

# City of Nanticoke General Fund Draft Budget 2010

## Overview

The Fiscal Year 2010 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 1.4573 mills for general purposes. There is no tax increase over 2009.

## Total General Fund Budget

The Total Proposed General Fund Budget for Fiscal Year 2010 is \$3,958,222, which is an increase of \$24,503 over the Fiscal Year 2009 General Fund Budget of \$3,933,719 and a reduction of \$256,750 as compared to the General Fund Fiscal Year 2008 Budget of \$4,214,972. 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. 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.

Real Estate Tax 2010 millage rate is 1.4573 mills for general purposes. This is a zero percent increase over the 2009 millage rate of 1.4573. Based on a 90% collection rate

and assessed value of \$3,73,353,200, **Real Estate revenue** collections are estimated at \$489,679 for 2010.

### **Expenditures**

Expenditures are itemized by Department. The **Executive Department, Administrative Department, Finance Department, Treasurer's Department** and **City Clerk** expenses have seen increases in salaries as per contracts and benefits increases due to the rising cost of health care. Worker's Compensation insurance has increased approximately 30% and the department allocation method has been changed to better reflect the increased in expense to the department's with the highest utilization.

**Public Property Department** budgeted expenses have declined over prior year's budget as a result of expected savings due to a new grant funded HVAC system to be installed in City Hall early in 2010.

**Police and Fire Department** expenditures are approximately 60% of City General Fund expenses for the 2010 Fiscal Year Budget.

**Department of Public Works** 2010 Fiscal Year Budget is at a slight increase over the prior year budget due primarily to personnel costs as noted below.

The City is once again allocating \$5,000 to the **City Recreation Board** in 2010.

The City will be seeking a \$250,000 **Tax Anticipation Note** for 2010. The 2009 Tax Anticipation Note will be repaid with interest by the close of 2010.

Due to stagnant Revenues and consistent/rising expense levels, the City may not be able to earmark money for the Capital Fund in 2010.

### **Personnel Expenditures**

Due to the City's financial constraints, the City's proposed budget does not contain an increase in full or part time 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. Health insurance premiums, worker's compensation insurance and unemployment insurance premiums have increased for 2010 as well.

City of Nanticoke  
 General Fund - Income  
 Budget 2010

Account ID	Account Description	2010 Budget Draft
01.301.100	Real Estate--Current	\$ 489,679
01.301.200	Real Estate--Delinquent	0
01.308.100	Resident Tax--Current	26,000
01.308.200	Resident Tax--Prior Year	3,000
<b>Municipal Code Tax Revenue, Total</b>		<b>518,679</b>
01.310.010	Per Capita--Current	26,000
01.310.030	Per Capita--Delinquent	3,000
01.310.070	Amusement Tax/ MDT	6,500
01.310.100	Real Estate Transfer Tax	25,000
01.310.210	Current EIT Act 511	650,000
01.310.211	EIT ACT 47	1,450,000
01.310.310/11	Merchandise/Business Privilege	187,000
01.310.510/12	Local Services Tax	93,000
<b>Local Enabling Tax Revenue, Total</b>		<b>2,440,500</b>
01.321.465	Street Vendor Permits	250
01.321.600	Contractor License Income	10,000
01.321.800	Cable TV Fee	87,000
01.322.400	Dumpster Permit Income	500
<b>Business Licenses &amp; Permits, Total</b>		<b>97,750</b>
01.331.100	Magistrate Fines	27,000
01.331.110	State Police Fines	7,500
01.331.120	Parking Tickets/Ordinance Violations	3,500
01.331.130	Clerk of Court Fines	2,000
01.332.100	Restitution	2,000
<b>Fines &amp; Forfeits, Total</b>		<b>42,000</b>
01.341.000	Interest Income	2,700
01.342.210	Rental Income District Judge	10,500
01.342.242	UDAG Income	1,600
<b>Interest, Rents &amp; Royalties, Total</b>		<b>14,800</b>

City of Nanticoke  
 General Fund - Income  
 Budget 2010

Account ID	Account Description	2010 Budget Draft
01.355.010	Act 66 Public Utility Reality Tax	2,700
01.355.020	Fuel tax refund	100
01.355.040	Liquor Control Board	6,500
01.355.050	Pension-State Aid	126,948
01.355.070	Volunteer Fire Company Relief Association	39,000
01.358.403	School District Shared Payment	34,321
01.359.100	Housing Authority PILOT	10,000
<b>Intergovernmental Revenues, Total</b>		<b>219,569</b>
01.361.300	Zoning/Subdivision/Land Fees	2,500
01.361.310	Planning Commission	1,000
01.361.340	Zoning Hearing Fees	4,000
01.361.500	Sale of Maps & Publications	100
<b>Planning and Zoning Income, Total</b>		<b>7,600</b>
01.362.110	Police Reports- Copies	3,000
01.362.130	Police Alarm Fees	1,500
01.362.150	Police- Handicap Sign Fees	1,200
01.362.200	Fire Reports/Inspections	100
<b>Public Safety Fees, Total</b>		<b>5,800</b>
01.362.410	Building Permits	27,000
01.362.420	Electrical Permits	5,000
01.362.430	Plumbing Permits	2,500
01.362.450	Occupancy Permits	8,000
01.362.451	Commercial Occupancy Permits	2,500
01.362.460	Rental Inspection	22,000
01.362.461	Landlord Fees	18,000
01.363.100	Pave Cuts	1,500
01.364.110	Sewer Hookup	500
01.365.200	Health Inspections	2,500
<b>Code Enforcement, Building Fees, Total</b>		<b>89,500</b>
01.380.000	Duplicate Tax Bills	15,000
01.380.010	Miscellaneous Revenue/Grant Proceeds	18,936

City of Nanticoke  
 General Fund - Income  
 Budget 2010

Account ID	Account Description	2010 Budget Draft
01.380.011	Donations for Dog	2,500
01.380.012	Reimbursement from Volunteers for Fire Tru	30,000
01.380.999	K Route Grant Income	0
01.389.001/01	Insurance Proceeds/Dividends	1,000
01.361.750	Cobra/Copay Income	19,944
<b>Miscellaneous Revenue, Total</b>		<b>87,380</b>
01.130.008	Transfer from Sewer Fund - Salary & Benefit	116,459
01.130.009	Transfer from Refuse- Salary & Benefit Reim	30,631
01.130.023	Transfer from CDBG - Salary Reimbursement	37,555
01.394.100	Tax/Revenue Anticipation Note	250,000
<b>Other Revenue Sources, Total</b>		<b>434,645</b>
<b>Grand Total Income</b>		<b>\$ 3,958,223</b>

City of Nanticoke		
General Fund - Expense		
Budget 2010		
Account ID	Account Description	2010 Budget
01.400.111	Salary-Council	\$ 9,600
01.400.112	Salary-Mayor	2,500
01.400.161	FICA- Executive	925
01.400.210	Office Supplies- Executive	200
01.400.300	Professional Fees- Executive	700
01.400.320	Communication/Phone - Executive	275
01.400.330	Transportation & Travel	100
01.400.355	E+O/Liability Insurance	8,200
01.400.420	Dues, Subscriptions, & Members	4,657
01.400.460	Meetings & Conferences	500
<b>Executive, Total</b>		<b>27,657</b>
01.401.121	Salary-City Administrator	65,000
01.401.152	Dental Insurance-Admin	263
01.401.155	Vision Insurance-Admin	56
01.401.156	Administrator Health Insurance	5,419
01.401.158	Life Insurance- Admin	470
01.401.161	FICA- Admin	5,171
01.401.162	Unemployment Comp Ins - Admin	512
01.401.210	Office Supplies- Admin	500
01.401.330	Admin- Transportation & Travel	500
01.401.354	Workers Compensation-Admin	665
01.401.460	Meetings & Conferences, Admin	1,000
<b>Administrator, Total</b>		<b>79,556</b>
01.402.115	Salary--City Controller	2,400
01.402.121	Salary- Fiscal Manager	45,000
01.402.122	Salaries Fin.Coor&Admin.Asst.	59,613
01.402.152	Dental Insurance- Finance	811
01.402.155	Vision Insurance- Finance	422
01.402.156	Health/Hospital Ins- Finance	17,217
01.402.158	Life Insurance- Finance	1,257
01.402.161	FICA- Finance	8,324

City of Nanticoke		
General Fund - Expense		
Budget 2010		
Account ID	Account Description	2010 Budget
01.402.162	Unemployment Comp Ins - Finance	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	3,360
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	1,089
01.402.420	Dues,Subscrips,&Member-Finance	500
01.402.460	Meetings & Conferences-Finance	750
01.402.750	Minor Equipment-Finance	500
01.483.300	Finance- Non-uniform MMO	36,383
<b>Finance Department, Total</b>		<b>207,926</b>
01.403.114	Salary City Treasurer	6,500
01.403.140	Salary- Treasurer Clerical	46,862
01.403.152	Dental Insurance- Treasurer	811
01.403.155	Vision Insurance-Treasurer	141
01.403.156	Medical Insurance-Treasurer	17,217
01.403.158	Life Insurance-Treasurer	690
01.403.161	FICA-Treasurer	4,082
01.403.162	Unemployment Comp Ins - Treas	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	750
01.403.310	Berkheimer EIT Commission	30,750
01.403.315	Berkheimer Other Commission	6,300
01.403.316	Tax Bill Expense	2,500
01.403.340	Printing&Advertising-Treasurer	250
01.403.341	Berkheimer Printing	1,750
01.403.353	Surety and Fidelity Bonds	290
01.403.354	Worker's Comp- Treasurer	479
01.403.420	Dues, Memberships, Meetings-Treasurer	100

City of Nanticoke		
General Fund - Expense		
Budget 2010		
Account ID	Account Description	2010 Budget
01.403.460	Meetings	100
<b>Treasurer, Total</b>		<b>125,596</b>
01.404.122	Retainer--City Solicitor	10,200
01.404.314	Hourly Legal Services	48,000
01.404.315	Labor/ Special Legal Services	40,748
<b>Legal, Total</b>		<b>98,948</b>
01.405.122	Salary--City Clerk	4,123
01.405.161	FICA- Clerk	316
01.405.210	Office Supplies- Clerk	150
01.405.211	City Hall Supplies	200
01.405.340	Advertising, Printing- Clerk	4,500
01.405.354	Workers Compensation-Clerk	42
01.405.420	Dues, Subscrips,&Members-Clerk	0
01.405.460	Meetings & Conferences- Clerk	100
<b>City Clerk, Total</b>		<b>9,431</b>
01.409.384	Postage Meter Lease	750
01.408.162	Unemployment Comp Ins -Pub Property	512
01.408.313	Architect& Engineering Service	2,000
01.409..354	Workers Comp -Custodial	92
01.409.100	Custodian	8,840
01.409.161	FICA Public Property	689
01.409.241	Materials&Supplies-Public Property	5,500
01.409.242	Common Exp Water & Shredding	1,350
01.409.260	Computer Upgrades & Expense	3,600
01.409.320	Communication/Phone-PublicProperty	6,750
01.409.325	Postage	2,750
01.409.355	Property Insurance	35,000
01.409.360	Fuel, Lights & Water (City Hall)	58,000
01.409.361	Public Property- Utilities	350
01.409.373	Maintenance&Repairs- Public Property	10,000



City of Nanticoke		
General Fund - Expense		
Budget 2010		
Account ID	Account Description	2010 Budget
01.409.470	General Expenses- Public Property	200
01.409.471	Cleaning Expenses	1,160
01.409.750	Minor Equipment	750
<b>General Expenses, Public Property Total</b>		<b>138,293</b>
01.410.122	Salary Chief	50,040
01.410.133	Salary Patrol Officers/Detectives/SGTS	533,668
01.410.134	Longevity Pay	31,855
01.410.135	Dog Trainer	5,351
01.410.140	Administrative Asst.	22,818
01.410.152	Dental Insurance-Police	9,708
01.410.155	Vision Insurance-Police	1,714
01.410.156	Medical Insurance-Police	191,584
01.410.158	Life Insurance-Police	3,821
01.410.160	Police Pension MMO	8,170
01.410.161	FICA-Police Medicare	16,275
01.410.162	Unemployment Comp Ins -Police	7,168
01.410.163	FICA-Police Clerical	2,128
01.410.179	Holiday Pay Police	31,939
01.410.180	Holiday Pay Police Retro	51,693
01.410.183	Police Overtime	40,000
01.410.184	Overtime Clerical-Police	5,000
01.410.187	Police Court Pay	13,150
01.410.189	Heart and Lung Pay	0
01.410.190	Police AG	0
01.410.210	Office Supplies-Police	3,100
01.410.231	Gas, Oil & Operating Exp-Police	14,500
01.410.238	Clothing Allowance-Police	9,100
01.410.252	Vehicle Maintenance-Police	11,000
01.410.253	Materials & Supplies-Police	3,500
01.410.254	Supplies - Ammunition	10,000
01.410.260	Computer Expense	1,000
01.410.321	Communication Expense	3,700

<b>City of Nanticoke</b>		
<b>General Fund - Expense</b>		
<b>Budget 2010</b>		
<b>Account ID</b>	<b>Account Description</b>	<b>2010 Budget</b>
01.410.340	Membership/Advertise	250
01.410.352	Law Enforcement Liability	3,500
01.410.354	Worker's Comp-Police	104,668
01.410.355	Police Vehicle Insurance	3,650
01.410.360	Police Electric Expense (Tower)	250
01.410.367	Police Medical Testing	1,500
01.410.370	Equipment Maintenance	250
01.410.460	Training-Police	1,500
01.410.461	Maintenance - Police Dog	5,000
01.410.462	Training - Police Dog	3,500
01.410.470	Drug & Alcohol Test Fees-Police	3,000
01.410.482	Post Retirement Health Care Benefits	87,838
01.410.750	Police Equipment (Minor equipment)	15,000
<b>Police, Total</b>		<b>1,311,887</b>
01.411.122	Salary Fire Chief	39,543
01.411.123	Salary Firefighters	385,512
01.411.123	Shift Diff	2,600
01.411.124	Salary Deputy Chief	1,000
01.411.130	Salary - Part Time Firefighter	12,000
01.411.152	Dental Insurance-Fire	6,202
01.411.155	Vision Insurance-Fire	1,096
01.411.156	Medical Insurance-Fire	123,834
01.411.158	Life Insurance-Fire	2,388
01.411.160	Fire Pension MMO	82,395
01.411.161	FICA- Fire	39,691
01.411.162	Unemployment Comp Ins -Fire	5,120
01.411.163	Health Care Buy Out-Fire	4,000
01.411.176	Personal Days Fire	0
01.411.179	Holiday Pay- Fire	26,265
01.411.182	Longevity Pay	35,157
01.411.183	Overtime- Fire	25,000
01.411.187	Heart and Lung Pay	0

City of Nanticoke		
General Fund - Expense		
Budget 2010		
Account ID	Account Description	2010 Budget
01.411.188	Call Back Time	4,000
01.411.189	Other (Retirement) Pay	3,485
01.411.210	Office Supplies- Fire	1,000
01.411.231	Fire- Vehicle Gas & Oil	7,000
01.411.238	Clothing Allowance-Fire	7,000
01.411.250	Vehicle Maintenance-Fire	16,000
01.411.252	Maintenance & Repairs-Fire	4,000
01.411.253	Materials and Supplies (Gear)	6,000
01.411.258	Lease Interest -Fire Truck	4,762
01.411.259	Major Equipment Purchase-Fire	32,388
01.411.260	Minor Equipment-Fire	1,000
01.411.261	Fire Hose and Couplings	4,000
01.411.321	Communication Expense-Fire	1,200
01.411.351	Property Insurance - Fire	3,000
01.411.353	Worker's Comp Volunteers	46,849
01.411.354	Worker's Comp Paid Drivers	31,233
01.411.356	Vehicle Insurance	4,000
01.411.360	Fuel, Light & Heat Main Fire	22,000
01.411.361	Fire Dept Electric (Tower)	600
01.411.363	Hydrant Rental	41,000
01.411.367	Utilities-Volunteer Stations	4,200
01.411.369	Computer Expense-Maintenance for Program	2,500
01.411.373	Repairs/Building- Fire	5,000
01.411.460	Fire Training	1,000
01.411.461	Fire Training Bonus - Contact	5,000
01.411.482	Post Retirement Health Care Benefits	59,536
01.411.520	Volunteer FF State Aid	35,000
01.411.700	Major Equip Purchase - Fire	0
01.411.610	Repairs to Volunteer Fire Station	1,000
<b>Fire Department, Total</b>		<b>1,145,557</b>
01.413.122	Salary Code Official	36,600
01.413.123	Health Inspector	2,500

City of Nanticoke		
General Fund - Expense		
Budget 2010		
Account ID	Account Description	2010 Budget
01.413.124	Planning/Zoning/Codes Official	7,500
01.413.125	Code Sec	9,800
01.413.126	Code Assistant	10,000
01.413.158	Life Insurance, Code Official	445
01.413.161	FICA- Code Official	3,565
01.413.162	Unemployment Comp Ins -Code	1,536
01.413.163	Health Insurance Buyout, Code	4,000
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 Offical Gasoline	1,000
01.413.253	Materials and Supplies Code	500
01.413.260	Code Enforcement- Computer Expense	600
01.413.320	Communication Code Official	900
01.413.340	Advert &Printing-Code Official	500
01.413.354	Worker's Comp.-Code Official	577
01.413.460	Training, Memberships-Code Off	2,600
<b>Code Enforcement, Totals</b>		<b>86,623</b>
01.414.313	Planning & Zoning Engineering	6,000
01.414.314	Planning & Zoning Legal Fees	7,500
01.414.340	Planning & Zoning Advertising	2,200
<b>Planning and Zoning, Totals</b>		<b>15,700</b>
01.430.140	Salary & Wages-Public Works	133,515
01.430.141	Salary & Wages-Public Works TEMP	0
01.430.152	Dental Insurance-Pub Works	2,696
01.430.155	Vision Insurance-Pub Works	478
01.430.156	Medical Insurance-Pub Works	35,111
01.430.158	Life Insurance-Pub Works	2,106
01.430.161	FICA-Public Works	12,935
01.430.162	Unemployment Comp -Pub Works	3,761
01.430.183	Overtime- Public Works	10,500

City of Nanticoke		
General Fund - Expense		
Budget 2010		
Account ID	Account Description	2010 Budget
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	10,000
01.430.246	Materials & Supplies-Pub Works	1,100
01.430.252	Vehicle Maint & Repair-Public Works	3,000
01.430.313	Engineering Services	3,000
01.430.320	Communication/Phone Pub Works	1,008
01.430.354	Worker's Comp.-Public Works	42,719
01.430.355	Public Works- Veh&Equip Insurance	1,100
01.430.360	Fuel,Light, Water-Public Works	5,500
01.430.368	Public Works Pre Hire Test	100
01.430.370	Maintenance& Repairs-Pub Works	3,000
01.430.372	Emergency Service (PA One Call)	500
01.430.374	Mechanical Service-Pub Works	500
01.430.384	Equipment Rentals (Airgas)	900
01.430.470	General Expenses	1,000
01.430.471	Demolition-Public Works	2,000
01.430.472	Engineering Services - Paving	3,000
01.430.314	K Route	0
01.430.750	Minor Equipment-Pub Works	2,000
<b>DPW/Streets Department, Total</b>		<b>294,330</b>
01.450.241	Parks, Recreation Board Expense	5,000
01.450.247	Parks & Recreation Maintenance	1,000
01.450.360	Fuel, Light, Water (parks)	1,200
01.450.750	Parks- Minor Equipment	500
<b>Parks Department, Total</b>		<b>7,700</b>
01.489.001	Miscellaneous/Operating Transfer/Capital Tran	1,429
01.471.600	TRAN Principal Repayment	250,000
01.472.500	TRAN Interest Repayment	10,500
<b>Other City Expenses, Total</b>		<b>261,929</b>

City of Nanticoke		
General Fund - Expense		
Budget 2010		
Account ID	Account Description	2010 Budget
01.130.008	Salary & Wages-Sewer Employees	63,606
01.130.008	Overtime-Sewer Employees	6,000
01.130.008	FICA-Sewer Employees	5,325
01.130.008	Medical Insurance-Sewer Employees	24,274
01.130.008	Dental Insurance-Sewer Employees	1,621
01.130.008	Vision Insurance-Sewer Employees	281
01.130.008	Life Insurance-Sewer Employees	815
01.130.008	Worker's Comp- Sewer Employees	11,471
01.130.008	Unemployment Comp-Sewer Employees	1,024
01.130.008	Clothing Allow	1,150
01.130.008	Communication/Phone	892
<b>Sewer Fund Expense, Total</b>		<b>116,459</b>
01.130.009	Salary & Wages-Refuse	21,549
01.130.009	Dental Insurance-Refuse	811
01.130.009	Vision Insurance-Refuse	141
01.130.009	Medical Insurance-Refuse	5,419
01.130.009	Life Insurance-Refuse	331
01.130.009	FICA-Refuse	1,648
01.130.009	Worker's Comp- Refuse	220
01.130.009	Unemployment Comp Ins -Refuse	512
<b>Refuse Department, Personnel Fees, Total</b>		<b>30,631</b>
<b>Grand Total Expense</b>		<b>3,958,223</b>