

**AMENDED ACT 47 RECOVERY PLAN**

FOR THE

**BOROUGH OF WEST HAZLETON**

Prepared For:

The Borough of West Hazleton

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## RECOVERY PLAN DETAIL

### Introduction

In November, 2003, the borough of West Hazleton adopted and implemented a recovery plan under the provisions of the Municipalities Financial Recovery Act (Act 47). As a distressed municipality, the borough was required to prepare and adopt a recovery plan designed to ensure the fiscal integrity of the borough. The key tenant of the recovery plan was the development of balanced fiscal operations for the borough through the three year period of the Recovery Plan.

From the 2003 fiscal year through the 2007 fiscal year, the borough has been able to maintain essentially balanced fiscal operations as required by the initial Recovery Plan. These operations under the recovery plan included a very modest provision of municipal services. As the Borough has progressed through the Recovery Plan process, borough officials, responding to the needs and concerns of the citizens, have expressed the goal to restore or increase levels of municipal services, particularly police services.

As part of implementing the initial Recovery Plan, the Borough had reduced its police force to one full-time officer and relied on the Pennsylvania State Police to provide coverage when the lone officer was not on duty. This level of police service became increasingly unacceptable to the Borough's residents. Alternative police services provisions suggested in the Recovery Plan such as contracting with the City of Hazleton or the creation of a regional police force have not proved workable or fiscally feasible for the Borough.

The Borough has also contracted out the provision of refuse services and reduced the complement of the Public Works operation. Public works is now responsible for streets and roads, recreation, vehicle maintenance, and other ongoing operations in the Borough. Fire operations have continued at the level described in the Recovery Plan and are anticipated to remain at the current level of service provision.

The key element as expressed by Borough Council in the development of the revised Recovery Plan is the provision of increased police services in the Borough. Socio-economic and demographic changes in the Borough, as well as the inability to develop alternative means of providing police services, have led Borough Council to begin to increase the provision of police services in the Borough. In recognition of this public safety issue, the Recovery Plan

Coordinator has worked with Borough Council to develop a revised Recovery Plan that reflects the increased provision of police services as part of the Plan.

Financial Outline of the Revised Recovery Plan

The Recovery Plan Coordinator worked with Borough Council and other Borough officials over a period of several months to develop a financial strategy for the Recovery Plan that could incorporate the increased level of police services within the required balanced budgets of the revised plan. As the following figures illustrate, the addition of one full-time police in 2008 and the use of part-time police officers to provide 7,000 hours of coverage per annum places the Borough in an annual deficit position in each year of the revised Recovery Plan (2008, 2009, 2010). The current revenue structure of the Borough is not sufficient to provide the resources needed to fund this increased level of services. The current revenue sources also do not allow for any capital spending on Borough facilities, an item that was a critical component of the original Recovery Plan. (See Figure 1 and Figure 2.)

Figure 1  
 Borough of West Hazleton  
 Revenue without Increase in Taxes; Expenditures without Capital Spending  
 Projected 2008 through 2011

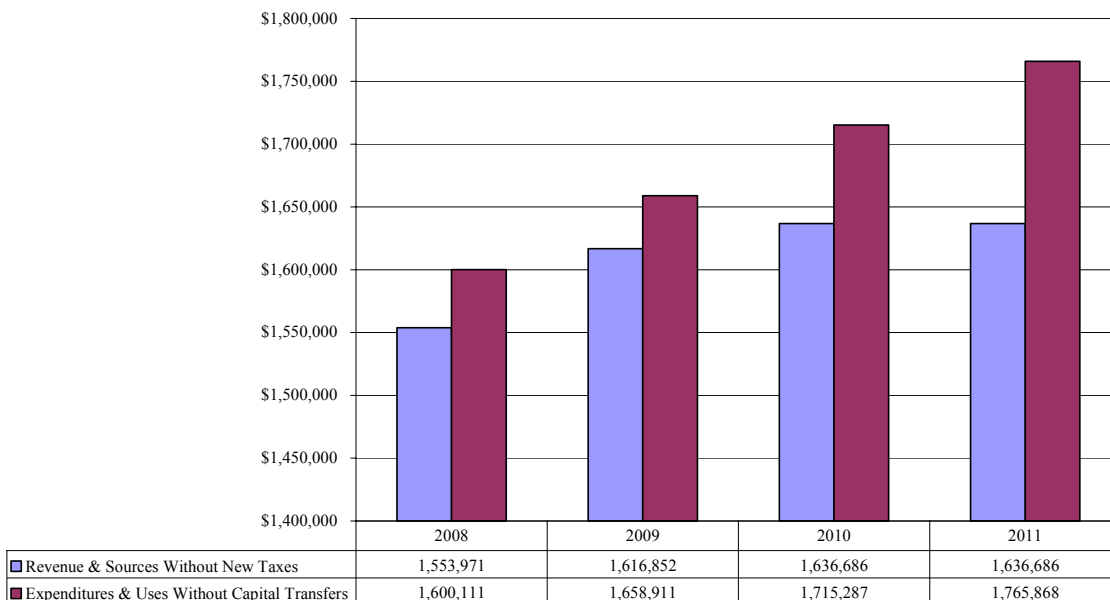
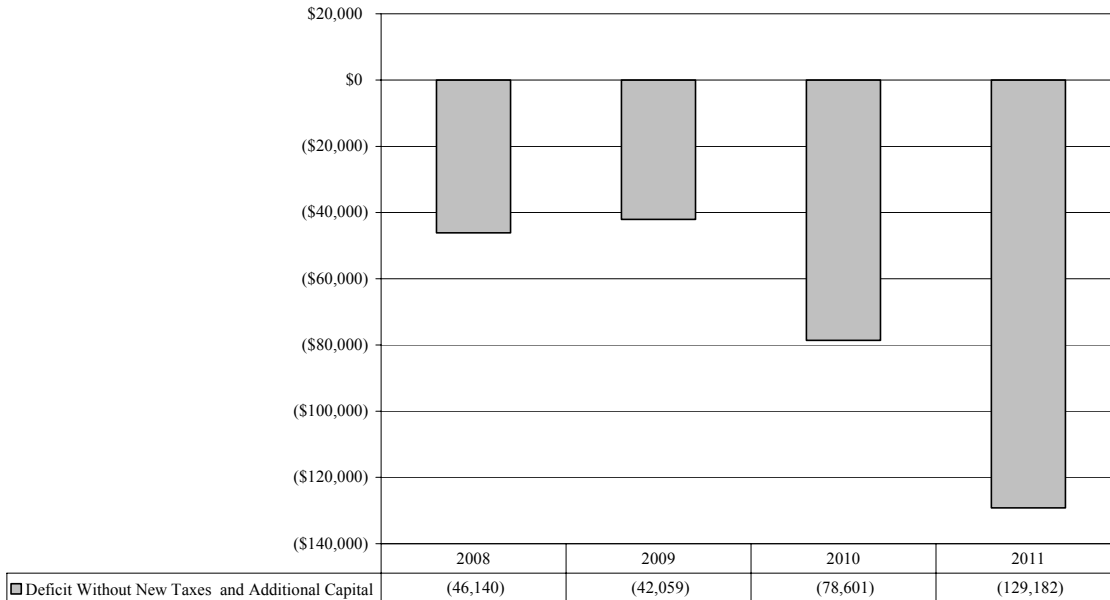


Figure 2  
 Borough of West Hazleton  
 Revenue Over (Under) Expenditures without Capital Spending  
 Without Increase in Taxes  
 Projected 2008 through 2011



After discussions with Borough Council, other Borough officials, and with officials from the Department of Community and Economic Development (DCED); the Recovery Plan Coordinator structured a financial recovery plan for the next three year period of the amended Recovery Plan. This financial plan, which must include a balanced budget in each year of the Recovery Plan (2008-2010), was based on an increase of the Earned Income Tax (EIT) rate for Borough residents from 0.5% to 1.0%, effective in 2008 and 2009, and at a reduced rate of 0.75% for 2010. This temporary increased level of EIT taxation is expected to provide sufficient revenue to support the increased level of police services desired by the Borough, and to also provide some resources for capital spending in the Borough. (See Figures 3, 4, and 5.)

Figure 3  
 Borough of West Hazleton  
 Revenue with Increase in Taxes; Expenditures with Capital Spending  
 Projected 2008 through 2011

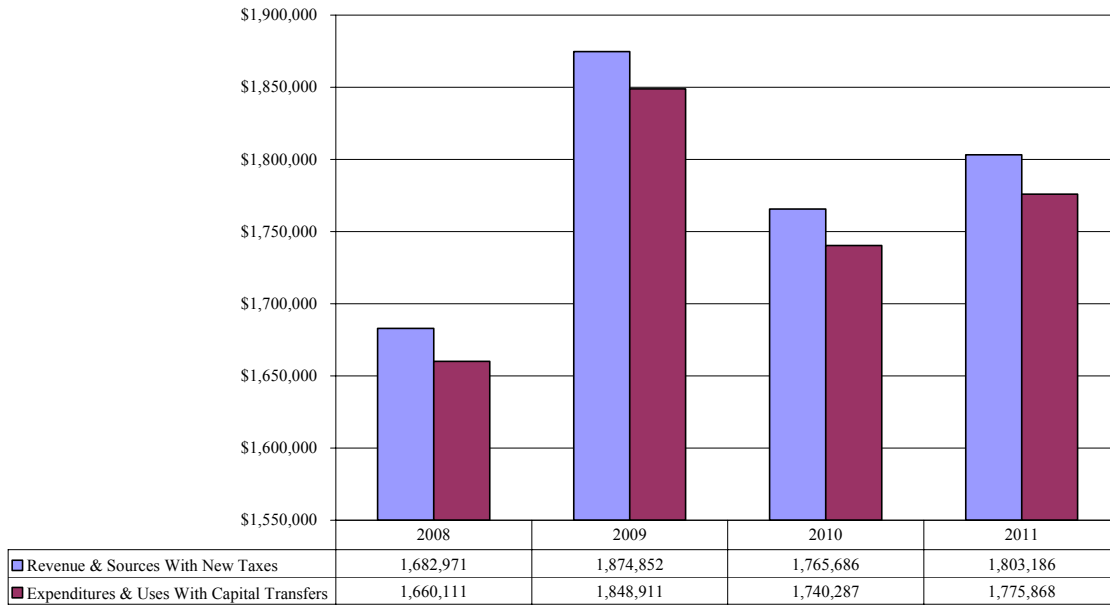


Figure 4  
 Borough of West Hazleton  
 Revenue Over (Under) Expenditures with Capital Spending  
 With Increase in Taxes  
 Projected 2008 through 2011

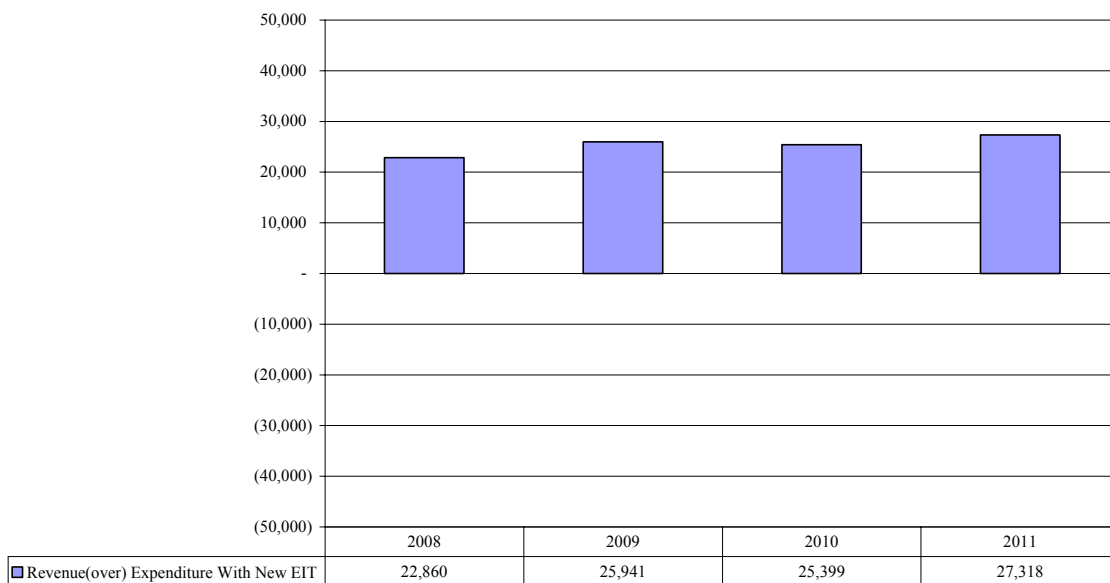


Figure 5  
 Borough of West Hazleton  
 Principal Departmental Expenditures  
 Estimated 2007 and Projected 2008 through 2011



Recovery Plan Provisions

Actions Regarding Revenue

- Earned Income Tax. The Borough of West Hazleton shall increase its Earned Income Tax rate (EIT) which accrues only to the Borough, from 0.5 percent in 2007 to 1.0 percent for 2008 and 2009. For 2010, the tax rate shall be 0.75 percent. Thereafter the earned income tax rate shall be 0.5 percent. Earned Income Tax rates in excess of 0.5 percent shall be approved by Luzerne County Court as required by Act 47, for the years 2008, 2009, and 2010.
- Real Estate Tax for General Fund. The Borough’s General Fund millage shall continue to be levied at the 2007 rate until such time as there shall occur a countywide reassessment. (It is anticipated that reassessment will occur in 2009.) Subsequent to any reassessment, the millage rate shall be set in accordance with applicable reassessment law so that current real estate taxes collected by the Borough in the first year after reassessment shall not be greater than 105 percent of the prior years collection. Upon the reduction of the Earned Income Tax (EIT) rate to 0.5 percent in 2011 the Borough shall increase its real estate tax rate to meet any

estimated General Fund budgetary shortfall. PEL estimates such additional taxes shall be approximately \$145,000 in 2011.

- Debt Service Millage. The Borough's tax levy for 2008 and beyond shall include a dedicated tax rate millage for debt service purposes that would be equal to all debt service obligations—excluding the debt that is now funded by the sewage transmission fee. The Recovery Plan Coordinator estimates that the debt service millage will total approximately 7.0 mills in 2008, assuming that debt service obligations include \$80,000 to meet the Act 47 emergency state loan repayment. Subsequent to 2009, the exact debt service millage will depend on the outcome of the Luzerne County reassessment data. Revenues from the debt service millage shall continue to be appropriately accounted for and segregated in a separate debt service fund, and the payments of debt service obligations shall be made from that fund.
- Uniform Enforcement on Fees. There shall be established a uniform enforcement policy on the payment of sewage transmission and garbage fees paid by nonprofit and tax exempt property owners.
- Fees for Borough Services. It shall be the policy of the Borough to charge fees for services which meet the cost of providing each service, including applicable administrative costs. To this end, the highest priority in 2008 will be given to a review of the costs of providing fees for services activities, in particular, building code and rental inspections.
- Cable Franchise Fee. The Borough shall continue to ensure that its cable franchise fee is maximized.
- Recycling Grants The Borough shall endeavor to maximize revenues from State Recycling Performance Grants by including non-residential recycling data in its grant applications.
- Rental and Related Ordinance All appropriate steps shall be taken to ensure full enforcement of the Borough's tenant registration and moving permit ordinances to aid in tax and fee collections.

- Delinquent Revenue Collection. The Borough shall continue its aggressive policy of delinquent real estate tax collection. To this end, a committee of Borough Council shall review its present delinquent policy collection and make such change as may enhance the collection process. Specifically the Borough shall explore in more detail accounting allocation practices upon the receipt for payment of such delinquent receivables.
- Agency Collection. As soon as possible after the adoption of this Recovery Plan appropriate Borough officials including representatives of Council and the Recovery Plan Coordinator shall meet with the agents for the collection of Borough nonproperty taxes and sewer fee to discuss delinquency issues and collection policies and procedures.
- Refuse Collection Fee. As soon as possible after the adoption of this Recovery Plan, the Borough shall undertake a total re-evaluation of the collection process for its garbage fee. To this end, Borough Council, in conjunction with the Borough solicitor, shall investigate any changes necessary to enhance collection of the refuse fee, with special emphasis on collection from housing units which have resident turnover and frequently are not included in the refuse collection database. Additionally, Borough Council shall investigate alternative inspection programs to ensure nonpaying residential structures are legally exempt from nonpayment. Finally, Council shall provide that all delinquent accounts are fully separated by payment year and shall put into place a program of vigorous delinquent collection.
- Tax Exempt Properties. By mid-year 2009, the Borough, in conjunction with its Tax Collector, shall verify that all properties exempt from real estate taxation are entitled to the exemption. If any property is not entitled to an exemption the borough shall take appropriate action to end the exemption.
- TRAN. The Recovery Plan Coordinator recommends that the Borough shall give due consideration to the use of an RFP for a Tax and Revenue Anticipation Note (TRAN) for 2008 and beyond if such a TRAN would be necessary to meet the cash flow requirements of the Borough. Any such TRAN shall be in conformance with applicable law and pursuant to such shall be repaid before the end of the year of the origin of the TRAN.

- Billing Cross-check. The Borough shall undertake an effort to cross-check its billing/customer lists for garbage and sewage transmission fees and compare these lists with those of the water company and the Greater Hazleton Joint Sewer Authority, as well as with real estate, earned income, and other tax rolls. This effort shall be carried out during the fourth quarter half of 2008.

#### Actions Regarding Municipal Finance and Expenditures

- Contracted Professional Services. All contracted professional services shall be subject to a RFP process and require formal written contracts. The RFP shall clearly define the service to be performed and the experience and qualifications needed, the time period for performance, and any other requirements that must be met. Following the receipt of the RFP response the Borough shall review the submitted proposals and select the one that meets the best combination of qualifications, experience, and cost.
- Cooperative Purchasing. The Borough shall maximize to the extent possible the purchase for all items through cooperative purchase agreements including the Mountain Council of Governments (MCOG), the Pennsylvania Department of General Services, or in conjunction with other governmental entities.
- Current Obligations. The Borough has made great strides in meeting its financial obligations. In order to protect the public health, welfare, and safety of its residents, the Borough shall continue to remain current with all financial obligations.
- Balance of Emergency State Loan. The balance which remains from the proceeds of the \$800,000 emergency state loan shall continue to be allocated for capital expenditures and held in a capital reserve fund. Further, the Borough shall apply to the Department of Economic and Community Development to request that all interest earned on those funds shall become an asset of the Borough which shall then be transferred to the capital reserve fund.

- Five-Year Capital Plan. The Borough shall develop a five-year capital plan detailing the priorities for the use of capital funds in a manner consistent with the Recovery Plan. The capital plan shall identify and prioritize all capital needs, especially those related to the Borough equipment, as well as its infrastructure. The capital plan shall be developed by the end of the second quarter of 2008; approximately \$400,000 was available to be used for capital improvements as of December 2007. In addition, this Recovery Plan budget anticipates that additional transfers to the Capital Fund from the General Fund will be made as follows: for 2008, \$60,000; for 2009, \$190,000; and for 2010, \$25,000. Within the capital plan it shall be recognized that the highest priority shall be given to the development of a building plan to address the Borough's needs for a public works facility and Borough Hall/Meeting Area. To this end, the Borough shall apply to DCED for an Act 47 Grant to pay for a feasibility study to give Borough Council guidance on building alternatives.
- Accounting/Record Keeping. Significant improvements in the Borough's accounting and record keeping system have been made. The Borough Council's Finance Committee in conjunction with the Borough Administrator, Borough Auditor, and Plan Coordinator shall meet to review and update such procedures as may be necessary.
- Borough Audit. The Borough shall issue an RFP for its next audit contract period as soon as possible and select an auditor or auditing firm that provides for reasonable cost, relevant experience, and requires timely completion of the audit. The audit contract shall be for a period of three years. Recent improvements in the accounting system should help reduce future annual audit costs as well as the use of a multi-year contract.
- Inter Fund Balances. Immediately after the adoption of the Recovery Plan the Borough Council's Finance Committee and Borough Administrator, in conjunction with the Borough Auditor and Plan Coordinator, shall review all interfund loans, advances, and other transfers. A plan shall be devised to eliminate all interfund balances as soon as reasonable.
- Budget Process. Beginning with 2009, the budget development process shall be under the direction of the Borough Administrator with the assistance of the Borough Council Finance

Committee. The Plan Coordinator will continue to provide technical assistance. Any budgetary amendments shall be accomplished in conformance with the Borough Code and duly reflected in the budgetary accounting system of the Borough. Any such changes shall have proper documentation and proper timely notice to the Plan Coordinator.

- Financial Management. Borough Council is responsible for the financial management of the Borough under the Borough Code. This includes responsibility for contract authorization and monitoring, overseeing of revenues and expenditures, and the approval of the payment of all bills. A list of bills shall be provided to members of Council in advance of the meetings at which they are to be approved. Borough Council shall also ensure those who initiate purchases, incur obligations, and approve the payment of bills are authorized to do so in keeping with the Borough Code. However, Council shall give general authorization to the Borough administration in order to make the payment of payroll expenditures, utility bills, and debt service payments prior to a Borough Council meeting so as to avoid missing discount periods or avoiding penalties for these prescheduled payments.
- Monthly Financial Statements. Borough Council shall be provided monthly financial statements at its regular scheduled Council Meeting, which shall list by line item and summary form the previous months and year to date revenues and expenditures along with a comparison to budgeted allocations.
- Federal Debt Remedies. The Recovery Plan Coordinator concluded that at this time the conditions set forth in Section 261 of the Act do not exist and specific exclusive Federal remedies are not needed to help relieve the Borough's financial distress. Therefore, filing a Federal debt adjustment action under Subchapter D of the Act is not appropriate at this time.
- Council Work Sessions. Borough Council shall dedicate one work session bi-monthly in order to review recovery plan implementation and related issues.
- Pension Administration. The Borough shall continue to explore opportunities for providing pension benefits and administering its pension system in a more cost-effective fashion. The

Borough shall meet with its pension management services consultant and other entities as may be helpful in order to explore any alternatives for a more efficient pension management system.

- Insurance Coverage. The Borough shall review its existing insurance coverage for the immediate policy contract period subsequent to Plan adoption in order to ensure that it has adequate insurance coverage. The Borough shall issue a Request for Proposal (RFP) to be used to solicit proposals for supplying insurance services in future contract years. The contract for insurance coverage should be awarded on the basis of competitive proposals from qualified vendors. Of particular concern is a reduction in the Borough's Workers Compensation premium by obtaining insurance coverage outside the State Workers Insurance Fund (SWIF).

#### Actions Regarding Cost Containment

The following are the labor relations, cost containment, and related provisions of the Borough of West Hazleton Recovery Plan. They become effective as of the date of the amended plan's adoption. **They cover the period 2008-2010 and beyond provided that the terms and provisions of any existing collective bargaining agreement shall be followed for the remainder of each Collective Bargaining Agreement's current period.**

These cost containment provisions are both reasonable and necessary to the fiscal recovery of the Borough. It is the intention of the Borough to negotiate these cost containment provisions with the bargaining unit representatives of its employees in good faith. However, to the extent that the Borough is unable to reach agreement with any of its Unions resulting in interest arbitration or other legal proceedings, it is the express intention of the Borough that the implementation of these cost containment provisions is mandatory. All costs containment provisions must be addressed. The only exception to the mandatory intent and nature of these provisions will be by amendment to said provisions, based upon approval from the Coordinator, in conjunction with the Pennsylvania Department of Community and Economic Development. Any such change must be in conformance with the financial parameters of the Recovery Plan.

Cost Containment Provisions Applicable to all Employees and Departments and Offices

- Benefits. All benefits or payments in lieu of benefits provided to municipal employees shall be clearly defined in resolutions which have been duly adopted by Borough Council if they are not part of collective bargaining agreements.
- Timely Payments. The Borough shall make all required payments to its employees pursuant to collective bargaining agreements and Borough resolutions in a timely manner.
- Union Dues. In each collective bargaining agreement the Borough shall be held harmless and indemnified by the bargaining unit for the collection of union dues pursuant to each respective collective bargaining agreement.
- Management Rights. The Borough shall have the right to determine the organizational structure and operation of each Department including, but not limited to, the right to determine and change job duties for each position, the right to determine and change schedules for each employee, and the right to assign work to any employee. Any provision in any collective bargaining agreement which is inconsistent with, or which interferes with, the rights of the Borough as set forth above, shall be eliminated to the extent of such inconsistency or interference, and the Borough's management rights, as set forth above, shall not be the subject of any grievance procedure or arbitration clause in any collective bargaining agreement between the Borough and any of its unions.
- Prohibition of Parity. There shall be no parity clause(s) linking wages, benefits, conditions or term of employment between any or all of the Borough's collective bargaining agreements.
- Merger/Consolidation of Municipal Functions. Nothing in any collective bargaining agreement shall preclude or limit the Borough from entering into any agreement with any other entity to merge or consolidate any of its municipal functions or operations.

- Personnel Costs—Wages. For each collective bargaining and for nonbargaining unit employees unit the annual wage increase for its members shall not exceed the schedule list below:

Borough of West Hazleton  
Recovery Plan Amendment  
Wage Increases Per Year by Department

	2008	2009	2010	2011
<b>Wage Rate Increases</b>	Not to Exceed	Not to Exceed	Not to Exceed	
Police	3% (contract)	3% (contract)	2%	2%
Fire	3%	2%	2%	2%
DPW	3% (contract)	2%	2%	2%
Administrative/Clerical	3%	2%	2%	2%

- Fair Labor Standards Act. All collective bargaining agreements and labor practices including but not limited to the payment for overtime pay, holiday pay, court pay, compensatory time, and calculation of base pay, per the defined normal work period, shall be in conformance with the Fair Labor Standards Act.
- Paid Leave. There shall be no increase or improvement in any form of paid leave except as enumerated specifically in these provisions. The scheduling of vacation, holidays, and personal days shall be balanced and evenly distributed throughout the year in such a manner as to preclude the need for overtime. The Borough shall adopt and strictly enforce an aggressive management/supervisory oversight policy covering all types of leave (sick, family, bereavement, etc.).
- Vacations. Annual vacation shall be scheduled and used during the year for which it is earned. If, due to operational reasons, emergencies, and/or scheduling difficulties, leave cannot be used within this time period, said leave may be carried forward into the next calendar year for a period of three (3) months. Carryover leave not used within the first three (3) months of the subsequent year shall be lost. In order for an employee to carry over leave, the written approval of the respective department head and the Borough Administrator shall

be required. The Borough Administrator in consultation with the department heads shall establish standards and guidelines for granting such approval.

No vacation time shall be earned by an employee who is on extended leave because of injury, sickness, personal days, or holidays which would result in the employee being paid for more than 52 weeks in a year. There shall be no duplication of any form of paid leave or accrual of paid leave for the same period of time.

There shall be no increase in the number of vacation days.

- Uniform allowances. Uniform allowances shall not be greater than the amount specified in the respective collective bargaining agreements in effect as of the date of the Recovery Plan. The Borough and the Bargaining Unit shall agree on a list of items which may be purchased under the uniform allowance.
- Sick Days. Full-time employees hired on or after the termination of each existing contract shall earn sick days as enumerated specifically in these provisions. There will be no increase in the number of accumulated sick days beyond the amount which may now be accumulated. Employees may earn sick days only while on active pay status (i.e., when an employee is actually working and not on any form of leave—paid or unpaid—in excess of 30 calendar days.)
- Holidays/Personal Days. Upon the termination date for each collective bargaining agreement in effect as of the date that the Recovery Plan is adopted, the total number of paid personal days and holidays provided to any employee shall not be greater than 10 days. Further, no holiday payment shall be in excess of two and one-half times that of the normal daily rate.
- Holidays/Vacation Entitlement. Employees will not be entitled to payment for any holidays/personal days which occurs after their retirement, discharge, or layoff date. Further, at the time of discharge, retirement, or layoff an employee shall be entitled to vacation pay only if the employee is currently on active pay status.

- Health Insurance Benefits. Beginning after the termination of each existing contract or December 31, 2008, whichever date is latest, each employee shall pay ten percent as the employee portion of any single employee coverage for health care, vision care, or dental care premiums, as paid for by the Borough. Further, each employee who has health care, vision care, or dental care premiums paid by the Borough in excess of the premiums which are paid for a single employee, shall pay seven percent of the difference between the total premium cost and the cost paid by the Borough for a single employee.
- Post Retirement Health Care Benefits. Beginning after the termination of each existing collective bargaining agreement or the date of the adoption of the Recovery Plan, no post retirement health care benefits shall be paid to any newly hired employees. Beginning after the termination of the existing contract period or December 31, 2008, any employees who are entitled to post-retirement health care benefits under the contract in force at the time of the Recovery Plan adoption shall contribute an amount equal in percentage terms to the amount paid by the working employee.
- Pension Requirements. All future collective bargaining agreements shall fully comply with the Borough Code, Act 66, and other applicable laws, the opinions of the Pennsylvania Auditor General and Pennsylvania Attorney General with regard to the qualifications of participants for receipt of benefits and the basis and calculation method for such pension benefits. During the term of this Recovery Plan no new benefits and no improvements in existing benefits shall be made to any and all existing Pension Plans. Further, all specific age and years of service requirements shall be the same as set forth in West Hazleton Borough Ordinance as of January 1, 2007. In addition, no changes may be made to such pension plans with regard to pension eligibility.
- Part-time Employees. The Borough shall have the right, in its sole discretion, to determine the wages and job duties of regular part-time employees. The Borough shall not hire regular part-time employees which would displace any existing full-time employees. Qualified part-time employees which the Borough decides to fill through the job posting procedure shall be

considered for full-time positions. In cases of layoffs, all regular part-time employees within a job classification shall be laid off first, according to their reverse seniority, before full-time employees are laid off within the same job classification.

**Regular part-time employees shall not be eligible for any form of employee benefits or paid leave.**

- Number of Employees. The Borough shall have the sole right to determine the number of personnel employed and utilized by the Borough departments. Further, the Borough shall have the right to layoff any employee for economic or any other reasons, without limitation.
- No “No Lay-off Clause.” There shall be no clause or provision in any collective bargaining agreement which prohibits or limits the Borough’s right to layoff any employee.
- Subcontracting Clauses. There shall be no provision in any collective bargaining agreement which prohibits or limits the right of the Borough to subcontract any service, function, or activity.
- Sick Leave/Doctors Evaluation. Any employee who is off work as a result of any illness or injury for more than three consecutive work days or who exhibits a pattern of possible sick leave abuse shall be required to furnish, at the employee’s expense, a doctor’s certification concerning the nature of the illness or injury. In addition, the Borough may, at its discretion, order an evaluation of the employee’s condition by medical personnel of the Borough’s choosing at the Borough’s expense.
- Elimination of Past Practices. Effective with each new collective bargaining agreement, any provision or clause in any collective bargaining agreement which protects past practices, or any rights which are not specifically set forth in the collective bargaining agreements, shall be eliminated. The Unions shall be given the opportunity to identify and negotiate any specific practices or rights which they would like to preserve and have included in future collective bargaining agreements.

- Grievance Procedures. All grievance procedures in any future collective bargaining agreement shall be amended to include a provision that requires the following as part of the initial filing of any grievance:

Specific identification of nature and all details concerning the grievance in question.

Specific identification of the section of the collective bargaining agreement which has been violated.

Specific remedy requested including the section of the collective bargaining agreement which authorizes the remedy requested.

The grievance must be filed within a 7-day period following the first occurrence giving rise to the grievance.

All grievance procedures which cannot be settled by the Borough and the Bargaining Unit shall be appealed to Pennsylvania Bureau of Mediation.

In any grievance procedure each party shall be responsible for the payment of their own legal costs.

The Borough will have no duty to process or arbitrate any grievance which does not comply with these requirements.

- Progressive Discipline. The Borough shall generally follow a policy of progressive discipline for all employees. However, no collective bargaining agreement shall preclude the use of non-progressive substantive discipline including time off without pay and discharge for egregious behavior. Such behavior shall include, but not be limited to, criminal activities, theft and acts of violence.
- Drug and Alcohol Testing. The Borough shall have the right to establish and implement a policy requiring a drug and alcohol test prior to employment with the Borough and providing for random drug and alcohol testing for current employees.
- Modified Duty. Employees who are partially disabled because of a work- or nonwork-related injury or illness and who are unable to perform their regular assigned duties shall be required to report for “modified duty” based on medical documentation provided by a

physician designated by the Borough. Modified duty hours shall be consistent with the regular Borough Hall hours, Monday through Friday. Modified duty shall be limited to a maximum of twelve months from the date the injury occurred or illness began.

- Workers' Compensation. An employee who suffers a work related accident, injury, or illness shall follow the procedures developed by the Borough unless governed by the State Workers' Compensation Act. Such procedures shall be developed for the Borough in consultation with the Borough's insurance company and other advisors including legal counsel not later than July 1, 2008, and shall include, but not be limited to, a mandatory drug and alcohol test upon having a work-related accident or incurring a work-related injury. The Borough shall use its insurance company to administer and coordinate the Workers' Compensation program. The Borough in consultation with its insurance carrier shall make the initial determination concerning whether the injury or condition in question is work-related before paying any benefits. Should any claim be determined to be compensable then the Borough in conjunction with its insurance carrier shall review each claim at least every 90 days.
- Absence Report. Employees must record any vacation, sick, personal, jury, or bereavement leaves on an Absence Report form and submit a copy to the Department Director.
- Job Descriptions. The Borough shall have the right to re-evaluate and modify job descriptions for all employees. Job descriptions shall include an enumeration of appropriate knowledge, experience, and qualifications in order for an employee to be eligible for hire or promotion.
- Training. Any and all training for any employee shall be subject to Borough approval.

#### Cost Containment Provisions Applicable to Police Bargaining Unit

- Staffing and Organizational Structure. The Borough shall have the sole right to organize its Police Department in order to effectively and efficiently provide police protection for its citizens. All issues and matters are reserved to the Borough's management right to decide the organization, structure, and operations for the Police Department including but not

limited to manpower levels, shift scheduling, authorization of overtime patrol and detective organization. For the period of January 1, 2008, through December 31, 2010, there shall be not more than two full-time officers and the total yearly number of police man-hours shall not exceed 7,000 hours per year.

- Police Longevity Effective January 1, 2010, longevity pay shall be prohibited for all police employees hired on or after January 1, 2010.

Effective January 1, 2010, longevity pay for all police employees hired on or before December 31, 2009, shall be capped at the rate in effect as of December 31, 2009, if such rate shall be ten percent or greater. Effective January 1, 2010, for those police employees who are at less than the ten percent longevity rate, longevity shall be calculated at a rate of one-half percent per year of service up to a maximum rate of ten percent.

- Shift Schedules. The Borough shall have the sole right to determine both shift schedules and manpower per shift. Such schedules may be altered at any time with 14 days notice or in case of emergency.
- Court Time. The Borough shall have the right to adjust or change the scheduled work hours of an office to ensure attendance at any required judicial or administrative proceedings relating to, or arising from, the performance of his/her duties. Such action will minimize the use of required court appearance overtime, which takes place outside the officer's regularly scheduled work shift. In no case shall officers be permitted to pyramid court-related appearances in order to receive additional pay or compensation.
- Management Positions. The Chief of Police shall not be a member of the collective bargaining unit.
- Leave Policy. An appropriate policy relative to the maximum number of personnel per shift who can be on leave simultaneously shall be developed by the Chief of Police in keeping with the determined shift schedule.

Cost Containment Provisions Applicable to Fire Bargaining Unit

- Fire Department Personnel. Currently, all career personnel including the Fire Chief are members of the bargaining unit. Any newly appointed chief shall not be a member of the collective bargaining unit. For the period of January 1, 2008, through December 31, 2010, there shall be not greater than two full-time paid firefighters.
- Any fire coverage system shall be maintained at a cost structure not greater than at present. Options may include but not be limited to the use of part-time drivers for limited periods, designating “on call” drivers for minimal compensation, contracting with other municipalities, and/or developing a regional approach in conjunction with other paid and volunteer entities, and increase release on volunteer entities. **To this end, Borough Council shall form a committee to explore these approaches and offer a report to the full Council no later than the end of the first quarter of 2009.**
- Organization and Scheduling. The Borough shall have the sole right to organize its Fire Department in order to effectively and efficiently provide fire protection for its citizens. All issues and matters are reserved to the Borough’s management right to decide the organization, structure and operations of the Fire Department including, but not limited to, the number and location of fire stations, the temporary and permanent closing of fire stations and companies, and the authorization and scheduling of overtime.
- Fire Longevity. Effective January 1, 2009, longevity pay shall be prohibited for all Fire employees hired on or after the date of the adoption of this Recovery Plan.

Effective January 1, 2009, longevity pay for all fire employees hired on or before December 31, 2008, shall be capped at the rate in effect as of December 31, 2008, if such rate shall be ten percent or greater. Effective January 1, 2009, for those Fire employees who are at less than the ten percent longevity rate, longevity shall be calculated at a rate of one-half percent per year of service up to a maximum rate of ten percent.

- Shift Schedule. The Borough reserves the sole right to determine the shift schedule for this department subject to meeting and discussing any change with the bargaining unit.

#### Cost Containment Provisions Applicable to the Public Works Bargaining Unit

- Shift Schedule. The Borough reserves the sole right to determine the shift schedule for this department subject to meeting and discussing any change with the bargaining unit.
- Subcontracting. The Borough shall retain the sole right to contract out any Public Works service, function, or activity in order to carryout its responsibilities to the citizens of West Hazleton in the most efficient and cost-effective manner possible.
- Part-Time Work. To the greatest extent possible, the Borough shall use part-time personnel rather than overtime to meet any additional workload. In particular, any extended medical or workers compensation leave shall be met by part-time employees rather than overtime. Such part-time employment shall be in conformance with the general part-time employment recommendations of this plan.
- Organizational Structure. The Borough reserves the sole right to determine its organizational structure for the Public Works Department. The Public Works manpower complement for the period from January 1, 2008, through December 31, 2010, shall not exceed three full-time employees and part-time employee(s) who shall not exceed approximately 1,040 yearly man hours unless additional hours may be needed to cover extended leave of a full-time employee.

#### Actions Regarding Police Operation

- Regional Police. The Borough shall continue to aggressively explore alternative policing arrangements with special emphasis on the creation of a possible regional police operation through the Borough's cooperation with the Luzerne County Municipal Cooperation Commission.

- Budget Participation by Police Chief. With the advent of the 2009 budget cycle, the Chief shall be invited by Borough Council to give input into the proposed 2009 budget. Effective upon the adoption of the amended Recovery Plan the Chief shall be provided with a monthly financial report which compares actual to budget monthly expenditures. Further subsidiary reports as needed (and as accounting improvements are in place) shall be made available to the Chief. The Chief with the guidance of the Mayor shall have full knowledge of all expenditures incurred by the Police Department.

#### Actions Regarding Fire Operation

- Master Planning. A master planning process shall be established that addresses the future needs of the department. The plan should be comprehensive in nature and identify the type and severity of fire risk found within the community, the accepted level of service approved by the governing body, and a method of measuring the effectiveness of services and programs through the use of service delivery benchmarks.
- Vehicles. The Borough's fire vehicles appear to be in good to fair condition. It is essential to provide first-rate preventive maintenance on the vehicles. Efforts shall be made to meet reasonable fire equipment needs including those related to general communications and the compatibility of fire radios with other public safety providers, protective clothing, fire hoses, and appliances.
- Apparatus Plan. The Borough shall develop a multi-apparatus plan to insure that no front-line vehicle is more than 20 years old, and implement a preventative and regular maintenance program. Financing for any items shall be developed in conjunction with the overall Capital Improvement Fund for the Borough.
- Volunteer Firefighters. Although the Borough appears to have a viable volunteer fire company the Borough shall engage in a formal volunteer fire fighter recruitment and retention program. The Borough should also approach the Mountain COG by July 2008 with a view to addressing the issue of volunteer fire functional consolidation on an area wide basis.

- Fire Station. The Fire Chief, in conjunction with appropriate staff, shall make recommendations relative to the development of Borough's five-year Capital Plan/Budget. Special examination of the use of the existing fire station within the above-mentioned building feasibility study shall be included in the plan.
- Regional Fire Department. The Borough shall begin to explore the development of a regional firefighting organization in cooperation with the Luzerne County Municipal Cooperation Commission. As part of this process both the role of paid and volunteer firefighters shall be examined.
- Service Analysis. The Fire Department should begin measuring its effectiveness through the practice of benchmarking including the following:
  - Cost of service per capita
  - Area served per capita
  - Percentage of fires contained to the room and floor of origin
  - Percentage of fires contained to the building of origin
  - Average response times for fire and EMS responses
- The acquisition of standardized software to track such parameters should be explored.
- Emergency Management. The Borough Council President in conjunction with the Mayor, Councilperson for Fire, the Police Chief, and the Fire Chief should initiate a review of the Borough's Emergency Management System. Special emphasis shall be on coordinators, and cooperation with adjacent municipalities and Luzerne County Emergency Management Agency.
- Budget Participation by Fire Chief. With the advent of the 2009 budget cycle, the Fire Chief shall be invited by Borough Council to give input into the proposed 2009 budget. Effective upon the adoption of the amended Recovery Plan the Fire Chief shall be provided with a monthly financial report which compares actual to budget monthly expenditures. Further

subsidiary reports as needed (and as accounting improvements are in place) shall be made available to the Fire Chief.

#### Actions Regarding Public Works Operation

- Park Maintenance. As early as possible in 2008, the Borough shall explore the possibility of getting voluntary organizations to maintain the Borough's Park.
- Public Works Facility. The Borough shall begin to develop plans for a useable municipal public works facility in conjunction with its building assessment and its five-year capital plan. In the interim, the Borough shall provide minimal facilities for such a facility which include basic power, running water, toilet facilities for its public work crews as well as keeping equipment under roof. If needed, the Borough will explore rental of such a facility as a short-term solution.
- Vehicles and Equipment. As soon as possible after the adoption of its Amended Recovery Plan the Borough shall review its vehicle stock and related equipment and determine whether all equipment has a useful purpose and should be retained. Eliminating pieces of equipment will reduce insurance costs and perhaps other costs as well. If the sale of Borough equipment is to occur, the Borough shall contact other local municipalities and the Mountain COG to determine if a joint sale of equipment with other local municipalities is feasible.
- Refuse Collection. The Borough presently has a multi-year third party contract for the collection of refuse. The total cost of the collection contract effort as well as relevant administrative costs shall be met as much as possible by the Borough's garbage fee. Not later than six months prior to the termination of existing refuse collection contract Borough Council shall explore how it plans to proceed in the future with refuse collection.
- Pave Cuts. The Borough shall be responsible for the issuing of permits, collection of permit fees, and the inspection of pavement cut restoration. Further, the cost of such permitting and inspection shall be reimbursed to the Borough as part of the basic pave cut fee.

- Third Party Contractors. All third party contractors shall provide periodic reports to the Borough and such reporting shall be a condition for any contract.
- Record Keeping. In an effort to maintain a basic record keeping system, daily worksheets shall be maintained which shall list by workday hour, the project task, and location and vehicle/equipment utilized. Such daily sheets shall be reviewed by and signed by the supervisor. The data from these sheets shall be recorded in spreadsheets for future analysis.
- Budget Participation by Police Chief. With the advent of the 2009 budget cycle, the Public Works Supervisor shall be invited by Borough Council to give input into the proposed 2009 budget. Effective upon the adoption of the Amended Recovery Plan the Public Works Supervisor shall be provided with a monthly financial report which compares actual to budget monthly expenditures. Further subsidiary reports as needed (and as accounting improvements are in place) shall be made available to the Supervisor.

### Code Enforcement and Economic Development

#### Actions Regarding Code Enforcement

- Property Maintenance Code. In the interest of ensuring that the Borough's housing stock both attractive and safe to prospective tenants and buyers—as well as to current residents—the Borough shall give the highest priority to the enforcement of its Property Maintenance Code.

#### Actions Regarding Economic and Community Development

- Economic/Community Development. The Borough shall coordinate its economic/community development activities with the efforts of the county, regional, and state agencies as well as the Greater Hazleton Chamber of Commerce, CAN DO, and others. Specifically, the Borough shall make every effort to partner with the Luzerne County Community Development Office to aid in the Borough's economic development activities and to take advantage of the County's expertise in the financing and management of economic development projects. In fact, the Borough shall consider utilizing the County Community

Development Office for the administration of any economic development grants it receives. To this end, the Borough shall convene meetings with each of these entities by the end of the second quarter of 2008. The Recovery Plan Coordinator shall facilitate these meetings.

- Comprehensive Plan The Borough shall update its 1994 Comprehensive Plan and, in so doing, shall explore with its neighboring municipalities the prospects for undertaking a joint comprehensive plan which would likely be funded in full by an Act 47 grant.

#### Action Recommendations for Management

- Staff Training. The Borough shall utilize training opportunities sponsored by the Governor's Center for Local Government Services and other organizations with special emphasis on cross training for accounting and related bookkeeping functions.
- Act 47 Grants. The Borough shall request that the Commonwealth provide Act 47 grants for the following purposes:
  - Structural, Land Use and Feasibility evaluation for Borough Hall, Public Works Facility, and Fire Department – \$20,000 grant request.

As the recovery process progresses, additional Act 47 grants may become necessary. For example, funding may be needed to serve as seed money to advance intermunicipal arrangements to improve police, fire, or other services or for possible improvements through municipal sharing of the Borough's management capacity.

#### Action Recommendations for Governance

- Home Rule. The Borough Council shall begin to explore the possibility of the adoption of a Home Rule Charter and/or an Optional Plan of Government during 2008 which shall include a public report on their examination.
- Codification. The Borough is in the process of codifying its ordinances to eliminate time-consuming confusion and to help ensure the proper enforcement of all Borough laws. The

Borough shall also comply with all State regulations and guidelines on records retention. The Codification needs to be completed by the end of 2008.

- Functional Consolidation. The Borough shall aggressively explore a variety of options for delivering and financing an appropriate level of services to its residents including merger, purchase of service, functional consolidation, and/or cooperative ventures. To this end, during 2008, the Borough shall meet with each of its neighboring municipalities, the Luzerne County Municipal Cooperation Commission, and the Mountain COG to discuss all such opportunities. The Recovery Plan Coordinator shall facilitate these meetings.

The Borough shall aggressively explore all reasonable opportunities for appropriate **intergovernmental cooperation** programs with the Luzerne County Municipal Cooperation Commission, Mountain Council of Governments, and its neighboring jurisdictions including the Hazleton Area School District. Areas of cooperation to be explored shall include joint purchasing, PA UCC administration, and various other services including but not limited to police and fire protection, refuse collection, etc.

#### Communications with Plan Coordinator

- It is important that that the Borough regularly report its progress in implementing the Recovery Plan recommendations to the Plan Coordinator. This, in turn, allows the Plan Coordinator, as the agent of the Pennsylvania Department of Community and Economic Development, to ensure that the Commonwealth is up-to-date on the status of implementation efforts. Therefore, the Borough shall provide status reports to the Coordinator no less frequently than monthly during the period it remains in a distressed condition. These reports may be in written form or may take the form of bi-monthly meetings solely for this purpose. Additional on-site meetings involving the Coordinator and appropriate officials and employees will also be held on a regular basis to review implementation efforts and to aid in the overall implementation process.
- Further, the Borough shall routinely provide the Coordinator with all data pertinent to the recovery effort. For example, the annual budget shall be sent to the Coordinator as soon as it is introduced by Borough Council and again upon its adoption. In addition, key

management, administrative, and financial decisions made by the Borough—which may or may not relate directly to the Recovery Plan—shall also be promptly communicated to the Coordinator. This is particularly important if these actions entail an abrupt change or alteration in the policies or practices of the Borough.

- Among the specific items which shall be regularly transmitted to the Recovery Plan Coordinator are:
  - Council Meeting Agendas (prior to the meetings)—all regular and special meetings
  - Council Meeting Minutes—all regular and special meetings
  - Notice of any meetings involving the Borough and third parties on any matter relating to Borough finances and operations (e.g., meetings with creditors, vendors, etc.)
  - Relevant communications with creditors, vendors, etc.
  - All correspondence (in and out, internal and external) on matters relating to employee unions, collective bargaining, arbitration, grievances, etc.
  - All proposed ordinances
  - All litigation initiated/settled.
  - All personnel actions
  - Monthly financial reports (as of the last day of each month) and related documents
  - Major contracts awarded and grant applications made
  - All other relevant correspondence (internal and external, in and out)
  - Anything the item that the Coordinator should be made aware of in regards to the operation of the Borough
- If the Borough and its elected or appointed officials fail to communicate and consult with the Coordinator on a regular basis as provided for in this Recovery Plan and/or fail to provide the information, reports, or documentation requested by the Coordinator, the Borough may be found to have violated the Recovery Plan which may result in sanctions by the state including the withholding of Commonwealth funding.

\* \* \* \* \*

General Fund Projections Revenue and Other Sources Expenditures and Other Uses  
Based on Recovery Plan Recommendations

Based on the implementation of the provisions enumerated in this Plan the Recovery Plan Coordinator has projected General Fund Revenues and Sources and Expenditures and Uses for the Recovery Plan Period for 2008 through 2011.

Projected General Fund Revenues and Sources for 2008 through 2011 are presented in Table 1.

Table 1

BOROUGH OF WEST HAZLETON

General Fund Revenue Summary by Major Source with Recovery Plan Implementation

<u>Revenues and Other Sources</u>	<u>2008 Projected</u>	<u>2009 Projected</u>	<u>2010 Projected</u>	<u>2011 Projected</u>
Real Estate Taxes	\$403,510	\$421,935	\$421,935	\$566,935
Act 511 Taxes	421,875	550,875	421,875	314,375
EMST	112,725	150,300	150,300	150,300
Licenses & Permits	29,503	29,503	29,503	29,503
Fines & Forfeits	21,800	21,800	21,800	21,800
Interest, Rents & Royalties	6,875	3,538	1,869	1,869
Intergovernmental Revenue	54,901	54,901	61,078	61,078
Departmental Earnings	563,782	574,000	589,326	589,326
Other Financing Sources	<u>68,000</u>	<u>68,000</u>	<u>68,000</u>	<u>68,000</u>
<b>Total Revenue and Other Sources</b>	<b>\$1,682,971</b>	<b>\$1,874,852</b>	<b>\$1,765,686</b>	<b>\$1,803,186</b>

Revenues and Other Sources increase from an estimated \$1.683 million in 2008, to \$1.766 million in 2010. The 2011 projected revenue and other sources is \$1.803 million and is presented for informational purposes. The largest source of new revenue is the recommended increase in the earned income tax rate from 0.5 percent to 1.0 percent for 2008, 2009, and 0.75 percent in 2010.

Expenditures and Other Uses also increase from the 2008 projection of \$1.660 million to \$1.740 million in 2010. The year 2011 is projected to have expenditures of \$1.776 million and is provided only for information purposes. The projected expenditures and uses are provided in Table 2.

Table 2

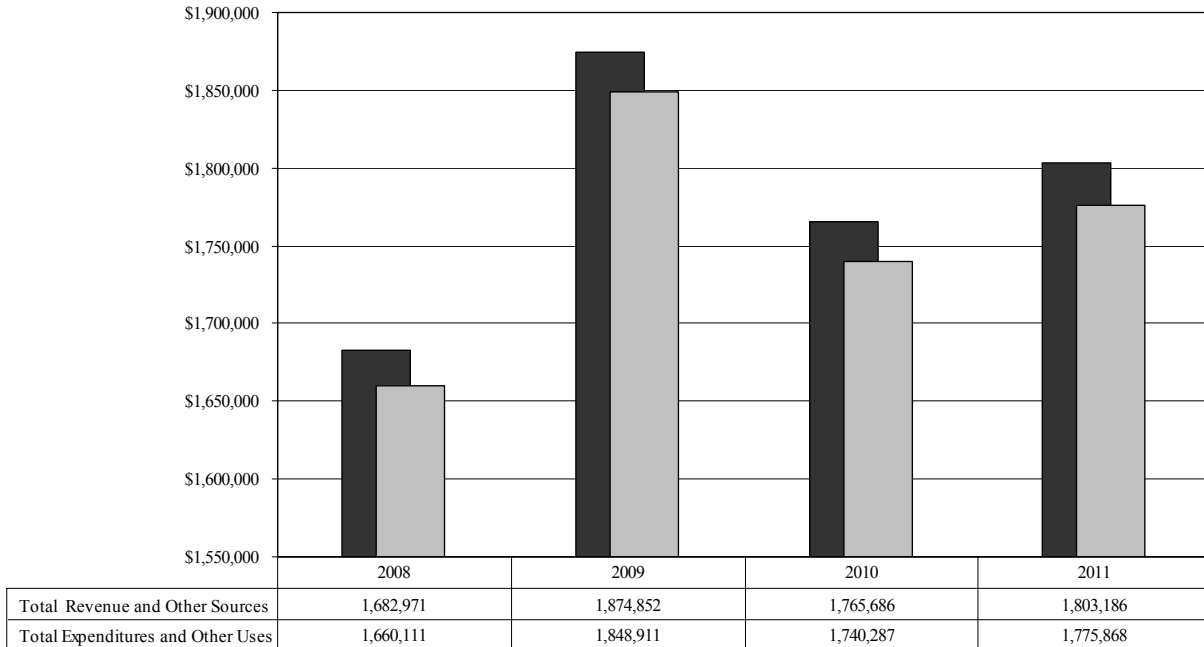
BOROUGH OF WEST HAZLETON

General Fund Expenditure Summary by Major Category with Recovery Plan Implementation

<u>Expenditures and Other Uses</u>	<u>2008 Plan Year</u>	<u>2009 Plan Year</u>	<u>2010 Plan Year</u>	<u>2011 Projected</u>
General Government	\$ 173,114	\$ 174,859	\$ 179,445	\$ 181,232
Police	273,269	304,622	318,524	334,465
Fire	170,646	172,900	177,307	181,979
Planning & Zoning	4,700	4,700	4,700	4,700
Sanitation	299,740	314,392	331,432	352,325
Streets & Highways	258,766	261,153	275,282	280,303
Debt Service	246,553	246,553	246,553	246,553
Miscellaneous Expenses	173,323	179,731	182,043	184,310
Other Financing Uses	<u>60,000</u>	<u>190,000</u>	<u>25,000</u>	<u>10,000</u>
<b>Total Expenditures and other Uses</b>	<b>\$1,660,111</b>	<b>\$1,848,911</b>	<b>\$1,740,287</b>	<b>\$1,775,868</b>

These General Fund expenditures increases are driven primarily by increases in medical insurance, existing and projected contractual labor contract changes, and cost escalation in refuse collection. **Of significant importance however is that within these totals there are included transfers or set asides to begin capital infrastructure improvements. These include not less than \$60,000 in 2008, \$190,000 in 2009, and \$25,000 in 2010. The projected amount for informational purposes for 2011 is \$10,000. Graph 1 shows both revenue and expenditure projections under the plan for the period 2008-2011.**

Graph 1  
 Borough of West Hazleton  
 General Fund Projections Under Recovery Plan  
 2008-2011 Projected Revenues and Expenditures



Of critical importance for all years presented, revenue and other sources exceed expenditures and other uses. **There is no deficit.** This is the primary requirement under Act 47 and the recovery process. The excess of revenues for these years are given in Table 3 and Graph 2. Detailed line item presentations of Revenues and Other Sources and Expenditures and Other Uses are given in Appendix 1 at the end of this Chapter.

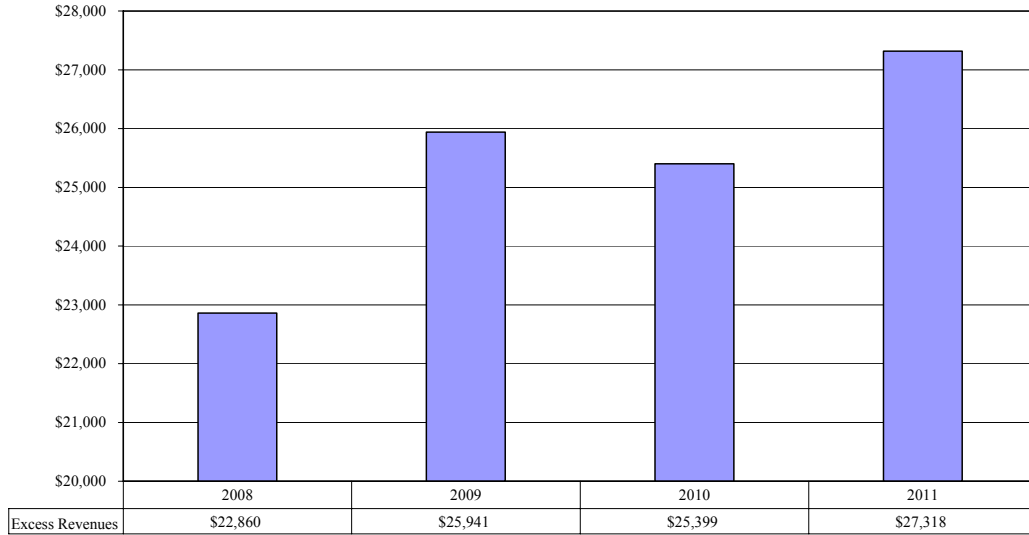
Table 3

BOROUGH OF WEST HAZLETON

General Fund Revenue and Other Sources over (under) Expenditures and Other Uses with Recovery Plan Implementation

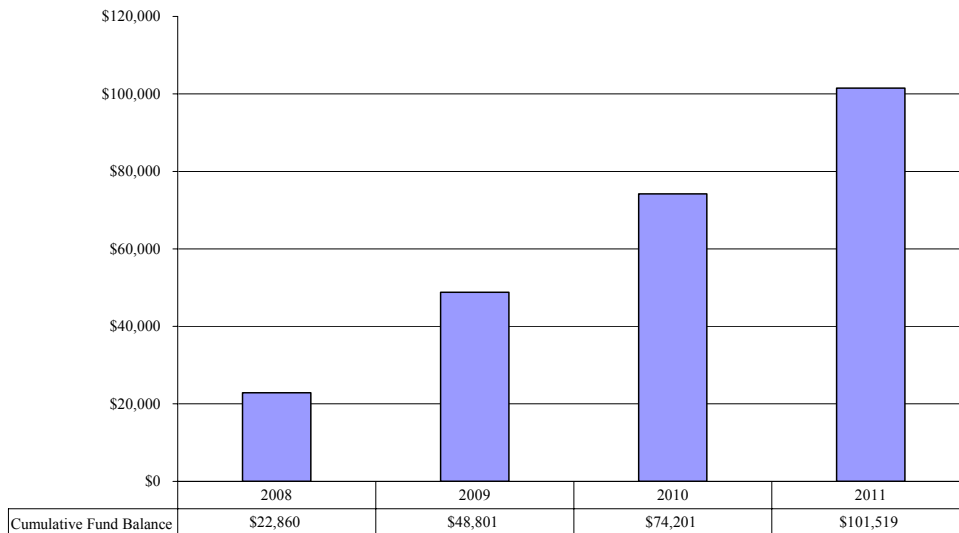
	2008 <u>Plan Year</u>	2009 <u>Plan Year</u>	2010 <u>Plan Year</u>	2011 <u>Projected</u>
Revenue and Other Sources	\$1,682,971	\$1,874,852	\$1,765,686	\$1,803,186
Expenditures and Other Uses	1,660,111	1,848,911	1,740,287	1,775,868
<b>Revenue and Other Sources over (under) Expenditures and Other Uses</b>	22,860	25,941	25,399	27,318
<b>Cumulative Total</b>	22,860	48,801	74,201	101,519

Graph 2  
 Borough of West Hazleton  
 General Fund Projections Under Recovery Plan  
 2008-2011 Projected  
 Excess Revenues



The cumulative balance of excess of revenues over expenditures for the years 2006 -2010 is given in Table 3 and Graph 3.

Graph 3  
 Borough of West Hazleton  
 Cumulative Excess Revenues over Expenditures  
 General Fund  
 2008-2011 Projected



	2007	2008	2009	2010	2011
	EIT 0.5%	EIT 1.0%	EIT 1.0%	EIT 0.75%	EIT 0.50%
	Restated	Projected	Projected	Projected	Projected
<b>Revenue and Other Sources</b>					
<b>300. · Tax Revenue</b>					
<b>301 · Real Property Taxes</b>					
<b>301.100 · Real Estate General Purpose</b>	280,763	294,808	309,548	309,548	309,548
<b>xxx.xxx Additional Real Estate Tax</b>				-	145,000
<b>301.110 · Fire Protection Tax</b>					
<b>301.120 · Street Light Tax</b>					
<b>301.130 · Recreation Tax</b>					
<b>301.140 · Real Estate Debt Service</b>	70,191	73,702	77,387	77,387	77,387
<b>301.400 · Delinquent Real Estate Tax</b>	35,000	35,000	35,000	35,000	35,000
<b>301.500 · Tax Refund Rebate</b>					
<b>Total 301 · Real Property Taxes</b>	<b>385,954</b>	<b>403,510</b>	<b>421,935</b>	<b>421,935</b>	<b>566,935</b>
<b>310 · Act 511 Taxes</b>					
<b>301.030 · Per Capita Delinquent</b>	2,000	2,000	2,000	2,000	2,000
<b>310.010 · Per Capita Tax Current</b>	14,500	14,500	14,500	14,500	14,500
<b>310.100 · Real Estate Transfer Tax</b>	60,000	60,000	60,000	60,000	60,000
<b>310.200 · Earned Income Tax Current</b>	215,000	215,000	215,000	215,000	215,000
<b>xxxxxx. Additional Earned Income Tax</b>		129,000	172,000	86,000	-
<b>xxxxxx. Additional Earned Income Tax Prior Year</b>		-	86,000	43,000	21,500
<b>310.230 · Earned Income Tax Delinquent</b>					
<b>310.500 · OPT Tax Current</b>					
<b>310.530 · OPT Delinquent</b>					
<b>310.700 · Mechanical Device Tax</b>	1,375	1,375	1,375	1,375	1,375
<b>Total 310 · Act 511 Taxes</b>	<b>292,875</b>	<b>421,875</b>	<b>550,875</b>	<b>421,875</b>	<b>314,375</b>

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
	<b>EIT 0.5%</b>	<b>EIT 1.0%</b>	<b>EIT 1.0%</b>	<b>EIT 0.75%</b>	<b>EIT 0.50%</b>
	<b>Restated</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>300. · Tax Revenue - Other</b>					
<b>Total 300. · Tax Revenue without EMST</b>	<b>678,829</b>	<b>825,385</b>	<b>972,810</b>	<b>843,810</b>	<b>881,310</b>
<b>310.201 · EMST</b>	167,000	112,725	150,300	150,300	150,300
<b>Total 300 - Tax Revenue with EMST</b>	<b>845,829</b>	<b>938,110</b>	<b>1,123,110</b>	<b>994,110</b>	<b>1,031,610</b>
<b>320 · Licenses &amp; Permits</b>					
<b>321.800 · Cable TV Franchise</b>	29,503	29,503	29,503	29,503	29,503
<b>Total 320 · Licenses &amp; Permits</b>	29,503	29,503	29,503	29,503	29,503
<b>330 · Fines &amp; Forfeits</b>					
<b>331.110 · State Police Vehicle Codes</b>	3,800	3,800	3,800	3,800	3,800
<b>331.115 · Police Meter Violations</b>	6,500	6,500	6,500	6,500	6,500
<b>331.120 · District Magistrate</b>	11,500	11,500	11,500	11,500	11,500
<b>330.000- Other Fines and Forfeits</b>					
<b>Total 330 · Fines &amp; Forfeits</b>	21,800	21,800	21,800	21,800	21,800
<b>340 · Interest, Rents &amp; Royalties</b>					
<b>341 · Interest Income</b>					
<b>341.100 · Interest Investment Account</b>	10,250	5,125	2,563	1,281	1,281
<b>341.120 · Interest PLGIT PLUS Account</b>	-	-	-	-	-
<b>341.130 · Other Budgeted Interest</b>	3,100	1,550	775	388	388
<b>341 · Interest Income - Other</b>					
<b>Total 341 · Interest Income</b>	13,350	6,675	3,338	1,669	1,669
<b>342 · Rent &amp; Royalties</b>					
<b>342.001 · Rental Income</b>	200	200	200	200	200
<b>Total 342 · Rent &amp; Royalties</b>	200	200	200	200	200
<b>Total 340 · Interest, Rents &amp; Royalties</b>	<b>13,550</b>	<b>6,875</b>	<b>3,538</b>	<b>1,869</b>	<b>1,869</b>

	2007	2008	2009	2010	2011
	EIT 0.5%	EIT 1.0%	EIT 1.0%	EIT 0.75%	EIT 0.50%
	Restated	Projected	Projected	Projected	Projected
<b>350 · Intergovernmental Revenue</b>					
<b>354 · State Grants</b>					
354.015 · DARE Grant					
354.040 · Recycling Grant	4,000	4,000	4,000	4,000	4,000
354.200 · Recycling Perform Grant (PA)					
354.500 State Grant					
354.900 · Miscellaneous	500	500	500	500	500
354 · State Grants - Other					
<b>Total 354 · State Grants</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>355 · State Shared Revenue &amp; Ent</b>					
355.010 · Public Utility Realty Tax	1,200	1,200	1,200	1,200	1,200
355.040 · Alcoholic Beverages Tax	3,000	3,000	3,000	3,000	3,000
355.050 · State Aid Pension	27,797	27,797	27,797	33,974	33,974
355.990 · Firemans Relief	18,404	18,404	18,404	18,404	18,404
<b>Total 355 · State Shared Revenue &amp; Ent</b>	<b>50,401</b>	<b>50,401</b>	<b>50,401</b>	<b>56,578</b>	<b>56,578</b>
<b>Total 350 · Intergovernmental Revenue</b>	<b>54,901</b>	<b>54,901</b>	<b>54,901</b>	<b>61,078</b>	<b>61,078</b>
<b>360. · Charges for Services</b>					
<b>360 · General Government</b>					
360.100 · ADVTS Signs	7,500	7,500	7,500	7,500	7,500
360.101 · Impact Fees					
360.102 · UGI	250	250	250	250	250
360.104 Misc. Recreation Charges					
360.900 · Miscellaneous Charges	600	600	600	600	600
361.103 · Contractor Licenses	15,000	15,000	15,000	15,000	15,000
<b>Total 360 · General Government</b>	<b>23,350</b>	<b>23,350</b>	<b>23,350</b>	<b>23,350</b>	<b>23,350</b>

	2007	2008	2009	2010	2011
	EIT 0.5%	EIT 1.0%	EIT 1.0%	EIT 0.75%	EIT 0.50%
	Restated	Projected	Projected	Projected	Projected
<b>360.105 · Brenner Recycling</b>					
<b>361 · Zoning &amp; Sub Division</b>					
361.310 · Zoning Hearing Application	500	500	500	500	500
361.330 · Sub Division Fees	1,000	1,000	1,000	1,000	1,000
361.331 · Zoning & Occupancy Fees	7,000	7,000	7,000	7,000	7,000
361.332 · Report Fees	50	50	50	50	50
361.333 · Misc	50	50	50	50	50
361.334 · PaStateAdmFees	100	100	100	100	100
<b>Total 361 · Zoning &amp; Sub Division</b>	<b>8,700</b>	<b>8,700</b>	<b>8,700</b>	<b>8,700</b>	<b>8,700</b>
<b>362 · Public Safety</b>					
362.100 · School Crossing Guard (HASD)	33,639	35,899	35,899	35,899	35,899
362.110 · Accident Reports	75	75	75	75	75
362.120 · Security Alarm Service	4,200	4,200	4,200	4,200	4,200
362.125 · Crossing Guards					
362.410 · Building Permits	50,000	50,000	50,000	50,000	50,000
362.460 · Demolition Permits					
362.470 · Handicap Access	1,000	1,000	1,000	1,000	1,000
362.500 · Hazardous Materials	5,000	5,000	5,000	5,000	5,000
<b>Total 362 · Public Safety</b>	<b>93,914</b>	<b>96,174</b>	<b>96,174</b>	<b>96,174</b>	<b>96,174</b>
<b>363 · Streets</b>					
363.101 · Curbing Revenue					
363.200 · Parking Signs	2,600	2,600	2,600	2,600	2,600
363.210 · Parking Meters	11,500	11,500	11,500	11,500	11,500
363.220 · Parking Permits	5,700	5,700	5,700	5,700	5,700
<b>Total 363 · Streets</b>	<b>19,800</b>	<b>19,800</b>	<b>19,800</b>	<b>19,800</b>	<b>19,800</b>

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
	<b>EIT 0.5%</b>	<b>EIT 1.0%</b>	<b>EIT 1.0%</b>	<b>EIT 0.75%</b>	<b>EIT 0.50%</b>
	<b>Restated</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>364 · Sanitation</b>					
<b>364.110 · Sewer Tap In/Inspection</b>	150	150	150	150	150
<b>364.111 · Sewer Trans Current</b>	155,000	155,000	155,000	155,000	155,000
<b>364.112 · Sewer Trans Prior Year</b>	5,500	5,500	5,500	5,500	5,500
<b>364.113 · Recycling Revenue</b>					
<b>364.200 · Garbage Collection</b>	235,000	240,109	250,326	265,652	265,652
<b>364.201 · Delinquent Garbage Collections</b>	15,000	15,000	15,000	15,000	15,000
<b>Total 364 · Sanitation</b>	<b>410,650</b>	<b>415,759</b>	<b>425,976</b>	<b>441,302</b>	<b>441,302</b>
<b>Total 360 · Charges for Services</b>	<b>556,414</b>	<b>563,782</b>	<b>574,000</b>	<b>589,326</b>	<b>589,326</b>
<b>360.110 · WaterPermits</b>					
<b>365.000 · Planning Commission</b>					
<b>365.110 · Planning Comm</b>	500	500	500	500	500
<b>365.111 · Plan Review</b>					
<b>Total 365.000 · Planning Commission</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>380 · Miscellaneous Revenues</b>					
<b>380.000 · Miscellaneous Revenue</b>	2,000	2,000	2,000	2,000	2,000
<b>380.100 · Insurance Claims</b>					
<b>380.200 · MEM</b>					
<b>380 · Miscellaneous Revenues - Other</b>	500	500	500	500	500
Sanitation Reimb					
Sale of Equip					
<b>Total 380 · Miscellaneous Revenues</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Other</b>					
<b>380.60 · Debt Forgiveness</b>					
<b>389.00 Receipts from Participants</b>					
<b>Other</b>	-	-	-	-	-

	2007	2008	2009	2010	2011
	EIT 0.5%	EIT 1.0%	EIT 1.0%	EIT 0.75%	EIT 0.50%
	Restated	Projected	Projected	Projected	Projected
<b>390 · Other Financing Sources</b>					
392 · .037Recreation Grant					
390.002 · Transfer from Act 47 Fund					
392.035 · Transfer from Liquid Fuels	65,000	65,000	65,000	65,000	65,000
392.036 · Transfer from Eachus Grant					
393.130 · Loan Proceeds (Act 47 Loan)					
394.100 · TAN Proceeds					
<b>Total 390 · Other Financing Sources</b>	65,000	65,000	65,000	65,000	65,000
<b>580.00 · Operating Transfers In</b>					
<b>Total Revenue and Other Sources</b>	<b>1,589,997</b>	<b>1,682,971</b>	<b>1,874,852</b>	<b>1,765,686</b>	<b>1,803,186</b>
<b>Expenditures and Other Uses</b>					
203 - Compensated Absences					
4000 · Reconciliation Discrepancies					
301.145 · Refund Taxes					
390.001 · Transfer toAct 47 Grant Fund					
<b>400. · General Government</b>					
<b>400 · Governing Body</b>					
400.110 · Council Wages	9,000	9,000	9,000	9,000	9,000
400.111 · Mayor Salary	2,040	2,040	2,040	2,040	2,040
400.112 · Administrative Salaries	34,000	35,020	35,720	36,435	37,164
400.156 · Adminstration Health Insurance	2,500	2,500	2,500	2,500	2,500
400.161 · Employer FICA Gen Gov, Exempt	2,947	3,011	3,054	3,098	3,144
400.162 · Employer Medicare Gen Govt,Exem	689	704	714	725	735
400.200 · Materials & Supplies	2,200	2,200	2,200	2,200	2,200
400.260 · Equipment Purchases	3,000	3,000	3,000	3,000	3,000
400.261 · Equipment Maint. & Repairs	250	250	250	250	250
400.320 · Dues & Subscriptions	1,300	1,300	1,300	1,300	1,300
400.321 · Telephone	6,110	6,185	6,260	6,335	6,410
400.325 · Postage	1,800	1,892	1,892	1,892	1,892
400.340 · Advertising & Printing	3,500	3,500	3,500	3,500	3,500
400.350 · Insurance & Bonding					
400.450 · Contracted Services -payroll etc	4,000	4,000	4,000	4,000	4,000
400.900 · Miscellaneous Expense	3,000	3,000	3,000	3,000	3,000
404.261 · M/R Equipment ????					

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
	<b>EIT 0.5%</b>	<b>EIT 1.0%</b>	<b>EIT 1.0%</b>	<b>EIT 0.75%</b>	<b>EIT 0.50%</b>
	<b>Restated</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Total 400 · Governing Body</b>	<b>76,337</b>	<b>77,602</b>	<b>78,431</b>	<b>79,275</b>	<b>80,134</b>

	2007	2008	2009	2010	2011
	EIT 0.5%	EIT 1.0%	EIT 1.0%	EIT 0.75%	EIT 0.50%
	Restated	Projected	Projected	Projected	Projected
<b>402 · Financial Administration</b>					
402.110 · Treasurer Salary					
402.311 · Auditing Services	18,500	18,750	19,000	19,250	19,500
<b>Total 402 · Financial Administration</b>	<b>18,500</b>	<b>18,750</b>	<b>19,000</b>	<b>19,250</b>	<b>19,500</b>
<b>403 · Tax Collector</b>					
403.100 · Salary	1,400	1,400	1,400	1,400	1,400
403.200 · Materials & Supplies	1,100	1,100	1,100	1,100	1,100
403.450 · Contracted Services	8,000	8,000	8,000	8,000	8,000
<b>Total 403 · Tax Collector</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
<b>404 · Legal Services</b>					
404.314 · Legal Fees	22,000	22,000	22,000	22,000	22,000
404.315 · Special Litigation	5,000	5,000	5,000	5,000	5,000
404.316 · Deleq RE-Portnoff	-	-	-	-	-
<b>Total 404 · Legal Services</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>
<b>408 · Engineering</b>					
408.313 · Engineering Services	3,000	3,000	3,000	3,000	3,000
408 · Enngineering - Other	500	500	500	500	500
<b>Total 408 · Enngineering</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>409 · Government Buildings</b>					
409.100 - Building Maintenance Salary					
409.200 · Materials & Supplies	750	750	750	750	750
409.360 · Heating Fuel	14,500	15,000	15,500	16,000	16,500
409.361 · Electricity	9,400	9,400	9,400	12,220	12,220
409.362 · Gas	5,400	5,562	5,729	5,901	6,078
409.364 · Water & Sewer					
409.365 · Utilities W/S	3,550	3,550	3,550	3,550	3,550
409.900 · Misc Bldg Expense	1,500	1,500	1,500	1,500	1,500
<b>Total 409 · Government Buildings</b>	<b>35,100</b>	<b>35,762</b>	<b>36,429</b>	<b>39,921</b>	<b>40,598</b>
<b>Total 400. · General Government</b>	<b>170,937</b>	<b>173,114</b>	<b>174,859</b>	<b>179,445</b>	<b>181,232</b>

	2007	2008	2009	2010	2011
	EIT 0.5%	EIT 1.0%	EIT 1.0%	EIT 0.75%	EIT 0.50%
	Restated	Projected	Projected	Projected	Projected
<b>409.94 - Abatements</b>					
<b>410. · Public Protection</b>					
<b>410 · Police</b>					
410.100 · Salary, Chief/Officer(s) adj	35,576	40,937	71,941	77,671	83,602
Chief Active pay	19,282	-	-	-	-
Chief Payouts	17,281	-	-	-	-
410.105 · Police Overtime	3,000	3,090	3,183	3,246	3,311
410.110 · Salary Part Time	33,139	71,882	49,680	53,453	55,892
410.116 · Longevity Officer	-	-	-	975	1,989
Longevity Chief active Pay					
410.118 · Sick Leave Buyout Added	1,220	-	-	-	-
410.118 · Sick Leave Buyout Added Officers	-	-	-	-	-
Shift Differential	1,014	1,167	2,050	2,214	2,383
Holiday pay	-	-	-	-	-
410.120 · Salary Crossing Guards	56,816	60,632	60,632	60,632	60,632
410.130 · Salary Meter Attendant	17,205	18,077	18,438	18,807	19,183
410.156 · Police Health Insurance	53,205	44,908	65,345	67,326	72,508
410.161 · Employer FICA/Police C Guards	4,509	7,259	7,865	8,529	9,125
410.162 · Employer MedCar Police CGuards	1,630	1,698	1,839	1,995	2,134
410.161 · Employer FICA/ C Guards	3,523	3,759	3,759	3,759	3,759
410.162 · Employer MedCar CGuards	824	879	879	879	879
410.161 · Employer FICA/ Civilians	1,067	1,121	1,143	1,166	1,189
410.162 · Employer MedCar Civilians	249	262	267	273	278
410.190 · Training	750	750	750	750	750
410.191 · Uniforms	3,350	1,950	1,950	1,950	1,950
410.200 · Materials & Supplies	500	500	500	500	500
410.221 · Ammunition	200	200	200	200	200
410.231 · Gasoline/Oil	4,000	4,000	4,000	4,000	4,000
410.260 · Minor Equipment	3,500	3,500	3,500	3,500	3,500
410.261 · M/R Equipment	600	600	600	600	600
410.262 · Vehicles M & R	5,000	5,000	5,000	5,000	5,000
410.320 · Communications	600	600	600	600	600
410.500 · Dare Program	-	-	-	-	-
410.900 · Police Miscellaneous	500	500	500	500	500
<b>Total 410 · Police</b>	<b>268,540</b>	<b>273,269</b>	<b>304,622</b>	<b>318,524</b>	<b>334,465</b>

	2007	2008	2009	2010	2011
	EIT 0.5%	EIT 1.0%	EIT 1.0%	EIT 0.75%	EIT 0.50%
	Restated	Projected	Projected	Projected	Projected
<b>411 · Fire</b>					
411.100 · Salary Chief/Firerman	65,358	67,297	68,628	69,986	71,372
411.105 · Fire Overtime	750	773	788	804	820
411.110 · Fire Part Time Salary	13,110	13,503	13,908	14,326	14,755
411.116 · Fire Longevity	2,557	2,783	3,020	3,081	3,143
Shift Differential	374	385	393	401	409
411.117 · Holiday Added	2,237	2,305	2,351	2,398	2,446
411.118 · Sick Leave Buyout	1,086	1,119	1,152	1,175	1,199
411.156 · Fire Health Insurance	33,813	30,252	30,271	32,600	35,150
411.161 · Employer FICAFire	5,300	5,467	5,596	5,715	5,838
411.162 · Employer MedCareFire	1,240	1,279	1,309	1,337	1,365
411.191 · Uniforms	800	800	800	800	800
411.195 · Fire School	1,500	1,500	1,500	1,500	1,500
411.231 · Fire Gasoline/Oil	7,000	7,500	7,500	7,500	7,500
411.260 · Minor Equipment	3,000	3,000	3,000	3,000	3,000
411.261 · Fire M R Equipment	4,480	4,480	4,480	4,480	4,480
411.262 · Fire Vehicles M R	5,250	5,250	5,250	5,250	5,250
411.265 · Vehicles Minor Equipment	50	50	50	50	50
411.327 · Fire Radio Maintenance	2,500	2,500	2,500	2,500	2,500
411.530 · Firemans Relief	18,404	18,404	18,404	18,404	18,404
411.900 · Fire Miscellaneous	2,000	2,000	2,000	2,000	2,000
Fire Prevention					
<b>Total 411 · Fire</b>	<b>170,809</b>	<b>170,646</b>	<b>172,900</b>	<b>177,307</b>	<b>181,979</b>
<b>414 · Planning &amp; Zoning</b>					
414.100 - Salary Zoning Officer					
414.101 · Salary P & Z Secretary					
414.200 · Materials & Supplies					
414.314 · P & Z Legal Services	2,500	2,500	2,500	2,500	2,500
414.341 · Advertising	1,000	1,000	1,000	1,000	1,000
414.460 · P & Z Hearings	1,000	1,000	1,000	1,000	1,000
414.900 · P & Z Miscellaneous	200	200	200	200	200
<b>Total 414 · Planning &amp; Zoning</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>
<b>Total 410. · Public Protection</b>	<b>444,049</b>	<b>448,615</b>	<b>482,222</b>	<b>500,531</b>	<b>521,144</b>

	2007	2008	2009	2010	2011
	EIT 0.5%	EIT 1.0%	EIT 1.0%	EIT 0.75%	EIT 0.50%
	Restated	Projected	Projected	Projected	Projected
<b>412 · Code Enforcement</b>					
<b>412.100 · Contracting Inspections</b>	200	-	-	-	-
Code Inspections	3,000	20,000	20,000	20,000	20,000
Code Inspections	186	-	-	-	-
Code Inspections	44	-	-	-	-
<b>412.200 · Other Code</b>					
<b>Total 412 · Code Enforcement</b>	<b>3,430</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>420 · Health</b>					
<b>422.000 · Vector Control</b>	2,000	2,000	2,000	2,000	2,000
<b>Total 420 · Health</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>427 · Sanitation</b>					
<b>427.100 · Salary Garbage Collection</b>					
<b>427.105 · Overtime Added</b>					
<b>427.106 · Part Time Added</b>					
<b>427.107 · Longevity Added</b>					
<b>427.118 · Sick Leave Buyout Added</b>					
<b>427.156 · Sanitation Dept. Health Ins.</b>					
<b>427.161 · Employer FICA/Sanitation</b>					
<b>427.162 · Employer MedCareSanitation</b>					
<b>427.191 · Uniforms</b>					
<b>427.231 · Gas &amp; Fuel</b>					
<b>427.262 · Sanit vehicles M &amp; R</b>					
<b>427.317 · Recycling Fees</b>					
<b>427.318 · Landfill Fees</b>					
<b>427.319 · Salary Recycling</b>					
<b>427.320 · Salary Yard Waste</b>					
<b>427.450 · Contracted Services/Billing</b>	8,000	8,000	8,000	8,000	8,000
<b>427.451 · Contract Serv Refuse Recyc Col</b>	281,316	289,740	304,392	321,432	342,325
<b>427.900 · Sanitation Miscellaneous</b>	100	100	100	100	100
<b>429.316 · Sewer Trans Fee</b>	1,900	1,900	1,900	1,900	1,900
<b>429.317 · DeleqSewerFee</b>					
<b>429.316 · Sewer Trans Fee - Other</b>					
<b>Total 429.316 · Sewer Trans Fee</b>					
<b>Total 427 · Sanitation</b>	<b>291,316</b>	<b>299,740</b>	<b>314,392</b>	<b>331,432</b>	<b>352,325</b>

	2007	2008	2009	2010	2011
	EIT 0.5%	EIT 1.0%	EIT 1.0%	EIT 0.75%	EIT 0.50%
	Restated	Projected	Projected	Projected	Projected
<b>430. Streets &amp; Highways</b>					
<b>430. General Services</b>					
430.100 · Salaries Street Dept	92,352	96,429	98,357	100,325	102,331
430.101 · Street Department Salaries	-	-	-	-	-
430.105 · Overtime Added	1,000	1,030	1,061	1,093	1,126
430.106 · Part Time Salary Added	14,428	16,068	16,389	16,717	17,051
430.116 · Street Longevity	1,365	1,460	1,555	1,650	1,820
430.118 · Sick Leave Buyout Added	-	225	225	225	225
430.156 · Street Dept Health Insurance	30,603	27,266	27,095	29,211	31,495
430.161 · Employer FICA Streets	6,767	7,143	7,290	7,441	7,598
430.162 · Employer Med Care Streets	1,583	1,671	1,705	1,740	1,777
430.191 · Uniforms	1,260	1,275	1,275	1,275	1,275
430.200 · Material & Supplies	8,000	8,000	8,000	8,000	8,000
430.231 · Gasoline & Oil	7,500	7,500	7,500	7,500	7,500
430.245 · Road Materials/Construction	5,000	5,000	5,000	5,000	5,000
430.250 · Maintenance & Repairs	3,500	3,500	3,500	3,500	3,500
430.260 · Minor Equipment	1,000	1,000	1,000	1,000	1,000
430.262 · Equipment M & R	12,000	12,000	12,000	12,000	12,000
430.384 · Equipment Rental	2,500	2,500	2,500	2,500	2,500
430.450 · Contracted Service	100	100	100	100	100
430.900 · Miscellaneous Expense	500	500	500	500	500
<b>Total 430 · General Services</b>	<b>189,458</b>	<b>192,666</b>	<b>195,053</b>	<b>199,777</b>	<b>204,798</b>
430.246 · Salary St. Inlet repairs					
430.249 · Salary PD veh maint.					
<b>432 · Winter Maintenance</b>					
432.245 · Snow & Ice Supplies	4,750	4,750	4,750	4,750	4,750
432.246 · Salary snow removal	6,000	6,000	6,000	6,000	6,000
<b>Total 432 · Winter Maintenance</b>	<b>10,750</b>	<b>10,750</b>	<b>10,750</b>	<b>10,750</b>	<b>10,750</b>
<b>434 · Street Lighting</b>					
434.361 · Street Lights/Signals	28,500	31,350	31,350	40,755	40,755
434.450 · Street Lights Contracted Ser	24,000	24,000	24,000	24,000	24,000
434 · Street Lighting - Other					
<b>Total 434 · Street Lighting</b>	<b>52,500</b>	<b>55,350</b>	<b>55,350</b>	<b>64,755</b>	<b>64,755</b>
<b>Total 430. Streets &amp; Highways</b>	<b>252,708</b>	<b>258,766</b>	<b>261,153</b>	<b>275,282</b>	<b>280,303</b>

	2007	2008	2009	2010	2011
	EIT 0.5%	EIT 1.0%	EIT 1.0%	EIT 0.75%	EIT 0.50%
	Restated	Projected	Projected	Projected	Projected
<b>450 · Recreation &amp; Culture</b>					
450.200 · Materials & Supplies	1,500	1,500	1,500	1,500	1,500
450.262 · Rec Eqpt M & R	-	-	-	-	-
450.361 · Electricity	400	400	400	520	520
450.450 · Contracted Services	200	200	200	200	200
450.461 - Rec. Activity/Party, Dances	-	-	-	-	-
457.500 - Military/Civic Contributions	-	-	-	-	-
<b>Total 450 · Recreation &amp; Culture</b>	<b>2,100</b>	<b>2,100</b>	<b>2,100</b>	<b>2,220</b>	<b>2,220</b>
<b>470 · Debt Service</b>					
<b>471 · Debt Principal</b>					
471.001 · Capital Improvement Loan	92,008	96,542	101,300	106,291	111,529
471.002 · 0019624 Fire Truck/Pumper	7,055	7,197	7,343	7,491	7,642
471.003 · PennVest Loan	-	-	-	-	-
471.005 · 0018062 Fire Truck/Ladder	-	-	-	-	-
471.006 · First Bankers Corp Loan	-	-	-	-	-
471.009 · Street Light Project Debt Serv	-	-	-	-	-
471.100 · Unfunded Debt -Term Loan	80,000	80,000	80,000	80,000	80,000
471.600 · Tax & Rev Anticipation Loan	-	-	-	-	-
<b>Total 471 · Debt Principal</b>	<b>179,063</b>	<b>183,739</b>	<b>188,643</b>	<b>193,783</b>	<b>199,172</b>
<b>472 · Debt Interest</b>					
472.001 · Capital Improvement Loan	66,051	61,517	56,759	51,767	46,529
472.002 · Loan 2 Fire Truck/Ladder	-	-	-	-	-
472.003 · Loan 3 PA Local Govt Loan	1,439	1,297	1,151	1,003	852
472.005 · Pema Loan_Fire Aerial Truck	-	-	-	-	-
472.006 · First Bankers Corp Int	-	-	-	-	-
472.009 · Community Banks G.O. Note	-	-	-	-	-
472.100 · Unfunded Debt- Term Loan	-	-	-	-	-
472.200 · Street Light Project Int	-	-	-	-	-
472.600 · Tax & Rev Anticipation Loan Int	-	-	-	-	-
<b>Total 472 · Debt Interest</b>	<b>67,490</b>	<b>62,814</b>	<b>57,910</b>	<b>52,770</b>	<b>47,381</b>
<b>Total 470 · Debt Service</b>	<b>246,553</b>	<b>246,553</b>	<b>246,553</b>	<b>246,553</b>	<b>246,553</b>

	2007	2008	2009	2010	2011
	EIT 0.5%	EIT 1.0%	EIT 1.0%	EIT 0.75%	EIT 0.50%
	Restated	Projected	Projected	Projected	Projected
<b>480 · Miscellaneous Expenses</b>					
<b>486 · Insurance</b>					
486.001 · Business Auto	11,126	11,126	11,126	11,126	11,126
486.002 · Property Insurance	2,748	2,748	2,748	2,748	2,748
486.003 · Police Professional	1,652	2,152	2,152	2,152	2,152
486.004 · Public Officials	2,304	2,304	2,304	2,304	2,304
486.005 · Liability	3,468	3,468	3,468	3,468	3,468
Umbrella	1,399	1,399	1,399	1,399	1,399
486.100 · Insurance Claim Expenditures					
<b>Total 486 · Insurance</b>	<b>22,697</b>	<b>23,197</b>	<b>23,197</b>	<b>23,197</b>	<b>23,197</b>
<b>487 · Employee Benefits</b>					
486.162 · Unemployment Comp. Exp.					
487.00 · Total Payment Pension -per ASCO	86,009	86,481	91,525	92,928	94,383
487.001 · Police Pension Expense					
487.002 · Fire Pension Expense					
487.003 · Non Uniformed Pension Expense					
487.156 · Health Insurance					
487.158 · Contrib. to Non Uniform Pension					
487.159 · Pension State Aid					
487.160 · PMRS Police Pension					
487.161 · Unallocated FICA/Medicare					
487.162 · PA Unemployment					
487.163 · Repayment to Pension Plan(s)					
487.164 · Workers Compensation	35,000	37,895	38,659	39,448	40,259
487.165 · Life Insurance	2,251	1,651	2,251	2,251	2,251
487.166 · Unallocated Social Security					
487.167 · Unallocated Medicare					
<b>Total 487 · Employee Benefits</b>	<b>123,260</b>	<b>126,026</b>	<b>132,434</b>	<b>134,627</b>	<b>136,893</b>
487.900 - Other Misc. Charges					
488 - Unallocated Payroll					
480 · Miscellaneous Expenses - Other	-	-	-	-	-
<b>Total 480 · Miscellaneous Expenses</b>	<b>145,957</b>	<b>149,223</b>	<b>155,631</b>	<b>157,824</b>	<b>160,090</b>

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
	<b>EIT 0.5%</b>	<b>EIT 1.0%</b>	<b>EIT 1.0%</b>	<b>EIT 0.75%</b>	<b>EIT 0.50%</b>
	<b>Restated</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>483.00 - Other Pension Expenses</b>					
<b>490.005 · Transfer to Debt Service Fund</b>					
<b>490 · Other Financing Uses</b>					
<b>490.100 -Repayment of 2001 TAN</b>					
<b>Transfer Capital Fund</b>	4,700	60,000	190,000	25,000	10,000
<b>493 · Prior year expenditures</b>					
<b>492.020 Expense 2</b>					
<b>492.100 - Transfer to General checking</b>					
<b>492.200 · Payment of Prior Year Bills</b>					
<b>Total 490 · Other Financing Uses</b>	<b>4,700</b>	<b>60,000</b>	<b>190,000</b>	<b>25,000</b>	<b>10,000</b>
<b>Total Expenditures and Other Uses</b>	<b>1,563,749</b>	<b>1,660,111</b>	<b>1,848,911</b>	<b>1,740,287</b>	<b>1,775,868</b>
<b>Revenue over (under) Expenditures</b>	<b>26,248</b>	<b>22,860</b>	<b>25,941</b>	<b>25,399</b>	<b>27,318</b>
<b>Other Revenue/Expenditures</b>					
<b>Revenue over (under) Expenditures</b>	<b>26,248</b>	<b>22,860</b>	<b>25,941</b>	<b>25,399</b>	<b>27,318</b>