.183                                     | Police Overtime                        | 50,000            |
| 01.410.184                                     | Overtime Clerical-Police               | 6,000             |
| 01.410.187                                     | Police Court Pay                       | 16,000            |

City of Nanticoke  
 General Fund Budget - Expense  
 2011

| Account ID             | Account Description                  | 2011 Budget      |
|------------------------|--------------------------------------|------------------|
| 01.410.188             | Retirement Pay                       | 12,000           |
| 01.410.210             | Office Supplies-Police               | 3,000            |
| 01.410.231             | Gas, Oil & Operating Exp-Police      | 14,000           |
| 01.410.238             | Clothing Allowance-Police            | 9,100            |
| 01.410.252             | Vehicle Maintenance-Police           | 15,000           |
| 01.410.253             | Materials & Supplies-Police          | 5,000            |
| 01.410.254             | Supplies - Ammunition                | 7,750            |
| 01.410.260             | Computer Expense                     | 2,250            |
| 01.410.352             | Law Enforcement Liability            | 3,000            |
| 01.410.321             | Communication Expense                | 3,500            |
| 01.410.354             | Worker's Comp-Police                 | 78,337           |
| 01.410.355             | Police Vehicle Insurance             | 3,500            |
| 01.410.360             | Police Electric Expense (Tower)      | 250              |
| 01.410.370             | Equipment maintenance                | 750              |
| 01.410.460             | Training-Police                      | 3,000            |
| 01.410.461             | Maintenance - Police Dog             | 5,000            |
| 01.410.470             | Drug & Alcohol Test Fees-Police      | 4,500            |
| 01.410.340             | Membership/Advertise                 | 500              |
| 01.410.999             | Police ID Kits                       | 500              |
| 01.410.482             | Post Retirement Health Care Benefits | 119,683          |
| 01.410.750             | Police Equipment (Minor equipment)   | 12,000           |
| <b>Police, Total</b>   |                                      | <b>1,528,891</b> |
| Account ID             | Account Description                  | 2011 Budget      |
| <b>Fire Department</b> |                                      |                  |
| 01.411.122             | Salary Fire Chief                    | 57,601           |
| 01.411.123             | Salary Firefighters                  | 435,194          |
| 01.411.124             | Salary Deputy Chief                  | 1,500            |
| 01.411.130             | Salary - Part Time Firefighter       | 20,000           |
| 01.411.152             | Dental Insurance-Fire                | 6,202            |
| 01.411.155             | Vision Insurance-Fire                | 1,096            |
| 01.411.156             | Medical Insurance-Fire               | 143,350          |
| 01.411.158             | Life Insurance-Fire                  | 2,388            |
| 01.411.160             | Fire Pension MMO                     | 150,522          |
| 01.411.161             | FICA- Fire                           | 44,336           |
| 01.411.162             | Unemployment Insurance               | 5,120            |
| 01.411.163             | Health Care Buy Out-Fire             | 4,000            |
| 01.411.183             | Overtime- Fire                       | 35,000           |
| 01.411.179             | Holiday Pay- Fire                    | 34,265           |
| 01.411.188             | Call Back Time                       | 6,000            |
| 01.411.210             | Office Supplies- Fire                | 750              |
| 01.411.231             | Fire- Vehicle Gas & Oil              | 6,500            |
| 01.411.238             | Clothing Allowance-Fire              | 7,000            |
| 01.411.250             | Vehicle Maintenance-Fire             | 17,750           |
| 01.411.351             | Property Insurance - Fire            | 3,000            |

City of Nanticoke  
 General Fund Budget - Expense  
 2011

| Account ID                    | Account Description                      | 2011 Budget      |
|-------------------------------|--|------------------|
| 01.411.252                    | Maintenance & Repairs-Fire               | 4,000            |
| 01.411.258                    | Major Equipment Purchase-Fire            | 4,762            |
| 01.411.259                    | Major Equipment Purchase-Fire            | 32,388           |
| 01.411.260                    | Minor Equipment-Fire                     | 1,500            |
| 01.411.261                    | Fire Hose and Couplings                  | 4,000            |
| 01.411.253                    | Materials and Supplies (Gear)            | 6,000            |
| 01.411.321                    | Communication Expense-Fire               | 1,200            |
| 01.411.354                    | Worker's Comp Paid Drivers               | 19,402           |
| 01.411.353                    | Worker's Comp Volunteers                 | 27,542           |
| 01.411.356                    | Vehicle Insurance                        | 4,000            |
| 01.411.360                    | Fuel, Light & Heat Main Fire             | 19,000           |
| 01.411.361                    | Fire Dept Electric (Tower)               | 600              |
| 01.411.363                    | Hydrant Rental                           | 41,000           |
| 01.411.367                    | Utilities-Volunteer Stations             | 3,700            |
| 01.411.369                    | Computer Expense-Maintenance for Program | 2,500            |
| 01.411.373                    | Repairs/Building- Fire                   | 3,500            |
| 01.411.460                    | Fire Training                            | 2,400            |
| 01.411.482                    | Post Retirement Health Care Benefits     | 45,893           |
|                               | Hydro Test (5year)                       | 2,000            |
| 01.411.520                    | Volunteer FF State Aid                   | 40,000           |
| 01.411.610                    | Repairs to Volunteer Fire Station        | 250              |
| <b>Fire Department, Total</b> |  | <b>1,247,211</b> |
| Account ID                    | Account Description                      | 2011 Budget      |
| <b>Code Enforcement</b>       |  |                  |
| 01.413.122                    | Salary Code Official                     | 37,400           |
| 01.413.115                    | Code Sec                                 | 11,050           |
| 01.413.123                    | Health Inspector                         | 2,500            |
| 01.413.124                    | Planning/Zoning/Codes Official           | 7,500            |
| 01.413.126                    | Sal Asst pt code inspect                 | 7,500            |
| 01.413.158                    | Life Insurance, Code Official            | 445              |
| 01.413.161                    | FICA- Code Official                      | 4,435            |
| 01.413.162                    | Unemployment Insurance, Code             | 1,536            |
| 01.413.163                    | Health Insurance Buyout, Code            | 4,000            |
| 01.430.471                    | Demolition-Public Works                  | 2,000            |
| 01.413.210                    | Office Supplies-Code Official            | 750              |
| 01.413.212                    | Building Codes-Code Official             | 2,500            |
| 01.413.250                    | Vehicle Maintenance                      | 750              |
| 01.413.252                    | Code Official Gasoline                   | 1,000            |
| 01.413.253                    | Materials and Supplies Code              | 1,500            |
| 01.413.260                    | Code Enforcement- Computer Expense       | 1,000            |
| 01.413.320                    | Communication Code Official              | 1,000            |
| 01.413.340                    | Advert &Printing-Code Official           | 500              |
| 01.413.354                    | Worker's Comp.-Code Official             | 345              |
| 01.413.460                    | Training, Memberships-Code Off           | 2,600            |

City of Nanticoke  
 General Fund Budget - Expense  
 2011

| Account ID                           | Account Description                 | 2011 Budget    |
|--------------------------------------|-------------------------------------|----------------|
| <b>Code Enforcement, Totals</b>      |                                     | <b>90,312</b>  |
| Account ID                           | Account Description                 | 2011 Budget    |
| <b>Planning and Zoning</b>           |                                     |                |
| 01.414.313                           | Planning & Zoning Engineering       | 4,000          |
| 01.414.314                           | Planning & Zoning Legal Fees        | 4,500          |
| 01.414.340                           | Planning & Zoning Advertising       | 1,800          |
| <b>Planning and Zoning, Totals</b>   |                                     | <b>10,300</b>  |
| Account ID                           | Account Description                 | 2011 Budget    |
| <b>DPW/Streets Department</b>        |                                     |                |
| 01.430.140                           | Salary & Wages-Public Works         | 136,715        |
|                                      | Salary & Wages-Public Works TEMP    | 5,000          |
| 01.430.152                           | Dental Insurance-Pub Works          | 2,696          |
| 01.430.155                           | Vision Insurance-Pub Works          | 478            |
| 01.430.156                           | Medical Insurance-Pub Works         | 27,870         |
| 01.430.158                           | Life Insurance-Pub Works            | 2,106          |
| 01.430.161                           | FICA-Public Works                   | 11,683         |
| 01.430.162                           | Unemployment Comp                   | 3,761          |
| 01.430.163                           | Health Care Buy Out-Street          | 4,000          |
| 01.430.183                           | Overtime- Public Works              | 11,000         |
| 01.430.231                           | Veh Gas & Oil-Public Works          | 10,500         |
| 01.430.238                           | Clothing Allowance-Public Work      | 2,300          |
| 01.430.245                           | Road Maintenance Materials          | 5,000          |
| 01.430.246                           | Materials & Supplies-Pub Works      | 1,000          |
| 01.430.252                           | Vehicle Maint & Repair-Public Works | 3,000          |
| 01.430.313                           | Engineering Services                | 5,000          |
| 01.430.320                           | Communication/Phone Pub Works       | 1,750          |
| 01.430.354                           | Worker's Comp.-Public Works         | 25,578         |
| 01.430.355                           | Public Works- Veh&Equip Insurance   | 1,100          |
| 01.430.360                           | Fuel,Light, Water-Public Works      | 5,000          |
| 01.430.370                           | Maintenance& Repairs-Pub Works      | 2,500          |
| 01.430.372                           | Emergency Service (PA One Call)     | 600            |
| 01.430.374                           | Mechanical Service-Pub Works        | 500            |
| 01.430.384                           | Equipment Rentals (Airgas)          | 1,000          |
| 01.430.470                           | General Expenses                    | 750            |
| 01.430.472                           | Engineering Services - PW Paving    | 3,000          |
| 01.430.750                           | Minor Equipment-Pub Works           | 2,500          |
| <b>DPW/Streets Department, Total</b> |                                     | <b>276,387</b> |
| Account ID                           | Account Description                 | 2011 Budget    |
| 01.450.241                           | Parks, Recreation Board Expense     | 2,500          |
| 01.450.247                           | Parks & Recreation Maintenance      | 1,000          |
| 01.450.248                           | Other                               | 2,500          |
| 01.450.360                           | Fuel, Light, Water (parks)          | 1,300          |
| 01.450.750                           | Parks- Minor Equipment              | 500            |

City of Nanticoke  
 General Fund Budget - Expense  
 2011

| Account ID   | Account Description       | 2011 Budget      |
|--|---------------------------|------------------|
| <b>Parks Department, Total</b>                       |                           | <b>7,800</b>     |
| Account ID   | Account Description       | 2011 Budget      |
| <b>City/Employer Expenses</b>                        |                           |                  |
|  | K Route/Streetscape Match | 30,000           |
| 01.471.600   | TRAN Principal Repayment  | 250,000          |
| 01.472.500   | TRAN Interest Repayment   | 7,000            |
|  | Other                     | 0                |
| <b>City/Employer Expenses &amp; Insurance, Total</b> |                           | <b>287,000</b>   |
| <b>SUBTOTAL GENERAL FUND</b>                         |                           | <b>4,221,522</b> |
|  |                           |                  |
|  | Transfer to Sewer         | 114,796          |
|  | Transfer to Refuse        | 34,121           |
|  |                           |                  |
| <b>Total Expense</b>                                 |                           | <b>4,370,439</b> |

**City of Nanticoke  
Special Revenue  
Budget 2011**

|                                 |
|---------------------------------|
| <b>Revenues</b>                 |
| Interest                        |
| Act 47 Grant                    |
| Conservation Works Grant (HVAC) |
| Facade Grant                    |
| LSA Culinary                    |
| RCAP Culinary                   |
| Health Science Grant            |
| GGII Grant Culinary             |
| Joint Grant Hanover Twp Canine  |
| K Route                         |
| Street Scape                    |
| Act 98 Escrow Payment           |
| Match                           |
| <b>Total Revenues</b>           |
|                                 |
| <b>Expenses</b>                 |
| Act 47 Grant                    |
| Conservation Works HVAC         |
| Culinary Art Grant              |
| Facade Grant                    |
| Facade Match                    |
| Health Sciences Grant LSA       |
| Joint Grant Hanover Twp Canine  |
| K Route Grant                   |
| K Route Match                   |
| Streetscape Grant               |
| Streetscape Match               |
| Capital Expenditures            |
| Act 98 Expense                  |
| <b>Total Expenses</b>           |
| <b>Other Sources/Uses</b>       |
| Fund Balance                    |
| Transfer from GF/Other Funds    |
| Total Other Sources/Uses        |
| <b>Net Income</b>               |

|                    |                  |
|--------------------|------------------|
| <b>Budget 2011</b> |                  |
| \$                 | 1,000            |
|                    | 133,436          |
|                    | 125,000          |
|                    | 30,000           |
|                    | -                |
|                    | 1,276,153        |
|                    | 1,023,000        |
|                    | -                |
|                    | 40,000           |
|                    | 1,816,000        |
|                    | 1,500,000        |
|                    | 12,000           |
|                    | 224,180          |
|                    | <b>6,180,769</b> |
|                    |                  |
|                    | 133,436          |
|                    | 125,000          |
|                    | 1,276,153        |
|                    | 30,000           |
|                    | 30,000           |
|                    | 1,023,000        |
|                    | 40,000           |
|                    | 1,816,000        |
|                    | 503,580          |
|                    | 1,500,000        |
|                    | 300,000          |
|                    | 48,600           |
|                    | 12,000           |
|                    | <b>6,837,769</b> |
|                    |                  |
|                    | 497,000          |
|                    | 160,000          |
|                    | 657,000          |
|                    |                  |
|                    | -                |

City of Nanticoke  
 CDBG  
 Budget 2011

|                                    | <b>Budget 2011</b> |
|------------------------------------|--------------------|
| <b>Revenues</b>                    |                    |
| Interest Income                    | \$ 5,000           |
| CDBG 2007                          | 167,493            |
| CDBG 2008                          | 12                 |
| CDBG 2009                          | -                  |
| CDBG 2010                          | 384,365            |
| Home Program Income                | 9,871              |
| New Home Loan Program              | 100,000            |
|                                    |                    |
| <b>Total Revenues</b>              | <b>666,741</b>     |
|                                    |                    |
| <b>Expenses</b>                    |                    |
| HOME New Loan                      | 100,000            |
| HUD Home Sale Expense              | -                  |
| HOME Rehab Loan Expense (Demo)     | 25,000             |
| HOME Rehab/Redev Expense           | -                  |
| HOME Insurance Escrow Payments     | 3,830              |
| HOME tax escrow payment            | 6,041              |
| Community Development Expenses     | -                  |
| CDBG Community Facilities          | -                  |
| Fire Truck Lease                   | -                  |
| CDBG Construction                  | 150,743            |
| CDBG Street and Roads              | 293,929            |
| CDBG Engineering                   | 55,186             |
| CDBG Demolition                    | -                  |
| CDBG Administration                | 55,000             |
| Audit (Single)                     | 2,000              |
|                                    |                    |
| <b>Total Expenses</b>              | <b>691,729</b>     |
|                                    |                    |
| <b>Other Source (Fund Balance)</b> | <b>25,000</b>      |
|                                    |                    |
| <b>Net Income</b>                  | <b>12</b>          |



**City of Nanticoke**  
**Liquid Fuel Fund**  
**Budget 2011**

|  | <b>2011 Budget</b> |
|--|--------------------|
| <b>Revenues</b>                        |                    |
| Interest Income HighwayAid             | \$ 600             |
| Highway Aid                            | 199,536            |
| Other Financing Sources (Fund Balance) | 0                  |
| <b>Total Revenues</b>                  | <b>200,136</b>     |
| <b>Expenses</b>                        |                    |
| Road Materials/Construction            | 27,000             |
| K Route                                | 40,000             |
| Advertising                            | 500                |
| Vehicles - Maintenance                 | 15,000             |
| Minor Equipment                        | 2,500              |
| Snow/Ice--Materials & Supplie          | 21,793             |
| Contracted Services--Snow Rem          | 5,000              |
| Street Lighting                        | 83,500             |
| Traffic Control w/Plymouth Twp         | 100                |
| Street & Traffic Control Sign          | 4,743              |
| Operating Transfers Out                |                    |
| <b>Total Expenses</b>                  | <b>200,136</b>     |
| <b>Net</b>                             | <b>0</b>           |

City of Nanticoke  
 Debt Service Fund  
 Budget 2011

| <b>Revenues</b>           |                   |
|---------------------------|-------------------|
| Real Estate Tax           | \$ 321,965.16     |
| Delinquent                | 5,000.00          |
| Interest Income           | 500.00            |
|                           |                   |
| <b>Total Revenues</b>     | <b>327,465.16</b> |
|                           |                   |
| <b>Expenses</b>           |                   |
| Misx Exp (PP Adj)         |                   |
| Debt Service Act 47       | 90,000.00         |
| Series 2004 PNC Principal | 110,438.00        |
| Series 2004 PNC Interest  | 29,034.00         |
| 2005 M&T Bond Principal   | 72,724.00         |
| 2005 M&T Bond Interest    | -                 |
|                           |                   |
| <b>Total Expenses</b>     | <b>302,196.00</b> |
|                           |                   |
| <b>Net Income</b>         | <b>25,269.16</b>  |

City of Nanticoke  
 Refuse Fund  
 Budget 2011

|                          |
|--------------------------|
| <b>Revenues</b>          |
| Interest Income          |
| Refuse Fees              |
| Delinquent               |
| Research Fee             |
| <b>Revenue</b>           |
| <b>Expenses</b>          |
| Salary & Wages-Refuse    |
| Dental Insurance-Refuse  |
| Vision Insurance-Refuse  |
| Medical Insurance-Refuse |
| Life Insurance-Refuse    |
| FICA-Refuse              |
| Worker's Comp- Refuse    |
| Unemployment Comp-Refuse |
| Operating Supplies       |
| Advertising Printing     |
| Landfill Tipping Fee     |
| Printing Year 2          |
| UC                       |
| <b>Expense</b>           |

|                    |                  |
|--------------------|------------------|
| <b>2011 Budget</b> |                  |
| \$                 | 900              |
|                    | 994,822          |
|                    | 20,000           |
|                    | 500              |
|                    | <b>1,016,222</b> |
|                    |                  |
|                    |                  |
|                    | 22,348.80        |
|                    | 859.73           |
|                    | 145.00           |
|                    | 5,813.22         |
|                    | 340.93           |
|                    | 1,709.68         |
|                    | 1,050.00         |
|                    | 525.00           |
|                    | 1,000.00         |
|                    | 5,000.00         |
|                    | 948,000.00       |
|                    | 750.00           |
|                    | 525.00           |
|                    | <b>988,067</b>   |

**Net**

**28,155**

City of Nanticoke

Sewer Fund

Budget 2011

|                                    | Budget 2011    |
|------------------------------------|----------------|
| <b>Revenues</b>                    |                |
| Sewer Fees                         | \$ 576,000.00  |
| Interest                           | 500            |
| <b>Total</b>                       | <b>576,500</b> |
| <b>Expenses</b>                    |                |
| Sewer Rental Expense               |                |
| Salaries                           | 65,206         |
| Dental                             | 295            |
| Vision                             | 1,698          |
| Health Benefits                    | 33,251         |
| Life Insurance                     | 815            |
| FICA                               | 5,350          |
| Unemployment                       | 840            |
| Overtime                           | 4,000          |
| Communication/Phones               | 892            |
| Operating Supplies                 | 1,500          |
| Clothing Allowance                 | 1,150          |
| Engineering Services               | 3,000          |
| Legal                              | 6,500          |
| Workers Compensation               | 11,000         |
| Electricity                        | 200            |
| System Repairs                     | 25,000         |
| Vehicle Repairs                    | 2,500          |
| Usage Maintenance Fee              | 45,000         |
| Cleaning & Inspection              | 7,500          |
| Minor Equipment                    | 363            |
| Principal--SewerBond SerB2005      | 218,000        |
| Interest-SewerBond SerB2005        | 97,440         |
| K-Route Match/Capital Improvements | 45,000         |
| <b>Total Expenses</b>              | <b>576,500</b> |
| <b>Net</b>                         | <b>0</b>       |