

October 25, 2011

Members of the Board of Supervisors and Township Residents:

The 2012 Budget authorized for advertising and adoption at tonight's Board of Supervisors meeting maintains the Tax Rate at 3.9 mills, including the Fire Tax of .5 mills, for the *fifth* successive year. While the recovery from the national economic crisis continues to elongate, fears of a recession increase and the volatility of the stock market continues, 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 one of the premier locations to live and work in the Lehigh Valley.

During 2012, Hanover Township projects receiving \$7,440,525.89 in General Fund Revenue, which equates to a .0033 *increase* or \$25,184.18 and a similar *increase* in General Fund Expenses for the year. This compares to a budgeted amount of \$7,414,177.62 in 2011; \$7,456,105.95 in 2010 and \$7,398,787.72 in 2009. Relatively speaking, the Township has maintained a stable/flat budget during tough economic times while increasing services to our residents, business community and visitors.

Sources of revenue include, but are not limited to real estate taxes, fire tax, waste and recycling fees, earned income tax, local services taxes, mercantile taxes, real estate transfer taxes, grants, and building and inspection fees. The General Fund expenditures include costs associated with Public Works, Administration, Planning and Zoning and Inspections, Colonial Regional Police, Hanover Township Volunteer Fire Company No. 1, Refuse and Recycling and the Bethlehem Area Public Library.

The 2012 Budget is affected by the 2010 Census. Both the Colonial Regional Police Commission and the Bethlehem Area Public Library formulas include a population component. The increase in population in Hanover between 2000 and 2010 will require the Township to increase their contributions to both the entities due to our increased population. Police coverage will increase by \$83,857.16 and library contribution by \$17,237.00.

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, wages and benefits. April 2012 brings an end to our five year escalating agreement with J.P. Mascaro. We will rebid the contract in late 2011. Residential accounts will stay at three-hundred five (\$305.00) and multi-family, dumpster service at one-hundred sixty (\$160.00). A discount period will still be offered in 2012 as it has in the past. In rough times the Township, like residents and businesses, is required to do more with less. The 2012 budget eliminates one full-time position from the Township office staff.

In 2011, employees began 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 and 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 and family) for the medical, dental, vision, hospitalization and short and 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 2012, Hanover Township estimates receiving \$673,430.00 in Recreation revenues, which is a **-0.0379 decrease**. In 2012, the Township's subsidy of the Recreation Budget equates to 26.8% (\$247,129.31) which is an increase from 23.05% (\$211,149.00) budgeted in 2011 but a decrease from the 2010 actual which was 31.72% and 2009 actual which was 35.22%.

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 2012 Recreation expenditures include costs associated with salaries, operating expenses including utilities, supplies, equipment, pool and park maintenance and training, fundraising costs and services. Starting 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, 2010 and 2011 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. In 2012, the responsibility for managing and developing the Township Special Events will be transitioned to the staff at the Community Center.

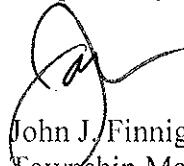
Capital Reserve Expenditures in 2012 will include monies appropriated for municipal facilities, an ambulance, two replacement SUV's, a John Deere 6330 tractor, a landscape tractor and an entrance to Village View Park.

During 2012 road resurfacing will be completed on the following Township roads: Kenwood Drive, Allen Way, Allen Circle, Winthrop Avenue, Harmor Lane, Harmor Circle, Lord Byron Drive (south of Stoke Park Road), Chaucer Lane (south of Stoke Park Road), Windsor Circle and Brodhead Road.

The 2012 Debt Servicing includes \$331,255.00 on the Community Center, which will be paid off in 2015 and \$143,250.78 for the 248 Brodhead Road building purchase and renovation which will be paid off in 2022.

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 and 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 2012 Budget has kept its financial impact at the forefront.

Respectfully,



John J. Finnigan, Jr.  
Township Manager

**2012**

**HANOVER TOWNSHIP**

**BUDGET**

*PREPARED BY THE  
TOWNSHIP STAFF*

## **2012 BUDGET SYNOPSIS**

To: ***Board of Supervisors***  
From: ***Francine Spevak***  
Date: ***October 11, 2011***

*Attached you will find the proposed 2012 Budgets for the General Fund, Capital Reserve, State Fund and Recreation.*

*The proposed Millage Rate is **3.90**, which has not changed since 2008. 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 2012	2,274,375
Unrestricted Beginning Balance for 2012	4,902,753
Revenues for 2012	7,440,526
Expenditures for 2012	<u>7,440,526</u>
Unappropriated Balance	<u>7,177,128</u>

<b><u>Capital Reserve</u></b>
Beginning Balance for 2012
Revenues for 2012
Expenditures for 2012
Unappropriated Balance

3,418,140
696,506
1,021,759
<hr/>
3,092,887

<b><u>State Fund</u></b>
Beginning Balance for 2012
Revenues for 2012
Expenditures for 2012
Unappropriated Balance

506,873
269,143
445,800
<hr/>
330,216

<b><u>Recreation</u></b>
Beginning Balance 2012
Revenues for 2012
Expenditures for 2012
Unappropriated Balance

25,677
920,559
920,559
<hr/>
25,677

## **2012 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY**

*The Administration of Hanover Township respectfully submits the 2012 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, 2012 through December 31, 2012.*

### **Estimated Revenue**

General Fund	\$7,440,526
Capital Reserve	696,506
State Fund	269,143
Recreation	920,559

### **Proposed Expenditures**

General Fund	\$7,440,526
Capital Reserve	547,253
State Fund	445,800
Recreation	920,559
Debt Service	474,506

### **Pertinent Account Balances**

Debt Service Balance as of 12/31/2012	\$1,757,160
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### Tax Rates for 2012

**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 2012 Keystone Collections Group will collect and distribute EIT 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 2011.

*The real estate tax will remain the same in 2012.  
Per the fire and ambulance equipment replacement schedule one ambulance will be purchased in 2012 replacing Number 1582.*

## GENERAL FUND SUMMARY

*During 2012 Hanover Township estimates receiving \$7,439,750.89 in General Fund revenue, which equates to a .0033% increase or \$24,409.18 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 2012 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 2012 budget includes the elimination of one full-time position in the Township. The Director of Community Relations position will cease in the 4th Quarter of 2011.*

*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 2012 Hanover Township estimates receiving \$920,559.31 in Recreation revenues, which is a 010% increase. 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 2012 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. In 2012 the responsibility for coordinating and managing the Township's Special Events will be transferred to the Recreation Department to provide better synergy and coordination.

### Debt Servicing Payments Due During 2012 Include:

Community Center	\$ 331,255.00
Brodhead Road Building	\$ 143,250.78

### Capital Projects Scheduled in 2012 Include:

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## GENERAL FUND REVENUE

Account Number	Name	Corresponding Revenue & Comments	Budget 2012
301.1000	Real Estate Tax - Current Year	<p>The property assessment for the Township of Hanover, as calculated by Northampton County, is <b>\$496,342,200 (10/04/2011)</b>. It is expected that the number of abatement requests will continue to increase during 2012 as it did in the previous three years. Due to abatements revenue is expected to be 95% of assessment. With a millage rate of 3.40 the 2012 Real Estate Tax receipts will be:</p>	1,603,185.31
301.2000	Real Estate Tax - Prior Year	<p>The money collected for the previous year prior to it going to the Tax Claim Bureau.</p>	11,500.00
301.4000	Real Estate Taxes - Delinquent from Tax Bureau	<p>This is money collected by the Northampton County Assessor's Office that the Township receives monthly.</p>	25,225.58
301.5000	Real Estate Taxes - Interim	<p>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.</p>	1,000.00
301.7000	Fire Tax - Current Year	<p>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 2012 Fire Tax receipts will be:</p>	235,762.55
301.8000	Fire Tax - Prior Year	<p>Began generating revenue in 2009.</p>	5,000.00

Account Number	Name	Corresponding Revenue & Comments	Budget 2012
301.9000	Payments in Lieu of Taxes		2,291.01
305.1000	Local Services Tax	<p>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.</p>	440,000.00
310.1000	Real Estate Tax Transfer	<p>Any individual purchasing property is subject to a 1/2% tax.</p>	245,000.00
310.2100	Earned Income Taxes Current Year	<p>The Earned Income Tax is collected from any Township resident at a rate of 1/2% of their wages.</p>	1,680,000.00
310.3100	Mercantile Taxes Current Year	<p>Tax on businesses operating as a wholesaler, retailer or providing a service. Rate is between 1 and 1.5 mills.</p>	684,785.19
321.8000	Cable Television Franchise	<p>Cable operators within the Township are subject to a 5% tax on gross revenue.</p>	91,750.00
331.1100	Vehicle Code Violations	<p>These are fines given to motorists for a violation of the PA Motor Vehicle Code (speeding, running red lights, parking, weight, etc.).</p>	46,000.00
331.1110	Non-Traffic Violations	<p>These are fines for non-motor vehicle related ordinances such as property maintenance, littering, etc.</p>	6,418.86
331.1300	Semi-Annual State Police	<p>This amount is based on a formula of road miles and population. The Township receives payment in July and December of each year.</p>	5,800.00
341.0000	Interest Earnings	<p>Interest on investments during the year.</p>	20,000.00

Account Number	Name	Corresponding Revenue & Comments	Budget 2012
342.2000	Rent - 248 Brodhead Road	CRPD and County of Northampton District Magistrate.	228,000.00
342.2020	248 Management Fee	Property Management of 248 Brodhead Road	6,000.00
342.2030	248 Annual Excess		41,444.34
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 Catasauqua Sanitary Sewer fees.</i>	80,000.00
354.0401	Sanitary Sewer User Fees-East District	<i>Established in 2009</i>	36,500.00
354.0402	Sanitary Sewer User Fees-West District	<i>Established in 2009</i>	61,600.00
354.0403	Sanitary Sewer Delinquent User Fees	<i>Established in 2009</i>	4,000.00
354.0410	Compost ID	<i>Income from Compost ID's for use of the City of Bethlehem Compost Center.</i>	5,122.50
355.0800	Alcoholic Beverage Taxes	<i>The Township receives a \$200 fee for the nine establishments in the Township that dispense liquor.</i>	3,200.00
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>	182,770.00

Account Number	Name	Corresponding Revenue & Comments	Budget 2012
361.3110	Commercial Plan Review Fees-Deposits	<i>Fees collected for the review of commercial building permits by outside professionals</i>	12,000.00
361.3130	Residential Plan Review Fees-Deposits	<i>Fees collected for the review of residential building permits by outside professionals</i>	2,000.00
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>	5,700.00
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		200,000.00
362.4110	State UCC Fee	<i>\$2.00 fee collected for State on each building permit issued.</i>	750.00
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>	500.00
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>	1,014,048.00

Account Number	Name	Corresponding Revenue & Comments	Budget 2012
364.3100	Solid Waste Collection and Disposal Delinquent Bills & Fees	<i>Prior Year Payments, Attorney's Lien Fees</i>	6,825.45
364.3200	Payments in Excess of Billings - Waste	<i>Collection Fee</i>	1,000.00
366.1030	Special Events	<i>Moved to Recreation Budget</i>	0.00
372.5600	Public Utilities Tax	<i>Moneys received from the PUC for the railroad tracks in Hanover Township</i>	6,555.00
372.5610	1/2 Traffic Light Expense	<i>Income from Hanover Township - Lehigh County for shared traffic signals</i>	165.00
380.0000	Miscellaneous		10,000.00
380.0100	Dog Fines and Care		50.00
380.0110	Insurance Dividends		550.00
380.0120	Bank Charges and Fees		50.00
380.0130	Rental Fees for Towers	<i>Income from Sprint-Nextel, Verizon, T-Mobile &amp; PPL for towers located in the Township.</i>	7,900.00
380.0140	PennDOT Winter Agreement	<i>2009/2010 - 2013/2014 Winter Agreement</i>	2,042.49
380.0150	Convenience Fees	<i>Fee charged to use credit card for municipal payments, offset by bank charges</i>	370.62
380.0160	Easement Reimbursement		25,000.00
380.0200	Contributions from PA Pension	<i>Money received in September to defray the non- uniform pension plans</i>	164,000.00
380.0210	Regional Police Pension State Contribution	<i>Money received in September to defray the uniform pension plans</i>	110,000.00

Account Number	Sewerage Reimbursement	Name	Corresponding Revenue & Comments	Budget 2012
380.0300			<i>Inspection fee for on-lot sewerage</i>	200.00
	TOTALS:			7,440,525.89

## GENERAL FUND EXPENSE

Account Number	Name	Corresponding Expenses & Comments	Budget 2012
400.1100	Salary of Elected Officials		14,000.00
400.2100	Office Supplies	<i>Miscellaneous office supplies</i>	7,000.00
400.2500	Contract Service Fees	<i>Fees paid for maintenance of DocStar, Copier, Postage Machine, Phone, Security, Harris Software, General Code, Berkheimer (User Fee); Service Contract for Folding Machine</i>	30,000.00
400.2600	Office Equipment	<i>Server Hard Drive; Misc. Computer Equip.</i>	6,000.00
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>	10,000.00
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>	24,082.85
400.3400	Advertising and Printing	<i>Legal notices, employment, recycling</i>	2,600.00
400.4200	Association Dues and Expenses		5,000.00
400.4210	Supervisors Convention	<i>State and County Conventions</i>	2,500.00
401.0000	Township Manager Salary		105,858.25
402.1100	Auditing Services		10,000.00
402.2000	Payroll Preparation		4,500.00
403.3000	Tax Collection Charges	<i>Fees payable to ADP Payable to Berkheimer for collecting lines 305 1000 &amp; 310.3100</i>	64,819.63

Account Number	Name	Corresponding Expenses & Comments	Budget 2012
403.3010	Tax Collector Fee	<i>Fees payable to Berkheimer</i>	12,164.25
403.3011	Tax Collection Committee Fees	<i>Act 32 of 2008</i>	5,000.00
404.3100	Legal Services and Charges	<i>Fees payable for legal services</i>	38,000.00
405.1200	Treasurer Salary		40,000.00
405.1210	Meetings Secretary	<i>Fee paid to Secretary for attending board meetings</i>	1,100.00
405.1400	Secretary Salary		47,180.18
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		58,090.88
405.1440	Managers Secretary		35,778.62
405.3500	Bonding	<i>Bonding of Treasurer, Secretary, Office Staff &amp; Tax Collector</i>	
408.1000	Engineer Retainer Fee		5,000.00
408.3100	General Engineer Charges		2,520.00
409.2290	Heating Office		20,000.00
409.2300	Heating Shop		10,000.00
409.2500	Repair and Maintenance Supplies	<i>Items for office &amp; shop</i>	6,000.00
409.2555	Cleaning	<i>Weekly cleaning of municipal building</i>	10,000.00
409.3610	Electric Office and Shop		4,300.00
409.3660	Water/Sewage Office/Shop		11,000.00
409.3670	Utilities - 248 Brodhead		3,100.00
			45,000.00

Account Number	Name	Corresponding Expenses & Comments	Budget 2012
410.0000	Regional Police Contributions	<i>Township share of CRPD budget</i>	1,565,126.53
410.3000	Crossing Guard Salaries		12,000.00
410.3190	Uniforms Crossing Guards		200.00
411.5400	Fire Company Allocation	<i>Pass through of revenue from State to Volunteer Fire Company</i>	72,555.00
411.5410	Firefighters Relief Fund	<i>Fee paid to City for use of hydrants</i>	112,000.00
411.5420	Fire Hydrant Rental	<i>Reimburse fire company members for calls &amp; training; payable quarterly</i>	113,060.00
411.5440	Fire Company Fuel Reimbursement		15,000.00
413.0100	Animal Control Supplies		25.00
413.0110	SPCA Charges		0.00
413.0200	Salary Zoning Officer		58,280.49
413.0210	Code Enforcement Assistant-Wages		31,981.50
413.0310	BOCA Examiner		5,000.00
413.0320	BOCA Appeals		1,000.00
413.0400	Zoning Officer, Building Inspector & Code Enforcement Officers Supplies		500.00
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		75,000.00
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 2012
414.0110	Planning Commission Clerk Mileage	\$25 per member per meeting, payable quarterly	150.00
414.1300	Salary Zoning Hearing Board	\$25 per member per meeting, payable quarterly	900.00
414.1350	Salary Planning Commission	Tactical equipment, training exercise in 2012, communication equipment	1,000.00
415.3000	Emergency Management		
415.3010	Crime Watch	Payable Monthly to Haulers	2,900.00
427.0000	Refuse Collection	Charge for use of Bethlehem Compost Center; Administration costs of recycling program	1,070,000.00
427.0100	Recycling		28,500.00
427.0110	Compost ID	Payable to the City for Compost Cards	2,900.00
427.0130	Refuse Billing Expenses	Broughal Lien Fees, Harris bill form changes, Postmaster, Phila Bus Forms, NorthCo Prothonotary	30,000.00
429.0000	Sanitary Sewer Expenses	Act 537, Yeska, Hanover - Lehigh, Airport Road Sewer and Borough of Catasauqua.	35,000.00
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	27,500.00
430.0000	Public Works Director Salary		72,898.25
430.0100	Public Works Department Wages		558,749.00
430.0150	Roadmasters Salary		26,575.00
430.2000	Supplies Public Works		9,914.00

Account Number	Name	Corresponding Expenses & Comments	Budget 2012
430.3000	CDL Testing/PA Pesticide Reg.		
432.0000	Snow and Ice Removal		1,312.50
433.0000	Traffic Signals/Street Signs/Markings		31,000.00
433.1000	Traffic Signalization /Maintenance	<i>Maintenance contract with TELCO (Traffic Lights)</i>	29,110.00
434.0000	Street Lighting		39,564.58
437.0000	Repair/Maintenance Tools/Machinery		115,000.00
437.0100	Purchase Tools/Equipment		42,000.00
437.0110	Purchase Communication Equipment		12,430.00
437.0150	Equipment Rental		2,700.00
439.0000	Road Materials	<i>Hot and cold patch</i>	6,000.00
439.2310	Vehicle Fuel		26,500.00
440.0100	Airport Advisory Board		47,040.00
454.4500	Fertilization of Lawns		0.00
455.0000	Shade Tree Commission		9,700.00
456.0000	Library Contributions		4,750.00
465.1200	Community Relations Director	<i>Moved to Recreation Budget</i>	185,068.00
480.0000	Miscellaneous		0.00
480.0050	Uniforms/Clothing	<i>Public Works staff</i>	5,200.00
480.0090	Mileage/Travel - Staff		6,800.00
480.0100	Seminars & Training		500.00
			3,000.00

Account Number	Name	Corresponding Expenses & Comments	Budget 2012
480.0110	Easements/ Rights-of-Way		25,000.00
480.0300	Special Events	<i>Moved to Recreation Budget</i>	0.00
480.1000	Bank Charges and Fees		1,800.00
483.0000	Employee Retirement State Contribution	<i>State contribution towards pension plan, pass through to PNC</i>	164,000.00
483.0100	Employee Retirement-Defined Benefit Plan		367,475.83
483.0110	Regional Police Pension State Contribution	<i>State contribution towards uniform pension plan for CRPD - pass through</i>	110,000.00
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>	14,412.98
485.0000	PA Unemployment Compensation		9,600.00
486.0000	Social Security Taxes		80,269.19
486.1560	Employee Benefits		327,309.08
486.1590	Pension Life Insurance		8,885.00
486.3510	Insurance Fire/Liability/Building/ Equipment		35,101.00
486.3540	Workmen's Compensation		28,003.00
492.0000	Capital Reserve Transfers		691,506.00
492.1000	Capital Reserve Transfer - Fire Equipment		135,000.00
493.0000	Transfer to Other Funds	<i>Transfer to Recreation</i>	247,129.31
	<b>TOTALS:</b>		<b>7,440,525.89</b>

## RECREATION FUND REVENUE

Account Number	Name	Comments	Budget 2012
341.0000	Interest Earnings		100.00
366.1000	Partners/Contributions		10,950.00
366.1020	Pavilion Rental		2,600.00
366.1030	Special Events		10,000.00
367.2000	Season Pool Pass		55,000.00
367.2010	Daily Pool Passes		13,000.00
367.2020	Swim Lessons		12,000.00
367.2040	Pool Concession		1,444.00
367.2050	Pool Party Rentals		2,500.00
367.2060	Swim Team Contribution		500.00
368.1000	Fundraisers		19,500.00
368.1015	Cheerleading Fundraisers		6,500.00
368.1020	Gift Certificates		0.00
368.3000	Community Center Memberships		131,000.00
368.3009	Program & Basketball Memberships		3,500.00
368.3010	Program Fees		95,710.00
368.3011	Summer Camp Fees		47,750.00
368.3013	Summer Park Fees		5,350.00
368.3015	Cheerleading Fees		23,940.00

Account Number	Name	Comments	Budget 2012
368.3020	Athletic Field Rentals		12,000.00
368.3021	Gym Rentals		22,000.00
368.3022	Meeting Room Rentals		15,000.00
368.3030	Miscellaneous		100.00
368.3040	Concession Stand / Vending Machine Income		14,500.00
368.3050	Refunds / Bank Charges / Return Check Charge		200.00
368.3060	Catering		0.00
368.3070	Advertising / Newsletter Sales		6,000.00
368.3090	Children Services		91,800.00
368.6090	Preschool Programs		46,261.00
368.3095	Preschool Fundraisers		2,500.00
368.3100	Community Center Grants		0.00
368.3110	Preschool Grants		4,725.00
368.3220	Security Deposits		0.00
380.0150	Convenience Fees		5,000.00
380.0200	Contributions from PA Pension		12,000.00
392.0100	Transfer from General Fund		247,129.31
	TOTALS:		920,559.31

## RECREATION FUND EXPENSE

Account Number	Name	Comments	Budget 2012
400.3220	Newsletters		7,500.00
402.2000	Payroll Processing		6,500.00
437.0100	Recreation Facilities Equipment		0.00
451.1400	Park & Recreation Wages		14,559.70
451.3700	Park Maintenance		5,500.00
451.3750	Public Works Department Wages - Parks		115,000.00
451.5300	Park & Recreation Supplies		1,050.00
451.5350	Park & Recreation Mileage		300.00
451.5400	Camp Wages		20,812.00
452.1400	Pool Wages		50,055.50
452.2010	Pool Supplies / Maintenance		3,040.00
452.2020	Pool Chemicals / Public Works		19,750.00
453.1010	Recreation Director Salary		53,999.00
453.1020	Recreation Administration Wages		19,051.00
453.1030	Front Desk / Babysitting Wages		38,561.25
453.1040	Director of Children's Services Wages		21,932.50
453.1050	Preschool Teachers Wages		88,499.90
453.1060	Programming Wages		32,943.50
453.1065	Fitness Personnel Wages		18,235.50

Account Number	Name	Comments	Budget 2012
453.1070	Janitor Wages		7,092.75
453.1080	Assistant Recreation Director Wages		31,225.00
453.1085	Community Relations Director & Assistant Recreation Director		35,000.00
453.2000	Staff Supplies / Mileage		300.00
453.2010	Office Supplies		3,000.00
453.2020	Supplies Programs / Art & Crafts		15,300.00
453.2021	Cheerleading Expenses & Supplies		8,300.00
453.2030	Concession Stand Expenses		6,500.00
453.2040	Catering Expenses		0.00
453.2080	Fundraising Expenses		5,500.00
453.2090	Repairs & Maintenance		13,000.00
453.2100	Facilities Supplies		470.00
453.2120	Grant Expenses		0.00
453.2600	Activities Equipment		1,200.00
453.2610	Preschool Equipment		0.00
453.2620	Preschool Supplies & Clothing		2,250.00
453.2625	Preschool Training		1,000.00
453.2630	Preschool Miscellaneous		0.00
453.3100	Legal Services & Charges		0.00
453.3200	Communication		3,149.00
453.3210	Postage		1,200.00

Account Number	Name	Comments	Budget 2012
453.3300	Background Checks		500.00
453.3400	Advertising / Printing		200.00
453.3510	Insurance		0.00
453.3520	Seminars / Association Fees		250.00
453.3530	Contract Fee Services		17,421.00
453.3600	Utilities		59,000.00
453.4800	Miscellaneous		0.00
453.4810	Refunds Security Deposits		0.00
453.4820	Bank Charges / Fees		10,000.00
480.0300	Special Events		20,000.00
483.0100	Employee Retirement (Defined Benefit Plan)		34,842.10
483.0200	Employee Retirement (Defined Contribution Plan)		1,861.46
485.0000	PA Unemployment Compensation		8,861.12
486.0000	Social Security Taxes		30,368.02
486.1560	Employee Benefits		32,500.00
486.1590	Pension Life Insurance		650.00
486.3510	Insurance: Fire / Liability / Building		35,000.00
486.3540	Workmen's Compensation Insurance		17,329.00
	TOTALS:		920,559.31

## CAPITAL RESERVE REVENUE

Account Number	Name	Actual 2008	Actual 2009	Actual 2010	Budget 2011	To Date 2011 9/30/11	Budget 2012
341.0000	Interest Earnings	206,416.61	36,610.51	14,119.02	60,000.00	6,069.20	12,000.00
351.0900	Community Dev. Grants	15,000.00		0.00	0.00	0.00	0.00
380.0000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
383.0000	Contributions	686,055.10	39,987.20	7,256.38	40,000.00	30,827.80	30,000.00
392.0100	Transfer from General Fund	1,221,879.30	1,103,310.45	1,103,310.45	640,061.00	344,299.40	654,506.00
	<b>TOTALS:</b>	<b>2,129,351.01</b>	<b>1,179,908.16</b>	<b>1,124,685.85</b>	<b>740,061.00</b>	<b>381,196.40</b>	<b>696,506.00</b>

## CAPITAL RESERVE EXPENDITURES

Account Number	Name	Actual 2008	Actual 2009	Budget 2010	To Date 9/2011	Budget 2012
436.0000	Developer Activity		12,270.34	0.00	0.00	0.00
438.0000	Storm Sewers	0.00	4,000.00	0.00	944.38	0.00
438.0100	Traffic and Pedestrian Safety	0.00	2,000.00	1,571.75	0.00	-177,660.37
438.0200	Municipal Facilities	33,900.00	82,600.00	45,587.09	24,700.00	33,256.52
486.0610	Brodhead Road Building Expenses	0.00	10,000.00	0.00	0.00	15,000.00
438.0300	Fire Equipment	0.00	290,538.03	0.00	135,000.00	0.00
438.0500	Vehicles and Equipment	399,750.00	145,000.00	152,881.66	141,200.00	126,474.97
438.0600	Recreation	26,200.00	38,700.00	5,571.65	8,000.00	8,000.00
438.0650	Shade Tree	9,300.00	9,500.00	0.00	0.00	0.00
438.0700	Debt Service	822,129.30	757,918.46	923,210.14	476,060.78	138,344.96
438.0800	Traffic Signals	0.00	0.00	0.00	0.00	0.00
438.1000	Parks and Recreation	63,000.00	50,000.00	3,676.00	50,000.00	0.00
438.1100	Recreation Open Space		122,253.00	6,396.90	122,253.00	841.50
453.4800	Miscellaneous	0.00	0.00	0.00	0.00	50,000.00
459.0000	Armed Services Park	85,000.00	109,103.00	82,145.18	15,000.00	23,932.54
486.0600	Engineering	0.00	0.00	0.00	0.00	0.00
493.0000	Transfer to Other Funds	0.00	0.00	2,160.00	0.00	0.00
TOTALS:		1,439,279.30	1,621,612.49	1,235,470.71	972,213.78	153,919.59
						1,021,758.78

### STATE FUND REVENUE

Account Number	Name	Actual 2008	Actual 2009	Actual 2010	Budget 2011	To Date 9/30/11	Budget 2012
341.00000	Interest Earnings	12,215.66	14,215.47	6,823.30	1,763.01	4,480.97	4,670.00
354.0300	State Aid	255,095.18	252,075.98	243,278.12	243,117.72	255,311.88	264,473.13
	TOTALS:	267,310.84	266,291.45	250,101.42	244,880.73	259,792.85	269,143.13

**STATE FUND EXPENDITURES**

Account Number	Name	Actual 2008	Actual 2009	Actual 2010	Budget 2011	To Date 9/30/2011	Budget 2012
437.0100	Purchase Tools/Equipment	0.00	0.00	0.00	0.00	0.00	0.00
438.2600	Contracted Services	0.00	219,028.64	288,680.42	285,350.00	259,827.41	445,800.00
438.2620	Purchase of Equipment	76,000.00	0.00	0.00	0.00	0.00	0.00
	TOTALS:	76,000.00	219,028.64	288,680.42	285,350.00	259,827.41	445,800.00