2024

HANOVER TOWNSHIP BUDGET

PREPARED BY THE

TOWNSHIP STAFF

To: ***Board of Supervisors***

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

Date: ***November 14, 2023***

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 2024	6,800,518
Unrestricted Beginning Balance for 2024	8,159,959
Revenues for 2024	13,851,005
Expenditures for 2024	13,851,005
Unappropriated Balance	14,960,477

Capital Reserve

Beginning Balance for 2024	11,024,329
Revenues for 2024	4,493,097
Expenditures for 2024	6,310,130
Unappropriated Balance	9,207,295

State Fund

Beginning Balance for 2024	1,987,850
Revenues for 2024	411,031
Expenditures for 2024	210,000
Unappropriated Balance	2,188,880

Recreation

Beginning Balance 2024	22,110
Revenues for 2024	948,106
Expenditures for 2024	948,106
Unappropriated Balance	22,110

2024 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY

The Administration of Hanover Township respectfully submits the 2024 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.

The attached details the following funds for January 1, 2024 through December 31, 2024.

Estimated Revenue	
General Fund	$13,851,005
Capital Reserve	$4,493,097
State Fund	$411,031
Recreation	$948,106
Proposed Expenditures	
General Fund	$13,851,005
Capital Reserve	$6,310,130
State Fund	$210,000
Recreation	$948,106
Debt Service	$433,032

Tax Rates for 2024

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 2024 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 2023.** This will be the *17th* consecutive year that the Township Real Estate Tax Rates have remained stable.

GENERAL FUND SUMMARY

During 2024 Hanover Township estimates receiving $13,851,004.78 in General Fund revenue, which equates to a 16% increase or $1,911,897 in revenue and a similar increase 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 and federal relief funds. The 2024 General Fund expenditures include costs associated with Public Works, Administration, Planning & Zoning 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.

The increases are due to ARPA, Fire Company Vehicle Purchases, and grant funds being taken from reserves and passed through General Funds.

Public Safety accounts for 23.4% of General Fund Expenses which is consistent with previous years. This years budget includes an additional sworn officer.

GENERAL FUND REVENUE

Real Property Taxes	2,250,272.15
Occupation Taxes	600,000.00
Local Tax Enabling Act	4,385,000.00
Business Licenses and Permits	200,000.00
Fines	39,000.00
Interest Earnings	130,000.00
Rents and Royalties	170,500.00
State Capital & Operating Grants	250,600.00
State Shared Revenue and Entitlements	109,571.00
Charges For Services	80,550.00
Public Safety	363,564.00
Sanitation	1,090,633.43
Electric System	6,420.00
Other Income	4,174,894.20
Total:	**13,851,004.78**

GENERAL FUND EXPENSE

General Government	943,016.44
Public Safety	3,223,627.63
Public Works - Sanitation	1,224,038.00
Public Works - Highways, Roads and Str	1,460,510.00
Public Works - Other	50,000.00
Culture - Recreation	288,840.00
Debt Service	433,032.30
Employer Paid Benefits and Withholding	751,312.14
Insurance, Casualty and Surety	80,000.00
Health Insurance Benefits	660,000.00
Unclassified Expenses	1,096,000.00
Interfund Operating Transfers	3,640,628.27
Total:	**13,851,004.78**

RECREATION FUND SUMMARY

During 2024 Hanover Township estimates receiving $948,106 in Recreation revenues.
Sources of revenue include, but are not limited to, memberships, program fees, rental of facilities, and fundraising.
The 2024 Recreation expenditures include costs associated with salaries, operating expenses, utilities, supplies, equipment, park maintenance, 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.

The General Fund contributes 34.8% of the Recreation Fund after subtracting the public works cost allocation expenses for field, building maintenance, etc.

Recreation Fund Revenue

Interest Earnings	100.00
Culture - Recreation	610,850.00
All other Unclassified Operating Revenue	4,125.00
Interfund Operating Transfers	333,031.27
Total:	**948,106.27**

Recreation Fund Expenses

General Government	12,500.00
Culture - Recreation	792,300.00
Employee Paid Benefits and Withholding Items	62,006.27
Insurance, Casualty, and Surety	10,000.00
Health Insurance Benefits	50,600.00
All Other Unclassified Expenses	20,700.00
Total:	**948,106.27**

GENERAL FUND REVENUE
2024 Budget

	Name	Account	Budget 2024
Real Property Taxes			
	Real Estate Tax - Current Year	301.1000	**1,924,927.21**
	Real Estate Tax - Prior Year	301.2000	**10,000.00**
	Real Estate Taxes - Delinquent from Tax Bureau	301.4000	**23,000.00**
	Real Estate Taxes - Interim	301.5000	**5,000.00**
	Fire Tax - Current Year	301.7000	**283,077.53**
	Fire Tax - Prior Year	301.8000	**2,000.00**
	Payments in Lieu of Taxes	301.9000	**2,267.41**
Occupation Taxes			
	Local Services Tax	305.1000	**600,000.00**
Local Tax Enabling Act			
	Real Estate Tax Transfer	310.1000	**500,000.00**
	Earned Income Taxes Current Year	310.2100	**2,890,000.00**
	Mercantile Taxes Current Year	310.3100	**995,000.00**
Business Licenses and Permits			
	Cable Television Franchise	321.8000	**200,000.00**
Fines			
	Vehicle Code Violations	331.1100	**28,000.00**
	Non-Traffic Violations	331.1110	**5,000.00**
	Semi-Annual State Police	331.1300	**6,000.00**
Forfiets			
	Municipal Lien Settlement	332.1000	**0.00**
Interest Earnings			
	Interest Earnings	341.0000	**130,000.00**
Rents and Royalties			
	Rent - 248 Brodhead Road	342.2000	**118,500.00**
	248 Management Fee	342.2020	**7,000.00**
	248 Annual Excess	342.2030	**45,000.00**
State Capital & Operating Grants			
	Recycling	354.0000	**60,000.00**
	Sanitary Sewer User Fees	354.0400	**60,000.00**
	Sanitary Sewer User Fees-East District	354.0401	**53,000.00**
	Sanitary Sewer User Fees-West District	354.0402	**70,000.00**
	Sanitary Sewer Delinquent User Fees	354.0403	**2,800.00**
	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	**107,371.00**
Charges For Services			
	Commercial Plan Review Fees-Deposits	361.3110	**50,000.00**
	Residential Plan Review Fees-Deposits	361.3130	**8,500.00**
	Zoning Hearing Fees	361.3400	**20,000.00**
	Conditional Use Fees	361.3450	**2,000.00**
	Sale of Maps and Publications	361.5000	**50.00**
Public Safety			

GENERAL FUND REVENUE
2024 Budget

	Name	Account	Budget 2024
	Crossing Guard Reimbursement	362.1400	**7,800.00**
	Fire Hydrant Rental	362.2000	**264.00**
	Building Permits & Inspection Fees	362.4100	**352,500.00**
	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	**1,061,133.43**
	Solid Waste Collection and Disposal Delinquent Bills & Fees	364.3100	**25,000.00**
	Payments in Excess of Billings - Waste	364.3200	**4,500.00**
Electric System			
	Public Utilities Tax	372.5600	**6,200.00**
	1/2 Traffic Light Expense	372.5610	**220.00**
Other Income			
	Miscellaneous	389.0000	**4,000.00**
	Insurance Dividends	389.0110	**0.00**
	Bank Charges and Fees	389.0120	**100.00**
	Rental Fees for Towers	389.0130	**10,500.00**
	Convenience Fees	389.0150	**1,500.00**
	Easement Reimbursement	389.0160	**0.00**
	Contributions from PA Pension	389.0200	**145,697.20**
	Contributions	389.0400	**0.00**
	American Rescue Plan	389.0450	**0.00**
	Appropriation from Fund Balance	389.0500	**0.00**
	Transfer from Capital Reserve	392.0000	**4,013,097.00**
	TOTALS:		**13,851,004.78**

GENERAL FUND EXPENSE
2024 BUDGET

	Name	Account	Budget 2024
General Government			
	Salary of Elected Officials	400.1100	16,249.80
	Office Supplies	400.2100	8,000.00
	Contract Service Fees	400.2500	100,000.00
	Office Equipment	400.2600	15,000.00
	Web Site Maintenance	400.2610	15,000.00
	Computer Maintenance	400.2650	25,000.00
	Communication	400.3200	13,000.00
	Postage	400.3210	13,500.00
	Newsletters	400.3220	27,000.00
	Advertising and Printing	400.3400	6,000.00
	Association Dues and Expenses	400.4200	6,500.00
	Supervisors Convention	400.4210	5,768.00
	Township Manager Salary	401.0000	140,000.00
	Director of Administration	401.0050	0.00
	Auditing Services	402.1100	9,200.00
	Payroll Preparation	402.2000	6,000.00
	Tax Collection Charges	403.3000	40,000.00
	Tax Collector Fee	403.3010	9,000.00
	Tax Collection Committee Fees	403.3011	800.00
	Legal Services and Charges	404.3100	50,000.00
	Treasurer Salary	405.1200	74,298.64
	Meetings Secretary	405.1210	2,200.00
	Secretary Salary	405.1400	61,000.00
	Meetings Treasurer	405.1410	600.00
	Receptionist Clerk and Office Support Associate Wages	405.1420	91,400.00
	Administrative Assistant	405.1440	45,000.00
	Bonding	405.3500	5,000.00
	Mileage/Travel - Staff	406.0090	1,000.00
	Seminars & Training	406.0100	7,000.00
	Engineer Retainer Fee	408.1000	3,500.00
	General Engineer Charges	408.3100	65,000.00
	Heating Office	409.2290	15,000.00
	Heating Shop	409.2300	3,000.00
	Repair and Maintenance Supplies	409.2500	5,000.00
	Cleaning	409.2555	6,000.00
	Electric Office and Shop	409.3610	10,000.00
	Water/Sewage Office/Shop	409.3660	4,000.00
	Utilities - 248 Brodhead	409.3670	38,000.00
Public Safety			
	Regional Police Contributions	410.0000	2,488,135.00
	Crossing Guard Salaries	410.3000	15,500.00
	Uniforms Crossing Guards	410.3190	500.00
	Fire Company Allocation	411.5400	131,200.00
	Firefighters Relief Fund	411.5410	107,371.00
	Fire Hydrant Rental	411.5420	135,000.00

GENERAL FUND EXPENSE
2024 BUDGET

	Name	Account	Budget 2024
	Fire Company - Vehicle Expense Reimbursement	411.5440	6,000.00
	Animal Control Supplies	413.0100	20.00
	Salary Zoning Officer	413.0200	88,726.63
	Code Enforcement Assistant-Wages	413.0210	44,000.00
	PT- Permit Coordinator	413.0215	0.00
	BOCA Examiner	413.0310	3,500.00
	BOCA Appeals	413.0320	1,000.00
	Zoning Officer, Building Inspector & Code Enforcement Officers Supplies	413.0400	5,000.00
	State UCC Expense	413.0410	900.00
	Outside Prof Help	413.0500	125,000.00
	Planning and Zoning	414.0000	65,000.00
	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	1,500.00
	Emergency Management	415.3000	3,375.00
	Crime Watch	415.3010	0.00
Public Works - Sanitation			
	Refuse Collection	427.0000	953,788.00
	Recycling	427.0100	129,250.00
	Compost ID	427.0110	3,500.00
	Refuse Billing Expenses	427.0130	30,000.00
	Sanitary Sewer Expenses	429.0000	75,000.00
	Operations Charges Sanitary Sewer	429.3000	7,500.00
	One Call Services	429.3010	25,000.00
Public Works - Highways, Roads and Streets			
	Public Works Director Salary	430.0000	97,850.00
	Assitant Public Works Director Salary	430.0105	0.00
	Public Works Department Wages	430.0100	725,000.00
	Roadmasters Salary	430.0150	35,000.00
	Supplies Public Works	430.2000	28,207.00
	Uniform/Clothing	430.2380	18,860.00
	CDL Testing/PA Pesticide Reg.	430.3000	1,000.00
	Snow and Ice Removal	432.0000	53,529.00
	Traffic Signals/Street Signs/Markings	433.0000	57,103.00
	Traffic Signalization /Maintenance	433.1000	60,000.00
	Street Lighting	434.0000	140,000.00
	Repair/Maintenance Tools/Machinery	437.0000	92,366.00
	Purchase Tools/Equipment	437.0100	28,725.00
	Purchase Communication Equipment	437.0110	3,900.00
	Equipment Rental	437.0150	3,000.00
	Road Materials	439.0000	41,995.00
	Vehicle Fuel	439.2310	73,975.00
Public Works - Other Services			
	MS4 Service	440.0100	50,000.00

GENERAL FUND EXPENSE
2024 BUDGET

	Name	Account	Budget 2024
Culture - Recreation			
	Fertilization of Lawns	454.4500	**17,500.00**
	Field Maintenance	454.5000	**17,400.00**
	Flags	454.5500	**7,240.00**
	Shade Tree Commission	455.0000	**8,500.00**
	Library Contributions	456.0000	**238,200.00**
Debt Service			
	Debt Service	470.0000	**433,032.30**
Employer Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	**120,000.00**
	PA Unemployment Compensation	481.4000	**13,000.00**
	Employee Retirement-Defined Benefit Plan	483.0100	**369,651.16**
	Employee Retirement-Defined Contribution Plan	483.0200	**61,963.78**
	Employee Retirement State Contribution	483.3000	**145,697.20**
	Workmens Compensation	484.0000	**41,000.00**
Insurance, Casualty and Surety			
	Insurance Fire/Liability/Building/ Equipment	486.0000	**80,000.00**
Health Insurance Benefit			
	Employee Benefits	487.1000	**650,000.00**
	Pension Life Insurance	487.2000	**10,000.00**
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**
	American Rescue Plan Act		**1,085,500.00**
Interfund Operating Transfers			
	Capital Reserve Transfers	492.0000	**2,927,597.00**
	Animal Control Supplies		
	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	**130,000.00**
	Transfer - MS4	492.5000	**30,000.00**
	Transfer Recreation - Operating	493.0000	**333,031.27**
	TOTALS:		**13,851,004.78**

RECREATION FUND REVENUE
2024 Budget

	Name	Account	Budget 2024
Interest, Rents and Royalties			
	Interest Earnings	341.0000	**100.00**
Culture - Recreation			
	Fundraisers	367.1000	**25,000.00**
	Season Passes Pool	367.1100	**94,750.00**
	Daily Pool Receipts	367.1110	**40,000.00**
	Swim Lessons	367.1120	**20,000.00**
	Pool Concession	367.1130	**14,000.00**
	Pool Party Rentals	367.1140	**3,500.00**
	Swim Team Contributions	367.1150	**800.00**
	Pavilion Rental	367.1400	**6,000.00**
	Partners/Contributions	367.1410	**4,300.00**
	Community Center Membership	367.3008	**105,000.00**
	Program Fees	367.3010	**40,000.00**
	Summer Camp Fees	367.3011	**30,000.00**
	Summer Park Fees	367.3013	**1,500.00**
	Athletic Field Rentals	367.3020	**20,000.00**
	Gym Rentals	367.3021	**20,000.00**
	Meeting Room Rentals	367.3022	**15,000.00**
	Kitchen Rental	367.3023	**12,000.00**
	Concession Stand/Vending Machines	367.3040	**2,500.00**
	Children's Services	367.3240	**150,000.00**
	Special Events	367.3270	**6,500.00**
All Other Unclassified Operating Revenue			
	Miscellaneous	389.0000	**500.00**
	Advertising/Newsletter Sales	389.0110	**100.00**
	Refunds/Bank Charges/Return Check Charge	389.0120	**25.00**
	Convenience Fees	389.0150	**3,500.00**
	Gift Certificates	389.0160	**-**
Interfund Operating Transfers			
	Transfer from General Fund	392.0100	**333,031.27**
	TOTALS:		**948,106.27**

RECREATION FUND EXPENSE
2024 BUDGET

	Name	Account	Budget 2024
General Government			
	Office Equipment	400.2600	3,000.00
	Newsletters	400.3220	3,000.00
	Payroll Processing	402.2000	6,500.00
Culture - Recreation			
	Recreation Director Salary	451.1010	72,275.00
	Front Desk Wages	451.1030	84,500.00
	Director of Children's Services Wages	451.1040	45,500.00
	Children's Services Wages	451.1050	72,000.00
	Programming Wages	451.1060	25,000.00
	Fitness Personnel Wages	451.1065	22,000.00
	Janitor Wages	451.1070	20,000.00
	Assistant Recreation Director - Programs and Special Events	451.1085	51,625.00
	Staff Supplies/Mileage	451.2000	500.00
	Office Supplies	451.2010	2,000.00
	Supplies Programs/Arts & Crafts	451.2020	5,800.00
	Preschool Supplies	451.2022	3,000.00
	Concession Stand Expenses	451.2030	1,500.00
	Pool Concession Expenses	NEW GL	9,000.00
	Fundraising Expenses	451.2080	6,000.00
	Repairs & Maintenance	451.2090	11,000.00
	Facilities Supplies	451.2100	4,800.00
	Activities Equipment	451.2600	3,000.00
	Communication	451.3200	6,000.00
	Postage	451.3210	400.00
	Background Checks	451.3300	1,000.00
	Advertising/Printing	451.3400	1,000.00
	Seminars/Association Fees/Training	451.3520	2,600.00
	Contract Service Fees	451.3530	37,000.00
	Utilities	451.3600	40,000.00
	Pool Manager	NEW GL	12,000.00
	Pool Wages	452.1400	74,000.00
	Pool Supplies/Maintenance	452.2010	7,000.00
	Pool Chemicals/Public Works	452.2020	8,000.00
	Pool Analysis	452.2030	-
	Camp Wages	452.5400	10,000.00
	Park & Recreation Wages	454.1400	3,500.00
	Camp Supplies	454.1500	3,150.00
	Park Maintenance	454.3700	4,000.00
	Public Works Department Wages - Parks	454.3750	139,100.00
	Park & Recreation Supplies	454.5300	3,600.00
	Park & Recreation Mileage	454.5350	450.00

RECREATION FUND EXPENSE
2024 BUDGET

	Name	Account	Budget 2024
Employee Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	**30,000.00**
	PA Unemployment Compensation	481.3000	**8,500.00**
	Employee Retirement DCP	483.0200	**13,506.27**
	Workmen's Compensation Insurance	484.0000	**10,000.00**
Insurance, Casualty, and Surety			
	Insurance Fire/Liability/Building	486.0000	**10,000.00**
Health Insurance Benefits			
	Employee Benefits	487.1000	**50,000.00**
	Pension Life Insurance	487.2000	**600.00**
All Other Unclassified Expenses			
	Miscellaneous	489.0000	**200.00**
	Bank Charges/Fees	489.0120	**6,500.00**
	Special Events	489.0300	**14,000.00**
	TOTALS:		**948,106.27**