

2017

**HANOVER TOWNSHIP
BUDGET**

**PREPARED BY THE
TOWNSHIP STAFF**

December 21, 2016

Members of the Board of Supervisors and Township Residents:

The 2017 Budget adopted at the Board of Supervisor meeting on December 20, 2016 maintains the Tax Rate at 3.90 mills including the Fire Tax of .5 mills for the tenth consecutive year. To put that in perspective, in 1994 the mill rate was 3.25, from 1995 to 2005 (11 years) it was 4.25 mills and in 2006 and 2007 it was 4.67. Since 2008 the mill rate for general taxes has been 3.40 and a Fire Tax of .50 mills. The fire tax has allowed the Township to purchase five (5) vehicles for the Hanover Township Volunteer Fire totaling \$2,535,228 between 2009 and 2016 without incurring any debt.

Even more impressive is the fact that during 2015 the Township paid off the debt on our share of the Colonial Regional Police Headquarters sixteen (16) years early and in 2013 paid off the debt on the Community Center, three (3) years early. The Township is one of the few municipalities in the area, and for that matter in the Commonwealth, that is able to be in that position.

The Township remains 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 that allows us to absorb an eight point four (8.4) percent increase in medical coverage for Township staff; offset by employee contributions, and a five point nine (5.9) percent increase in the cost of police protection and the continuing decrease in state funding.

During 2017 Hanover Township estimates receiving \$8,657,369 in General Fund Revenue, which equates to a **.9155 increase** of \$78,536 and a similar **increase** 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. 2017 is year five, of the five year escalating agreement with Republic Services. We will be re-bidding that contract mid-year 2017. As a result the base rate for single family residential accounts will be two-hundred and sixty five (\$265); multi-family container service one hundred and forty (\$140) and multifamily container and totter two-hundred and ten (\$210). A discount period will still be offered in 2017 as it has in the past.

During 2017 Hanover Township estimates receiving \$839,346 in Recreation revenues, which is a **.0446 increase** over 2016.

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, children's services fees, programs and fundraisers. The 2017 Recreation expenditures include costs associated with salaries, operating expenses including utilities, supplies, equipment, pool and park maintenance and training, fundraising costs and services. Commencing in 2008 the Recreation Budget includes 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.

Capital Reserve Expenditures in 2017 will include monies appropriated for municipal facilities, an ambulance, and improvements to First Responders Park.

During 2017 road resurfacing will be completed on four roads: Stone Park Drive, Overlook Drive, Briarstone Road and Valley Center Parkway. Micro surfacing will be completed on Orchard Lane and Steuben Road.

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.

John J. Finnigan

John J. Finnigan, Jr.
Township Manager

Note: The mill rate, also referred to as the millage rate, is a figure representing the amount per \$1,000 of the assessed value of property, which is used to calculate the amount of property tax. The term "millage" is derived from a Latin word meaning "thousandth," with 1 mill being equal to **1/1,000th** of a currency unit.

Note 2:

2017 BUDGET SYNOPSIS

To: **Board of Supervisors**

From: **Beth A. Bucko, Treasurer**

Date: **December 20, 2017**

Attached you will find the Budgets for the General Fund, Capital Reserve, State Fund and Recreation ready for adoption this evening.

*The proposed Millage Rate is **3.90**. Taxes have remained flat since 2008 when there was a tax decrease.*

*Included in the **3.90** is a Fire Tax of **0.5** mills, which is used for the purchase of Fire Company vehicles without financing.*

General Fund

Restricted Beginning Balance for 2017
Unrestricted Beginning Balance for 2017
Revenues for 2017
Expenditures for 2017
Unappropriated Balance

3,294,814.87
6,332,879.49
8,657,369.71
8,657,369.71

9,627,694.36

Capital Reserve

Beginning Balance for 2017
Revenues for 2017
Expenditures for 2017
Unappropriated Balance

3,146,891.87
1,268,019.00
1,052,541.00

3,362,369.87

State Fund

Beginning Balance for 2017
Revenues for 2017
Expenditures for 2017
Unappropriated Balance

460,043.92
387,599.36
360,945.00

486,698.28

Recreation

Beginning Balance 2017
Revenues for 2017
Expenditures for 2017
Unappropriated Balance

28,431.50
839,346.36
839,346.36

28,431.50

2017 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY

The Administration of Hanover Township respectfully submits the 2017 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 and Recreation.

As it was in 2016 the Township is without any secured borrowings, loans or bonds.

The attached details the following funds for January 1, 2017 through December 31, 2017.

Estimated Revenue

General Fund
Capital Reserve
State Fund
Recreation

\$8,657,369.71
\$1,268,019.00
\$387,599.36
\$839,346.36

Proposed Expenditures

General Fund
Capital Reserve
State Fund
Recreation
Debt Service

\$8,657,369.71
\$1,052,541.00
\$360,945.00
\$839,346.36
\$0.00

\$0.00

Tax Rates for 2017

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 continue to 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 2016.**

The real estate tax will remain the same in 2017.

GENERAL FUND SUMMARY

*During 2017 Hanover Township estimates receiving \$8,466,671.71 in General Fund revenue, which equates to a 1.3% decrease or \$112,162.28 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 2017 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.*

** A major decrease in revenue of approximately \$400,000 is attributable to the loss of reciprocity with the State of New Jersey on EIT. This was offset by an increase in other revenue sources.*

Contained within the General Fund expenditures are the following park improvements projects and major purchases:

Installation of recreation equipment and parking @ park north of Hanoverville Road.

The resurfacing & line stripping of the municipal lots on the municipal tract 3630-3660 Jacksonville Road.

The establishment of four Capital Reserve accounts; one for Vehicles & Equipment; second for Infrastructure; third for Recreation (Community Center) and the fourth for future MS4 requirements.

Recreation Fund Summary

During 2017 Hanover Township estimates receiving \$839,346.36 in Recreation revenues, which is an increase of 4.46%. 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 2017 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.

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GENERAL FUND REVENUE

Real Property Taxes	2,258,623.34	
Occupation Taxes	523,000.00	
Local Tax Enabling Act	2,590,000.00	
Business Licenses and Permits	191,983.24	
Fines	75,727.65	
Interest Earnings	10,000.00	
Rents and Royalties	280,567.96	
State Capital & Operating Grants	197,043.21	
State Shared Revenue and Entitlements	108,806.30	
Charges For Services	54,600.00	
Public Safety	243,569.80	
Sanitation	956,400.00	
Electric System	6,165.00	
Other Income	1,160,883.21	(0.00)
Total:	8,657,369.71	

GENERAL FUND EXPENSE

General Government	763,119.37	
Public Safety	2,454,836.23	
Public Works - Sanitation	1,160,445.09	
Public Works - Highways, Roads and Streets	1,283,642.39	
Culture - Recreation	209,673.00	
Employer Paid Benefits and Withholding Items	585,953.55	
Insurance, Casualty and Surety	39,000.00	
Health Insurance Benefits	372,000.00	
Unclassified Expenses	13,000.00	
Interfund Operating Transfers	1,775,700.07	
Total:	8,657,369.71	

Recreation Fund Revenue

Interest Earnings	100.00
Culture - Recreation	551,387.29
All other Unclassified Operating Revenue	4,700.00
Interfund Operating Transfers	283,159.07
Total:	839,346.36

Recreation Fund Expenses

General Government	8,530.00
Culture - Recreation	693,594.98
Employee Paid Benefits and Withholding Items	63,828.32
Insurance, Casualty, and Surety	35,000.00
Health Insurance Benefits	13,193.06
All Other Unclassified Expenses	25,200.00
Total:	839,346.36

GENERAL FUND REVENUE

2017 Budget

	Name	Account	Budget 2017
Real Property Taxes			
	Real Estate Tax - Current Year	301.1000	1,936,835.68
	Real Estate Tax - Prior Year	301.2000	22,000.00
	Real Estate Taxes - Delinquent from Tax Bureau	301.4000	20,000.00
	Real Estate Taxes - Interim	301.5000	5,000.00
	Fire Tax - Current Year	301.7000	270,020.25
	Fire Tax - Prior Year	301.8000	2,500.00
	Payments in Lieu of Taxes	301.9000	2,267.41
Occupation Taxes			
	Local Services Tax	305.1000	523,000.00
Local Tax Enabling Act			
	Real Estate Tax Transfer	310.1000	105,000.00
	Earned Income Taxes Current Year	310.2100	1,740,000.00
	Mercantile Taxes Current Year	310.3100	745,000.00
Business Licenses and Permits			
	Cable Television Franchise	321.8000	191,983.24
Fines			
	Vehicle Code Violations	331.1100	57,970.85
	Non-Traffic Violations	331.1110	12,256.80
	Semi-Annual State Police	331.1300	5,500.00
Forfeits			
	Municipal Lien Settlement	332.1000	0.00
Interest Earnings			
	Interest Earnings	341.0000	10,000.00
Rents and Royalties			
	Rent - 248 Brodhead Road	342.2000	273,567.96
	248 Management Fee	342.2020	7,000.00
	248 Annual Excess	342.2030	0.00
State Capital & Operating Grants			
	Recycling	354.0000	49,657.00
	Sanitary Sewer User Fees	354.0400	20,000.00
	Sanitary Sewer User Fees-East District	354.0401	49,337.00
	Sanitary Sewer User Fees-West District	354.0402	67,549.21
	Sanitary Sewer Delinquent User Fees	354.0403	6,000.00
	Compost ID	354.0410	4,500.00
State Shared Revenue and Entitlements			
	Alcoholic Beverage Taxes	355.0800	2,000.00
	Foreign Fire Insurance Program Tax	355.1300	104,431.13
	PennDOT Winter Agreement	355.2000	2,375.17

GENERAL FUND REVENUE

2017 Budget

	Name	Account	Budget 2017
Charges For Services			
	Commercial Plan Review Fees-Deposits	361.3110	40,000.00
	Residential Plan Review Fees-Deposits	361.3130	2,500.00
	Zoning Hearing Fees	361.3400	8,000.00
	Conditional Use Fees	361.3450	4,000.00
	Sale of Maps and Publications	361.5000	100.00
Public Safety			
	Crossing Guard Reimbursement	362.1400	6,290.80
	Fire Hydrant Rental	362.2000	264.00
	Building Permits & Inspection Fees	362.4100	235,000.00
	State UCC Fee	362.4110	1,000.00
	Road Occupancy Permits	362.4600	1,000.00
	Dog Fines and Care	362.5100	15.00
Sanitation			
	Solid Waste Collection and Disposal Fees		
	Current Year	364.3000	950,000.00
	Solid Waste Collection and Disposal		
	Delinquent Bills & Fees	364.3100	5,000.00
	Payments in Excess of Billings - Waste	364.3200	1,400.00
Electric System			
	Public Utilities Tax	372.5600	6,000.00
	1/2 Traffic Light Expense	372.5610	165.00
Other Income			
	Miscellaneous	389.0000	5,000.00
	Insurance Dividends	389.0110	0.00
	Bank Charges and Fees	389.0120	50.00
	Rental Fees for Towers	389.0130	6,500.00
	Convenience Fees	389.0150	450.00
	Easement Reimbursement	389.0160	0.00
	Contributions from PA Pension	389.0200	96,242.21
	Regional Police Pension State		
	Contribution	389.0210	0.00
	Sewerage Reimbursement	389.0300	100.00
	Contributions	389.0400	0.00
	Transfer from Capital Reserve	392.0000	1,052,541.00
	TOTALS:		8,657,369.71

GENERAL FUND EXPENSE

2017 BUDGET

General Government	Name	Account	Budget 2017
	Salary of Elected Officials	400.1100	16,249.80
	Office Supplies	400.2100	5,500.00
	Contract Service Fees	400.2500	40,119.08
	Office Equipment	400.2600	23,800.00
	Web Site Maintenance	400.2610	3,000.00
	Computer Maintenance	400.2650	6,000.00
	Communication	400.3200	14,000.00
	Postage	400.3210	14,000.00
	Newsletters	400.3220	26,000.00
	Advertising and Printing	400.3400	9,000.00
	Association Dues and Expenses	400.4200	8,000.00
	Supervisors Convention	400.4210	4,500.00
	Township Manager Salary	401.0000	126,642.00
	Auditing Services	402.1100	12,500.00
	Payroll Preparation	402.2000	6,500.00
	Tax Collection Charges	403.3000	46,656.00
	Tax Collector Fee	403.3010	14,500.00
	Tax Collection Committee Fees	403.3011	2,500.00
	Legal Services and Charges	404.3100	40,000.00
	Treasurer Salary	405.1200	54,255.76
	Meetings Secretary	405.1210	1,650.00
	Secretary Salary	405.1400	49,400.19
	Meetings Treasurer	405.1410	150.00
	Receptionist Clerk and Office Support		
	Associate Wages	405.1420	72,645.00
	Managers Secretary	405.1440	36,560.00
	Bonding	405.3500	5,000.00
	Mileage/Travel - Staff	406.0090	300.00
	Seminars & Training	406.0100	4,500.00
	Engineer Retainer Fee	408.1000	3,000.00
	General Engineer Charges	408.3100	39,575.00
	Heating Office	409.2290	7,034.55
	Heating Shop	409.2300	5,200.00
	Repair and Maintenance Supplies	409.2500	10,000.00
	Cleaning	409.2555	3,000.00
	Electric Office and Shop	409.3610	11,000.00
	Water/Sewage Office/Shop	409.3660	3,934.65
	Utilities - 248 Brodhead	409.3670	36,447.35

Public Safety

GENERAL FUND EXPENSE

2017 BUDGET

Name	Account	Budget 2017
Regional Police Contributions	410.0000	1,814,877.16
Crossing Guard Salaries	410.3000	12,750.00
Uniforms Crossing Guards	410.3190	500.00
Fire Company Allocation	411.5400	85,000.00
Firefighters Relief Fund	411.5410	104,701.47
Fire Hydrant Rental	411.5420	113,100.00
Fire Company - Vehicle Expense		
Reimbursement	411.5440	16,000.00
Animal Control Supplies	413.0100	25.00
SPCA Charges	413.0110	0.00
Salary Zoning Officer	413.0200	64,683.95
Code Enforcement Assistant-Wages	413.0210	37,890.00
BOCA Examiner	413.0310	3,500.00
BOCA Appeals	413.0320	1,000.00
Zoning Officer, Building Inspector &		
Code Enforcement Officers Supplies	413.0400	3,500.00
State UCC Expense	413.0410	1,500.00
Outside Prof Help	413.0500	152,000.00
Planning and Zoning	414.0000	28,808.65
Planning Commission Clerk Meetings	414.0100	1,450.00
Planning Commission Clerk Mileage	414.0110	150.00
Salary Zoning Hearing Board	414.1300	900.00
Salary Planning Commission	414.1350	1,500.00
Emergency Management	415.3000	6,000.00
Crime Watch	415.3010	5,000.00
Public Works - Sanitation		
Refuse Collection	427.0000	912,445.09
Recycling	427.0100	75,000.00
Compost ID	427.0110	3,000.00
Refuse Billing Expenses	427.0130	30,000.00
Sanitary Sewer Expenses	429.0000	85,000.00
Operations Charges Sanitary Sewer	429.3000	20,000.00
One Call Services	429.3010	35,000.00
Public Works - Highways, Roads and Streets		
Public Works Director Salary	430.0000	85,534.66
Public Works Department Wages	430.0100	602,450.23
Roadmasters Salary	430.0150	29,973.00
Supplies Public Works	430.2000	22,892.00
Uniform/Clothing	430.2380	16,100.00

GENERAL FUND EXPENSE

2017 BUDGET

	Name	Account	Budget 2017
	CDL Testing/PA Pesticide Reg.	430.3000	1,000.00
	Snow and Ice Removal	432.0000	43,462.50
	Traffic Signals/Street Signs/Markings	433.0000	34,610.00
	Traffic Signalization /Maintenance	433.1000	37,500.00
	Street Lighting	434.0000	130,000.00
	Repair/Maintenance Tools/Machinery	437.0000	48,000.00
	Purchase Tools/Equipment	437.0100	132,595.00
	Purchase Communication Equipment	437.0110	5,200.00
	Equipment Rental	437.0150	6,000.00
	Road Materials	439.0000	35,875.00
	Vehicle Fuel	439.2310	52,450.00
Public Works - Other Services			
	Airport Advisory Board	440.0100	0.00
Culture - Recreation			
	Fertilization of Lawns	454.4500	11,475.00
	Shade Tree Commission	455.0000	7,500.00
	Library Contributions	456.0000	190,698.00
Employer Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	95,942.59
	PA Unemployment Compensation	481.4000	6,600.00
	Employee Retirement-Defined Benefit Plan	483.0100	324,850.53
	Employee Retirement-Defined Contribution Plan	483.0200	32,018.23
	Regional Police Pension State Contribution	483.1000	0.00
	Employee Retirement State Contribution	483.3000	96,242.21
	Workmens Compensation	484.0000	30,300.00
Insurance, Casualty and Surety			
	Insurance Fire/Liability/Building/Equipment	486.0000	39,000.00
Health Insurance Benefit			
	Employee Benefits	487.1000	360,000.00
	Pension Life Insurance	487.2000	12,000.00
Unclassified Expenses			

GENERAL FUND EXPENSE

2017 BUDGET

	Name	Account	Budget 2017
	Miscellaneous	489.0000	10,500.00
	Easements/Rights-of-Way	489.0100	0.00
	Bank Charges and Fees	489.0200	2,500.00
Interfund Operating Transfers			
	Capital Reserve Transfers	492.0000	1,052,541.00
	Transfer - Fire Equipment	492.1000	230,000.00
	Transfer - Vehicles & Equipment	492.2000	80,000.00
	Transfer - Infrastructure	492.3000	80,000.00
	Transfer - Recreation	492.4000	30,000.00
	Transfer - MS4	492.5000	20,000.00
	Transfer Recreation - Operating	493.0000	283,159.07
 TOTALS:			 8,657,369.71

RECREATION FUND REVENUE

2017 Budget

	Name	Account	Budget 2017
Interest, Rents and Royalties			
	Interest Earnings	341.0000	100.00
Culture - Recreation			
	Fundraisers	367.1000	9,490.00
	Cheerleading Fundraisers	367.1015	10,000.00
	Season Passes Pool	367.1100	41,300.00
	Daily Pool Receipts	367.1110	19,000.00
	Swim Lessons	367.1120	14,000.00
	Pool Concession	367.1130	1,300.00
	Pool Party Rentals	367.1140	3,600.00
	Swim Team Contributions	367.1150	550.00
	Pavilion Rental	367.1400	3,975.00
	Partners/Contributions	367.1410	7,075.00
	Community Center Membership	367.3008	154,000.00
	Program & Basketball Memberships	367.3009	4,800.00
	Program Fees	367.3010	60,000.00
	Summer Camp Fees	367.3011	67,675.00
	Summer Park Fees	367.3013	5,775.00
	Cheerleading Fees	367.3015	16,875.00
	Athletic Field Rentals	367.3020	9,409.00
	Gym Rentals	367.3021	28,280.00
	Meeting Room Rentals	367.3022	13,088.00
	Concession Stand/Vending Machines	367.3040	10,999.29
	Catering	367.3060	-
	Security Deposits	367.3220	-
	Preschool Program Tuition	367.3230	-
	Children's Services	367.3240	64,230.00
	Preschool Fundraisers	367.3250	-
	Special Events	367.3260	5,966.00
	Preschool Grants	367.3270	-
All Other Unclassified Operating Revenue			
	Miscellaneous	389.0000	-
	Advertising/Newsletter Sales	389.0110	1,000.00
	Refunds/Bank Charges/Return Check Charge	389.0120	100.00
	Convenience Fees	389.0150	3,600.00
	Gift Certificates	389.0160	-
	Contributions from PA Pension	389.0200	-
Interfund Operating Transfers			
	Transfer from General Fund	392.0100	283,159.07
	TOTALS:		839,346.36

RECREATION FUND EXPENSE

2017 BUDGET

	Name	Account	Budget 2017
General Government	Office Equipment	400.2600	2,250.00
	Newsletters	400.3220	2,980.00
	Payroll Processing	402.2000	3,300.00
Culture - Recreation	Recreation Director Salary	451.1010	50,690.00
	Recreation Administration Wages	451.1020	-
	Front Desk/Babysitting Wages	451.1030	71,250.00
	Director of Children's Services Wages	451.1040	17,820.00
	Children's Services Wages	451.1050	35,000.00
	Programming Wages	451.1060	27,941.00
	Fitness Personnel Wages	451.1065	22,036.00
	Janitor Wages	451.1070	12,000.00
	Assistant Recreation Director	451.1080	-
	Assistant Recreation Director - Programs and Special Events	451.1085	36,415.00
	Staff Supplies/Mileage	451.2000	400.00
	Office Supplies	451.2010	1,850.00
	Supplies Programs/Arts & Crafts	451.2020	13,058.00
	Cheerleading Expenses & Supplies	451.2021	4,000.00
	Concession Stand Expenses	451.2030	8,662.00
	Catering Expenses	451.2040	-
	Fundraising Expenses	451.2080	4,800.00
	Repairs & Maintenance	451.2090	11,546.68
	Facilities Supplies	451.2100	1,000.00
	Activities Equipment	451.2600	13,665.32
	Equipment	451.2610	7,500.00
	Preschool Supplies & Clothing	451.2620	-
	Preschool Training	451.2625	-
	Preschool Miscellaneous	451.2630	-
	Communication	451.3200	3,500.00
	Postage	451.3210	400.00
	Background Checks	451.3300	800.00
	Advertising/Printing	451.3400	500.00
	Seminars/Association Fees/Training	451.3520	1,410.00
	Contract Service Fees	451.3530	19,905.00
	Utilities	451.3600	55,000.00
	Pool Wages	452.1400	51,129.97
	Pool Supplies/Maintenance	452.2010	5,236.00
	Pool Chemicals/Public Works	452.2020	30,860.00
	Camp Wages	452.5400	26,085.83
	Park & Recreation Wages	454.1400	11,491.58
	Park Maintenance	454.3700	5,500.00

RECREATION FUND EXPENSE

2017 BUDGET

	Name	Account	Budget 2017
	Public Works Department Wages - Parks	454.3750	140,692.05
	Park & Recreation Supplies	454.5300	1,100.00
	Park & Recreation Mileage	454.5350	350.55
Employee Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	27,928.37
	PA Unemployment Compensation	481.3000	13,400.00
	Employee Retirement DBP	483.0100	-
	Employee Retirement DCP	483.0200	6,699.95
	Employee Retirement State Contribution	483.3000	-
	Workmen's Compensation Insurance	484.0000	15,800.00
Insurance, Casualty, and Surety			
	Insurance Fire/Liability/Building	486.0000	35,000.00
Health Insurance Benefits			
	Employee Benefits	487.1000	12,776.78
	Pension Life Insurance	487.2000	416.28
All Other Unclassified Expenses			
	Miscellaneous	489.0000	-
	Refunds Security Deposits	489.0110	-
	Bank Charges/Fees	489.0120	9,000.00
	Special Events	489.0300	16,200.00
	TOTALS:		839,346.36