

**2016**

**HANOVER TOWNSHIP  
BUDGET**

**PREPARED BY THE  
TOWNSHIP STAFF**

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## 2016 BUDGET SYNOPSIS

To: *Board of Supervisors*  
From: *Ryan P. Kish, Director of Administration / Treasurer*  
Date: *October 27, 2015*

*Attached you will find the proposed 2016 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 2016	2,500,701.13
Unrestricted Beginning Balance for 2016	6,296,162.64
Revenues for 2016	8,578,833.99
Expenditures for 2016	8,578,833.99
Unappropriated Balance	<u>8,796,863.77</u>

**Capital Reserve**

Beginning Balance for 2016  
Revenues for 2016  
Expenditures for 2016  
Unappropriated Balance

3,680,663.58  
1,794,070.00  
1,578,592.00  
3,896,141.58

**State Fund**

Beginning Balance for 2016  
Revenues for 2016  
Expenditures for 2016  
Unappropriated Balance

236,207.33  
322,893.88  
245,369.92  
313,731.29

**Recreation**

Beginning Balance 2016  
Revenues for 2016  
Expenditures for 2016  
Unappropriated Balance

5,435.63  
803,547.18  
803,547.18  
5,435.63

# 2016 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY

*The Administration of Hanover Township respectfully submits the 2016 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, 2016 through December 31, 2016.*

<b>Estimated Revenue</b>	
General Fund	\$8,578,833.99
Capital Reserve	\$1,794,070.00
State Fund	\$322,893.88
Recreation	\$803,547.18
<b>Proposed Expenditures</b>	
General Fund	\$8,578,833.99
Capital Reserve	\$1,578,592.00
State Fund	\$245,369.92
Recreation	\$803,547.18
Debt Service	\$0.00
<b>Pertinent Account Balances</b>	
Debt Service Balance as of 12/31/2016	\$0.00
Debt Service Balance as of 12/31/2016	\$0.00

Tax Rates for 2016

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 2015.

*The real estate tax will remain the same in 2016.*

## GENERAL FUND SUMMARY

*During 2016 Hanover Township estimates receiving \$8,578,833.99 in General Fund revenue, which equates to a 5.5% increase or \$449,094.44 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 2016 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 and major purchases:*

Phase 2 of Village View Park construction consisting of field improvements, roadway construction, storm drainage, etc.

A new ariel truck, to be owned by the Township and used by Hanover Township Volunteer Fire Company will be delivered in early 2016. Their purchase is funded through the Fire Tax and will not result in any debt assumed by the Township.

Additionally, the Township will be replacing two (2) multi-purpose pick up trucks equipped with plows.

Recreation Fund Summary

*During 2016 Hanover Township estimates receiving \$803,547.18 in Recreation revenues, which is an increase of less than 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 2016 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.*

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## GENERAL FUND REVENUE

Real Property Taxes	2,015,435.95
Occupation Taxes	537,693.75
Local Tax Enabling Act	3,380,371.89
Business Licenses and Permits	160,000.00
Fines	46,663.60
Interest Earnings	10,000.00
Rents and Royalties	312,599.96
State Capital & Operating Grants	224,386.21
State Shared Revenue and Entitlements	109,073.62
Charges For Services	47,499.71
Public Safety	233,179.00
Sanitation	881,400.00
Electric System	6,165.00
Other Income	614,365.30
<b>Total:</b>	<b>8,578,833.99</b>

## GENERAL FUND EXPENSE

General Government	665,081.69
Public Safety	2,302,088.88
Public Works - Sanitation	1,089,048.63
Public Works - Highways, Roads and Streets	1,146,574.74
Culture - Recreation	209,523.00
Employer Paid Benefits and Withholding Items	665,084.23
Insurance, Casualty and Surety	35,000.00
Health Insurance Benefits	365,956.26
Unclassified Expenses	7,500.00
Interfund Operating Transfers	2,092,976.56

Total: 8,578,833.99

### Recreation Fund Revenue

Interest Earnings	25.00
Culture - Recreation	545,541.00
All other Unclassified Operating Revenue	4,100.00
Interfund Operating Transfers	253,881.18
<b>Total:</b>	<b>803,547.18</b>

### Recreation Fund Expenses

General Government	12,680.00
Culture - Recreation	654,145.95
Employee Paid Benefits and Withholding Items	63,778.16
Insurance, Casualty, and Surety	35,000.00
Health Insurance Benefits	13,193.06
All Other Unclassified Expenses	24,750.00
<b>Total:</b>	<b>803,547.18</b>

## GENERAL FUND REVENUE

### 2016 Budget

Name	Account	Budget 2016
<b>Real Property Taxes</b>		
Real Estate Tax - Current Year	301.1000	1,718,280.26
Real Estate Tax - Prior Year	301.2000	15,000.00
Real Estate Taxes - Delinquent from Tax Bureau	301.4000	20,000.00
Real Estate Taxes - Interim	301.5000	5,000.00
Fire Tax - Current Year	301.7000	252,688.27
Fire Tax - Prior Year	301.8000	2,200.00
Payments in Lieu of Taxes	301.9000	2,267.41
<b>Occupation Taxes</b>		
Local Services Tax	305.1000	537,693.75
<b>Local Tax Enabling Act</b>		
Real Estate Tax Transfer	310.1000	415,000.00
Earned Income Taxes Current Year	310.2100	2,245,922.41
Mercantile Taxes Current Year	310.3100	719,449.48
<b>Business Licenses and Permits</b>		
Cable Television Franchise	321.8000	160,000.00
<b>Fines</b>		
Vehicle Code Violations	331.1100	36,957.12
Non-Traffic Violations	331.1110	4,206.48
Semi-Annual State Police	331.1300	5,500.00
<b>Forfeits</b>		
Municipal Lien Settlement	332.1000	0.00
<b>Interest Earnings</b>		
Interest Earnings	341.0000	10,000.00
<b>Rents and Royalties</b>		
Rent - 248 Brodhead Road	342.2000	265,599.96
248 Management Fee	342.2020	7,000.00
248 Annual Excess	342.2030	40,000.00
<b>State Capital &amp; Operating Grants</b>		
Recycling	354.0000	60,000.00
Sanitary Sewer User Fees	354.0400	40,000.00
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	2,000.00
Compost ID	354.0410	5,500.00

## GENERAL FUND REVENUE

2016 Budget

	Name	Account	Budget 2016
<b>State Shared Revenue and Entitlements</b>			
	Alcoholic Beverage Taxes	355.0800	2,600.00
	Foreign Fire Insurance Program Tax	355.1300	104,431.13
	PennDOT Winter Agreement	355.2000	2,042.49
<b>Charges For Services</b>			
	Commercial Plan Review Fees-Deposits	361.3110	32,899.71
	Residential Plan Review Fees-Deposits	361.3130	1,500.00
	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
<b>Public Safety</b>			
	Crossing Guard Reimbursement	362.1400	5,900.00
	Fire Hydrant Rental	362.2000	264.00
	Building Permits & Inspection Fees	362.4100	225,000.00
	State UCC Fee	362.4110	1,000.00
	Road Occupancy Permits	362.4600	1,000.00
	Dog Fines and Care	362.5100	15.00
<b>Sanitation</b>			
	Solid Waste Collection and Disposal Fees		
	Current Year	364.3000	875,000.00
	Solid Waste Collection and Disposal		
	Delinquent Bills & Fees	364.3100	5,000.00
	Payments in Excess of Billings - Waste	364.3200	1,400.00
<b>Electric System</b>			
	Public Utilities Tax	372.5600	6,000.00
	1/2 Traffic Light Expense	372.5610	165.00
<b>Other Income</b>			
	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	8,100.00
	Convenience Fees	389.0150	425.00
	Easement Reimbursement	389.0160	0.00
	Contributions from PA Pension	389.0200	90,179.20

# GENERAL FUND REVENUE

## 2016 Budget

Name	Account	Budget 2016
Regional Police Pension State Contribution	389.0210	97,544.10
Sewerage Reimbursement Contributions	389.0300	100.00
Transfer from Capital Reserve	389.0400	0.00
	392.0000	412,967.00
<b>TOTALS:</b>		<b>8,578,833.99</b>

# GENERAL FUND EXPENSE

## 2016 BUDGET

	Name	Account	Budget 2016
General Government	Salary of Elected Officials	400.1100	16,249.80
	Office Supplies	400.2100	5,500.00
	Contract Service Fees	400.2500	25,000.00
	Office Equipment	400.2600	20,000.00
	Web Site Maintenance	400.2610	3,000.00
	Computer Maintenance	400.2650	6,000.00
	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	7,000.00
	Supervisors Convention	400.4210	4,000.00
	Township Manager Salary	401.0000	120,585.11
	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	13,000.00
	Tax Collection Committee Fees	403.3011	2,500.00
	Legal Services and Charges	404.3100	40,000.00
	Treasurer Salary	405.1200	58,916.00
	Meetings Secretary	405.1210	1,100.00
	Secretary Salary	405.1400	43,263.09
	Meetings Treasurer	405.1410	50.00
	Receptionist Clerk and Office Support		
	Associate Wages	405.1420	69,841.17
	Managers Secretary	405.1440	35,000.00
	Bonding	405.3500	5,000.00
	Mileage/Travel - Staff	406.0090	300.00
	Seminars & Training	406.0100	4,000.00
	Engineer Retainer Fee	408.1000	2,520.00
	General Engineer Charges	408.3100	23,000.00
	Heating Office	409.2290	6,734.23
	Heating Shop	409.2300	5,176.13
	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	3,189.25

**GENERAL FUND EXPENSE  
2016 BUDGET**

	Account	Budget 2016
<b>Public Safety</b>		
Utilities - 248 Brodhead	409.3670	30,156.91
Regional Police Contributions	410.0000	1,717,042.00
Crossing Guard Salaries	410.3000	12,750.00
Uniforms Crossing Guards	410.3190	500.00
Fire Company Allocation	411.5400	75,000.00
Firefighters Relief Fund	411.5410	104,431.13
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	62,799.95
Code Enforcement Assistant-Wages	413.0210	36,420.80
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	110,000.00
Planning and Zoning	414.0000	30,000.00
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	5,520.00
Crime Watch	415.3010	5,000.00
<b>Public Works - Sanitation</b>		
Refuse Collection	427.0000	851,048.63
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	75,000.00
Operations Charges Sanitary Sewer	429.3000	20,000.00
One Call Services	429.3010	35,000.00
<b>Public Works - Highways, Roads and Streets</b>		
Public Works Director Salary	430.0000	82,244.87

**GENERAL FUND EXPENSE  
2016 BUDGET**

	Name	Account	Budget 2016
	Public Works Department Wages	430.0100	567,041.87
	Roadmasters Salary	430.0150	29,355.00
	Supplies Public Works	430.2000	10,069.00
	Uniform/Clothing	430.2380	14,535.00
	CDL Testing/PA Pesticide Reg.	430.3000	750.00
	Snow and Ice Removal	432.0000	89,650.00
	Traffic Signals/Street Signs/Markings	433.0000	30,100.00
	Traffic Signalization /Maintenance	433.1000	35,000.00
	Street Lighting	434.0000	120,000.00
	Repair/Maintenance Tools/Machinery	437.0000	54,000.00
	Purchase Tools/Equipment	437.0100	27,179.00
	Purchase Communication Equipment	437.0110	3,000.00
	Equipment Rental	437.0150	16,000.00
	Road Materials	439.0000	29,500.00
	Vehicle Fuel	439.2310	38,150.00
<b>Public Works - Other Services</b>			
	Airport Advisory Board	440.0100	0.00
<b>Culture - Recreation</b>			
	Fertilization of Lawns	454.4500	11,325.00
	Shade Tree Commission	455.0000	7,500.00
	Library Contributions	456.0000	190,698.00
<b>Employer Paid Benefits and Withholding Items</b>			
	Social Security Taxes	481.1000	89,000.00
	PA Unemployment Compensation	481.4000	6,600.00
	Employee Retirement-Defined Benefit Plan	483.0100	330,734.42
	Employee Retirement-Defined Contribution Plan	483.0200	29,534.16
	Regional Police Pension State Contribution	483.1000	97,544.10
	Employee Retirement State Contribution	483.3000	90,179.20
	Workmens Compensation	484.0000	21,492.35
<b>Insurance, Casualty and Surety</b>			
	Insurance Fire/Liability/Building/ Equipment	486.0000	35,000.00



**GENERAL FUND EXPENSE  
2016 BUDGET**

	Name	Account	Budget 2016
<b>Health Insurance Benefit</b>			
	Employee Benefits	487.1000	355,027.93
	Pension Life Insurance	487.2000	10,928.33
<b>Unclassified Expenses</b>			
	Miscellaneous	489.0000	5,500.00
	Easements/Rights-of-Way	489.0100	0.00
	Bank Charges and Fees	489.0200	2,000.00
<b>Interfund Operating Transfers</b>			
	Capital Reserve Transfers	492.0000	1,578,592.00
	Transfer-Fire Equipment	492.1000	260,503.38
	Transfer to Other Funds	493.0000	253,881.18
	<b>TOTALS:</b>		<b>8,578,833.99</b>

**RECREATION FUND REVENUE**  
2016 Budget

	Name	Account	Budget 2016
<b>Interest, Rents and Royalties</b>			
	Interest Earnings	341.0000	25.00
<b>Culture - Recreation</b>			
	Fundraisers	367.1000	9,998.00
	Cheerleading Fundraisers	367.1015	10,000.00
	Season Passes Pool	367.1100	41,300.00
	Daily Pool Receipts	367.1110	17,500.00
	Swim Lessons	367.1120	14,286.00
	Pool Concession	367.1130	1,450.00
	Pool Party Rentals	367.1140	3,450.00
	Swim Team Contributions	367.1150	550.00
	Pavilion Rental	367.1400	3,975.00
	Partners/Contributions	367.1410	6,250.00
	Community Center Membership	367.3008	160,000.00
	Program & Basketball Memberships	367.3009	3,000.00
	Program Fees	367.3010	57,675.00
	Summer Camp Fees	367.3011	65,000.00
	Summer Park Fees	367.3013	5,300.00
	Cheerleading Fees	367.3015	16,200.00
	Athletic Field Rentals	367.3020	7,735.00
	Gym Rentals	367.3021	29,516.00
	Meeting Room Rentals	367.3022	12,560.00
	Concession Stand/Vending Machines	367.3040	12,000.00
	Catering	367.3060	-
	Security Deposits	367.3220	-
	Preschool Program Tuition	367.3230	-
	Children's Services	367.3240	62,046.00
	Preschool Fundraisers	367.3250	-
	Special Events	367.3260	5,750.00
	Preschool Grants	367.3270	-
<b>All Other Unclassified Operating Revenue</b>			
	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	3,000.00
	Gift Certificates	389.0160	-
	Contributions from PA Pension	389.0200	-
<b>Interfund Operating Transfers</b>			
	Transfer from General Fund	392.0100	253,881.18

**RECREATION FUND REVENUE**  
**2016 Budget**

Name	Account	Budget 2016
<b>TOTALS:</b>		<b>803,547.18</b>

**RECREATION FUND EXPENSE  
2016 BUDGET**

	Name	Account	Budget 2016
<b>General Government</b>			
	Office Equipment	400.2600	2,200.00
	Newsletters	400.3220	2,980.00
	Payroll Processing	402.2000	7,500.00
<b>Culture - Recreation</b>			
	Recreation Director Salary	451.1010	48,270.95
	Recreation Administration Wages	451.1020	-
	Front Desk/Babysitting Wages	451.1030	70,075.00
	Director of Children's Services Wages	451.1040	15,660.00
	Children's Services Wages	451.1050	33,108.00
	Programming Wages	451.1060	24,440.00
	Fitness Personnel Wages	451.1065	21,334.00
	Janitor Wages	451.1070	10,250.00
	Assistant Recreation Director	451.1080	-
	Assistant Recreation Director - Programs and Special Events	451.1085	35,009.70
	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	8,861.00
	Catering Expenses	451.2040	-
	Fundraising Expenses	451.2080	4,635.00
	Repairs & Maintenance	451.2090	10,000.00
	Facilities Supplies	451.2100	300.00
	Activities Equipment	451.2600	8,422.49
	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	800.00
	Advertising/Printing	451.3400	200.00
	Seminars/Association Fees/Training	451.3520	1,000.00
	Contract Service Fees	451.3530	17,329.54
	Utilities	451.3600	55,000.00
	Pool Wages	452.1400	53,734.04
	Pool Supplies/Maintenance	452.2010	3,484.00
	Pool Chemicals/Public Works	452.2020	27,400.00
	Camp Wages	452.5400	25,326.05
	Park & Recreation Wages	454.1400	10,807.91

**RECREATION FUND EXPENSE  
2016 BUDGET**

	Name	Account	Budget 2016
	Park Maintenance	454.3700	5,500.00
	Public Works Department Wages - Parks	454.3750	135,280.82
	Park & Recreation Supplies	454.5300	1,100.00
	Park & Recreation Mileage	454.5350	350.55
<b>Employee Paid Benefits and Withholding Items</b>			
	Social Security Taxes	481.1000	27,928.37
	PA Unemployment Compensation	481.3000	13,400.00
	Employee Retirement DBP	483.0100	-
	Employee Retirement DCP	483.0200	6,649.79
	Employee Retirement State Contribution	483.3000	-
	Workmen's Compensation Insurance	484.0000	15,800.00
<b>Insurance, Casualty, and Surety</b>			
	Insurance Fire/Liability/Building	486.0000	35,000.00
<b>Health Insurance Benefits</b>			
	Employee Benefits	487.1000	12,776.78
	Pension Life Insurance	487.2000	416.28
<b>All Other Unclassified Expenses</b>			
	Miscellaneous	489.0000	-
	Refunds Security Deposits	489.0110	-
	Bank Charges/Fees	489.0120	9,000.00
	Special Events	489.0300	15,750.00
	<b>TOTALS:</b>		<b>803,547.18</b>

