

CITY OF NANTICOKE
2012 ACT 47 RECOVERY PLAN AMENDMENT

Introduction

The intent and purpose of this 2012 Act 47 Recovery Plan Amendment (“2012 Recovery Plan Amendment”) for the City of Nanticoke (“City”) is to update the City’s adopted 2010 Act 47 Recovery Plan Amendment (“2010 Recovery Plan Amendment”). The 2010 Recovery Plan Amendment contains financial projections through the calendar year 2013. However, since the adoption of the 2010 Recovery Plan Amendment, several governmental and financial events have occurred which have impacted the implementation of the City’s 2010 Recovery Plan Amendment.

- The City’s electorate approved a Government Study Commission in 2010 to examine the various forms of government available to the City, to recommend any changes, and if so desired, to develop a Home Rule charter for the City
- The Government Study Commission’s report in 2011 concluded that a Home Rule Charter should be drafted and presented to the electorate for approval in November 2011. Over 74% of the City’s voting electorate voted in favor of adopting the recommended Home Rule Charter. The Home Rule Charter became effective on January 1, 2012.
- Under the Home Rule Charter, the City government is organized under an elected Mayor, a five member Council, and an appointed City Administrator.
- The City’s 2013 operating budget is the first City operating budget prepared pursuant to the Home Rule Charter’s government and budget development tenets.
- The City has negotiated and approved collective bargaining agreements with its public works, clerical, and fire department employee representatives. The current Fraternal Order of Police Lodge #36, City of Nanticoke Police Officer’s Association (“FOP/POA”) collective bargaining agreement with the City expires on December 31, 2012. The City and the FOP/POA are currently proceeding through the arbitration process in accordance with the rules and timetables proscribed by Act 111 of 1968. Prior to the preparation and presentation of this 2012 Recovery Plan

Amendment, the City and FOP/POA have proceeded to arbitration under Act 111 and have designated their respective Issues in Dispute for purposes of the Act 111 process. It is not the intent of the Act 47 Coordinator to change the parties bargaining proposals or Issues in Dispute which have previously been identified in the pending police Act 111 process.

To account for these substantive governmental and financial events, the City has requested the Pennsylvania Economy League, the City's appointed Act 47 Plan Coordinator ("Act 47 Coordinator"), to update and establish financial projections for the years 2013 through 2016. Accordingly, this 2012 Recovery Plan Amendment prepared by the Act 47 Coordinator updates and establishes the City's financial projections for the years 2013 through 2016. Unless otherwise noted below, the City's 2013 operating budget will be used as the baseline for the financial projections contained in this 2012 Recovery Plan Amendment.

It is the Act 47 Coordinator's opinion that under the guidance of the City's original 2007 Recovery Plan ("2007 Recovery Plan") and the 2010 Recovery Plan Amendment the City's has achieved significant financial and administrative progress that has placed the City on the cusp of exiting the Commonwealth's municipalities financially distressed program. The Act 47 Coordinator commends all of the City's stakeholders—elected and appointed officials, employees and taxpayers—for their courage and cooperation in making difficult decisions over the past five years that have been the foundation of this progress. It is the Act 47 Coordinator's anticipation that this spirit of cooperation amongst the City's stakeholders will continue under the guidance of this 2012 Recovery Plan Amendment and that the Act 47 Coordinator will be able to revisit the City's financial condition in 2013 and provide the Commonwealth with a recommendation to rescind the Commonwealth's Act 47 Order declaring the City a financially distressed municipality.

2012 Recovery Plan Amendments

The amendments included in this 2012 Recovery Plan Amendment shall become effective upon passage by the Nanticoke City Council of an ordinance adopting this 2012 Recovery Plan Amendment and, unless expressly stated, the amendments shall cover the period

from the ordinance's effective date and beyond until amended by subsequent Recovery Plan amendments or the rescission of the City's financially distress status by the Commonwealth of Pennsylvania. Since it is not the intent of the Act 47 Coordinator to change the parties' bargaining proposals or Issues in Dispute in the pending Police Act 111 process, this 2012 Recovery Plan Amendment does not specifically include or change any of the Cost Containment Provisions contained in the 2010 Recovery Plan Amendment. It is the intent of this 2012 Recovery Plan Amendment that the Cost Containment Provisions contained in the 2010 Recovery Plan Amendment shall continue indefinitely until amended by subsequent Recovery Plan Amendments or the rescission of the City's financially distressed status by the Commonwealth of Pennsylvania. This 2012 Recovery Plan Amendment does not invalidate, impair, eliminate or diminish the provisions of the City's 2007 Recovery Plan or the 2010 Recovery Plan Amendment which are not included in this 2012 Recovery Plan Amendment.

Revenue

For the purposes of this 2012 Recovery Plan Amendment the assumptions used below were used by the Act 47 Coordinator in developing the City's 2013 through 2016 revenue projections for the City's General Fund operating budget.

- Real Estate Tax for General Fund. The City's General Fund real estate tax millage for 2012 is 3.057 mills and has been held constant for the years 2013 through 2016. The City's General Fund real estate millage rate shall be sufficient to alleviate any projected operating budgets deficits from 2013 through 2016.
- Real Estate Collection Rate. The collection rate for City real estate taxes has been held constant at 89.9 percent, the City's actual 2011 real estate tax collection rate.
- Debt Service Millage. The Debt Service millage rate has been held constant at the 2012 rate of 0.9827 mills for the years 2013 through 2016.
- Other Tax Rates. All other rates of taxation (e.g. local services, earned income, amusement, mercantile and business privilege, real estate transfer, per capita and resident) have been held constant at the 2012 established rates for the years 2013 through 2016.
- Fees for Services. All fees for City services have been held constant at the rates set for 2012.

- Refuse Collection Fee. The annual Refuse Collection Fee has been held constant at a yearly fee of \$235. The City accounts for this revenue in a separate Refuse Fund that is used for the purpose of paying the costs of the contracted service of refuse removal. The Refuse Fund reimburses the City for its direct costs of administering the refuse collection contract and fee collection
- TANs. In consultation with the Act 47 Coordinator, the City shall utilize Tax Anticipation Notes (TANs) only for the purpose of meeting single year cash flow requirements. All TANs shall be repaid as required by law.

Expenditures

For the purposes of this 2012 Recovery Plan Amendment the assumptions used below were used by the Act 47 Coordinator in developing the City's 2013 through 2016 expenditure projections for the City's General Fund operating budget.

- Number of Personnel. The number of personnel employed by the City has been held constant at the December 2012 workforce level. Included in the projection years 2013 through 2016 are the budgeted costs for five reserve/auxiliary police officers.
- Clerical Collective Bargaining Agreement ("Clerical CBA"). Since the City's adoption of the 2010 Recovery Plan Amendment, the City has negotiated and executed a collective bargaining agreement with its clerical employees belonging to the Brotherhood of Teamsters, Local 401. The Clerical CBA covers the City's white collar, non-professional employees. The Clerical CBA covers the term January 1, 2011, through December 31, 2013. The cost impact of the Clerical CBA is incorporated into PEL's projections through 2013. The clerical employee expenditure projections for the years 2014 through 2016 comply with the cost containment provisions included in the City's adopted 2010 Recovery Plan Amendment.
- Department of Public Works Collective Bargaining Agreement ("DPW CBA"). Since the City's adoption of the 2010 Recovery Plan Amendment, the City has negotiated and executed a collective bargaining agreement with its public works employees belonging to the Brotherhood of Teamsters, Local 401. The DPW CBA covers the City's blue collar, non-professional employees for the term April 1, 2011, through March 31, 2014. The cost impact of the DPW CBA is incorporated into PEL's projections through 2013. The public works

employee expenditure projections for the years 2014 through 2016 comply with the cost containment provisions included in the City's adopted 2010 Recovery Plan Amendment.

- Fire Department Collective Bargaining Agreement (“Fire CBA”). Since the City's adoption of the 2010 Recovery Plan Amendment, the City has negotiated and executed an Addendum to collective bargaining agreement with its firefighting employees belonging to the Local 2655 of the International Association of Firefighters. The Fire CBA covers the term January 1, 2009, through December 31, 2012. The Addendum extended the Fire CBA term to cover the period of January 1, 2009 through December 31, 2015. The cost impacts of the Addendum's terms are incorporated into PEL's projections from 2013 through 2015. The firefighter employee expenditure projections for 2016 comply with the cost containment provisions included in the City's adopted 2010 Recovery Plan Amendment.
- Police Department Collective Bargaining Agreement (“Police CBA”). The City's current collective bargaining agreement with its police employees covers the term January 1, 2009, through December 31, 2012. The City and the police employees bargaining representative, Fraternal Order of Police Lodge No. 3, City of Nanticoke Police Officers Association, are currently engaged in Act 111 of 1968 contract arbitration proceedings. The police employee projections for 2013 through 2016 comply with the cost containment provisions included in the City's adopted 2010 Recovery Plan Amendment.
- Salaries for Non-Represented Employees. Salaries for non-represented City employees are projected at the levels granted under the comparative collective bargaining units. Thus, non-represented administration employees follow the Clerical CBA and non-represented police and fire employees follow their respective CBA's. The City Administrator and Building and Code officials have been projected at zero percent annual wage increases for the 2013 through 2016 projection period.
- Employee Health Care Insurance. City employee and retire medical insurance expenditures are projected to increase at an annual rate of 6.6 percent for 2014, 7.0 percent for 2015, and 7.8 percent for 2016.
- Insurance Expenditures. Other major insurance costs are projected on a line-by-line basis.
- Capital Trust Fund. Transfers from the General Fund to the Capital Trust Fund for capital improvements are projected at \$50,000 per year through 2016.

- Pension Obligations. Municipal pension obligations are adjusted annually based on increased employee costs.
- Act 47 Emergency State Loan. The City has received two zero-interest Act 47 loans from the Commonwealth’s Act 47 Fund. The first loan was received by the City in September 2006 for \$700,000. As of November 2012, the City had an outstanding loan principal balance of \$315,000 on this 2006 Act 47 loan. The City received a second Act 47 loan for \$200,000 in December 2007. As of November 2012, the City had an outstanding loan principal balance of \$130,000 on this 2007 Act 47 loan. Repayment of both Act 47 loans is provided for by the City in its Debt Service Fund.
- Other Expenditure Items. Other expenditures were increased at various levels based on the Act 47 Coordinator’s historical data and trend analysis.

Projected Operating Budget Surplus/(Deficit)

This 2012 Recovery Plan Amendment provides the City with a long-term view of its projected operating budget performance and offers recommendations to eliminate any identified operating budget deficits. Based on the assumptions outlined above, Table 1 below illustrates the Act 47 Coordinator’s projections of the City’s operating budgets from 2013 through 2016.

Projected Operating Budget Surplus / (Deficit)
 City of Nanticoke
 2013 – 2016

Table 1.

	2013 <u>Projection</u>	2014 <u>Projection</u>	2015 <u>Projection</u>	2016 <u>Projection</u>
Revenues	\$4,845,116	\$4,864,392	\$4,888,373	\$4,912,646
Expenditures	4,853,200	4,824,024	4,933,108	5,018,144
Surplus/(Deficit)	-\$8,084	\$40,368	-\$44,734	-\$105,498

Although the City’s *proposed* 2013 budget is balanced at the time of the preparation of this 2012 Recovery Plan Amendment, the Act 47 Coordinator has made slight adjustments to the City’s *proposed* 2013 operating budget based on the Act 47 Coordinator’s assumptions outlined above. The 2012 Recovery Plan Amendment projects a small operating budget deficit for 2013 that is expected to be erased by 2014 and replaced by a surplus. However, the Act 47 Coordinator’s projections anticipate a \$44,734 operating budget deficit in 2015 that increases to \$105,498 in 2016. To eliminate these projected operating budget deficits the Act 47 Coordinator

recommends that the City shall, in consultation with the Act 47 Coordinator, examine the City's projected expenditures for means to reduce the City's expenditures in 2015 and 2016 through wage controls, expenditure cuts, health care contribution restructuring, etc. and/or generate sufficient revenue through tax or fee increases to eliminate the projected operating budget deficits. The Act 47 Coordinator will continue to monitor and inform the City of its actual operating budget performance and assist the City as it prepares a balanced annual operating budget for the ensuing fiscal years. Lastly, the Act 47 Coordinator recommends that the City shall not use any of the prior years' accumulated General Fund balance to eliminate the projected operating budget deficits. Any General Fund balance shall be reserved to address a fiscal year's unanticipated expenditures or revenue shortfalls and to provide for capital improvement projects.



CITY OF NANTICOKE				
Revenue & Other Sources				
Expenditures & Other Uses				
2012 ACT 47 RECOVERY PLAN AMENDMENT				
Projections 2013 -2016				
	2013	2014	2015	2016
	Projection	Projection	Projection	Projection
Revenues				
Municipal Code Tax Revenue	\$1,054,106	\$1,059,377	\$1,064,674	\$1,069,997
Local Enabling Tax Revenue	361,000	361,940	362,880	363,820
Earned Income Tax	2,128,786	2,139,430	2,150,127	2,160,878
Business Licenses & Permits	99,750	99,750	99,750	99,750
Fines & Forfeits	31,308	31,308	31,308	31,308
Interest, Rents & Royalties, Total	12,465	12,465	12,465	12,465
Intergovernmental Revenues	324,000	324,000	324,000	324,000
Planning and Zoning Income	9,125	9,125	9,125	9,125
Public Safety Fees	4,725	4,725	4,725	4,725
Code Enforcement, Building Fees	115,825	116,404	116,404	116,404
Miscellaneous Revenue	64,957	64,957	64,957	64,957
LSA Health Sciences Admin	5,000	0	0	0
Transfer from Sewer Fund - Salary & Benefit Reimburse	133,136	137,130	141,244	145,481
Transfer from Refuse- Salary & Benefit Reimbursement	51,933	53,491	55,096	56,749
Transfer from Home - Salary Reimbursement	6,000	6,000	6,000	6,000
Transfer from CDBG - Salary Reimbursement	43,000	44,290	45,619	46,987
Tax/Revenue Anticipation Note	400,000	400,000	400,000	400,000
Total Revenue and Other Sources	\$4,845,116	\$4,864,392	\$4,888,373	\$4,912,646
Expenditures				
Mayor/ Council	\$44,867	\$45,114	\$45,381	\$45,683
Administrator	98,538	98,047	98,256	99,879
Finance Office	175,817	174,534	176,228	178,046
Treasurer	113,353	106,398	107,686	110,398
Solicitor	89,100	91,186	93,461	96,050
City Clerk	12,488	8,731	8,724	8,716
Buildings	138,128	139,465	140,918	142,565
Police	1,687,781	1,653,122	1,696,880	1,733,205
Fire	1,340,450	1,372,567	1,420,480	1,445,922
Code	106,621	106,755	106,900	107,065
Planning Zoning	12,000	12,203	12,423	12,673
Public Works	296,938	297,803	301,496	307,262
Parks	16,750	16,931	17,125	17,343
Public Safety Expense	4,800	4,800	4,800	4,800
Miscellaneous Expense	18,000	18,245	18,509	18,806
Police Vehicle	25,000	0	0	0
Fire Vehicle	0	0	0	0
Transfer to Capital Expenditures	50,000	50,000	50,000	50,000
TRAN Principal Repayment	400,000	400,000	400,000	400,000
TRAN Interest Repayment	7,500	7,500	7,500	7,500
Contingency	30,000	30,000	30,000	30,000
Sewer	133,136	137,130	141,244	145,481
Refuse	51,933	53,491	55,096	56,749
Total Expenditures	\$4,853,200	\$4,824,024	\$4,933,108	\$5,018,144
Total Surplus/(Deficit)	-\$8,084	\$40,368	-\$44,734	-\$105,498

CITY OF NANTICOKE					
General Fund					
Revenue and Other Sources					
2012 ACT 47 RECOVERY PLAN AMENDMENT					
Projections 2013 -2016					
		2013	2014	2015	2016
		Projection	Projection	Projection	Projection
Account ID	Account Description				
Municipal Code Tax Revenue					
01.301.100	Real Estate--Current	1,016,106	1,021,187	1,026,293	1,031,424
01.301.200	Real Estate--Delinquent	38,000	38,190	38,381	38,573
Municipal Code Tax Revenue, Total		1,054,106	1,059,377	1,064,674	1,069,997
Local Enabling Tax Revenue					
01.308.100	Resident Tax--Current	23,000	23,000	23,000	23,000
01.310.010	Per Capita--Current	23,000	23,000	23,000	23,000
01.310.070	Amusement Tax	6,000	6,000	6,000	6,000
01.310.100	Real Estate Transfer Tax	35,000	35,000	35,000	35,000
01.310.310	Merchantile/Business Privilege	182,000	182,000	182,000	182,000
01.310.510	Local Services Tax	92,000	92,940	93,880	94,820
Local Enabling Tax Revenue, Total		361,000	361,940	362,880	363,820
Earned Income Tax					
01.310.210	Current EIT Act 511	2,128,786	2,139,430	2,150,127	2,160,878
Earned Income Tax Revenue, Total		2,128,786	2,139,430	2,150,127	2,160,878
Business Licenses & Permits					
01.321.465	Street Vendor Permits	500	500	500	500
01.321.600	Contractor License Income	3,000	3,000	3,000	3,000
01.321.800	Cable TV Fee	96,000	96,000	96,000	96,000
01.322.400	Dumpser Permit Income	250	250	250	250
Business Licenses & Permits, Total		99,750	99,750	99,750	99,750
Fines & Forfeits					
01.331.100	Magistrate Fines	19,308	19,308	19,308	19,308
01.331.110	State Police Fines	4,000	4,000	4,000	4,000
01.331.120	Parking Tickets/Ordinance Violations	3,500	3,500	3,500	3,500
01.331.130	Clerk of Court Fines	4,000	4,000	4,000	4,000
01.332.100	Restitution	500	500	500	500
Fines & Forfeits, Total		31,308	31,308	31,308	31,308
Interest, Rents & Royalties					
01.341.000	Interest Income	840	840	840	840
01.342.210	Rental Income District Judge	10,500	10,500	10,500	10,500
01.342.242	UDAG Income	1,125	1,125	1,125	1,125
Interest, Rents & Royalties, Total		12,465	12,465	12,465	12,465

CITY OF NANTICOKE					
General Fund					
Revenue and Other Sources					
2012 ACT 47 RECOVERY PLAN AMENDMENT					
Projections 2013 -2016					
		2013	2014	2015	2016
		Projection	Projection	Projection	Projection
Account ID	Account Description				
Intergovernmental Revenues					
01.355.010	Act 66 Public Utility Reality Tax	2,700	2,700	2,700	2,700
01.355.040	Liquor Control Board	6,050	6,050	6,050	6,050
01.355.050	Pension--State Aid	195,000	195,000	195,000	195,000
01.355.060	AD HOC Post Retirement Reimbursement	250	250	250	250
01.355.070	Volunteer Fire Company Relief Association	33,000	33,000	33,000	33,000
01.358.403	School District Shared Payment	5,000	5,000	5,000	5,000
01.359.001	Repayment from MA	15,000	15,000	15,000	15,000
	Warrior Run Police Services	42,000	42,000	42,000	42,000
	Ambulance Service Fee	25,000	25,000	25,000	25,000
	Community College PILOT	0	0	0	0
Intergovernmental Revenues, Total		324,000	324,000	324,000	324,000
Planning and Zoning Income					
01.361.300	Zoning/Subdivision/Land Fees	2,500	2,500	2,500	2,500
01.361.310	Planning Commission	400	400	400	400
01.361.340	Zoning Hearing Fees	1,200	1,200	1,200	1,200
01.361.400	Plan Review	5,000	5,000	5,000	5,000
01.361.500	Sale of Maps & Publications	25	25	25	25
Planning and Zoning Income, Total		9,125	9,125	9,125	9,125
Public Safety Fees					
Police Services					
01.362.110	Police Reports- Copies	2,100	2,100	2,100	2,100
01.362.130	Police Alarm Fees	600	600	600	600
01.362.150	Police- Handicap Sign Fees	2,000	2,000	2,000	2,000
01.362.200	Fire Reports/Inspections	25	25	25	25
Public Safety Fees, Total		4,725	4,725	4,725	4,725
Code Enforcement, Building Fees					
01.362.410	Building Permits	50,000	50,250	50,250	50,250
01.362.420	Electrical Permits	5,500	5,528	5,528	5,528
01.362.430	Plumbing Permits	5,000	5,025	5,025	5,025
01.362.450	Occupancy Permits	8,000	8,040	8,040	8,040
01.362.451	Commercial Occupancy Permits	5,000	5,025	5,025	5,025
01.362.460	Rental Inspection	10,000	10,050	10,050	10,050
01.362.461	Landlord Fees	25,000	25,125	25,125	25,125
01.363.100	Pave Cuts	3,500	3,518	3,518	3,518
01.365.200	Health Inspections	3,825	3,844	3,844	3,844
Code Enforcement, Building Fees, Total		115,825	116,404	116,404	116,404

CITY OF NANTICOKE					
General Fund					
Revenue and Other Sources					
2012 ACT 47 RECOVERY PLAN AMENDMENT					
Projections 2013 -2016					
		2013	2014	2015	2016
		Projection	Projection	Projection	Projection
Account ID	Account Description				
Miscellaneous Revenue					
01.380.000	Duplicate Tax Bills	15,000	15,000	15,000	15,000
01.380.010	Miscellaneous Revenue/Grant Proceeds	24,957	24,957	24,957	24,957
Miscellaneous Revenue, Total		39,957	39,957	39,957	39,957
Other Revenue Sources					
	LSA Health Sciences Salary Reimbursement	5,000	0	0	0
01.130.008	Transfer from Sewer Fund - Salary & Benefit Reimbu	133,136	137,130	141,244	145,481
01.130.009	Transfer from Refuse- Salary & Benefit Reimburse	51,933	53,491	55,096	56,749
01.130.00x	Transfer from Home - Salary Reimbursement	6,000	6,000	6,000	6,000
01.130.023	Transfer from CDBG - Salary Reimbursement	43,000	44,290	45,619	46,987
01.394.100	Tax/Revenue Anticipation Note	400,000	400,000	400,000	400,000
Other Revenue Sources, Total		639,069	640,911	647,958	655,217
Total Revenue and Other Sources		4,820,116	4,839,392	4,863,373	4,887,646

CITY OF NANTICOKE					
General Fund					
Expenditures & Other Uses					
2012 ACT 47 RECOVERY PLAN AMENDMENT					
Projections 2013 -2016					
Account ID	Account Description	2013 Projection	2014 Projection	2015 Projection	2016 Projection
Mayor/Council					
01.400.105	Salary-Council	18,000	18,000	18,000	18,000
01.400.112	Salary--Mayor	10,000	10,000	10,000	10,000
01.400.161	FICA- Mayor Council	2,142	2,142	2,142	2,142
01.400.210	Office Supplies- Executive	200	203	206	209
01.400.300	Professional Fees- Mayor Council	700	702	704	706
01.400.320	Communication/Phone - Executive	750	754	757	762
01.400.330	Transportation & Travel	25	25	26	26
01.400.355	E+O/Liability Insurance	6,700	6,852	7,017	7,204
01.400.420	Dues, Subscriptions, & Members	4,600	4,663	4,730	4,806
01.400.460	Meetings & Conferences	1,750	1,774	1,800	1,828
	Total Mayor Council	44,867	45,114	45,381	45,683
01.401.110	Salary-City Administrator	68,200	68,200	68,200	68,200
01.401.152	Dental Insurance-Admin	834	889	952	1,026
01.401.155	Vision Insurance-Admin	133	141	151	163
01.401.156	Administrator Health Insurance	20,889	22,269	23,833	25,686
01.401.15X	Contributions for Medical Ins	-1,500	-3,495	-4,987	-5,375
01.401.158	Life Insurance- Admin	470	480	492	505
01.401.161	FICA- Admin	5,217	5,217	5,217	5,217
01.401.162	Unemployment Insurance	546	546	546	546
01.401.210	Office Supplies- Admin	350	355	360	366
01.401.320	Admin- Phone, Communication	600	603	606	609
01.401.330	Admin- Transportation & Travel	700	710	720	731
01.401.354	Workers Compensation-Admin	350	358	367	376
01.401.460	Meetings & Conferences, Admin	1,750	1,774	1,800	1,828
	Total Administrator	98,538	98,047	98,256	99,879

CITY OF NANTICOKE					
General Fund					
Expenditures & Other Uses					
2012 ACT 47 RECOVERY PLAN AMENDMENT					
Projections 2013 -2016					
Account ID	Account Description	2013 Projection	2014 Projection	2015 Projection	2016 Projection
01.402.112	Salaries Fin. Coord. & Admin. Asst.	71,046	70,046	71,646	73,246
	PT Float	8,000	8,000	8,000	8,000
01.402.152	Dental Insurance- Finance	1,652	1,779	1,903	2,051
01.402.155	Vision Insurance- Finance	265	283	303	326
01.402.15X	Contributions for Medical Ins	0	-309	-441	-476
01.402.158	Life Insurance- Finance	939	961	984	1,010
01.402.161	FICA- Finance	6,047	5,971	6,093	6,215
01.402.162	Unemployment Insurance	1,092	1,092	1,092	1,092
01.402.163	Med Insurance Buy-Out- Finance	8,000	8,000	8,000	8,000
01.402.210	Office Supplies- Finance	1,250	1,267	1,285	1,306
01.402.310	Finance- Payroll Service	5,092	5,063	5,033	4,999
01.402.311	City Audit	20,952	20,833	20,708	20,570
	Accounting Review Services	5,000	5,000	5,000	5,000
01.402.312	Bank Charges	250	250	250	250
01.402.330	Transport & Travel- Finance	500	507	514	522
01.402.354	Workers Compensation- Finance	1,122	1,147	1,175	1,206
01.402.420	Dues, Subscrips, & Member-Finance	750	760	771	784
01.402.460	Meetings & Conferences-Finance	1,750	1,774	1,800	1,828
01.402.483	Finance- Non-uniform MMO	41,000	41,000	41,000	41,000
01.402.750	Minor Equipment-Finance	750	750	750	750
01.402.320	Communication/Phone- Finance	360	362	364	366
	Total Finance Office	175,817	174,534	176,228	178,046

CITY OF NANTICOKE					
General Fund					
Expenditures & Other Uses					
2012 ACT 47 RECOVERY PLAN AMENDMENT					
Projections 2013 -2016					
Account ID	Account Description	2013 Projection	2014 Projection	2015 Projection	2016 Projection
01.403.105	Salary City Treasurer	6,500	0	0	0
01.403.112	Salary- Treasurer Clerical	29,219	29,219	30,019	30,819
01.403.152	Dental Insurance- Treasurer	834	889	952	1,026
01.403.155	Vision Insurance-Treasurer	133	141	151	163
01.403.156	Medical Insurance-Treasurer	20,889	22,269	23,833	25,686
01.403.15X	Contributions for Medical Ins	-1,500	-3,495	-4,987	-5,375
01.403.158	Life Insurance-Treasurer	470	481	492	505
01.403.161	FICA-Treasurer	2,733	2,235	2,296	2,358
01.403.162	Treasurer- Unemployment Insurance	1,115	1,115	1,115	1,115
01.403.260	Minor Equipment, Treasurer	2,250	2,250	2,250	2,250
01.403.310	Berkheimer EIT Commission	31,612	32,091	32,252	32,413
01.403.315	Berkheimer Other Commission	8,181	8,181	8,181	8,181
01.403.316	Per Capita Tax Bill Expense	4,000	4,000	4,000	4,000
01.403.330	Treasurer's Millage	125	125	125	125
01.403.340	Printing & Advertising-Treasurer	3,100	3,120	3,142	3,167
01.403.353	Surety and Fidelity Bonds	3,000	3,068	3,142	3,226
01.403.354	Worker's Comp- Treasurer	493	505	517	530
01.403.460	Meetings	100	101	103	104
01.403.420	Dues, Memberships, Meetings-Treasurer	100	101	103	104
	Total Treasurer	113,353	106,398	107,686	110,398
01.404.122	Retainer--City Solicitor	10,200	10,200	10,200	10,200
01.404.314	Hourly Legal Services	42,500	43,624	44,849	46,244
01.404.315	Labor/ Special Legal Services	5,400	5,543	5,698	5,876
01.404.316	Labor Retainer	30,000	30,793	31,658	32,643
	Conflict Counsel	1,000	1,026	1,055	1,088
	Total Solicitor	89,100	91,186	93,461	96,050

CITY OF NANTICOKE					
General Fund					
Expenditures & Other Uses					
2012 ACT 47 RECOVERY PLAN AMENDMENT					
Projections 2013 -2016					
Account ID	Account Description	2013 Projection	2014 Projection	2015 Projection	2016 Projection
01.405.115	Salary--City Clerk	5,000	5,000	5,000	5,000
01.405.161	FICA- Clerk	383	383	383	383
01.405.162	UC Clerk	5	5	5	5
	Home Rule Transition (Admin Code)	3,750	0	0	0
01.405.210	Office Supplies- Clerk	225	228	231	235
01.405.211	City Hall Supplies - Clerk	500	507	514	522
01.405.340	Advertising, Printing- Clerk	2,500	2,481	2,461	2,439
01.405.354	Workers Compensation-Clerk	26	26	27	28
01.405.460	Meetings & Conferences- Clerk	100	101	103	104
	Total City Clerk	12,488	8,731	8,724	8,716
01.408.313	Architect & Engineering Service	10,000	10,142	10,294	10,466
01.408.162	Unemployment Comp - Pub Prop	675	675	675	675
01.409.354	Workers Comp	77	79	81	83
01.409.100	Custodian	9,420	9,420	9,420	9,420
01.409.161	FICA Public Property	721	721	721	721
01.409.241	Materials & Supplies-Public Property	5,000	5,068	5,141	5,224
01.409.242	Common Exp Water & Shredding	1,350	1,368	1,388	1,410
01.409.260	Computer Upgrades & Expense	2,500	2,436	2,370	2,299
01.409.320	Communication/Phone-PublicProperty	6,250	6,280	6,311	6,346
01.409.325	Postage	5,000	5,107	5,224	5,356
01.409.340	Copier	3,000	3,079	3,166	3,264
01.409.355	Property Insurance	36,500	37,327	38,226	39,245
01.409.360	Fuel, Lights & Water (City Hall)	43,500	43,459	43,415	43,367
01.409.361	Utilities - Public Property	700	710	720	731
01.409.373	Maintenance & Repairs- Public Property	9,185	9,310	9,445	9,596
01.409.384	Postage Meter Lease	750	750	750	750
01.409.460	Safety Committee	750	760	771	784
01.409.472	Cleaning Expenses	1,750	1,774	1,800	1,828
01.409.750	Minor Equipment	1,000	1,000	1,000	1,000
	Total Buildings	138,128	139,465	140,918	142,565

CITY OF NANTICOKE					
General Fund					
Expenditures & Other Uses					
2012 ACT 47 RECOVERY PLAN AMENDMENT					
Projections 2013 -2016					
Account ID	Account Description	2013 Projection	2014 Projection	2015 Projection	2016 Projection
01.410.110	Salary Chief	77,150	78,400	79,649	80,003
	Holiday Pay Police Chief	4,006	4,071	4,136	4,154
	Holiday Pay Retro Police Chief	4,456	0	0	0
	Dental Insurance-Police Chief	834	889	952	1,026
	Vision Insurance-Police Chief	133	141	151	163
	Medical Insurance-Police Chief	20,889	22,269	23,833	25,686
	Contributions by Police Chief	-3,278	-4,660	-4,987	-5,375
	FICA-Police Medicare chief	1,177	1,196	1,215	1,220
	Uniform Allowance -Chief	700	700	700	700
01.410.112	Salary Patrol Officers/Detectives/SGTS	546,935	561,199	573,177	575,885
	Reserve/Auxiliary Officers	95,000	95,000	95,000	95,000
	Reserve/Auxiliary Officer Uniforms	17,500	0	0	0
01.410.135	Dog Trainer	4,526	4,526	4,526	4,526
01.410.140	Administrative Asst.	25,818	25,818	26,618	27,418
01.410.152	Dental Insurance-Police	6,937	7,396	7,915	8,531
01.410.155	Vision Insurance-Police	1,114	1,187	1,271	1,370
01.410.156	Medical Insurance-Police	176,445	188,212	201,429	214,826
01.410.15X	Contributions by Police Officers	-27,674	-39,359	-42,123	-44,945
01.410.152	Dental Insurance-Police Clerical	826	889	826	826
01.410.155	Vision Insurance-Police Clerical	133	141	151	163
01.410.156	Medical Insurance-Police Clerical	20,560	22,269	20,560	20,560
01.410.15X	Contributions by Police Clerical	-1,500	-3,495	-4,308	-3,232
01.410.158	Life Insurance-Police	3,334	3,410	3,492	3,585
01.410.160	Police Pension MMO	193,520	198,567	202,805	203,763
01.410.161	FICA-Police Medicare	9,934	9,467	9,649	9,691
01.410.162	Unemployment Insurance	8,054	8,054	8,054	8,054
01.410.163	FICA-Police Clerical	2,319	2,319	2,381	2,442
01.410.164	Health Care Buy Out-Police	8,000	8,000	8,000	8,000
01.410.172	Holiday Pay Police	28,399	29,139	29,761	29,902
01.410.180	Holiday Pay Retro	47,235	0	0	0
01.410.181	Police Overtime	30,000	30,000	30,000	30,000
01.410.184	Overtime Clerical-Police	4,500	4,500	4,500	4,500
01.410.187	Police Court Pay	8,000	8,000	8,000	8,000
01.410.188	Police Retirement Pay	12,000	12,000	12,000	12,000
01.410.176	Cash Personnel Days	3,200	3,200	3,200	3,200
	Cash Vacation Days	2,800	2,800	2,800	2,800
	Cash Sick Days	2,800	2,800	2,800	2,800
01.410.191	Police AG Pay	5,000	5,000	5,000	5,000
01.410.210	Office Supplies-Police	3,000	3,041	3,085	3,134

CITY OF NANTICOKE					
General Fund					
Expenditures & Other Uses					
2012 ACT 47 RECOVERY PLAN AMENDMENT					
Projections 2013 -2016					
Account ID	Account Description	2013 Projection	2014 Projection	2015 Projection	2016 Projection
01.410.231	Gas, Oil & Operating Exp-Police	19,000	19,259	19,538	19,851
01.410.238	Clothing Allowance-Police	7,700	7,700	7,700	7,700
	Clothing Replacemnt	1,000	1,000	1,000	1,000
01.410.252	Vehicle Maintence-Police	16,500	16,671	16,855	17,061
01.410.253	Materials & Supplies-Police	5,250	5,322	5,399	5,485
01.410.254	Supplies - Ammunition	7,500	7,602	7,712	7,836
01.410.260	Computer Expense	1,500	1,462	1,422	1,380
	Server Lease	3,600	3,600	3,600	3,600
01.410.321	Communication Expense	12,000	12,057	12,117	12,184
01.410.340	Membership/Advertise	500	507	514	522
01.410.352	Law Enforcement Liability	3,100	3,170	3,247	3,333
01.410.354	Worker's Comp-Police	85,000	86,926	89,019	91,392
01.410.355	Police Vehicle Insurance	3,700	3,784	3,875	3,978
01.410.360	Police Electric Expense (Tower)	500	500	500	500
01.410.370	Equipment Maintenance	1,000	1,010	1,022	1,034
01.410.460	Training-Police	3,500	3,517	3,534	3,554
01.410.461	Maintenance Police Dog	2,000	2,027	2,057	2,090
01.410.470	Drug& Alcohol Test Fees-Police	3,500	3,500	3,500	3,500
01.410.XXX	Misc.	1,000	1,014	1,028	1,045
01.410.482	Post Retirement Health Care Benefits	155,151	165,407	177,022	190,785
01.410.750	Police Equipment (Minor equipment)	10,000	10,000	10,000	10,000
	Total Police	1,687,781	1,653,122	1,696,880	1,733,205

CITY OF NANTICOKE					
General Fund					
Expenditures & Other Uses					
2012 ACT 47 RECOVERY PLAN AMENDMENT					
Projections 2013 -2016					
Account ID	Account Description	2013 Projection	2014 Projection	2015 Projection	2016 Projection
01.411.110	Salary Fire Chief-with Longevity	66,136	68,090	70,372	71,114
	Dental Insurance-Fire Chief	834	889	952	1,026
	Vision Insurance-Fire Chief	133	141	151	163
	Medical Insurance-Fire Chief	20,889	22,269	23,833	25,686
	Contributions by Fire Chief	-1,500	-1,500	-1,500	-1,500
	FICA- Fire Chief	5,059	5,209	5,383	5,440
01.411.112	Salary Firefighters with rank, longevity	465,122	478,959	495,534	498,228
01.411.124	Salary Deputy Chief	2,500	2,500	2,500	2,500
01.411.115	Salary - Part Time Firefighters	20,000	20,000	20,000	20,000
01.411.123	Shift Differential	2,555	2,555	2,555	2,555
01.411.152	Dental Insurance-Fire	5,798	6,181	6,615	7,129
01.411.155	Vision Insurance-Fire	955	1,018	1,089	1,174
01.411.156	Medical Insurance-Fire	153,438	163,788	175,290	184,391
01.411.15x	Contributions by Fire Fighters	-10,500	-10,500	-10,500	-10,500
01.411.158	Life Insurance-Fire	2,642	2,702	2,767	2,841
01.411.160	Fire Pension MMO	127,021	130,800	135,326	136,062
01.411.161	FICA- Fire	42,570	48,008	49,558	49,838
01.411.162	Unemployment Insurance	6,130	6,130	6,130	6,130
01.411.163	Health Care Buy Out-Fire	4,000	4,000	4,000	4,000
01.411.172	Holiday Pay- Fire	39,245	40,412	41,811	42,038
01.411.180	Overtime- Fire	30,000	30,000	30,000	30,000

CITY OF NANTICOKE					
General Fund					
Expenditures & Other Uses					
2012 ACT 47 RECOVERY PLAN AMENDMENT					
Projections 2013 -2016					
Account ID	Account Description	2013 Projection	2014 Projection	2015 Projection	2016 Projection
01.411.188	Call Back Time	6,100	6,100	6,100	6,100
01.411.189	Other (Retirement) Pay	12,000	0	0	0
01.411.210	Office Supplies- Fire	500	507	514	522
01.411.231	Fire- Vehicle Gas & Oil	7,000	7,095	7,198	7,313
01.411.238	Clothing Allowance-Fire	9,100	7,700	7,700	7,700
01.411.250	Vehicle Maintenance-Fire	16,000	16,166	16,345	16,544
01.411.252	Maintenance & Repairs-Fire	6,000	6,082	6,170	6,269
01.411.258	Lease Interest - Fire Truck	4,762	4,762	4,762	4,762
01.411.259	Major Equipment Purchase-Fire	32,388	32,388	32,388	32,388
01.411.260	Minor Equipment-Fire	2,500	2,500	2,500	2,500
01.411.261	Fire Hose & Couplings	2,500	2,534	2,571	2,612
01.411.253	Materials & Supplies (Gear)	5,000	5,068	5,141	5,224
01.411.321	Communication Expense-Fire	1,700	1,708	1,717	1,726
01.411.351	Property Insurance Fire	3,000	3,068	3,142	3,226
01.411.354	Worker's Comp Paid Drivers	28,470	29,115	29,816	30,611
01.411.355	Worker's Comp Volunteers	42,754	43,723	44,776	45,970
01.411.356	Vehicle Insurance	3,900	3,988	4,084	4,193
01.411.360	Fuel, Light & Heat Main Fire	16,800	16,784	16,767	16,749
01.411.361	Fire Dept Electric (Tower)	650	649	649	648
01.411.363	Hydrant Rental	41,000	41,000	41,000	41,000
01.411.367	Utilities-Volunteer Stations	3,500	3,548	3,599	3,657
01.411.369	Computer Expense-Maintenance for Program	2,500	2,436	2,370	2,299
01.411.373	Repairs/Building- Fire	4,500	4,561	4,627	4,701
01.411.460	Fire Training	1,200	1,206	1,212	1,218
01.411.482	Post Retirement Health Care Benefits	69,848	74,465	79,695	85,891
01.411.520	Volunteer FF State Aid	33,000	33,000	33,000	33,000
01.411.610	Repairs to Volunteer Fire Station	750	760	771	784
	Total Fire	1,340,450	1,372,567	1,420,480	1,445,922

CITY OF NANTICOKE					
General Fund					
Expenditures & Other Uses					
2012 ACT 47 RECOVERY PLAN AMENDMENT					
Projections 2013 -2016					
Account ID	Account Description	2013 Projection	2014 Projection	2015 Projection	2016 Projection
01.413.110	Salary Code Official	42,600	42,600	42,600	42,600
01.413.117	Health Inspector	3,000	3,000	3,000	3,000
01.413.118	Planning/Zoning/Codes Official	12,000	12,000	12,000	12,000
01.413.126	Sal Asst pt Code Inspector	6,000	6,000	6,000	6,000
01.413.115	Code Secretary	15,000	15,000	15,000	15,000
01.413.158	Life Insurance, Code Official	449	460	471	483
01.413.161	FICA- Code Official	6,013	6,013	6,013	6,013
01.413.162	Unemployment Insurance, Code	2,285	2,285	2,285	2,285
01.413.163	Health Insurance Buyout, Code	4,000	4,000	4,000	4,000
01.413.210	Office Supplies-Code Official	750	760	771	784
01.413.212	Building Codes-Code Official	1,500	1,520	1,542	1,567
01.413.250	Vehicle Maintenance	750	758	766	776
01.413.252	Mileage - Code Official	750	760	771	784
01.413.253	Materials and Supplies Code	750	760	771	784
01.413.254	Vehicle Gasoline Code	750	760	771	784
01.413.260	Computer Expense - Code Enforcement	500	487	474	460
01.413.314	Title Work	1,500	1,540	1,583	1,632
01.413.315	Appraisal	1,000	1,003	1,006	1,009
01.413.320	Communication Code Official	983	988	993	998
01.413.340	Advertising & Printing-Code Official	500	496	492	488
01.413.354	Worker's Comp.-Code Official	541	553	566	581
01.413.460	Training, Memberships-Code Official	2,500	2,512	2,524	2,538
01.413.500	Plan Review for Permits	2,500	2,500	2,500	2,500
	Total Code	106,621	106,755	106,900	107,065
01.414.313	Planning & Zoning Engineering	5,000	5,071	5,147	5,233
01.414.314	Planning & Zoning Legal Fees	5,000	5,132	5,276	5,440
01.414.340	Planning & Zoning Advertising	2,000	2,000	2,000	2,000
	Total Planning Zoning	12,000	12,203	12,423	12,673

CITY OF NANTICOKE					
General Fund					
Expenditures & Other Uses					
2012 ACT 47 RECOVERY PLAN AMENDMENT					
Projections 2013 -2016					
Account ID	Account Description	2013 Projection	2014 Projection	2015 Projection	2016 Projection
01.430.112	Salary & Wages-Public Works	141,960	141,960	144,360	147,560
01.430.113	Salary & Wages-Public Works TEMP	5,000	5,000	5,000	5,000
01.430.152	Dental Insurance-Public Works	1,933	2,060	2,205	2,376
01.430.155	Vision Insurance-Public Works	318	339	363	391
01.430.156	Medical Insurance-Public Works	51,114	54,596	58,430	60,709
01.430.15X	Contributions by PW Employees	-3,500	-7,287	-11,287	-12,695
01.430.158	Life Insurance-Public Works	2,020	2,066	2,116	2,172
01.430.161	FICA-Public Works	12,007	12,007	12,191	12,436
01.430.162	Unemployment Comp-Public Works	2,186	2,186	2,186	2,186
01.430.163	Healthcare Buyout Public Works	4,000	4,000	4,000	4,000
01.430.183	Overtime- Public Works	10,000	10,000	10,000	10,000
	Prehire Testing-Public Works	0	0	0	0
01.430.231	Veh Gas & Oil-Public Works	11,750	11,910	12,082	12,276
01.430.238	Clothing Allowance-Public Work	5,500	5,500	5,500	5,500
01.430.245	Road Maintenance Materials-Public Works	2,500	2,534	2,571	2,612
01.430.246	Materials & Supplies-Public Works	1,000	1,014	1,028	1,045
01.430.252	Vehicle Maint & Repair-Public Works	3,200	3,233	3,269	3,309
01.430.320	Communication/Phone Public Works	1,200	1,206	1,212	1,218
01.430.354	Worker's Comp.-Public Works	27,000	27,612	28,277	29,030
01.430.355	Veh & Equip Insurance- Public Works	1,600	1,636	1,676	1,720
01.430.360	Fuel, Light, Water-Public Works	5,000	4,995	4,990	4,985
01.430.370	Maintenance & Repairs-Public Works	2,750	2,787	2,828	2,873
01.430.372	Emergency Service (PA One Call)	600	600	600	600
01.430.374	Mechanical Service-Public Works	500	500	500	500
01.430.384	Equipment Rentals (Airgas)	1,100	1,111	1,124	1,137
01.430.470	General Expenses	2,700	2,737	2,776	2,821
01.430.471	Demolition - Public Works	2,000	2,000	2,000	2,000
01.430.472	Engineering Services - PW Paving	0	0	0	0
01.430.750	Minor Equipment-Public Works	1,500	1,500	1,500	1,500
01.430.xx	Capital Expenditure, Major Equip	0	0	0	0
	Total Public Works	296,938	297,803	301,496	307,262

CITY OF NANTICOKE					
General Fund					
Expenditures & Other Uses					
2012 ACT 47 RECOVERY PLAN AMENDMENT					
Projections 2013 -2016					
Account ID	Account Description	2013 Projection	2014 Projection	2015 Projection	2016 Projection
01.450.247	Parks & Recreation Maintenance	3,250	3,294	3,342	3,396
01.450.248	Music Fest	2,500	2,500	2,500	2,500
01.450.360	Fuel, Light, Water (parks)	1,000	1,000	1,000	1,000
01.450.470	Park, Misc Expense	10,000	10,136	10,283	10,448
	Total Parks	16,750	16,931	17,125	17,343
01.461.037	Public Safety Expense	4,800	4,800	4,800	4,800
	Total Public Safety Expense	4,800	4,800	4,800	4,800
01.470.100	Prior Year Accrued Expenses	0	0	0	0
01.489.001	Miscellaneous Expense	18,000	18,245	18,509	18,806
	Police Vehicle Capital	25,000	0	0	0
	Fire Vehicle Capita;	0	0	0	0
01.470.200	Transfer to Capital Expenditures	50,000	50,000	50,000	50,000
01.470.400	Transfer Sewer Fund	133,136	137,130	141,244	145,481
01.470.500	Transfer Refuse	51,933	53,491	55,096	56,749
	Contingency	30,000	30,000	30,000	30,000
01.471.600	TRAN Principal Repayment	400,000	400,000	400,000	400,000
01.472.500	TRAN Interest Repayment	7,500	7,500	7,500	7,500
	Total City/ Employer Expenses	715,569	696,366	702,349	708,536
	Total Expenditures	4,853,200	4,824,024	4,933,108	5,018,144