2020

HANOVER TOWNSHIP BUDGET

PREPARED BY THE
TOWNSHIP STAFF

2020 BUDGET SYNOPSIS

To: ***Board of Supervisors***

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

Date: ***October 8, 2019***

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 2020	4,718,223.39
Unrestricted Beginning Balance for 2020	9,377,905.30
Revenues for 2020	9,314,320.35
Expenditures for 2020	9,314,320.35
Unappropriated Balance	14,096,128.69

Capital Reserve

Beginning Balance for 2020	4,685,911.94
Revenues for 2020	864,612.00
Expenditures for 2020	845,612.00
Unappropriated Balance	4,704,911.94

State Fund

Beginning Balance for 2020	863,206.46
Revenues for 2020	407,071.33
Expenditures for 2020	429,980.00
Unappropriated Balance	840,297.79

Recreation

Beginning Balance 2020	10,367.41
Revenues for 2020	981,083.32
Expenditures for 2020	981,083.32
Unappropriated Balance	10,367.41

2020 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY

The Administration of Hanover Township respectfully submits the 2020 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 2019 the Township is without any secured borrowings, loans or bonds.

The attached details the following funds for January 1, 2020 through December 31, 2020.

Estimated Revenue	
General Fund	$9,314,320.35
Capital Reserve	$864,612.00
State Fund	$407,071.33
Recreation	$981,083.32
Proposed Expenditures	
General Fund	$9,314,320.35
Capital Reserve	$845,612.00
State Fund	$429,980.00
Recreation	$981,083.32
Debt Service	$0.00

Tax Rates for 2020

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 2020 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 2019.**

The real estate tax will remain the same in 2020.

GENERAL FUND SUMMARY

During 2020 Hanover Township estimates receiving $9,314,320.35 in General Fund revenue, which equates to a 10.55% increase or $889,251.88 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 2020 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 2020 Hanover Township estimates receiving $981,083.32 in Recreation revenues, which is a increase of 16%. Sources of revenue include, but are not limited to, memberships, program fees, rental of facilities, fundraising, advertising - newsletter, preschool tuition and programs.

The 2020 Recreation expenditures include costs associated with salaries, operating expenses including utilities, supplies, equipment, park maintenance and training, fundraising expenses 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, workmens compensation insurance, liability, accident, commercial, professional, and crime insurance coverage, and employee benefits.

GENERAL FUND REVENUE

Real Property Taxes	2,143,668.35
Occupation Taxes	560,000.00
Local Tax Enabling Act	3,649,200.00
Business Licenses and Permits	192,000.00
Fines	37,500.00
Interest Earnings	85,000.00
Rents and Royalties	116,500.00
State Capital & Operating Grants	186,661.00
State Shared Revenue and Entitlements	102,996.00
Charges For Services	53,100.00
Public Safety	233,779.00
Sanitation	963,500.00
Electric System	6,365.00
Other Income	984,051.00
Total:	**9,314,320.35**

GENERAL FUND EXPENSE

General Government	850,420.11
Public Safety	2,880,226.90
Public Works - Sanitation	1,133,500.00
Public Works - Highways, Roads and Streets	1,417,280.87
Public Works - Other	50,000.00
Culture - Recreation	242,472.90
Employer Paid Benefits and Withholding Items	571,311.25
Insurance, Casualty and Surety	50,000.00
Health Insurance Benefits	503,000.00
Unclassified Expenses	10,500.00
Interfund Operating Transfers	1,605,608.31
Total:	**9,314,320.35**

Recreation Fund Revenue

Interest Earnings	200.00
Culture - Recreation	507,442.01
All other Unclassified Operating Revenue	3,445.00
Interfund Operating Transfers	469,996.31
Total:	**981,083.32**

Recreation Fund Expenses

General Government	13,050.00
Culture - Recreation	853,997.31
Employee Paid Benefits and Withholding Items	57,586.01
Insurance, Casualty, and Surety	25,000.00
Health Insurance Benefits	10,750.00
All Other Unclassified Expenses	20,700.00
Total:	**981,083.32**

GENERAL FUND REVENUE

2020 Budget

	Name	Account	Budget 2020
Real Property Taxes			
	Real Estate Tax - Current Year	301.1000	1,820,221.33
	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	267,679.61
	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	560,000.00
Local Tax Enabling Act			
	Real Estate Tax Transfer	310.1000	309,200.00
	Earned Income Taxes Current Year	310.2100	2,500,000.00
	Mercantile Taxes Current Year	310.3100	840,000.00
Business Licenses and Permits			
	Cable Television Franchise	321.8000	192,000.00
Fines			
	Vehicle Code Violations	331.1100	30,000.00
	Non-Traffic Violations	331.1110	1,500.00
	Semi-Annual State Police	331.1300	6,000.00
Forfiets			
	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	43,624.00
	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	65,000.00
	Sanitary Sewer Delinquent User Fees	354.0403	4,000.00
	Compost ID	354.0410	4,700.00
State Shared Revenue and Entitlements			
	Alcoholic Beverage Taxes	355.0800	2,000.00
	Foreign Fire Insurance Program Tax	355.1300	98,457.00
	PennDOT Winter Agreement	355.2000	2,539.00
Charges For Services			
	Commercial Plan Review Fees-Deposits	361.3110	40,000.00

GENERAL FUND REVENUE
2020 Budget

	Name	Account	Budget 2020
	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	**223,000.00**
	State UCC Fee	362.4110	**1,000.00**
	Road Occupancy Permits	362.4600	**2,500.00**
	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	**10,000.00**
	Payments in Excess of Billings - Waste	364.3200	**3,500.00**
Electric System			
	Public Utilities Tax	372.5600	**6,200.00**
	1/2 Traffic Light Expense	372.5610	**165.00**
Other Income			
	Miscellaneous	389.0000	**500.00**
	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	**128,013.00**
	Sewerage Reimbursement	389.0300	**0.00**
	Contributions	389.0400	**0.00**
	Transfer from Capital Reserve	392.0000	**845,612.00**
	TOTALS:		**9,314,320.35**

GENERAL FUND EXPENSE
2020 BUDGET

	Name	Account	Budget 2020
General Government			
	Salary of Elected Officials	400.1100	16,249.80
	Office Supplies	400.2100	7,000.00
	Contract Service Fees	400.2500	70,000.00
	Office Equipment	400.2600	30,000.00
	Web Site Maintenance	400.2610	7,200.00
	Computer Maintenance	400.2650	12,888.00
	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	4,500.00
	Township Manager Salary	401.0000	142,455.37
	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	1,500.00
	Legal Services and Charges	404.3100	45,000.00
	Treasurer Salary	405.1200	64,007.47
	Meetings Secretary	405.1210	1,540.00
	Secretary Salary	405.1400	58,845.26
	Meetings Treasurer	405.1410	210.00
	Receptionist Clerk and Office Support Associate Wages	405.1420	72,532.10
	Managers Secretary	405.1440	41,317.12
	Bonding	405.3500	5,000.00
	Mileage/Travel - Staff	406.0090	700.00
	Vehicle Reimbursement	406.0095	7,200.00
	Seminars & Training	406.0100	10,000.00
	Engineer Retainer Fee	408.1000	3,500.00
	General Engineer Charges	408.3100	39,575.00
	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	2,179,266.00
	Crossing Guard Salaries	410.3000	14,373.84
	Uniforms Crossing Guards	410.3190	500.00
	Fire Company Allocation	411.5400	126,000.00

GENERAL FUND EXPENSE
2020 BUDGET

	Name	Account	Budget 2020
	Firefighters Relief Fund	411.5410	98,456.74
	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	77,051.56
	Code Enforcement Assistant-Wages	413.0210	44,453.76
	PT- Permit Coordinator	413.0215	15,000.00
	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	900,000.00
	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	26,000.00
	One Call Services	429.3010	35,000.00
Public Works - Highways, Roads and Streets			
	Public Works Director Salary	430.0000	95,289.77
	Public Works Department Wages	430.0100	737,524.10
	Roadmasters Salary	430.0150	30,600.00
	Supplies Public Works	430.2000	19,532.00
	Uniform/Clothing	430.2380	18,860.00
	CDL Testing/PA Pesticide Reg.	430.3000	1,000.00
	Snow and Ice Removal	432.0000	63,370.00
	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	98,605.00
	Purchase Tools/Equipment	437.0100	44,605.00
	Purchase Communication Equipment	437.0110	5,200.00
	Equipment Rental	437.0150	6,000.00
	Road Materials	439.0000	33,300.00

GENERAL FUND EXPENSE
2020 BUDGET

	Name	Account	Budget 2020
	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	17,500.00
	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	200,232.90
Employer Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	114,153.22
	PA Unemployment Compensation	481.4000	12,000.00
	Employee Retirement-Defined Benefit Plan	483.0100	230,038.61
	Employee Retirement-Defined Contribution Plan	483.0200	47,106.42
	Employee Retirement State Contribution	483.3000	128,013.00
	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	490,000.00
	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	845,612.00
	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	469,996.31
	TOTALS:		9,314,320.35

RECREATION FUND REVENUE
2020 Budget

	Name	Account	Budget 2020
Interest, Rents and Royalties			
	Interest Earnings	341.0000	**200.00**
Culture - Recreation			
	Fundraisers	367.1000	**10,450.00**
	Cheerleading Fundraisers	367.1015	**8,500.00**
	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	**4,900.00**
	Partners/Contributions	367.1410	**6,350.00**
	Community Center Membership	367.3008	**145,847.71**
	Program & Basketball Memberships	367.3009	**1,943.30**
	Program Fees	367.3010	**50,750.00**
	Summer Camp Fees	367.3011	**83,250.00**
	Summer Park Fees	367.3013	**6,975.00**
	Cheerleading Fees	367.3015	**15,000.00**
	Athletic Field Rentals	367.3020	**13,250.00**
	Gym Rentals	367.3021	**32,250.00**
	Meeting Room Rentals	367.3022	**17,250.00**
	Concession Stand/Vending Machines	367.3040	**13,000.00**
	Children's Services	367.3240	**80,320.00**
	Special Events	367.3270	**7,156.00**
	Lacrosse Fees	367.3275	**5,250.00**
	Field Hockey Fees	NEW GL	**5,000.00**
All Other Unclassified Operating Revenue			
	Miscellaneous	389.0000	
	Advertising/Newsletter Sales	389.0110	
	Refunds/Bank Charges/Return Check Charge	389.0120	**100.00**
	Convenience Fees	389.0150	**3,345.00**
	Gift Certificates	389.0160	**-**
Interfund Operating Transfers			
	Transfer from General Fund	392.0100	**469,996.31**
	TOTALS:		**981,083.32**

RECREATION FUND EXPENSE
2020 BUDGET

	Name	Account	Budget 2020
General Government			
	Office Equipment	400.2600	4,100.00
	Newsletters	400.3220	2,950.00
	Payroll Processing	402.2000	6,000.00
Culture - Recreation			
	Recreation Director Salary	451.1010	56,470.07
	Recreation Administration Wages	451.1020	10,666.30
	Front Desk/Babysitting Wages	451.1030	71,723.80
	Director of Children's Services Wages	451.1040	18,079.20
	Children's Services Wages	451.1050	39,320.85
	Programming Wages	451.1060	23,582.00
	Fitness Personnel Wages	451.1065	20,884.00
	Janitor Wages	451.1070	11,000.00
	Assistant Recreation Director - Programs and Special Events	451.1085	42,185.10
	Staff Supplies/Mileage	451.2000	400.00
	Office Supplies	451.2010	2,000.00
	Supplies Programs/Arts & Crafts	451.2020	10,725.00
	Cheerleading Expenses & Supplies	451.2021	3,350.00
	Concession Stand Expenses	451.2030	8,000.00
	Fundraising Expenses	451.2080	4,425.00
	Repairs & Maintenance	451.2090	14,898.95
	Facilities Supplies	451.2100	1,200.00
	Activities Equipment	451.2600	7,828.90
	Communication	451.3200	3,834.86
	Postage	451.3210	750.00
	Background Checks	451.3300	560.00
	Advertising/Printing	451.3400	300.00
	Seminars/Association Fees/Training	451.3520	2,000.00
	Contract Service Fees	451.3530	30,901.56
	Utilities	451.3600	33,900.00
	Pool Wages	452.1400	-
	Pool Supplies/Maintenance	452.2010	-
	Pool Chemicals/Public Works	452.2020	3,000.00
	Pool Analysis	452.2030	225,000.00
	Camp Wages	452.5400	30,304.68
	Park & Recreation Wages	454.1400	15,596.89
	Camp Supplies	454.1500	3,500.00
	Park Maintenance	454.3700	6,010.15
	Public Works Department Wages - Parks	454.3750	144,000.00
	Park & Recreation Supplies	454.5300	1,500.00
	Park & Recreation Mileage	454.5350	350.00
	Lacrosse Supplies	454.5355	1,400.00

RECREATION FUND EXPENSE
2020 BUDGET

	Name	Account	Budget 2020
	Lacrosse Fees	NEW GL	1,850.00
	Field Hockey Supplies	NEW GL	1,055.00
	Field Hockey Fees	NEW GL	1,445.00
Employee Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	28,710.64
	PA Unemployment Compensation	481.3000	7,807.74
	Employee Retirement DCP	483.0200	8,067.63
	Workmen's Compensation Insurance	484.0000	13,000.00
Insurance, Casualty, and Surety			
	Insurance Fire/Liability/Building	486.0000	25,000.00
Health Insurance Benefits			
	Employee Benefits	487.1000	10,050.00
	Pension Life Insurance	487.2000	700.00
All Other Unclassified Expenses			
	Miscellaneous	489.0000	
	Bank Charges/Fees	489.0120	6,000.00
	Special Events	489.0300	14,700.00
	TOTALS:		981,083.32