2015

HANOVER TOWNSHIP BUDGET

PREPARED BY THE
TOWNSHIP STAFF

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2015 BUDGET SYNOPSIS

To: ***Board of Supervisors***

From: ***Ryan P. Kish, Director of Administration / Treasurer***

Date: ***October 14, 2014***

Attached you will find the proposed 2015 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 2015	2,500,701.13
Unrestricted Beginning Balance for 2015	6,296,162.64
Revenues for 2015	8,129,739.54
Expenditures for 2015	8,129,739.55
Unappropriated Balance	8,796,863.77

Capital Reserve

Beginning Balance for 2015	4,313,360.23
Revenues for 2015	1,345,385.84
Expenditures for 2015	1,312,385.84
Unappropriated Balance	4,346,360.23

State Fund

Beginning Balance for 2015	236,207.33
Revenues for 2015	293,718.84
Expenditures for 2015	317,334.00
Unappropriated Balance	212,592.17

Recreation

Beginning Balance 2015	5,435.63
Revenues for 2015	797,849.37
Expenditures for 2015	797,849.37
Unappropriated Balance	5,435.63

2015 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY

The Administration of Hanover Township respectfully submits the 2015 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, 2015 through December 31, 2015.

Estimated Revenue		
General Fund	$8,129,739.54	
Capital Reserve	$1,345,385.84	
State Fund	$293,718.84	
Recreation	$797,849.37	
Proposed Expenditures		
General Fund	$8,129,739.55	$0.00
Capital Reserve	$1,312,385.84	
State Fund	$317,334.00	
Recreation	$797,849.37	
Debt Service	$120,955.84	
Pertinent Account Balances		
Debt Service Balance as of 12/31/2015	$655,165.34	

Tax Rates for 2015

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 2014.**

The real estate tax will remain the same in 2015.

GENERAL FUND SUMMARY

During 2015 Hanover Township estimates receiving $8,129,739.54 in General Fund revenue, which equates to a 8.65% increase or $647,813 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 2015 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:

New playground at Macada North, resurfacing of basketball courts, new slide at College Heights, new tennis nets

Recreation Fund Summary

During 2015 Hanover Township estimates receiving $797,849.37 in Recreation revenues, which is a 8.1% 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 2015 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	-
Brodhead Road Building	120,955.84

GENERAL FUND REVENUE

Real Property Taxes	1,996,202.25
Occupation Taxes	472,831.37
Local Tax Enabling Act	3,276,559.53
Business Licenses and Permits	136,000.00
Fines	55,782.27
Interest Earnings	6,282.35
Rents and Royalties	303,864.04
State Capital & Operating Grants	359,202.00
State Shared Revenue and Entitlements	114,443.19
Charges For Services	34,300.00
Public Safety	298,214.00
Sanitation	831,045.70
Electric System	6,165.00
Other Income	238,847.84
Total:	**8,129,739.54**

GENERAL FUND EXPENSE

General Government	663,570.61
Public Safety	2,220,401.12
Public Works - Sanitation	994,887.24
Public Works - Highways, Roads and Streets	1,158,112.00
Culture - Recreation	201,793.00
Employer Paid Benefits and Withholding Items	685,170.24
Insurance, Casualty and Surety	35,147.72
Health Insurance Benefits	361,887.72
Unclassified Expenses	7,300.00
Interfund Operating Transfers	1,801,469.90
Total:	**8,129,739.55**

Recreation Fund Revenue

Interest Earnings	25.00
Culture - Recreation	560,119.01
All other Unclassified Operating Revenue	4,600.00
Interfund Operating Transfers	233,105.36
Total:	**797,849.37**

Recreation Fund Expenses

General Government	12,872.50
Culture - Recreation	636,344.14
Employee Paid Benefits and Withholding Items	69,274.59
Insurance, Casualty, and Surety	35,969.30
Health Insurance Benefits	19,638.84
All Other Unclassified Expenses	23,750.00
Total:	**797,849.37**

GENERAL FUND REVENUE
2015 Budget

	Name	Account	Budget 2015
Real Property Taxes			
	Real Estate Tax - Current Year	301.1000	1,688,435.51
	Real Estate Tax - Prior Year	301.2000	20,000.00
	Real Estate Taxes - Delinquent from Tax Bureau	301.4000	30,000.00
	Real Estate Taxes - Interim	301.5000	5,000.00
	Fire Tax - Current Year	301.7000	248,299.34
	Fire Tax - Prior Year	301.8000	2,200.00
	Payments in Lieu of Taxes	301.9000	2,267.41
Occupation Taxes			
	Local Services Tax	305.1000	472,831.37
Local Tax Enabling Act			
	Real Estate Tax Transfer	310.1000	415,000.00
	Earned Income Taxes Current Year	310.2100	2,117,901.00
	Mercantile Taxes Current Year	310.3100	743,658.53
Business Licenses and Permits			
	Cable Television Franchise	321.8000	136,000.00
Fines			
	Vehicle Code Violations	331.1100	45,101.70
	Non-Traffic Violations	331.1110	5,117.85
	Semi-Annual State Police	331.1300	5,562.72
Forfiets			
	Municipal Lien Settlement	332.1000	0.00
Interest Earnings			
	Interest Earnings	341.0000	6,282.35
Rents and Royalties			
	Rent - 248 Brodhead Road	342.2000	257,864.04
	248 Management Fee	342.2020	6,000.00
	248 Annual Excess	342.2030	40,000.00
State Capital & Operating Grants			
	Recycling	354.0000	132,950.00
	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	109,400.70
	PennDOT Winter Agreement	355.2000	2,042.49

GENERAL FUND REVENUE
2015 Budget

	Name	Account	Budget 2015
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	290,000.00
	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	824,845.70
	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	6,000.00
	Insurance Dividends	389.0110	500.00
	Bank Charges and Fees	389.0120	50.00
	Rental Fees for Towers	389.0130	7,900.00
	Convenience Fees	389.0150	400.00
	Easement Reimbursement	389.0160	0.00
	Contributions from PA Pension	389.0200	120,246.71
	Regional Police Pension State Contribution	389.0210	103,651.13
	Sewerage Reimbursement	389.0300	100.00
	Contributions	389.0400	0.00
	TOTALS:		**8,129,739.54**

GENERAL FUND EXPENSE
2015 BUDGET

General Government

Name	Account	Budget 2015
Salary of Elected Officials	400.1100	15,500.00
Office Supplies	400.2100	5,500.00
Contract Service Fees	400.2500	25,000.00
Office Equipment	400.2600	15,000.00
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	26,817.05
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	115,947.22
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	40,000.00
Treasurer Salary	405.1200	56,650.00
Meetings Secretary	405.1210	1,100.00
Secretary Salary	405.1400	50,194.02
Meetings Treasurer	405.1410	0.00
Receptionist Clerk and Office Support Associate Wages	405.1420	67,806.96
Managers Secretary	405.1440	35,135.36
Bonding	405.3500	5,000.00
Mileage/Travel - Staff	406.0090	300.00
Seminars & Training	406.0100	3,500.00
Engineer Retainer Fee	408.1000	2,520.00
General Engineer Charges	408.3100	22,000.00
Heating Office	409.2290	6,500.00
Heating Shop	409.2300	5,000.00
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	37,000.00

Public Safety

GENERAL FUND EXPENSE
2015 BUDGET

	Name	Account	Budget 2015
	Regional Police Contributions	410.0000	**1,644,454.99**
	Crossing Guard Salaries	410.3000	**12,500.00**
	Uniforms Crossing Guards	410.3190	**100.00**
	Fire Company Allocation	411.5400	**70,000.00**
	Firefighters Relief Fund	411.5410	**109,400.70**
	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	**60,970.83**
	Code Enforcement Assistant-Wages	413.0210	**35,349.60**
	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	**95,000.00**
	Planning and Zoning	414.0000	**40,000.00**
	Planning Commission Clerk Meetings	414.0100	**1,450.00**
	Planning Commission Clerk Mileage	414.0110	**150.00**
	Salary Zoning Hearing Board	414.1300	**900.00**
	Salary Planning Commission	414.1350	**1,500.00**
	Emergency Management	415.3000	**5,000.00**
	Crime Watch	415.3010	**5,000.00**
Public Works - Sanitation			
	Refuse Collection	427.0000	**796,887.24**
	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	**35,000.00**
Public Works - Highways, Roads and Streets			
	Public Works Director Salary	430.0000	**79,081.61**
	Public Works Department Wages	430.0100	**626,826.39**
	Roadmasters Salary	430.0150	**27,900.00**
	Supplies Public Works	430.2000	**10,119.00**
	Uniform/Clothing	430.2380	**12,950.00**

GENERAL FUND EXPENSE
2015 BUDGET

	Name	Account	Budget 2015
	CDL Testing/PA Pesticide Reg.	430.3000	750.00
	Snow and Ice Removal	432.0000	43,400.00
	Traffic Signals/Street Signs/Markings	433.0000	27,310.00
	Traffic Signalization /Maintenance	433.1000	35,000.00
	Street Lighting	434.0000	120,000.00
	Repair/Maintenance Tools/Machinery	437.0000	46,900.00
	Purchase Tools/Equipment	437.0100	26,700.00
	Purchase Communication Equipment	437.0110	5,200.00
	Equipment Rental	437.0150	6,000.00
	Road Materials	439.0000	28,875.00
	Vehicle Fuel	439.2310	61,100.00
Public Works - Other Services			
	Airport Advisory Board	440.0100	0.00
Culture - Recreation			
	Fertilization of Lawns	454.4500	9,225.00
	Shade Tree Commission	455.0000	7,500.00
	Library Contributions	456.0000	185,068.00
Employer Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	88,152.46
	PA Unemployment Compensation	481.4000	6,375.00
	Employee Retirement-Defined Benefit Plan	483.0100	336,287.89
	Employee Retirement-Defined Contribution Plan	483.0200	27,695.63
	Regional Police Pension State Contribution	483.1000	100,729.96
	Employee Retirement State Contribution	483.3000	104,562.36
	Workmens Compensation	484.0000	21,366.94
Insurance, Casualty and Surety			
	Insurance Fire/Liability/Building/ Equipment	486.0000	35,147.72
Health Insurance Benefit			
	Employee Benefits	487.1000	353,100.00
	Pension Life Insurance	487.2000	8,787.72
Unclassified Expenses			

GENERAL FUND EXPENSE
2015 BUDGET

	Name	Account	Budget 2015
	Miscellaneous	489.0000	**5,500.00**
	Easements/Rights-of-Way	489.0100	**0.00**
	Bank Charges and Fees	489.0200	**1,800.00**
Interfund Operating Transfers			
	Capital Reserve Transfers	492.0000	**1,312,385.84**
	Transfer-Fire Equipment	492.1000	**255,978.70**
	Transfer to Other Funds	493.0000	**233,105.36**
	TOTALS:		**8,129,739.55**

RECREATION FUND REVENUE
2015 Budget

	Name	Account	Budget 2015
Interest, Rents and Royalties			
	Interest Earnings	341.0000	**25.00**
Culture - Recreation			
	Fundraisers	367.1000	**9,000.00**
	Cheerleading Fundraisers	367.1015	**10,000.00**
	Season Passes Pool	367.1100	**46,560.75**
	Daily Pool Receipts	367.1110	**15,000.00**
	Swim Lessons	367.1120	**13,550.00**
	Pool Concession	367.1130	**1,450.00**
	Pool Party Rentals	367.1140	**3,120.00**
	Swim Team Contributions	367.1150	**550.00**
	Pavilion Rental	367.1400	**2,977.50**
	Partners/Contributions	367.1410	**6,000.00**
	Community Center Membership	367.3008	**159,502.00**
	Program & Basketball Memberships	367.3009	**5,000.00**
	Program Fees	367.3010	**80,994.00**
	Summer Camp Fees	367.3011	**58,620.00**
	Summer Park Fees	367.3013	**5,040.00**
	Cheerleading Fees	367.3015	**18,000.00**
	Athletic Field Rentals	367.3020	**6,125.00**
	Gym Rentals	367.3021	**33,733.76**
	Meeting Room Rentals	367.3022	**12,498.00**
	Concession Stand/Vending Machines	367.3040	**15,000.00**
	Catering	367.3060	**0.00**
	Security Deposits	367.3220	**0.00**
	Preschool Program Tuition	367.3230	**0.00**
	Children's Services	367.3240	**51,998.00**
	Preschool Fundraisers	367.3250	**0.00**
	Special Events	367.3260	**5,400.00**
	Preschool Grants	367.3270	**0.00**
All Other Unclassified Operating Revenue			
	Miscellaneous	389.0000	**0.00**
	Advertising/Newsletter Sales	389.0110	**1,000.00**
	Refunds/Bank Charges/Return Check Charge	389.0120	**100.00**
	Convenience Fees	389.0150	**3,500.00**
	Gift Certificates	389.0160	**0.00**
	Contributions from PA Pension	389.0200	**0.00**
Interfund Operating Transfers			
	Transfer from General Fund	392.0100	**233,105.36**
	TOTALS:		**797,849.37**

RECREATION FUND EXPENSE
2015 BUDGET

	Name	Account	Budget 2015
General Government			
	Office Equipment	400.2600	**2,000.00**
	Newsletters	400.3220	**2,980.00**
	Payroll Processing	402.2000	**7,892.50**
Culture - Recreation			
	Recreation Director Salary	451.1010	**46,865.00**
	Recreation Administration Wages	451.1020	**-**
	Front Desk/Babysitting Wages	451.1030	**98,125.00**
	Director of Children's Services Wages	451.1040	**13,634.40**
	Children's Services Wages	451.1050	**35,954.98**
	Programming Wages	451.1060	**19,333.50**
	Fitness Personnel Wages	451.1065	**23,238.00**
	Janitor Wages	451.1070	**8,750.00**
	Assistant Recreation Director	451.1080	**-**
	Assistant Recreation Director - Programs and Special Events	451.1085	**33,990.00**
	Staff Supplies/Mileage	451.2000	**300.00**
	Office Supplies	451.2010	**2,700.00**
	Supplies Programs/Arts & Crafts	451.2020	**14,995.90**
	Cheerleading Expenses & Supplies	451.2021	**4,000.00**
	Concession Stand Expenses	451.2030	**8,261.00**
	Catering Expenses	451.2040	**-**
	Fundraising Expenses	451.2080	**4,000.00**
	Repairs & Maintenance	451.2090	**13,900.00**
	Facilities Supplies	451.2100	**300.00**
	Activities Equipment	451.2600	**2,700.00**
	Equipment	451.2610	**-**
	Preschool Supplies & Clothing	451.2620	**-**
	Preschool Training	451.2625	**-**
	Preschool Miscellaneous	451.2630	**-**
	Communication	451.3200	**3,500.00**
	Postage	451.3210	**971.00**
	Background Checks	451.3300	**860.00**
	Advertising/Printing	451.3400	**200.00**
	Seminars/Association Fees/Training	451.3520	**1,050.00**
	Contract Service Fees	451.3530	**18,257.16**
	Utilities	451.3600	**57,000.00**
	Pool Wages	452.1400	**49,590.58**
	Pool Supplies/Maintenance	452.2010	**2,400.00**
	Pool Chemicals/Public Works	452.2020	**21,450.00**
	Camp Wages	452.5400	**20,571.29**
	Park & Recreation Wages	454.1400	**10,520.78**
	Park Maintenance	454.3700	**5,500.00**

RECREATION FUND EXPENSE
2015 BUDGET

	Name	Account	Budget 2015
	Public Works Department Wages - Parks	454.3750	112,000.00
	Park & Recreation Supplies	454.5300	1,075.00
	Park & Recreation Mileage	454.5350	350.55
Employee Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	28,101.97
	PA Unemployment Compensation	481.3000	13,000.00
	Employee Retirement DBP	483.0100	-
	Employee Retirement DCP	483.0200	6,468.40
	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	35,969.30
Health Insurance Benefits			
	Employee Benefits	487.1000	19,120.92
	Pension Life Insurance	487.2000	517.92
All Other Unclassified Expenses			
	Miscellaneous	489.0000	-
	Refunds Security Deposits	489.0110	-
	Bank Charges/Fees	489.0120	8,000.00
	Special Events	489.0300	15,750.00
	TOTALS:		797,849.37