2014

HANOVER TOWNSHIP BUDGET

PREPARED BY THE
TOWNSHIP STAFF

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2014 BUDGET SYNOPSIS

To: ***Board of Supervisors***

From: ***Ryan P. Kish, Treasurer***

Date: ***November 12, 2013***

Attached you will find the proposed 2014 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 2014	2,257,371.65
Unrestricted Beginning Balance for 2014	4,872,167.67
Revenues for 2014	7,481,926.57
Expenditures for 2014	7,481,926.57
Unappropriated Balance	7,129,539.32

Capital Reserve

Beginning Balance for 2014	3,800,484.72
Revenues for 2014	618,270.24
Expenditures for 2014	584,270.24
Unappropriated Balance	3,834,484.72

State Fund

Beginning Balance for 2014	506,873.00
Revenues for 2014	263,608.48
Expenditures for 2014	410,218.00
Unappropriated Balance	360,263.48

Recreation

Beginning Balance 2014	27,504.48
Revenues for 2014	868,908.87
Expenditures for 2014	868,908.87
Unappropriated Balance	27,504.48

2014 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY

The Administration of Hanover Township respectfully submits the 2014 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, 2014 through December 31, 2014.

Estimated Revenue	
General Fund	$7,481,926.57
Capital Reserve	$618,270.24
State Fund	$263,608.48
Recreation	$868,908.87
Proposed Expenditures	
General Fund	$7,481,926.57
Capital Reserve	$584,270.24
State Fund	$410,218.00
Recreation	$868,908.87
Debt Service	$447,410.24
Pertinent Account Balances	
Debt Service Balance as of 12/31/2014	$1,079,165.34

Tax Rates for 2014

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 2013.**

The real estate tax will remain the same in 2014.

GENERAL FUND SUMMARY

During 2014 Hanover Township estimates receiving $7,481,926.57 in General Fund revenue, which equates to a 3.4% increase or $246,799.70 in revenue and a similar increase 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 2014 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.

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

None

Recreation Fund Summary

During 2014 Hanover Township estimates receiving $868,908.87 in Recreation revenues, which is a 4.5% 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 2014 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.

Debt Servicing Payments Due During 2014 Include:

Community Center	326,454.40
Brodhead Road Building	120,955.84

GENERAL FUND REVENUE

Real Property Taxes	1,914,404.46
Occupation Taxes	497,500.00
Local Tax Enabling Act	2,904,022.75
Business Licenses and Permits	136,000.00
Fines	51,000.00
Interest Earnings	2,856.63
Rents and Royalties	286,711.00
State Capital & Operating Grants	276,252.00
State Shared Revenue and Entitlements	121,032.53
Charges For Services	34,300.00
Public Safety	248,214.00
Sanitation	795,352.64
Electric System	6,165.00
Other Income	208,115.57
Total:	**7,481,926.57**

GENERAL FUND EXPENSE

General Government	680,207.61
Public Safety	2,232,656.30
Public Works - Sanitation	984,699.20
Public Works - Highways, Roads and Streets	1,141,038.36
Culture - Recreation	196,868.00
Employer Paid Benefits and Withholding Items	721,670.46
Insurance, Casualty and Surety	36,296.93
Health Insurance Benefits	339,778.61
Unclassified Expenses	32,000.00
Interfund Operating Transfers	1,116,711.09
Total:	**7,481,926.57**

Recreation Fund Revenue

Interest Earnings	25.00
Culture - Recreation	548,925.80
All other Unclassified Operating Revenue	12,404.22
Interfund Operating Transfers	307,553.85
Total:	**868,908.87**

Recreation Fund Expenses

General Government	25,488.00
Culture - Recreation	660,211.61
Employee Paid Benefits and Withholding Items	94,175.61
Insurance, Casualty, and Surety	35,062.23
Health Insurance Benefits	29,701.42
All Other Unclassified Expenses	24,270.00
Total:	**868,908.87**

GENERAL FUND REVENUE
2014 Budget

	Name	Account	Budget 2014
Real Property Taxes			
	Real Estate Tax - Current Year	301.1000	1,632,555.37
	Real Estate Tax - Prior Year	301.2000	15,000.00
	Real Estate Taxes - Delinquent from Tax Bureau	301.4000	22,000.00
	Real Estate Taxes - Interim	301.5000	500.00
	Fire Tax - Current Year	301.7000	240,081.67
	Fire Tax - Prior Year	301.8000	2,000.00
	Payments in Lieu of Taxes	301.9000	2,267.41
Occupation Taxes			
	Local Services Tax	305.1000	497,500.00
Local Tax Enabling Act			
	Real Estate Tax Transfer	310.1000	250,000.00
	Earned Income Taxes Current Year	310.2100	1,922,517.88
	Mercantile Taxes Current Year	310.3100	731,504.87
Business Licenses and Permits			
	Cable Television Franchise	321.8000	136,000.00
Fines			
	Vehicle Code Violations	331.1100	40,000.00
	Non-Traffic Violations	331.1110	7,000.00
	Semi-Annual State Police	331.1300	4,000.00
Forfiets			
	Municipal Lien Settlement	332.1000	0.00
Interest Earnings			
	Interest Earnings	341.0000	2,856.63
Rents and Royalties			
	Rent - 248 Brodhead Road	342.2000	240,711.00
	248 Management Fee	342.2020	6,000.00
	248 Annual Excess	342.2030	40,000.00
State Capital & Operating Grants			
	Recycling	354.0000	50,000.00
	Sanitary Sewer User Fees	354.0400	110,000.00
	Sanitary Sewer User Fees-East District	354.0401	45,450.00
	Sanitary Sewer User Fees-West District	354.0402	63,327.00
	Sanitary Sewer Delinquent User Fees	354.0403	2,000.00
	Compost ID	354.0410	5,475.00
State Shared Revenue and Entitlements			
	Alcoholic Beverage Taxes	355.0800	3,000.00
	Foreign Fire Insurance Program Tax	355.1300	115,990.04
	PennDOT Winter Agreement	355.2000	2,042.49

GENERAL FUND REVENUE
2014 Budget

	Name	Account	Budget 2014
Charges For Services			
	Commercial Plan Review Fees-Deposits	361.3110	**20,000.00**
	Residential Plan Review Fees-Deposits	361.3130	**1,200.00**
	Zoning Hearing Fees	361.3400	**8,000.00**
	Conditional Use Fees	361.3450	**5,000.00**
	Sale of Maps and Publications	361.5000	**100.00**
Public Safety			
	Crossing Guard Reimbursement	362.1400	**5,900.00**
	Fire Hydrant Rental	362.2000	**264.00**
	Building Permits & Inspection Fees	362.4100	**240,000.00**
	State UCC Fee	362.4110	**1,000.00**
	Road Occupancy Permits	362.4600	**1,000.00**
	Dog Fines and Care	362.5100	**50.00**
Sanitation			
	Solid Waste Collection and Disposal Fees Current Year	364.3000	**789,152.64**
	Solid Waste Collection and Disposal Delinquent Bills & Fees	364.3100	**5,000.00**
	Payments in Excess of Billings - Waste	364.3200	**1,200.00**
Electric System			
	Public Utilities Tax	372.5600	**6,000.00**
	1/2 Traffic Light Expense	372.5610	**165.00**
Other Income			
	Miscellaneous	389.0000	**10,000.00**
	Insurance Dividends	389.0110	**550.00**
	Bank Charges and Fees	389.0120	**50.00**
	Rental Fees for Towers	389.0130	**7,900.00**
	Convenience Fees	389.0150	**425.00**
	Easement Reimbursement	389.0160	**0.00**
	Contributions from PA Pension	389.0200	**91,204.74**
	Regional Police Pension State Contribution	389.0210	**97,885.83**
	Sewerage Reimbursement	389.0300	**100.00**
	Contributions	389.0400	**0.00**
	TOTALS:		**7,481,926.57**

GENERAL FUND EXPENSE
2014 BUDGET

	Name	Account	Budget 2014
General Government			
	Salary of Elected Officials	400.1100	15,500.00
	Office Supplies	400.2100	6,000.00
	Contract Service Fees	400.2500	45,000.00
	Office Equipment	400.2600	17,000.00
	Web Site Maintenance	400.2610	5,000.00
	Computer Maintenance	400.2650	7,000.00
	Communication	400.3200	10,000.00
	Postage	400.3210	5,000.00
	Newsletters	400.3220	26,000.00
	Advertising and Printing	400.3400	4,000.00
	Association Dues and Expenses	400.4200	6,000.00
	Supervisors Convention	400.4210	3,500.00
	Township Manager Salary	401.0000	112,026.10
	Auditing Services	402.1100	10,000.00
	Payroll Preparation	402.2000	5,000.00
	Tax Collection Charges	403.3000	30,000.00
	Tax Collector Fee	403.3010	12,000.00
	Tax Collection Committee Fees	403.3011	2,500.00
	Legal Services and Charges	404.3100	50,000.00
	Treasurer Salary	405.1200	43,666.93
	Meetings Secretary	405.1210	1,100.00
	Secretary Salary	405.1400	48,732.10
	Meetings Treasurer	405.1410	100.00
	Receptionist Clerk and Office Support Associate Wages	405.1420	62,022.48
	Managers Secretary	405.1440	32,500.00
	Bonding	405.3500	5,000.00
	Mileage/Travel - Staff	406.0090	400.00
	Seminars & Training	406.0100	5,000.00
	Engineer Retainer Fee	408.1000	2,520.00
	General Engineer Charges	408.3100	27,540.00
	Heating Office	409.2290	7,500.00
	Heating Shop	409.2300	5,500.00
	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	3,100.00
	Utilities - 248 Brodhead	409.3670	40,000.00
Public Safety			

GENERAL FUND EXPENSE
2014 BUDGET

	Name	Account	Budget 2014
	Regional Police Contributions	410.0000	1,634,794.00
	Crossing Guard Salaries	410.3000	12,000.00
	Uniforms Crossing Guards	410.3190	100.00
	Fire Company Allocation	411.5400	75,000.00
	Firefighters Relief Fund	411.5410	115,990.04
	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	59,195.05
	Code Enforcement Assistant-Wages	413.0210	33,602.21
	BOCA Examiner	413.0310	10,000.00
	BOCA Appeals	413.0320	1,000.00
	Zoning Officer, Building Inspector & Code Enforcement Officers Supplies	413.0400	1,000.00
	State UCC Expense	413.0410	1,500.00
	Outside Prof Help	413.0500	95,000.00
	Planning and Zoning	414.0000	50,000.00
	Planning Commission Clerk Meetings	414.0100	1,450.00
	Planning Commission Clerk Mileage	414.0110	150.00
	Salary Zoning Hearing Board	414.1300	975.00
	Salary Planning Commission	414.1350	1,275.00
	Emergency Management	415.3000	5,500.00
	Crime Watch	415.3010	5,000.00
Public Works - Sanitation			
	Refuse Collection	427.0000	776,699.20
	Recycling	427.0100	35,000.00
	Compost ID	427.0110	3,000.00
	Refuse Billing Expenses	427.0130	30,000.00
	Sanitary Sewer Expenses	429.0000	75,000.00
	Operations Charges Sanitary Sewer	429.3000	20,000.00
	One Call Services	429.3010	45,000.00
Public Works - Highways, Roads and Streets			
	Public Works Director Salary	430.0000	76,407.36
	Public Works Department Wages	430.0100	593,306.50
	Roadmasters Salary	430.0150	26,400.00
	Supplies Public Works	430.2000	10,872.50
	Uniform/Clothing	430.2380	14,275.00

GENERAL FUND EXPENSE
2014 BUDGET

	Name	Account	Budget 2014
	CDL Testing/PA Pesticide Reg.	430.3000	**750.00**
	Snow and Ice Removal	432.0000	**31,000.00**
	Traffic Signals/Street Signs/Markings	433.0000	**55,990.00**
	Traffic Signalization /Maintenance	433.1000	**35,000.00**
	Street Lighting	434.0000	**120,000.00**
	Repair/Maintenance Tools/Machinery	437.0000	**40,000.00**
	Purchase Tools/Equipment	437.0100	**35,862.00**
	Purchase Communication Equipment	437.0110	**4,800.00**
	Equipment Rental	437.0150	**6,000.00**
	Road Materials	439.0000	**34,375.00**
	Vehicle Fuel	439.2310	**56,000.00**
Public Works - Other Services			
	Airport Advisory Board	440.0100	**0.00**
Culture - Recreation			
	Fertilization of Lawns	454.4500	**5,800.00**
	Shade Tree Commission	455.0000	**6,000.00**
	Library Contributions	456.0000	**185,068.00**
Employer Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	**86,880.12**
	PA Unemployment Compensation	481.4000	**11,644.72**
	Employee Retirement-Defined Benefit Plan	483.0100	**393,239.56**
	Employee Retirement-Defined Contribution Plan	483.0200	**17,555.43**
	Regional Police Pension State Contribution	483.1000	**97,885.83**
	Employee Retirement State Contribution	483.3000	**91,204.74**
	Workmens Compensation	484.0000	**23,260.06**
Insurance, Casualty and Surety			
	Insurance Fire/Liability/Building/ Equipment	486.0000	**36,296.93**
Health Insurance Benefit			
	Employee Benefits	487.1000	**330,000.00**
	Pension Life Insurance	487.2000	**9,778.61**
Unclassified Expenses			

GENERAL FUND EXPENSE
2014 BUDGET

	Name	Account	Budget 2014
	Miscellaneous	489.0000	**5,200.00**
	Easements/Rights-of-Way	489.0100	**25,000.00**
	Bank Charges and Fees	489.0200	**1,800.00**
Interfund Operating Transfers			
	Capital Reserve Transfers	492.0000	**584,270.24**
	Transfer-Fire Equipment	492.1000	**224,887.00**
	Transfer to Other Funds	493.0000	**307,553.85**
	TOTALS:		**7,481,926.57**

RECREATION FUND REVENUE
2014 Budget

	Name	Account	Budget 2014
Interest, Rents and Royalties			
	Interest Earnings	341.0000	**25.00**
Culture - Recreation			
	Fundraisers	367.1000	**12,500.00**
	Cheerleading Fundraisers	367.1015	**10,000.00**
	Season Passes Pool	367.1100	**48,800.00**
	Daily Pool Receipts	367.1110	**15,070.00**
	Swim Lessons	367.1120	**12,000.00**
	Pool Concession	367.1130	**1,450.00**
	Pool Party Rentals	367.1140	**2,000.00**
	Swim Team Contributions	367.1150	**550.00**
	Pavilion Rental	367.1400	**2,950.00**
	Partners/Contributions	367.1410	**7,500.00**
	Community Center Membership	367.3008	**157,855.00**
	Program & Basketball Memberships	367.3009	**5,000.00**
	Program Fees	367.3010	**94,500.00**
	Summer Camp Fees	367.3011	**49,000.00**
	Summer Park Fees	367.3013	**4,850.00**
	Cheerleading Fees	367.3015	**17,900.00**
	Athletic Field Rentals	367.3020	**5,700.00**
	Gym Rentals	367.3021	**30,000.00**
	Meeting Room Rentals	367.3022	**12,800.00**
	Concession Stand/Vending Machines	367.3040	**14,094.00**
	Catering	367.3060	**0.00**
	Security Deposits	367.3220	**0.00**
	Preschool Program Tuition	367.3230	**2,500.00**
	Children's Services	367.3240	**36,532.80**
	Preschool Fundraisers	367.3250	**0.00**
	Special Events	367.3260	**5,374.00**
	Preschool Grants	367.3270	**0.00**
All Other Unclassified Operating Revenue			
	Miscellaneous	389.0000	**400.00**
	Advertising/Newsletter Sales	389.0110	**1,000.00**
	Refunds/Bank Charges/Return Check Charge	389.0120	**100.00**
	Convenience Fees	389.0150	**5,000.00**
	Gift Certificates	389.0160	**0.00**
	Contributions from PA Pension	389.0200	**5,904.22**
Interfund Operating Transfers			
	Transfer from General Fund	392.0100	**307,553.85**
	TOTALS:		**868,908.87**

RECREATION FUND EXPENSE
2014 BUDGET

	Name	Account	Budget 2014
General Government			
	Office Equipment	400.2600	15,000.00
	Newsletters	400.3220	3,000.00
	Payroll Processing	402.2000	7,488.00
Culture - Recreation			
	Recreation Director Salary	451.1010	54,980.00
	Recreation Administration Wages	451.1020	-
	Front Desk/Babysitting Wages	451.1030	57,000.00
	Director of Children's Services Wages	451.1040	16,260.75
	Children's Services Wages	451.1050	50,247.50
	Programming Wages	451.1060	56,796.70
	Fitness Personnel Wages	451.1065	19,206.00
	Janitor Wages	451.1070	8,619.00
	Assistant Recreation Director	451.1080	-
	Assistant Recreation Director - Programs and Special Events	451.1085	37,131.50
	Staff Supplies/Mileage	451.2000	300.00
	Office Supplies	451.2010	2,700.00
	Supplies Programs/Arts & Crafts	451.2020	16,725.00
	Cheerleading Expenses & Supplies	451.2021	4,000.00
	Concession Stand Expenses	451.2030	8,250.00
	Catering Expenses	451.2040	-
	Fundraising Expenses	451.2080	5,000.00
	Repairs & Maintenance	451.2090	13,184.75
	Facilities Supplies	451.2100	300.00
	Activities Equipment	451.2600	2,700.00
	Equipment	451.2610	7,831.00
	Preschool Supplies & Clothing	451.2620	-
	Preschool Training	451.2625	-
	Preschool Miscellaneous	451.2630	-
	Communication	451.3200	3,389.00
	Postage	451.3210	1,000.00
	Background Checks	451.3300	700.00
	Advertising/Printing	451.3400	200.00
	Seminars/Association Fees/Training	451.3520	1,250.00
	Contract Service Fees	451.3530	17,003.27
	Utilities	451.3600	53,550.00
	Pool Wages	452.1400	43,086.12
	Pool Supplies/Maintenance	452.2010	2,400.00
	Pool Chemicals/Public Works	452.2020	21,700.00
	Camp Wages	452.5400	18,593.87
	Park & Recreation Wages	454.1400	10,903.15
	Park Maintenance	454.3700	4,877.00

RECREATION FUND EXPENSE
2014 BUDGET

	Name	Account	Budget 2014
	Public Works Department Wages - Parks	454.3750	118,902.00
	Park & Recreation Supplies	454.5300	1,075.00
	Park & Recreation Mileage	454.5350	350.00
Employee Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	32,629.94
	PA Unemployment Compensation	481.3000	13,000.00
	Employee Retirement DBP	483.0100	23,903.00
	Employee Retirement DCP	483.0200	2,938.45
	Employee Retirement State Contribution	483.3000	5,904.22
	Workmen's Compensation Insurance	484.0000	15,800.00
Insurance, Casualty, and Surety			
	Insurance Fire/Liability/Building	486.0000	35,062.23
Health Insurance Benefits			
	Employee Benefits	487.1000	29,125.25
	Pension Life Insurance	487.2000	576.17
All Other Unclassified Expenses			
	Miscellaneous	489.0000	-
	Refunds Security Deposits	489.0110	-
	Bank Charges/Fees	489.0120	8,000.00
	Special Events	489.0300	16,270.00
	TOTALS:		868,908.87