2019

HANOVER TOWNSHIP BUDGET

PREPARED BY THE

TOWNSHIP STAFF

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2019 BUDGET SYNOPSIS

To: ***Board of Supervisors***

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

Date: ***October 9, 2018***

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 2019	4,009,101.79
Unrestricted Beginning Balance for 2019	7,982,228.42
Revenues for 2019	8,425,068.47
Expenditures for 2019	8,425,068.47
Unappropriated Balance	11,991,330.21

Capital Reserve

Beginning Balance for 2019	4,396,569.95
Revenues for 2019	670,599.28
Expenditures for 2019	626,599.28
Unappropriated Balance	4,440,569.95

State Fund

Beginning Balance for 2019	943,274.95
Revenues for 2019	414,937.16
Expenditures for 2019	573,466.00
Unappropriated Balance	784,746.11

Recreation

Beginning Balance 2019	15,600.11
Revenues for 2019	845,322.21
Expenditures for 2019	845,322.21
Unappropriated Balance	15,600.11

2019 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY

The Administration of Hanover Township respectfully submits the 2019 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 2018 the Township is without any secured borrowings, loans or bonds.

The attached details the following funds for January 1, 2019 through December 31, 2019.

Estimated Revenue	
General Fund	$8,425,068.47
Capital Reserve	$670,599.28
State Fund	$414,937.16
Recreation	$845,322.21
Proposed Expenditures	
General Fund	$8,425,068.47
Capital Reserve	$626,599.28
State Fund	$573,466.00
Recreation	$845,322.21
Debt Service	$0.00

Tax Rates for 2019

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 2019 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 2018.**

The real estate tax will remain the same in 2019.

GENERAL FUND SUMMARY

During 2019 Hanover Township estimates receiving $8,425,068.47 in General Fund revenue, which equates to a 2.45% decrease or $211,722.18 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 2019 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 2019 Hanover Township estimates receiving $845,322.21 in Recreation revenues, which is a decrease 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 2019 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	2,098,851.23
Occupation Taxes	530,000.00
Local Tax Enabling Act	3,100,000.00
Business Licenses and Permits	191,983.24
Fines	47,460.51
Interest Earnings	50,000.00
Rents and Royalties	75,400.00
State Capital & Operating Grants	205,586.21
State Shared Revenue and Entitlements	92,593.00
Charges For Services	53,100.00
Public Safety	261,279.00
Sanitation	958,500.00
Electric System	6,365.00
Other Income	753,950.28
Total:	**8,425,068.47**

GENERAL FUND EXPENSE

General Government	789,909.58
Public Safety	2,641,062.98
Public Works - Sanitation	1,139,000.00
Public Works - Highways, Roads and Streets	1,307,710.16
Public Works - Other	50,000.00
Culture - Recreation	230,632.90
Employer Paid Benefits and Withholding Items	626,303.86
Insurance, Casualty and Surety	40,000.00
Health Insurance Benefits	435,800.00
Unclassified Expenses	10,500.00
Interfund Operating Transfers	1,154,148.99
Total:	**8,425,068.47**

Recreation Fund Revenue

Interest Earnings	250.00
Culture - Recreation	562,422.50
All other Unclassified Operating Revenue	5,100.00
Interfund Operating Transfers	277,549.71
Total:	**845,322.21**

Recreation Fund Expenses

General Government	13,035.00
Culture - Recreation	704,248.27
Employee Paid Benefits and Withholding Items	58,638.94
Insurance, Casualty, and Surety	32,000.00
Health Insurance Benefits	12,700.00
All Other Unclassified Expenses	24,700.00
Total:	**845,322.21**

GENERAL FUND REVENUE
2019 Budget

	Name	Account	Budget 2019
Real Property Taxes			
	Real Estate Tax - Current Year	301.1000	1,808,038.78
	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	235,045.04
	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	530,000.00
Local Tax Enabling Act			
	Real Estate Tax Transfer	310.1000	250,000.00
	Earned Income Taxes Current Year	310.2100	2,300,000.00
	Mercantile Taxes Current Year	310.3100	550,000.00
Business Licenses and Permits			
	Cable Television Franchise	321.8000	191,983.24
Fines			
	Vehicle Code Violations	331.1100	38,000.00
	Non-Traffic Violations	331.1110	3,960.51
	Semi-Annual State Police	331.1300	5,500.00
Forfiets			
	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	68,400.00
	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	4,700.00

GENERAL FUND REVENUE
2019 Budget

	Name	Account	Budget 2019
State Shared Revenue and Entitlements			
	Alcoholic Beverage Taxes	355.0800	**2,000.00**
	Foreign Fire Insurance Program Tax	355.1300	**90,593.00**
	PennDOT Winter Agreement	355.2000	**0.00**
Charges For Services			
	Commercial Plan Review Fees-Deposits	361.3110	**40,000.00**
	Residential Plan Review Fees-Deposits	361.3130	**3,000.00**
	Zoning Hearing Fees	361.3400	**8,000.00**
	Conditional Use Fees	361.3450	**2,000.00**
	Sale of Maps and Publications	361.5000	**100.00**
Public Safety			
	Crossing Guard Reimbursement	362.1400	**7,000.00**
	Fire Hydrant Rental	362.2000	**264.00**
	Building Permits & Inspection Fees	362.4100	**250,000.00**
	State UCC Fee	362.4110	**1,000.00**
	Road Occupancy Permits	362.4600	**3,000.00**
	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	**6,500.00**
	Payments in Excess of Billings - Waste	364.3200	**2,000.00**
Electric System			
	Public Utilities Tax	372.5600	**6,200.00**
	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	**100.00**
	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	**112,425.00**

GENERAL FUND REVENUE
2019 Budget

Name	Account	Budget 2019
Sewerage Reimbursement	389.0300	**0.00**
Contributions	389.0400	**0.00**
Transfer from Capital Reserve	392.0000	**626,599.28**
TOTALS:		**8,425,068.47**

GENERAL FUND EXPENSE
2019 BUDGET

General Government

Name	Account	Budget 2019
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	7,500.00
Web Site Maintenance	400.2610	3,000.00
Computer Maintenance	400.2650	15,840.00
Communication	400.3200	14,000.00
Postage	400.3210	14,000.00
Newsletters	400.3220	26,000.00
Advertising and Printing	400.3400	8,000.00
Association Dues and Expenses	400.4200	8,000.00
Supervisors Convention	400.4210	4,500.00
Township Manager Salary	401.0000	136,975.81
Auditing Services	402.1100	9,500.00
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	45,000.00
Treasurer Salary	405.1200	61,546.16
Meetings Secretary	405.1210	1,650.00
Secretary Salary	405.1400	56,582.01
Meetings Treasurer	405.1410	130.00
Receptionist Clerk and Office Support Associate Wages	405.1420	73,748.48
Managers Secretary	405.1440	38,498.93
Bonding	405.3500	5,000.00
Mileage/Travel - Staff	406.0090	700.00
Seminars & Training	406.0100	5,500.00
Engineer Retainer Fee	408.1000	3,500.00
General Engineer Charges	408.3100	39,575.00
Heating Office	409.2290	13,266.04
Heating Shop	409.2300	5,200.00
Repair and Maintenance Supplies	409.2500	10,000.00
Cleaning	409.2555	3,500.00
Electric Office and Shop	409.3610	11,000.00
Water/Sewage Office/Shop	409.3660	4,000.00

GENERAL FUND EXPENSE
2019 BUDGET

	Name	Account	Budget 2019
	Utilities - 248 Brodhead	409.3670	**36,447.35**
Public Safety			
	Regional Police Contributions	410.0000	**1,994,236.00**
	Crossing Guard Salaries	410.3000	**14,000.00**
	Uniforms Crossing Guards	410.3190	**500.00**
	Fire Company Allocation	411.5400	**100,000.00**
	Firefighters Relief Fund	411.5410	**91,000.00**
	Fire Hydrant Rental	411.5420	**113,100.00**
	Fire Company - Vehicle Expense Reimbursement	411.5440	**12,000.00**
	Animal Control Supplies	413.0100	**25.00**
	SPCA Charges	413.0110	**0.00**
	Salary Zoning Officer	413.0200	**74,087.98**
	Code Enforcement Assistant-Wages	413.0210	**43,264.00**
	BOCA Examiner	413.0310	**3,500.00**
	BOCA Appeals	413.0320	**1,000.00**
	Zoning Officer, Building Inspector & Code Enforcement Officers Supplies	413.0400	**4,000.00**
	State UCC Expense	413.0410	**1,500.00**
	Outside Prof Help	413.0500	**125,000.00**
	Planning and Zoning	414.0000	**50,000.00**
	Planning Commission Clerk Meetings	414.0100	**1,200.00**
	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	**5,600.00**
	Crime Watch	415.3010	**4,500.00**
Public Works - Sanitation			
	Refuse Collection	427.0000	**913,000.00**
	Recycling	427.0100	**60,000.00**
	Compost ID	427.0110	**3,000.00**
	Refuse Billing Expenses	427.0130	**27,000.00**
	Sanitary Sewer Expenses	429.0000	**75,000.00**
	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	**91,624.68**
	Public Works Department Wages	430.0100	**709,157.99**

GENERAL FUND EXPENSE
2019 BUDGET

	Name	Account	Budget 2019
	Roadmasters Salary	430.0150	29,973.00
	Supplies Public Works	430.2000	18,131.00
	Uniform/Clothing	430.2380	18,060.00
	CDL Testing/PA Pesticide Reg.	430.3000	1,000.00
	Snow and Ice Removal	432.0000	64,184.50
	Traffic Signals/Street Signs/Markings	433.0000	35,605.00
	Traffic Signalization /Maintenance	433.1000	35,000.00
	Street Lighting	434.0000	130,000.00
	Repair/Maintenance Tools/Machinery	437.0000	58,500.00
	Purchase Tools/Equipment	437.0100	25,399.00
	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	51,000.00
Public Works - Other Services			
	MS4 Service	440.0100	50,000.00
Culture - Recreation			
	Fertilization of Lawns	454.4500	12,600.00
	Field Maintenance	454.5000	13,000.00
	Flags	454.5500	3,000.00
	Shade Tree Commission	455.0000	1,800.00
	Library Contributions	456.0000	200,232.90
Employer Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	101,369.00
	PA Unemployment Compensation	481.4000	12,000.00
	Employee Retirement-Defined Benefit Plan	483.0100	314,914.90
	Employee Retirement-Defined Contribution Plan	483.0200	45,594.95
	Employee Retirement State Contribution	483.3000	112,425.00
	Workmens Compensation	484.0000	40,000.00
Insurance, Casualty and Surety			
	Insurance Fire/Liability/Building/ Equipment	486.0000	40,000.00
Health Insurance Benefit			
	Employee Benefits	487.1000	422,800.00
	Pension Life Insurance	487.2000	13,000.00

GENERAL FUND EXPENSE
2019 BUDGET

	Name	Account	Budget 2019
Unclassified Expenses			
	Miscellaneous	489.0000	**8,000.00**
	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	**626,599.28**
	Transfer - Fire Equipment	492.1000	**0.00**
	Transfer - Vehicles & Equipment	492.2000	**90,000.00**
	Transfer - Infrastructure	492.3000	**90,000.00**
	Transfer - Community Center = Recreation	492.4000	**40,000.00**
	Transfer - MS4	492.5000	**30,000.00**
	Transfer Recreation - Operating	493.0000	**277,549.71**
	TOTALS:		**8,425,068.47**

RECREATION FUND REVENUE
2019 Budget

	Name	Account	Budget 2019
Interest, Rents and Royalties			
	Interest Earnings	341.0000	**250.00**
Culture - Recreation			
	Fundraisers	367.1000	**9,000.00**
	Cheerleading Fundraisers	367.1015	**8,000.00**
	Season Passes Pool	367.1100	**44,000.00**
	Daily Pool Receipts	367.1110	**20,000.00**
	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	**600.00**
	Pavilion Rental	367.1400	**4,500.00**
	Partners/Contributions	367.1410	**6,800.00**
	Community Center Membership	367.3008	**148,592.50**
	Program & Basketball Memberships	367.3009	**1,077.00**
	Program Fees	367.3010	**48,450.00**
	Summer Camp Fees	367.3011	**83,425.00**
	Summer Park Fees	367.3013	**6,480.00**
	Cheerleading Fees	367.3015	**16,370.00**
	Athletic Field Rentals	367.3020	**9,000.00**
	Gym Rentals	367.3021	**34,800.00**
	Meeting Room Rentals	367.3022	**15,400.00**
	Concession Stand/Vending Machines	367.3040	**12,888.00**
	Children's Services	367.3240	**69,180.00**
	Special Events	367.3260	**6,000.00**
	Lacrosse Fees	NEW GL	**4,860.00**
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	**277,549.71**
	TOTALS:		**845,322.21**

RECREATION FUND EXPENSE
2019 BUDGET

	Name	Account	Budget 2019
General Government			
	Office Equipment	400.2600	**3,500.00**
	Newsletters	400.3220	**3,035.00**
	Payroll Processing	402.2000	**6,500.00**
Culture - Recreation			
	Recreation Director Salary	451.1010	**54,298.40**
	Recreation Administration Wages	451.1020	**10,318.00**
	Front Desk/Babysitting Wages	451.1030	**73,763.20**
	Director of Children's Services Wages	451.1040	**15,721.00**
	Children's Services Wages	451.1050	**35,122.78**
	Programming Wages	451.1060	**21,337.00**
	Fitness Personnel Wages	451.1065	**20,064.00**
	Janitor Wages	451.1070	**12,150.00**
	Assistant Recreation Director - Programs and Special Events	451.1085	**40,563.12**
	Staff Supplies/Mileage	451.2000	**400.00**
	Office Supplies	451.2010	**2,000.00**
	Supplies Programs/Arts & Crafts	451.2020	**10,500.00**
	Cheerleading Expenses & Supplies	451.2021	**3,500.00**
	Concession Stand Expenses	451.2030	**7,999.62**
	Fundraising Expenses	451.2080	**5,025.00**
	Repairs & Maintenance	451.2090	**17,902.00**
	Facilities Supplies	451.2100	**1,350.00**
	Activities Equipment	451.2600	**6,582.30**
	Equipment	451.2610	
	Preschool Training	451.2625	
	Communication	451.3200	**3,810.00**
	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	**28,944.00**
	Utilities	451.3600	**38,755.00**
	Pool Wages	452.1400	**44,391.56**
	Pool Supplies/Maintenance	452.2010	**4,500.00**
	Pool Chemicals/Public Works	452.2020	**35,330.00**
	Camp Wages	452.5400	**33,648.84**
	Park & Recreation Wages	454.1400	**14,856.40**
	Camp Supplies	454.1500	**3,000.00**
	Park Maintenance	454.3700	**5,500.00**
	Public Works Department Wages - Parks	454.3750	**144,000.00**

RECREATION FUND EXPENSE
2019 BUDGET

	Name	Account	Budget 2019
	Park & Recreation Supplies	454.5300	**1,500.00**
	Park & Recreation Mileage	454.5350	**376.05**
	Lacrosse Supplies	**New GL**	**3,500.00**
Employee Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	**29,427.29**
	PA Unemployment Compensation	481.3000	**7,807.74**
	Employee Retirement DCP	483.0200	**7,403.91**
	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	**14,700.00**
	TOTALS:		**845,322.21**