

2021

**HANOVER TOWNSHIP
BUDGET**

**PREPARED BY THE
TOWNSHIP STAFF**

To: **Board of Supervisors**

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

Date: **November 10, 2020**

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 **3.9 mills**. Taxes had remained flat since 2008 when there was a tax decrease.*

*Included in the 3.9 mills 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 2021	4,913,808.06
Unrestricted Beginning Balance for 2021	9,515,926.96
Revenues for 2021	9,042,180.20
Expenditures for 2021	<u>9,042,180.20</u>
Unappropriated Balance	14,429,735.02

Capital Reserve

Beginning Balance for 2021	4,802,479.03
Revenues for 2021	669,380.00
Expenditures for 2021	<u>649,380.00</u>
Unappropriated Balance	4,822,479.03

State Fund

Beginning Balance for 2021	983,958.15
Revenues for 2021	374,739.54
Expenditures for 2021	<u>0.00</u>
Unappropriated Balance	1,358,697.69

Recreation

Beginning Balance 2021	6,070.40
Revenues for 2021	364,900.00
Expenditures for 2021	<u>264,900.00</u>
Unappropriated Balance	106,070.40

2021 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY

The Administration of Hanover Township respectfully submits the 2021 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 2020 the Township is without any secured borrowings, loans or bonds.

The attached details the following funds for January 1, 2021 through December 31, 2021.

Estimated Revenue

General Fund	\$9,042,180.20
Capital Reserve	\$669,380.00
State Fund	\$374,739.54
Recreation	\$364,900.00

Proposed Expenditures

General Fund	\$9,042,180.20
Capital Reserve	\$649,380.00
State Fund	\$0.00
Recreation	\$264,900.00
Debt Service	\$0.00

Tax Rates for 2021

Real Estate*	3.9 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 2021 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 2020.

GENERAL FUND SUMMARY

During 2021 Hanover Township estimates receiving \$9,042,180.20 in General Fund revenue, which equates to a -2.92% decrease or \$272,140.15 in revenue and a similar decrease in expenditures for the year. Sources of 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 2021 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 2021 Hanover Township estimates a transfer to the Recreation fund from the General fund of \$364,900.00
This is an average of the past three year's worth of transfers in addition to funds for further pool analysis.*

*Sources of revenue that are uncertain but would include; memberships, program fees,
rental of facilities, fundraising, advertising - preschool tuition and programs.*

*Sources of expenditures which are uncertain but would include costs associated with salaries, operating expenses
including utilities, supplies, equipment, park maintenance and training, fundraising expenses and services.*

GENERAL FUND REVENUE

Real Property Taxes	2,150,844.90
Occupation Taxes	476,000.00
Local Tax Enabling Act	3,018,820.00
Business Licenses and Permits	195,000.00
Fines	33,060.00
Interest Earnings	85,000.00
Rents and Royalties	116,500.00
State Capital & Operating Grants	216,800.00
State Shared Revenue and Entitlements	101,378.55
Charges For Services	54,600.00
Public Safety	259,764.00
Sanitation	977,506.03
Electric System	6,165.00
Other Income	1,350,741.71
Total:	9,042,180.20

GENERAL FUND EXPENSE

General Government	822,946.74
Public Safety	2,931,796.55
Public Works - Sanitation	1,138,583.00
Public Works - Highways, Roads and Streets	1,364,577.44
Public Works - Other	50,000.00
Culture - Recreation	247,283.78
Employer Paid Benefits and Withholding Items	584,212.68
Insurance, Casualty and Surety	50,000.00
Health Insurance Benefits	538,000.00
Unclassified Expenses	10,500.00
Interfund Operating Transfers	1,304,280.00
Total:	9,042,180.20

REV-EXP \$0.00

Recreation Fund Revenue

Interest Earnings	-
Culture - Recreation	-
All other Unclassified Operating Revenue	-
Interfund Operating Transfers	364,900.00
Total:	364,900.00

Recreation Fund Expenses

General Government	-
Culture - Recreation	100,000.00
Employee Paid Benefits and Withholding Items	-
Insurance, Casualty, and Surety	-
Health Insurance Benefits	-
All Other Unclassified Expenses	264,900.00
Total:	364,900.00

GENERAL FUND REVENUE

2021 Budget

	Name	Account	Budget 2021
Real Property Taxes			
	Real Estate Tax - Current Year	301.1000	1,844,349.61
	Real Estate Tax - Prior Year	301.2000	10,000.00
	Real Estate Taxes - Delinquent from Tax Bureau	301.4000	18,000.00
	Real Estate Taxes - Interim	301.5000	5,000.00
	Fire Tax - Current Year	301.7000	271,227.88
	Fire Tax - Prior Year	301.8000	0.00
	Payments in Lieu of Taxes	301.9000	2,267.41
Occupation Taxes			
	Local Services Tax	305.1000	476,000.00
Local Tax Enabling Act			
	Real Estate Tax Transfer	310.1000	262,820.00
	Earned Income Taxes Current Year	310.2100	2,000,000.00
	Mercantile Taxes Current Year	310.3100	756,000.00
Business Licenses and Permits			
	Cable Television Franchise	321.8000	195,000.00
Fines			
	Vehicle Code Violations	331.1100	24,000.00
	Non-Traffic Violations	331.1110	3,000.00
	Semi-Annual State Police	331.1300	6,060.00
Forfeits			
	Municipal Lien Settlement	332.1000	0.00
Interest Earnings			
	Interest Earnings	341.0000	85,000.00
Rents and Royalties			
	Rent - 248 Brodhead Road	342.2000	109,500.00
	248 Management Fee	342.2020	7,000.00
	248 Annual Excess	342.2030	0.00
State Capital & Operating Grants			
	Recycling	354.0000	40,000.00
	Sanitary Sewer User Fees	354.0400	55,000.00
	Sanitary Sewer User Fees-East District	354.0401	50,000.00
	Sanitary Sewer User Fees-West District	354.0402	65,000.00
	Sanitary Sewer Delinquent User Fees	354.0403	2,000.00
	Compost ID	354.0410	4,800.00
State Shared Revenue and Entitlements			
	Alcoholic Beverage Taxes	355.0800	2,200.00
	Foreign Fire Insurance Program Tax	355.1300	99,178.55
	PennDOT Winter Agreement	355.2000	0.00
Charges For Services			
	Commercial Plan Review Fees-Deposits	361.3110	35,000.00
	Residential Plan Review Fees-Deposits	361.3130	6,500.00
	Zoning Hearing Fees	361.3400	11,000.00

GENERAL FUND REVENUE

2021 Budget

	Name	Account	Budget 2021
Public Safety	Conditional Use Fees	361.3450	2,000.00
	Sale of Maps and Publications	361.5000	100.00
	Crossing Guard Reimbursement	362.1400	6,500.00
	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	2,000.00
	Dog Fines and Care	362.5100	-
Sanitation	Solid Waste Collection and Disposal Fees		
	Current Year	364.3000	964,006.03
	Solid Waste Collection and Disposal		
	Delinquent Bills & Fees	364.3100	10,000.00
	Payments in Excess of Billings - Waste	364.3200	3,500.00
Electric System	Public Utilities Tax	372.5600	6,000.00
	1/2 Traffic Light Expense	372.5610	165.00
Other Income	Miscellaneous	389.0000	1,000.00
	Insurance Dividends	389.0110	0.00
	Bank Charges and Fees	389.0120	100.00
	Rental Fees for Towers	389.0130	9,130.00
	Convenience Fees	389.0150	1,000.00
	Easement Reimbursement	389.0160	0.00
	Contributions from PA Pension	389.0200	123,095.83
	Sewerage Reimbursement	389.0300	0.00
	Contributions	389.0400	0.00
	Appropriation from Fund Balance	389.0500	567,035.88
	Transfer from Capital Reserve	392.0000	649,380.00
	TOTALS:		9,042,180.20

GENERAL FUND EXPENSE

2021 BUDGET

	Name	Account	Budget 2021
General Government	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	9,000.00
	Web Site Maintenance	400.2610	2,000.00
	Computer Maintenance	400.2650	13,000.00
	Communication	400.3200	13,000.00
	Postage	400.3210	12,500.00
	Newsletters	400.3220	25,000.00
	Advertising and Printing	400.3400	8,000.00
	Association Dues and Expenses	400.4200	8,000.00
	Supervisors Convention	400.4210	2,000.00
	Township Manager Salary	401.0000	146,023.00
	Auditing Services	402.1100	8,500.00
	Payroll Preparation	402.2000	5,500.00
	Tax Collection Charges	403.3000	35,000.00
	Tax Collector Fee	403.3010	12,000.00
	Tax Collection Committee Fees	403.3011	355.00
	Legal Services and Charges	404.3100	45,000.00
	Treasurer Salary	405.1200	65,135.00
	Meetings Secretary	405.1210	1,650.00
	Secretary Salary	405.1400	59,882.00
	Meetings Treasurer	405.1410	300.00
	Receptionist Clerk and Office Support		
	Associate Wages	405.1420	75,070.72
	Managers Secretary	405.1440	42,763.22
	Bonding	405.3500	5,000.00
	Mileage/Travel - Staff	406.0090	300.00
	Vehicle Reimbursement	406.0095	0.00
	Seminars & Training	406.0100	6,000.00
	Engineer Retainer Fee	408.1000	3,500.00
	General Engineer Charges	408.3100	63,518.00
	Heating Office	409.2290	13,000.00
	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
	Utilities - 248 Brodhead	409.3670	35,000.00
Public Safety	Regional Police Contributions	410.0000	2,269,333.00
	Crossing Guard Salaries	410.3000	15,000.00
	Uniforms Crossing Guards	410.3190	500.00
	Fire Company Allocation	411.5400	110,000.00

GENERAL FUND EXPENSE

2021 BUDGET

Name	Account	Budget 2021
Firefighters Relief Fund	411.5410	99,178.55
Fire Hydrant Rental	411.5420	120,250.00
Fire Company - Vehicle Expense		
Reimbursement	411.5440	6,000.00
Animal Control Supplies	413.0100	25.00
Salary Zoning Officer	413.0200	77,647.00
Code Enforcement Assistant-Wages	413.0210	45,248.00
PT- Permit Coordinator	413.0215	15,415.00
BOCA Examiner	413.0310	3,500.00
BOCA Appeals	413.0320	1,000.00
Zoning Officer, Building Inspector &		
Code Enforcement Officers Supplies	413.0400	2,000.00
State UCC Expense	413.0410	800.00
Outside Prof Help	413.0500	100,000.00
Planning and Zoning	414.0000	60,000.00
Planning Commission Clerk Meetings	414.0100	900.00
Planning Commission Clerk Mileage	414.0110	100.00
Salary Zoning Hearing Board	414.1300	900.00
Salary Planning Commission	414.1350	1,000.00
Emergency Management	415.3000	3,000.00
Crime Watch	415.3010	0.00
Public Works - Sanitation		
Refuse Collection	427.0000	916,083.00
Recycling	427.0100	60,000.00
Compost ID	427.0110	3,500.00
Refuse Billing Expenses	427.0130	34,000.00
Sanitary Sewer Expenses	429.0000	75,000.00
Operations Charges Sanitary Sewer	429.3000	15,000.00
One Call Services	429.3010	35,000.00
Public Works - Highways, Roads and Streets		
Public Works Director Salary	430.0000	96,969.00
Public Works Department Wages	430.0100	763,337.44
Roadmasters Salary	430.0150	32,130.00
Supplies Public Works	430.2000	12,092.00
Uniform/Clothing	430.2380	18,860.00
CDL Testing/PA Pesticide Reg.	430.3000	1,000.00
Snow and Ice Removal	432.0000	45,803.00
Traffic Signals/Street Signs/Markings	433.0000	38,145.00
Traffic Signalization /Maintenance	433.1000	35,000.00
Street Lighting	434.0000	140,000.00
Repair/Maintenance Tools/Machinery	437.0000	71,811.00
Purchase Tools/Equipment	437.0100	18,730.00
Purchase Communication Equipment	437.0110	5,200.00
Equipment Rental	437.0150	6,000.00

GENERAL FUND EXPENSE

2021 BUDGET

	Name	Account	Budget 2021
	Road Materials	439.0000	29,250.00
	Vehicle Fuel	439.2310	50,250.00
Public Works - Other Services			
	MS4 Service	440.0100	50,000.00
Culture - Recreation			
	Fertilization of Lawns	454.4500	13,200.00
	Field Maintenance	454.5000	14,500.00
	Flags	454.5500	6,740.00
	Shade Tree Commission	455.0000	3,500.00
	Library Contributions	456.0000	209,343.78
Employer Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	115,000.00
	PA Unemployment Compensation	481.4000	15,000.00
	Employee Retirement-Defined Benefit Plan	483.0100	242,609.86
	Employee Retirement-Defined Contribution Plan	483.0200	48,506.99
	Employee Retirement State Contribution	483.3000	123,095.83
	Workmens Compensation	484.0000	40,000.00
Insurance, Casualty and Surety			
	Insurance Fire/Liability/Building/ Equipment	486.0000	50,000.00
Health Insurance Benefit			
	Employee Benefits	487.1000	525,000.00
	Pension Life Insurance	487.2000	13,000.00
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	649,380.00
	Transfer - Fire Protection	492.1000	40,000.00
	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	364,900.00
	TOTALS:		9,042,180.20

RECREATION FUND REVENUE

2020 Budget

	Name	Account	Budget 2020
Interest, Rents and Royalties			
	Interest Earnings	341.0000	-
Culture - Recreation			
	Fundraisers	367.1000	-
	Cheerleading Fundraisers	367.1015	-
	Season Passes Pool	367.1100	-
	Daily Pool Receipts	367.1110	-
	Swim Lessons	367.1120	-
	Pool Concession	367.1130	-
	Pool Party Rentals	367.1140	-
	Swim Team Contributions	367.1150	-
	Pavilion Rental	367.1400	-
	Partners/Contributions	367.1410	-
	Community Center Membership	367.3008	-
	Program & Basketball Memberships	367.3009	-
	Program Fees	367.3010	-
	Summer Camp Fees	367.3011	-
	Summer Park Fees	367.3013	-
	Cheerleading Fees	367.3015	-
	Athletic Field Rentals	367.3020	-
	Gym Rentals	367.3021	-
	Meeting Room Rentals	367.3022	-
	Concession Stand/Vending Machines	367.3040	-
	Children's Services	367.3240	-
	Special Events	367.3270	-
	Lacrosse Fees	367.3275	-
	Field Hockey Fees	367.3280	-
All Other Unclassified Operating Revenue			
	Miscellaneous	389.0000	-
	Advertising/Newsletter Sales	389.0110	-
	Refunds/Bank Charges/Return Check Charge	389.0120	-
	Convenience Fees	389.0150	-
	Gift Certificates	389.0160	-
Interfund Operating Transfers			
	Transfer from General Fund	392.0100	364,900.00
	TOTALS:		364,900.00

RECREATION FUND EXPENSE

2021 BUDGET

	Name	Account	Budget 2021
General Government	Office Equipment	400.2600	-
	Newsletters	400.3220	-
	Payroll Processing	402.2000	-
Culture - Recreation	Recreation Director Salary	451.1010	-
	Recreation Administration Wages	451.1020	-
	Front Desk/Babysitting Wages	451.1030	-
	Director of Children's Services Wages	451.1040	-
	Children's Services Wages	451.1050	-
	Programming Wages	451.1060	-
	Fitness Personnel Wages	451.1065	-
	Janitor Wages	451.1070	-
	Assistant Recreation Director - Programs and Special Events	451.1085	-
	Staff Supplies/Mileage	451.2000	-
	Office Supplies	451.2010	-
	Supplies Programs/Arts & Crafts	451.2020	-
	Cheerleading Expenses & Supplies	451.2021	-
	Concession Stand Expenses	451.2030	-
	Fundraising Expenses	451.2080	-
	Repairs & Maintenance	451.2090	-
	Facilities Supplies	451.2100	-
	Activities Equipment	451.2600	-
	Communication	451.3200	-
	Postage	451.3210	-
	Background Checks	451.3300	-
	Advertising/Printing	451.3400	-
	Seminars/Association Fees/Training	451.3520	-
	Contract Service Fees	451.3530	-
	Utilities	451.3600	-
	Pool Wages	452.1400	-
	Pool Supplies/Maintenance	452.2010	-
	Pool Chemicals/Public Works	452.2020	-
	Pool Analysis	452.2030	100,000.00
	Camp Wages	452.5400	-
	Park & Recreation Wages	454.1400	-
	Camp Supplies	454.1500	-
	Park Maintenance	454.3700	-
	Public Works Department Wages - Parks	454.3750	-
	Park & Recreation Supplies	454.5300	-
	Park & Recreation Mileage	454.5350	-
	Lacrosse Supplies	454.5355	-

RECREATION FUND EXPENSE

2021 BUDGET

	Name	Account	Budget 2021
	Lacrosse Fees	454.5360	-
	Field Hockey Supplies	454.5365	-
	Field Hockey Fees	454.5370	-
Employee Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	-
	PA Unemployment Compensation	481.3000	-
	Employee Retirement DCP	483.0200	-
	Workmen's Compensation Insurance	484.0000	-
Insurance, Casualty, and Surety			
	Insurance Fire/Liability/Building	486.0000	-
Health Insurance Benefits			
	Employee Benefits	487.1000	-
	Pension Life Insurance	487.2000	-
All Other Unclassified Expenses			
	Miscellaneous	489.0000	
	Bank Charges/Fees	489.0120	-
	Special Events	489.0300	-
	TOTALS:		264,900.00