

December 21, 2010

Members of the Board of Supervisors and Township Residents:

The 2011 Budget adopted at the Board of Supervisor meeting tonight maintains the Tax Rate at 3.9 mills including the Fire Tax of .5 mills for the fourth successive year. While the recovery from the national economic crisis continues to elongate, we as a community continue to weather the storm and remain on sound financial footing as a result of the dedication and commitment of the Township staff that has helped Hanover Township become and continue as a premier location to live and work in the Lehigh Valley.

We continue to cut expenses which will allow us to absorb the increase in energy costs as a result of deregulation, a seven percent increase in medical coverage for Township staff, an eight percent increase in the cost of police protection and the continuing decrease in state funding.

During 2011 Hanover Township estimates receiving \$7,414,177.62 in General Fund Revenue, which equates to a .0056% **decrease** or \$41,928.34 and a similar **decrease** in expenditures for the year. Sources of revenue include, but are not limited to real estate taxes, fire tax, waste & recycling fees, earned income tax, local services taxes, mercantile taxes, real estate transfer taxes, grants, and building & inspection fees. The General Funds expenditures include costs associated with Public Works, Administration, Planning & Zoning and Inspections, Colonial Regional Police, Hanover Township Volunteer Fire Company No. 1, Refuse & Recycling and the Bethlehem Area Public Library.

The majority of expenditures in the General Fund are recurring costs with the most significant costs being for public safety (police, fire and EMS) waste and recycling collection costs, offset by fees, and wages & benefits. 2011 is year three of the five year escalating agreement with J.P. Mascaro. As a result the base rate for single family residential accounts will increase from two-hundred ninety-five (\$295) to three-hundred five (\$305) and multi-family, dumpster service from one-hundred fifty (\$150) to one-hundred sixty (\$160). A discount period will still be offered in 2011 as it has in the past.

In 2011 employees will begin reimbursing the Township for the increase in their medical and dental insurance with 2010 being set as the base year and following the policy previously adopted for medical and dental coverage as follows: Employees who were hired on or after January 1, 2007 have 100% of the premium for their medical, dental, vision, hospitalization and short & long-term disability plans paid for by the Township. The employee may elect coverage for their spouse and children in the medical, dental, vision and hospitalization plans and the employee is responsible for 50% of the premium for that coverage through payroll deductions.

For employees hired prior to December 31, 2006 the Township continues to cover 100% of the premiums (individual & family) for the medical, dental, vision, hospitalization and short & long term disability plans.

Additionally, employees hired after December 31, 2006 are not members of the Township's Defined Benefit Pension Plan but the Hanover Township Non-Uniform Employees' Money Purchase Pension (Defined Contribution Plan). Employees are required to contribute a **minimum of 6%** of their wages up to a maximum of 12%. The Township matches the employees' contributions up to a maximum of 8% annually.

During 2011 Hanover Township estimates receiving \$909,544.38 in Recreation revenues, which is a **4.9% decrease** on top of the 2.8% decrease in 2010. In 2011 the Township's subsidy of the Recreation Budget equates to 23.05% an increase from 20.43% in 2010 but a decrease from the 2010 projected actual which as of the end of September 2010 is trending at 29.65%.

Sources of revenue include, but are not limited to, memberships, season pool passes, rental of facilities, daily pool receipts, swim lessons, fundraising, program fees, catering, advertising – newsletter, preschool tuition, programs and fundraisers. The 2010 Recreation expenditures include costs associated with salaries, operating expenses including utilities, supplies, equipment, pool and park maintenance and training, fundraising costs and services. Begun in 2008 the Recreation Budget includes an allocation of all costs that historically have been captured in the General Fund, including Township pension obligation, payroll processing costs, park maintenance wages, workmen's compensation insurance, liability, accident, commercial, professional, and crime insurance coverage, and employee benefits. As in 2007, 2008, 2009 and 2010 and similar to the General Fund Revenues and Expenses, the Recreation Budget items have been expanded to gain a better understanding of revenues and costs associated with individual programs and activities.

Capital Reserve Expenditures in 2011 will include monies appropriated for municipal facilities, an ambulance, two Chevrolet 3500 dump trucks which will replace two 2001 Ford 550's, a John Deere Z960A 34HP PRO 72" riding lawn mower, debt servicing, installation of a traffic signal (Brodhead Road & North Commerce (west intersection)), parks and recreation, recreation and open space and an entrance to Village View.

During 2011 road resurfacing will be completed on seven streets, Muhlenberg Court, Princeton Drive, Wellesley Drive, Dartmouth Drive, Colgate Drive, Vassar Avenue and Highland Avenue. State Funds will be used toward the purchase of the two Chevrolet 3500's.

2011 Debt Servicing includes \$328,560 on the Community Center and \$147,500.78 for the 248 Brodhead Road building purchase and renovation.

I would like to take this opportunity to thank the Township staff who assisted in the preparation of the budget. Whether it was a sounding board for some of my thoughts and ideas, to finding errors in my math or spelling and pointing out adjustments, to typing the document, collating and photocopying, each of them have played a vital role in the budget process. I would also like to thank the Treasurer, Secretary, Public Works and Recreation Directors who worked tirelessly as we visited and revisited revenues and expenses. Together we prepared the most comprehensive & detailed budget possible, providing the services required and demanded by our residents and businesses, while recognizing our common desire to provide those services as economically feasible as possible. In these difficult economic times each of us who worked on the preparation of the 2011 Budget has kept its financial impact at the forefront.

John J. Finnigan, Jr.  
Township Manager

**2011**

# **HANOVER TOWNSHIP**

## **BUDGET**

*PREPARED BY THE  
TOWNSHIP STAFF*

## 2011 BUDGET SYNOPSIS

To: **Board of Supervisors**

From: **Francine Spevak**

Date: **October 26, 2010**

*Attached you will find the proposed 2011 Budgets for the General Fund Capital Reserve, State Fund and Recreation.*

*The proposed Millage Rate is **3.90**, which is equal to 2009 & 2010. Included in the **3.90** is a Fire Tax of **0.5** mills, which will be used for the purchase of Fire Company vehicles in the foreseeable future.*

*Also attached are all Boards, Commissions, Committees, Hanover Township Volunteer Fire Company and Colonial Regional Police Departments requests along with all pertinent information from the staff.*

### General Fund

Restricted Beginning Balance for 2011	1,912,618
Unrestricted Beginning Balance for 2011	5,246,738
Revenues for 2011	7,415,342
Expenditures for 2011	<u>7,415,342</u>
Unappropriated Balance	7,159,356

**Capital Reserve**

Beginning Balance for 2011	3,341,927
Revenues for 2011	740,061
Expenditures for 2011	496,153
Unappropriated Balance	<u>3,585,835</u>

**State Fund**

Beginning Balance for 2011	1,005,826
Revenues for 2011	244,881
Expenditures for 2011	285,350
Unappropriated Balance	<u>965,357</u>

**Recreation**

Beginning Balance 2011	13,601
Revenues for 2011	911,079
Expenditures for 2011	911,079
Unappropriated Balance	<u>13,601</u>

## 2011 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY

*The Administration of Hanover Township respectfully submits the 2011 Budget to the Board of Supervisors and to the residents of Hanover Township for their review. The Budget includes the revenues and expenses for the General Fund, Capital Reserve, State Fund, Recreation department and Debt Service.*

*The attached details the following funds for January 1, 2011 through December 31, 2011.*

<b>Estimated Revenue</b>	
General Fund	\$7,415,342
Capital Reserve	740,061
State Fund	244,881
Recreation	911,079
<b>Proposed Expenditures</b>	
General Fund	\$7,415,342
Capital Reserve	496,153
State Fund	285,350
Recreation	911,079
Debt Service	476,061
<b>Pertinent Account Balances</b>	
Debt Service Balance as of 12/31/2011	\$2,064,083

## Tax Rates for 2011

### **Real Estate\***

3.40 Mills

### **Fire Tax\***

0.5 Mills

### **Earned Income Tax\***

1.0% for non-residents; 0.5% for residents and 0.5% paid to the Bethlehem Area School District (BASD). In 2010 we will begin the transition to a County wide collection system as mandated by Act 320 of 2008.

### **Local Services Tax\***

\$52.00 per person per year if earnings exceed \$12,000. Individuals not reaching the age of 18 on January 1st are not be subject to this tax.

### **Mercantile Tax\***

- (1) On receipts attributable to the performance of services the rate shall be one and one half mills or \$1.50 per \$1,000 of gross volume of business.
- (2) On receipts attributable to wholesale sales of merchandise, the rate shall be one mill or \$1 per \$1,000 of gross volume.
- (3) On receipts attributable to retail sales of merchandise, the rate shall be one and one half mills or \$1.50 per \$1,000 of gross volume of business.

**\*Indicates NO change from 2010.**

*The real estate tax will remain the same in 2011. Sewer fees will be collected from two districts, East and West as established in 2009. Per the fire and ambulance equipment replacement schedule one ambulance will be purchased in 2011 replacing Number 1582.*

## **GENERAL FUND SUMMARY**

*During 2011 Hanover Township estimates receiving \$7,414,177.62 in General Fund revenue, which equates to a .0056% **decrease** or \$41,928.34 in revenue and a similar **decrease** in expenditures for the year. Sources of this revenue include, but are not limited to, real estate taxes, fire tax, waste & recycling fees, earned income taxes, local services taxes, mercantile taxes, real estate transfer taxes, grants, building and inspection fees. The 2011 General Fund expenditures include costs associated with Public Works, Administration, Planning & Zoning and Inspections, Colonial Regional Police Department, Hanover Township Volunteer Fire Company No. 1, Refuse and Recycling Services, Commissions, Committees, Boards and the Bethlehem Area Public Library.*

*The majority of expenditures in the General Fund are recurring costs.*

*Contained within the General Fund expenditures are the following park improvements projects:*

Village View Park Entrance  
Hanover Crossings North (Monocacy Park)



### **Recreation Fund Summary**

*During 2011 Hanover Township estimates receiving \$909,544.38 in Recreation revenues, which is a 4.9% **decrease**. Sources of revenue include, but are not limited to, memberships, season pool passes, rental of facilities, daily pool receipts, swim lessons, fundraising, program fees, catering, advertising - newsletter, preschool tuition, programs and fundraisers. The 2011 Recreation expenditures include costs associated with salaries, operating expenses including utilities, supplies, equipment, pool and park maintenance and training, fundraising costs and services. Beginning in 2008 the recreation budget includes an allocation of all costs that historically have been captured in the General Fund, including Township pension obligation, payroll processing costs, park maintenance wages, workmen's compensation insurance, liability, accident, commercial, professional, and crime insurance coverage, and employee benefits. As in 2007, 2008, 2009 and 2010 and similar to the general fund revenues and expenses, the recreation budget items have been expanded to gain a better understanding of revenues and costs associated with individual programs and activities. Servicing of the pools will again be performed by Township staff in 2011.*

### **Payments Due During 2011 Include:**

Community Center	\$ 328,560.00
Brodhead Road Building	\$ 147,500.78

### **Capital Projects Scheduled in 2011 Include:**

Roof replacement for Pool Building	\$ 9,700.00
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## GENERAL FUND REVENUE

Account Number	Name	Corresponding Revenue & Comments	Budget 2011
301.1000	Real Estate Tax - Current Year	<i>The property assessment for the Township of Hanover, as calculated by Northampton County, is <b>\$492,727,300 (10/29/2010)</b>. It is expected that the number of abatement requests will continue to increase during 2011 as it did in 2009 &amp; 2010. Due to abatements revenue is expected to be 95% of assessment. With a millage rate of 3.40 the 2010 Real Estate Tax receipts will be:</i>	1,591,509.18
301.2000	Real Estate Tax - Prior Year	<i>The money collected for the previous year prior to it going to the Tax Claim Bureau.</i>	11,500.00
301.4000	Real Estate Taxes - Delinquent from Tax Bureau	<i>This is money collected by the Northampton County Assessor's Office that the Township receives monthly.</i>	72,874.37
301.5000	Real Estate Taxes - Interim	<i>These are taxes that are assessed by the Northampton County Tax Bureau that the Township receives on a monthly basis from the independent tax collector on renovations and additions.</i>	873.39
301.7000	Fire Tax - Current Year	<i>In order to adequately prepare for the replacement of fire apparatus and ambulances the Township implemented a Fire Tax in 2008 with a rate of 0.5 mills. The 2011 Fire Tax receipts will be:</i>	234,045.47
301.8000	Fire Tax - Prior Year	<i>Began generating revenue in 2009.</i>	10,889.27

Account Number	Name	Corresponding Revenue & Comments	Budget 2011
305.1000	Local Services Tax	<i>Tax on individuals working in the Township. Individuals under the age of 18 or earning less than \$12,000 are not subject to this tax. Of the \$52 tax, \$5 is forwarded to the Bethlehem Area School District.</i>	482,608.10
310.1000	Real Estate Tax Transfer	<i>Any individual purchasing property is subject to a 1/2% tax.</i>	223,589.51
310.2100	Earned Income Taxes Current Year	<i>The Earned Income Tax is collected from any Township resident at a rate of 1/2% of their wages.</i>	1,633,794.17
310.3100	Mercantile Taxes Current Year	<i>Tax on businesses operating as a wholesaler, retailer or providing a service. Rate is between 1 and 1.5 mills.</i>	743,940.23
321.8000	Cable Television Franchise	<i>Cable operators within the Township are subject to a 5% tax on gross revenue.</i>	82,000.00
331.1100	Vehicle Code Violations	<i>These are fines given to motorists for a violation of the PA Motor Vehicle Code (speeding, running red lights, parking, weight, etc.).</i>	46,084.00
331.1110	Non-Traffic Violations	<i>These are fines for non-motor vehicle related ordinances such as property maintenance, littering, etc.</i>	8,117.61
331.1300	Semi-Annual State Police	<i>This amount is based on a formula of road miles and population. The Township receives payment in July and December of each year.</i>	5,400.00
341.0000	Interest Earnings	<i>Interest on investments during the year.</i>	30,000.00
342.2000	Rent - 248 Brodhead Road	<i>CRPD and County of Northampton District Magistrate.</i>	226,506.84

Account Number	Name	Corresponding Revenue & Comments	Budget 2011
342.2020	248 Management Fee	Property Management of 248 Brodhead Road	6,000.00
342.2030	248 Annual Excess		86,166.32
354.0000	Recycling	<i>It is anticipated that the Township will receive funds from the sale of recycling containers, a recycling performance grant, and the sales of recyclables.</i>	110,250.00
354.0400	Sanitary Sewer User Fees	<i>Income from the installation of sanitary sewers, developers tapping fees and the Borough of Catasquigua Sanitary Sewer fees.</i>	80,000.00
354.0401	Sanitary Sewer User Fees-East District	<i>Established in 2009</i>	35,000.00
354.0402	Sanitary Sewer User Fees-West District	<i>Established in 2009</i>	69,000.00
354.0403	Sanitary Sewer Delinquent User Fees	<i>Established in 2009</i>	1,000.00
354.0410	Compost ID	<i>Income from Compost ID's for use of the City of Bethlehem Compost Center.</i>	5,175.00
355.0800	Alcoholic Beverage Taxes	<i>The Township receives a \$200 fee for the nine establishments in the Township that dispense liquor.</i>	1,000.00
355.1300	Foreign Fire Insurance Program Tax	<i>Monies received in September that go directly to the Fireman's Relief Fund and passes through revenue.</i>	111,369.63
361.3110	Commercial Plan Review Fees-Deposits	<i>Fees collected for the review of commercial building permits by outside professionals</i>	15,000.00

Account Number	Name	Corresponding Revenue & Comments	Budget 2011
361.3130	Residential Plan Review Fees-Deposits	<i>Fees collected for the review of residential building permits by outside professionals</i>	25,000.00
361.3400	Zoning Hearing Fees	<i>Fees collected from an individual or business to appear before the Zoning Hearing Board.</i>	4,150.00
361.3450	Conditional Use Fees	<i>Separated from 361.3400 in 2008</i>	3,600.00
361.5000	Sale of Maps and Publications	<i>Sale of maps, comprehensive plan, zoning, SALDO books, etc.</i>	200.00
362.1400	Crossing Guard Reimbursement	<i>Bethlehem Area School District's contribution to the Township for crossing guards.</i>	6,773.83
362.2000	Fire Hydrant Rental	<i>Rental of hydrant on Prime Steak House property. City will not bill so Hanover collects and forwards to City.</i>	264.00
362.4100	Building Permits & Inspection Fees		220,000.00
362.4110	State UCC Fee	<i>\$2.00 fee collected for State on each building permit issued.</i>	1,000.00
362.4600	Road Occupancy Permits	<i>Contractors or utilities who cut into Township streets must first obtain a permit so that the Township can insure proper backfill &amp; restoration is completed correctly.</i>	1,000.00
364.3000	Solid Waste Collection and Disposal Fees Current Year	<i>Annual fee for weekly waste and bi-weekly recycling curbside collection from residences.</i>	999,077.00
364.3100	Solid Waste Collection and Disposal Delinquent Bills & Fees	<i>Prior Year Payments, Attorney's Lien Fees</i>	855.24

Account Number	Name	Corresponding Revenue & Comments	Budget 2011
364.3200	Payments in Excess of Billings - Waste	Collection Fee	1,200.00
366.1030	Special Events	Donations toward the various special events hosted by the Township.	12,000.00
372.5600	Public Utilities Tax	Monies received from the PUC for the railroad tracks in Hanover Township	8,500.00
372.5610	1/2 Traffic Light Expense	Income from Hanover Township - Lehigh County for shared traffic signals	165.00
380.0000	Miscellaneous		13,000.00
380.0100	Dog Fines and Care		100.00
380.0110	Insurance Dividends		532.00
380.0120	Bank Charges and Fees		50.00
380.0130	Rental Fees for Towers	Income from Sprint-Nextel, Verizon, T-Mobile & PPL for towers located in the Township.	7,900.00
380.0140	PennDOT Winter Agreement	2009/2010 - 2013/2014 Winter Agreement	2,042.49
380.0150	Convenience Fees	Fee charged to use credit card for municipal payments, offset by bank charges	303.64
380.0200	Contributions from PA Pension	Money received in September to defray the non-uniform pension plans	93,810.42
380.0210	Regional Police Pension State Contribution	Money received in September to defray the uniform pension plans	89,925.00
380.0300	Sewerage Reimbursement	Inspection fee for on-lot sewerage	200.00
392.0000	Transfer from Other Funds		0.00

Account Number	Name	Corresponding Revenue & Comments	Budget 2011
<b>TOTALS:</b>			<b>7,415,341.69</b>

## GENERAL FUND EXPENSE

Account Number	Name	Corresponding Expenses & Comments	Budget 2011
400.1100	Salary of Elected Officials		12,500.00
400.2100	Office Supplies	<i>Miscellaneous office supplies</i>	7,500.00
400.2500	Contract Service Fees	<i>Fees paid for maintenance of DocStar, Copier, Postage Machine, Phone, Security, Harris Software, General Code, Bertheimer (User Fee); Service Contract for Folding Machine</i>	28,500.00
400.2600	Office Equipment	<i>Server Hard Drive; Misc. Computer Equip.</i>	5,000.00
400.2610	Web Site Maintenance	<i>Ongoing maintenance to keep site vibrant</i>	2,000.00
400.2650	Computer Maintenance	<i>Maintenance of server &amp; support of network</i>	5,000.00
400.3200	Communication	<i>Phone, cell phones and internet service</i>	8,300.00
400.3210	Postage	<i>Includes recycling 2 annual permits for first class and bulk presorted</i>	5,000.00
400.3220	Newsletters	<i>Cost of newsletter</i>	24,000.00
400.3400	Advertising and Printing	<i>Legal notices, employment, recycling</i>	2,500.00
400.4200	Association Dues and Expenses		4,000.00
400.4210	Supervisors Convention	<i>State and County Conventions</i>	2,000.00
401.0000	Township Manager Salary		102,775.00
402.1100	Auditing Services		10,000.00
402.2000	Payroll Preparation	<i>Fees payable to ADP</i>	4,210.00
403.3000	Tax Collection Charges	<i>Payable to Bertheimer for collecting lines 305.100, 310.210 &amp; 310.310</i>	66,217.56



Account Number	Name	Corresponding Expenses & Comments	Budget 2011
403.3010	Tax Collector Fee	<i>Fees payable to Berkeimer</i>	12,164.25
403.3011	Tax Collection Committee Fees	<i>Act 32 of 2008</i>	2,075.00
404.3100	Legal Services and Charges	<i>Fees payable for legal services</i>	35,000.00
405.1200	Treasurer Salary		39,716.00
405.1210	Meetings Secretary	<i>Fee paid to Secretary for attending board meetings</i>	1,100.00
405.1400	Secretary Salary		45,806.00
405.1410	Meetings Treasurer	<i>Fee paid to Treasurer for attending board meetings</i>	100.00
405.1420	Receptionist Clerk and Office Support Associate Wages		60,159.38
405.1440	Managers Secretary		36,225.00
405.3500	Bonding	<i>Bonding of Treasurer, Secretary, Office Staff &amp; Tax Collector</i>	4,100.00
408.1000	Engineer Retainer Fee		2,520.00
408.3100	General Engineer Charges		26,000.00
409.2290	Heating Office		10,000.00
409.2300	Heating Shop		6,000.00
409.2500	Repair and Maintenance Supplies	<i>Items for office &amp; shop</i>	8,000.00
409.2555	Cleaning	<i>Weekly cleaning of municipal building</i>	3,090.00
409.3610	Electric Office and Shop		12,000.00
409.3660	Water/Sewage Office/Shop		2,900.00
409.3670	Utilities - 248 Brodhead		34,000.00

Account Number	Name	Corresponding Expenses & Comments	Budget 2011
410.0000	Regional Police Contributions	<i>Township share of CRPD budget</i>	1,481,269.37
410.3000	Crossing Guard Salaries		13,000.00
410.3190	Uniforms Crossing Guards		200.00
411.5400	Fire Company Allocation		86,070.00
411.5410	Firefighters Relief Fund	<i>Pass through of revenue from State to Volunteer Fire Company</i>	111,370.00
411.5420	Fire Hydrant Rental	<i>Fee paid to City for use of hydrants</i>	115,000.00
411.5440	Fire Company Fuel Reimbursement	<i>Reimburse fire company members for calls &amp; training; payable quarterly</i>	20,000.00
413.0100	Animal Control Supplies		25.00
413.0110	SPCA Charges		600.00
413.0200	Salary/Zoning Officer		56,583.00
413.0210	Code Enforcement Assistant-Wages		31,050.00
413.0310	BOCA Examiner		5,000.00
413.0320	BOCA Appeals		100.00
413.0400	Zoning Officer, Building Inspector & Code Enforcement Officers Supplies		1,700.00
413.0410	State UCC Expense	<i>Money forwarded to state for UCC fees collected on building permits</i>	1,500.00
413.0500	Outside Prof Help		70,000.00
414.0000	Planning and Zoning	<i>Bills from Broughal &amp; DeVito and Hanover Engineering Associates for developments</i>	30,000.00
414.0100	Planning Commission Clerk Meetings		1,450.00

Account Number	Name	Corresponding Expenses & Comments	Budget 2011
414.0110	Planning Commission Clerk Mileage		160.00
414.1300	Salary Zoning Hearing Board	\$25 per member per meeting, payable quarterly	900.00
414.1350	Salary Planning Commission	\$25 per member per meeting, payable quarterly	1,000.00
415.3000	Emergency Management	Tactical equipment, training exercise in 2011, communication equipment	5,500.00
415.3010	Crime Watch		4,400.00
427.0000	Refuse Collection	Payable Monthly to Haulers	1,052,295.00
427.0100	Recycling	Charge for use of Bethlehem Compost Center; Administration costs of recycling program	8,500.00
427.0110	Compost ID	Payable to the City for Compost Cards	2,900.00
427.0130	Refuse Billing Expenses	Broughtal Lien Fees, Harris bill form changes, Postmaster, Phila Bus Forms, NorthCo Prothonotary	12,419.00
429.0000	Sanitary Sewer Expenses	Act 537, Yeska, Hanover - Lehigh, Airport Road Sewer and Borough of Catasauqua.	140,000.00
429.3000	Operations Charges Sanitary Sewer	PageNet, PPL, phone, Catasauqua communication & Hanover Engineering	10,000.00
429.3010	One Call Services	PA One Call & Hanover Engineering One Call	25,000.00
430.0000	Public Works Director Salary		70,775.00
430.0100	Road Crew Salary		490,522.09
430.0150	Roadmasters Salary		27,500.00
430.0200	Road Superintendent Salary	Position eliminated in 2009	0.00
430.2000	Supplies Public Works		8,424.00
430.3000	CDL Testing/PA Pesticide Reg.		645.00

Account Number	Name	Corresponding Expenses & Comments	Budget 2011
432.0000	Snow and Ice Removal		24,800.00
433.0000	Traffic Signals/Street Signs/Markings		28,910.00
433.1000	Traffic Signalization /Maintenance	<i>Maintenance contract with TELCO (Traffic Lights)</i>	34,395.85
434.0000	Street Lighting		130,000.00
437.0000	Repair/Maintenance Tools/Machinery		40,000.00
437.0100	Purchase Tools/Equipment		17,180.00
437.0110	Purchase Communication Equipment		5,200.00
437.0150	Equipment Rental		3,000.00
439.0000	Road Materials	<i>Hot and cold patch</i>	24,375.00
439.2310	Vehicle Fuel		36,000.00
440.0100	Airport Advisory Board		0.00
454.4500	Fertilization of Lawns		9,700.00
455.0000	Shade Tree Commission		9,500.00
456.0000	Library Contributions		167,831.00
465.1200	Community Relations Director		35,735.00
480.0000	Miscellaneous		5,000.00
480.0050	Uniforms/Clothing	<i>Public Works staff</i>	5,400.00
480.0090	Mileage/Travel - Staff		500.00
480.0100	Seminars & Training		8,000.00
480.0110	Easements/ Rights-of-Way		25,000.00
480.0300	Special Events		31,300.00

Account Number	Name	Corresponding Expenses & Comments	Budget 2011
480.1000	Bank Charges and Fees		2,000.00
483.0000	Employee Retirement State Contribution	<i>State contribution towards pension plan, pass through to PNC</i>	93,811.00
483.0100	Employee Retirement-Defined Benefit Plan		351,477.00
483.0110	Regional Police Pension State Contribution	<i>State contribution towards uniform pension plan for CRPD - pass through</i>	351,477.00
483.0200	Employee Retirement-Defined Contribution Plan	<i>Township contribution towards retirement plan which was created 01/01/2007 for post 1/1/2007 hires.</i>	15,069.00
485.0000	PA Unemployment Compensation		6,117.00
486.0000	Social Security Taxes		74,239.00
486.1560	Employee Benefits		306,811.00
486.1590	Pension Life Insurance		9,053.00
486.3510	Insurance Fire/Liability/Building/ Equipment		35,825.00
486.3540	Workmen's Compensation		25,110.00
492.0000	Capital Reserve Transfers		640,061.00
492.1000	Capital Reserve Transfer - Fire Equipment		135,000.00
493.0000	Transfer to Other Funds	<i>Transfer to Recreation</i>	211,149.20
<b>TOTALS:</b>			<b>7,415,341.69</b>

## RECREATION FUND REVENUE

Account Number	Name	Comments	Budget 2011
341.0000	Interest Earnings		100.00
366.1000	Partners/Contributions		6,500.00
366.1020	Pavilion Rental		3,675.00
367.2000	Season Pool Pass		56,940.00
367.2010	Daily Pool Passes		16,000.00
367.2020	Swim Lessons		11,000.00
367.2040	Pool Concession		1,375.00
367.2050	Pool Party Rentals		1,942.00
367.2060	Swim Team Contribution		850.00
368.1000	Fundraisers		15,000.00
368.1015	Cheerleading Fundraisers		9,200.00
368.1020	Gift Certificates		0.00
368.3000	Community Center Memberships		158,015.00
368.3009	Program & Basketball Memberships		2,545.00
368.3010	Program Fees		95,000.00
368.3011	Summer Camp Fees		54,500.00
368.3013	Summer Park Fees		5,120.00
368.3015	Cheerleading Fees		22,751.00
368.3020	Athletic Field Rentals		11,500.00

Account Number	Name	Comments	Budget 2011
368.3021	Gym Rentals		26,000.00
368.3022	Meeting Room Rentals		18,000.00
368.3030	Miscellaneous		100.00
368.3040	Concession Stand / Vending Machine Income		14,000.00
368.3050	Refunds / Bank Charges / Return Check Charge		218.00
368.3060	Catering		687.00
368.3070	Advertising / Newsletter Sales		6,000.00
368.3090	Children Services		97,650.00
368.6090	Preschool Programs		45,566.00
368.3095	Preschool Fundraisers		2,500.00
368.3100	Community Center Grants		0.00
368.3110	Preschool Grants		0.00
368.3220	Security Deposits		0.00
380.0150	Convenience Fees		5,000.00
380.0200	Contributions from PA Pension		12,195.35
392.0100	Transfer from General Fund		211,149.20
<b>TOTALS:</b>			<b>911,078.55</b>

## RECREATION FUND EXPENSE

Account Number	Name	Comments	Budget 2011
400.3220	Newsletters		7,500.00
402.2000	Payroll Processing		6,315.00
437.0100	Recreation Facilities Equipment		0.00
451.1400	Park & Recreation Wages		16,620.30
451.3700	Park Maintenance		5,415.00
451.3750	Park Maintenance Wages		114,729.00
451.5300	Park & Recreation Supplies		1,000.00
451.5350	Park & Recreation Mileage		400.00
451.5400	Camp Wages		31,549.50
452.1400	Pool Wages		54,168.24
452.2010	Pool Supplies / Maintenance		12,775.00
452.2020	Pool Chemicals / Public Works		16,000.00
453.1010	Recreation Director Salary		52,673.17
453.1020	Recreation Administration Wages		23,000.00
453.1030	Front Desk / Babysitting Wages		41,555.00
453.1040	Director of Children's Services Wages		19,375.20
453.1050	Preschool Teachers Wages		90,115.05
453.1060	Programming Wages		26,090.00
453.1065	Fitness Personnel Wages		17,028.00



<b>Account Number</b>	<b>Name</b>	<b>Comments</b>	<b>Budget 2011</b>
453.1070	Janitor Wages		11,059.20
453.1080	Assistant Recreation Director(s) Wages		60,388.90
453.2000	Staff Supplies / Mileage		500.00
453.2010	Office Supplies		5,000.00
453.2020	Supplies Programs / Art & Crafts		14,000.00
453.2021	Cheerleading Expenses & Supplies		8,675.00
453.2030	Concession Stand Expenses		6,900.00
453.2040	Catering Expenses		500.00
453.2080	Fundraising Expenses		3,000.00
453.2090	Repairs & Maintenance		15,000.00
453.2100	Facilities Supplies		0.00
453.2120	Grant Expenses		0.00
453.2600	Activities Equipment		300.00
453.2610	Preschool Equipment		0.00
453.2620	Preschool Supplies & Clothing		2,500.00
453.2625	Preschool Training		1,500.00
453.2630	Preschool Miscellaneous		100.00
453.3100	Legal Services & Charges		0.00
453.3200	Communication		3,100.00
453.3210	Postage		1,200.00
453.3300	Background Checks		800.00

Account Number	Name	Comments	Budget 2011
453.3400	Advertising / Printing		400.00
453.3510	Insurance		0.00
453.3520	Seminars / Association Fees		250.00
453.3530	Contract Fee Services		17,421.00
453.3600	Utilities		56,505.00
453.4800	Miscellaneous		40.00
453.4810	Refunds Security Deposits		30.00
453.4820	Bank Charges / Fees		11,000.00
483.0100	Employee Retirement (Defined Benefit Plan)		33,150.61
483.0200	Employee Retirement (Defined Contribution Plan)		1,820.50
485.0000	PA Unemployment Compensation		7,749.38
486.0000	Social Security Taxes		34,807.64
486.1560	Employee Benefits		31,447.58
486.1590	Pension Life Insurance		626.73
486.3510	Insurance: Fire / Liability / Building		33,440.00
486.3540	Workmen's Compensation Insurance		11,558.55
<b>TOTALS:</b>			<b>911,078.55</b>