

2018

**HANOVER TOWNSHIP
BUDGET**

**PREPARED BY THE
TOWNSHIP STAFF**

2018 BUDGET SYNOPSIS

To: **Board of Supervisors**

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

Date: **October 10, 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 2018
Unrestricted Beginning Balance for 2018
Revenues for 2018
Expenditures for 2018
Unappropriated Balance

3,500,694.19
7,124,002.18
8,636,790.65
8,636,790.65
10,624,696.37

Capital Reserve

Beginning Balance for 2018
Revenues for 2018
Expenditures for 2018
Unappropriated Balance

4,849,687.34
1,017,370.20
791,892.20
5,075,165.34

State Fund

Beginning Balance for 2018
Revenues for 2018
Expenditures for 2018
Unappropriated Balance

924,396.14
410,853.70
415,633.00
919,616.84

Recreation

Beginning Balance 2018
Revenues for 2018
Expenditures for 2018
Unappropriated Balance

19,963.80
850,553.98
850,553.98
19,963.80

2018 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY

The Administration of Hanover Township respectfully submits the 2018 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 2017 the Township is without any secured borrowings, loans or bonds.

The attached details the following funds for January 1, 2018 through December 31, 2018.

Estimated Revenue

General Fund
Capital Reserve
State Fund
Recreation

\$8,636,790.65
\$1,017,370.20
\$410,853.70
\$850,553.98

Proposed Expenditures

General Fund
Capital Reserve
State Fund
Recreation
Debt Service

\$8,636,790.65
\$791,892.20
\$415,633.00
\$850,553.98
\$0.00

\$0.00

Tax Rates for 2018

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 2018 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 2017.**

The real estate tax will remain the same in 2018.

GENERAL FUND SUMMARY

During 2018 Hanover Township estimates receiving \$8,636,790.65 in General Fund revenue, which equates to a 0.24% decrease or \$20,579.06 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 2018 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.

Recreation Fund Summary

During 2018 Hanover Township estimates receiving \$850,553.98 in Recreation revenues, which is an increase of 1%. 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 2018 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.

-
-

GENERAL FUND REVENUE

Real Property Taxes	2,171,381.81
Occupation Taxes	523,000.00
Local Tax Enabling Act	2,845,535.36
Business Licenses and Permits	191,983.24
Fines	56,150.82
Interest Earnings	50,000.00
Rents and Royalties	288,775.00
State Capital & Operating Grants	205,386.21
State Shared Revenue and Entitlements	100,290.01
Charges For Services	52,550.00
Public Safety	284,705.00
Sanitation	957,000.00
Electric System	6,165.00
Other Income	903,868.20
	0.00
Total:	8,636,790.65

GENERAL FUND EXPENSE

General Government	817,311.46
Public Safety	2,548,633.28
Public Works - Sanitation	1,167,000.00
Public Works - Highways, Roads and Streets	1,267,139.40
Public Works - Other	50,000.00
Culture - Recreation	221,798.00
Employer Paid Benefits and Withholding Items	585,799.46
Insurance, Casualty and Surety	39,000.00
Health Insurance Benefits	413,000.00
Unclassified Expenses	13,000.00
Interfund Operating Transfers	1,514,109.05
Total:	8,636,790.65

Recreation Fund Revenue

Interest Earnings	250.00
Culture - Recreation	562,987.13
All other Unclassified Operating Revenue	5,100.00
Interfund Operating Transfers	282,216.85
Total:	850,553.98

Recreation Fund Expenses

General Government	15,235.00
Culture - Recreation	705,051.85
Employee Paid Benefits and Withholding Items	58,867.13
Insurance, Casualty, and Surety	32,000.00
Health Insurance Benefits	12,700.00
All Other Unclassified Expenses	26,700.00
Total:	850,553.98

GENERAL FUND REVENUE

2018 Budget

	Name	Account	Budget 2017
Real Property Taxes			
	Real Estate Tax - Current Year	301.1000	1,844,381.79
	Real Estate Tax - Prior Year	301.2000	15,000.00
	Real Estate Taxes - Delinquent from Tax Bureau	301.4000	21,000.00
	Real Estate Taxes - Interim	301.5000	15,000.00
	Fire Tax - Current Year	301.7000	271,232.62
	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	250,000.00
	Earned Income Taxes Current Year	310.2100	2,055,535.36
	Mercantile Taxes Current Year	310.3100	540,000.00
Business Licenses and Permits			
	Cable Television Franchise	321.8000	191,983.24
Fines			
	Vehicle Code Violations	331.1100	46,850.82
	Non-Traffic Violations	331.1110	3,800.00
	Semi-Annual State Police	331.1300	5,500.00
Forfeits			
	Municipal Lien Settlement	332.1000	0.00
Interest Earnings			
	Interest Earnings	341.0000	50,000.00
Rents and Royalties			
	Rent - 248 Brodhead Road	342.2000	281,775.00
	248 Management Fee	342.2020	7,000.00
	248 Annual Excess	342.2030	0.00
State Capital & Operating Grants			
	Recycling	354.0000	60,000.00
	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	4,000.00
	Compost ID	354.0410	4,500.00

GENERAL FUND REVENUE

2018 Budget

	Name	Account	Budget 2017
State Shared Revenue and Entitlements			
	Alcoholic Beverage Taxes	355.0800	2,000.00
	Foreign Fire Insurance Program Tax	355.1300	95,889.01
	PennDOT Winter Agreement	355.2000	2,401.00
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	2,000.00
	Sale of Maps and Publications	361.5000	50.00
Public Safety			
	Crossing Guard Reimbursement	362.1400	6,426.00
	Fire Hydrant Rental	362.2000	264.00
	Building Permits & Inspection Fees	362.4100	275,000.00
	State UCC Fee	362.4110	1,000.00
	Road Occupancy Permits	362.4600	2,000.00
	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	5,400.00
	Payments in Excess of Billings - Waste	364.3200	1,600.00
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	9,126.00
	Convenience Fees	389.0150	700.00
	Easement Reimbursement	389.0160	0.00
	Contributions from PA Pension	389.0200	97,000.00

GENERAL FUND REVENUE

2018 Budget

Name	Account	Budget 2017
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	791,892.20
TOTALS:		8,636,790.65

GENERAL FUND EXPENSE

2018 BUDGET

General Government

Name	Account	Budget 2018
Salary of Elected Officials	400.1100	16,249.80
Office Supplies	400.2100	7,000.00
Contract Service Fees	400.2500	50,000.00
Office Equipment	400.2600	26,000.00
Web Site Maintenance	400.2610	3,000.00
Computer Maintenance	400.2650	18,000.00
Communication	400.3200	14,000.00
Postage	400.3210	14,000.00
Newsletters	400.3220	26,000.00
Advertising and Printing	400.3400	16,000.00
Association Dues and Expenses	400.4200	8,000.00
Supervisors Convention	400.4210	4,500.00
Township Manager Salary	401.0000	131,707.51
Auditing Services	402.1100	16,000.00
Payroll Preparation	402.2000	6,500.00
Tax Collection Charges	403.3000	32,000.00
Tax Collector Fee	403.3010	14,500.00
Tax Collection Committee Fees	403.3011	1,500.00
Legal Services and Charges	404.3100	60,000.00
Treasurer Salary	405.1200	56,018.50
Meetings Secretary	405.1210	1,650.00
Secretary Salary	405.1400	51,005.55
Meetings Treasurer	405.1410	150.00
Receptionist Clerk and Office Support		
Associate Wages	405.1420	75,550.80
Managers Secretary	405.1440	38,022.40
Bonding	405.3500	5,000.00
Mileage/Travel - Staff	406.0090	700.00
Seminars & Training	406.0100	4,500.00
Engineer Retainer Fee	408.1000	3,500.00
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	4,000.00

GENERAL FUND EXPENSE

2018 BUDGET

	Name	Account	Budget 2018
Public Safety	Utilities - 248 Brodhead	409.3670	36,447.35
	Regional Police Contributions	410.0000	1,893,460.40
	Crossing Guard Salaries	410.3000	13,600.00
	Uniforms Crossing Guards	410.3190	500.00
	Fire Company Allocation	411.5400	90,000.00
	Firefighters Relief Fund	411.5410	95,889.01
	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	66,948.21
	Code Enforcement Assistant-Wages	413.0210	39,110.66
	BOCA Examiner	413.0310	3,500.00
	BOCA Appeals	413.0320	2,000.00
	Zoning Officer, Building Inspector &		
	Code Enforcement Officers Supplies	413.0400	4,000.00
	State UCC Expense	413.0410	1,500.00
	Outside Prof Help	413.0500	152,000.00
	Planning and Zoning	414.0000	42,000.00
	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	6,000.00
	Crime Watch	415.3010	5,000.00
Public Works - Sanitation	Refuse Collection	427.0000	913,000.00
	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	26,000.00
	One Call Services	429.3010	35,000.00
Public Works - Highways, Roads and Streets			
	Public Works Director Salary	430.0000	88,100.65
	Public Works Department Wages	430.0100	692,439.75

GENERAL FUND EXPENSE

2018 BUDGET

	Name	Account	Budget 2018
	Roadmasters Salary	430.0150	29,973.00
	Supplies Public Works	430.2000	15,591.00
	Uniform/Clothing	430.2380	14,800.00
	CDL Testing/PA Pesticide Reg.	430.3000	1,000.00
	Snow and Ice Removal	432.0000	40,665.00
	Traffic Signals/Street Signs/Markings	433.0000	33,610.00
	Traffic Signalization /Maintenance	433.1000	37,500.00
	Street Lighting	434.0000	130,000.00
	Repair/Maintenance Tools/Machinery	437.0000	63,600.00
	Purchase Tools/Equipment	437.0100	31,535.00
	Purchase Communication Equipment	437.0110	5,200.00
	Equipment Rental	437.0150	6,300.00
	Road Materials	439.0000	28,875.00
	Vehicle Fuel	439.2310	47,950.00
Public Works - Other Services			
	MS4 Service	440.0100	50,000.00
Culture - Recreation			
	Fertilization of Lawns	454.4500	13,100.00
	Field Maintenance	454.5000	13,000.00
	Flags	454.5500	3,000.00
	Shade Tree Commission	455.0000	2,000.00
	Library Contributions	456.0000	190,698.00
Employer Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	101,369.00
	PA Unemployment Compensation	481.4000	6,600.00
	Employee Retirement-Defined Benefit Plan	483.0100	307,490.41
	Employee Retirement-Defined Contribution Plan	483.0200	34,097.84
	Regional Police Pension State Contribution	483.1000	0.00
	Employee Retirement State Contribution	483.3000	96,242.21
	Workmens Compensation	484.0000	40,000.00
Insurance, Casualty and Surety			
	Insurance Fire/Liability/Building/Equipment	486.0000	39,000.00
Health Insurance Benefit			
	Employee Benefits	487.1000	400,000.00

GENERAL FUND EXPENSE
2018 BUDGET

	Name	Account	Budget 2018
	Pension Life Insurance	487.2000	13,000.00
Unclassified Expenses			
	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	791,892.20
	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	282,216.85
	TOTALS:		8,636,790.65

RECREATION FUND REVENUE

2018 Budget

	Name	Account	Budget 2018
Interest, Rents and Royalties			
	Interest Earnings	341.0000	250.00
Culture - Recreation			
	Fundraisers	367.1000	8,800.00
	Cheerleading Fundraisers	367.1015	9,000.00
	Season Passes Pool	367.1100	44,231.25
	Daily Pool Receipts	367.1110	17,000.00
	Swim Lessons	367.1120	11,000.00
	Pool Concession	367.1130	0.00
	Pool Party Rentals	367.1140	2,000.00
	Swim Team Contributions	367.1150	760.00
	Pavilion Rental	367.1400	5,300.00
	Partners/Contributions	367.1410	6,342.89
	Community Center Membership	367.3008	150,427.09
	Program & Basketball Memberships	367.3009	5,000.00
	Program Fees	367.3010	58,590.00
	Summer Camp Fees	367.3011	74,000.00
	Summer Park Fees	367.3013	6,365.00
	Cheerleading Fees	367.3015	16,500.00
	Athletic Field Rentals	367.3020	9,000.00
	Gym Rentals	367.3021	30,512.00
	Meeting Room Rentals	367.3022	17,451.00
	Concession Stand/Vending Machines	367.3040	11,725.90
	Children's Services	367.3240	73,482.00
	Special Events	367.3260	5,500.00
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	4,000.00
	Gift Certificates	389.0160	-
Interfund Operating Transfers			
	Transfer from General Fund	392.0100	282,216.85
	TOTALS:		850,553.98

RECREATION FUND EXPENSE

2018 BUDGET

	Name	Account	Budget 2018
General Government	Office Equipment	400.2600	5,755.00
	Newsletters	400.3220	2,980.00
	Payroll Processing	402.2000	6,500.00
Culture - Recreation	Recreation Director Salary	451.1010	52,716.64
	Recreation Administration Wages	451.1020	10,010.00
	Front Desk/Babysitting Wages	451.1030	71,805.00
	Director of Children's Services Wages	451.1040	17,443.20
	Children's Services Wages	451.1050	38,901.20
	Programming Wages	451.1060	24,994.00
	Fitness Personnel Wages	451.1065	22,674.72
	Janitor Wages	451.1070	12,850.00
	Assistant Recreation Director - Programs and Special Events	451.1085	37,866.55
	Staff Supplies/Mileage	451.2000	400.00
	Office Supplies	451.2010	1,850.00
	Supplies Programs/Arts & Crafts	451.2020	13,000.00
	Cheerleading Expenses & Supplies	451.2021	3,500.00
	Concession Stand Expenses	451.2030	8,159.00
	Fundraising Expenses	451.2080	5,025.00
	Repairs & Maintenance	451.2090	14,302.00
	Facilities Supplies	451.2100	1,250.00
	Activities Equipment	451.2600	8,055.13
	Equipment	451.2610	-
	Preschool Training	451.2625	-
	Communication	451.3200	2,700.00
	Postage	451.3210	400.00
	Background Checks	451.3300	640.00
	Advertising/Printing	451.3400	500.00
	Seminars/Association Fees/Training	451.3520	2,000.00
	Contract Service Fees	451.3530	27,100.00
	Utilities	451.3600	41,000.00
	Pool Wages	452.1400	42,415.23
	Pool Supplies/Maintenance	452.2010	5,625.00
	Pool Chemicals/Public Works	452.2020	39,680.00
	Camp Wages	452.5400	33,351.42
	Park & Recreation Wages	454.1400	11,491.58
	Camp Supplies	New GL	2,000.00
	Park Maintenance	454.3700	5,500.00
	Public Works Department Wages - Parks	454.3750	144,000.00

RECREATION FUND EXPENSE

2018 BUDGET

	Name	Account	Budget 2018
	Park & Recreation Supplies	454.5300	1,500.00
	Park & Recreation Mileage	454.5350	346.18
Employee Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	29,864.59
	PA Unemployment Compensation	481.3000	7,807.74
	Employee Retirement DCP	483.0200	7,194.80
	Workmen's Compensation Insurance	484.0000	14,000.00
Insurance, Casualty, and Surety			
	Insurance Fire/Liability/Building	486.0000	32,000.00
Health Insurance Benefits			
	Employee Benefits	487.1000	12,000.00
	Pension Life Insurance	487.2000	700.00
All Other Unclassified Expenses			
	Miscellaneous	489.0000	-
	Bank Charges/Fees	489.0120	10,000.00
	Special Events	489.0300	16,700.00
	TOTALS:		850,553.98