

2026

**HANOVER TOWNSHIP
BUDGET**

**PREPARED BY THE
TOWNSHIP STAFF**

2026 BUDGET SYNOPSIS

To: **Board of Supervisors**

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

Date: **November 12, 2025**

Attached you will find the Budgets for the General Fund, Fire Tax, Capital Reserve, State Fund, and Recreation ready for adoption this evening.

*The proposed Millage Rate is **4.15 mills**.*

*Included in the 4.15 mills is a Fire Tax of **0.75 mills**, which is an increase of .25 mills.
The Fire Tax is used for the purchase of Fire Company vehicles & equipment without financing.*

General Fund

Restricted Beginning Balance for 2026	771,103
Unrestricted Beginning Balance for 2026	10,808,971
Revenues for 2026	10,802,106
Expenditures for 2026	<u>10,802,106</u>
Unappropriated Balance	11,580,073

Capital Reserve

Beginning Balance for 2026	8,532,278
Revenues for 2026	3,491,571
Expenditures for 2026	<u>3,386,571</u>
Unappropriated Balance	8,637,278

State Fund

Beginning Balance for 2026	1,818,310
Revenues for 2026	395,600
Expenditures for 2026	<u>325,000</u>
Unappropriated Balance	1,888,910

Recreation

Beginning Balance 2026	22,454
Revenues for 2026	891,750
Expenditures for 2026	<u>891,750</u>
Unappropriated Balance	22,454

2026 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY

The Administration of Hanover Township respectfully submits the 2026 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, 2026 through December 31, 2026.

ESTIMATED REVENUE

General Fund	\$10,802,106
Capital Reserve	\$3,491,571
State Fund	\$395,600
Recreation	\$891,750

PROPOSED EXPENDITURES

General Fund	\$10,802,106
Capital Reserve	\$3,386,571
State Fund	\$325,000
Recreation	\$891,750

Tax Rates for 2026

Real Estate*	4.15 Mills
Fire Tax*	0.75 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 2025 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 .25 Mill increase to Fire Tax

GENERAL FUND SUMMARY

During 2026 Hanover Township estimates receiving \$10,802,106.00 in General Fund revenues.

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 2026 General Fund expenditures include costs associated with Public Works, Administration, Planning & Zoning Inspections, Colonial Regional Police Department, Hanover Township Volunteer Fire Company No. 1, Solid Waste and Recycling Services, Commissions, Committees, Boards and the Bethlehem Area Public Library.

GENERAL FUND REVENUE

Real Property Taxes	2,399,978.00
Occupation Taxes	600,000.00
Local Tax Enabling Act	4,700,000.00
Business Licenses and Permits	175,000.00
Fines	38,000.00
Interest Earnings	160,000.00
Rents and Royalties	189,000.00
State Capital & Operating Grants	279,800.00
State Shared Revenue and Entitlements	119,000.00
Charges For Services	84,050.00
Public Safety	411,064.00
Sanitation	1,415,180.00
Electric System	6,800.00
Other Income	224,234.00
Total:	10,802,106.00

GENERAL FUND EXPENSE

General Government	1,049,525.00
Public Safety	4,933,300.00
Public Works - Sanitation	252,500.00
Public Works - Highways, Roads and Str	1,665,000.00
Public Works - Other	20,000.00
Culture - Recreation	289,000.00
Debt Service	433,183.00
Employer Paid Benefits and Withholding	682,408.00
Insurance, Casualty and Surety	80,000.00
Health Insurance Benefits	688,000.00
Unclassified Expenses	10,500.00
Interfund Operating Transfers	698,690.00
Total:	10,802,106.00

RECREATION FUND SUMMARY

During 2026 Hanover Township estimates receiving \$891,750.00 in Recreation revenues.

Sources of revenue include, but are not limited to, memberships, program fees, rental of facilities, and fundraising.

The 2026 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, workmen's compensation insurance liability, accident, commercial, professional, and crime insurance coverage, and employee benefits.

RECREATION FUND REVENUE

Interest Earnings	100.00
Culture - Recreation	707,700.00
All other Unclassified Operating Revenue	5,025.00
Interfund Operating Transfers	178,925.00
Total:	891,750.00

RECREATION FUND EXPENSE

General Government	13,500.00
Culture - Recreation	718,300.00
Employee Paid Benefits and Withholding Items	61,000.00
Insurance, Casualty, and Surety	-
Health Insurance Benefits	75,850.00
All Other Unclassified Expenses	23,100.00
Total:	891,750.00

GENERAL FUND REVENUE

2026 Budget

	Name	Account	Budget 2026
Real Property Taxes			
	Real Estate Tax - Current Year	301.1000	1,932,346.00
	Real Estate Tax - Prior Year	301.2000	10,000.00
	Real Estate Taxes - Delinquent from Tax Bureau	301.4000	26,000.00
	Real Estate Taxes - Interim	301.5000	5,000.00
	Fire Tax - Current Year	301.7000	422,365.00
	Fire Tax - Prior Year	301.8000	2,000.00
	Payments in Lieu of Taxes	301.9000	2,267.00
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	3,000,000.00
	Mercantile Taxes Current Year	310.3100	1,200,000.00
Business Licenses and Permits			
	Cable Television Franchise	321.8000	175,000.00
Fines			
	Vehicle Code Violations	331.1100	28,000.00
	Non-Traffic Violations	331.1110	5,000.00
	Semi-Annual State Police	331.1300	5,000.00
Forfeits			
	Municipal Lien Settlement	332.1000	0.00
Interest Earnings			
	Interest Earnings	341.0000	160,000.00
Rents and Royalties			
	Rent - 248 Brodhead Road	342.2000	142,000.00
	248 Management Fee	342.2020	7,000.00
	248 Annual Excess	342.2030	40,000.00
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	63,000.00
	Sanitary Sewer User Fees-West District	354.0402	90,000.00
	Sanitary Sewer Delinquent User Fees	354.0403	2,800.00
	Compost ID	354.0410	4,000.00
State Shared Revenue and Entitlements			
	Alcoholic Beverage Taxes	355.0800	2,200.00
	Foreign Fire Insurance Program Tax	355.1300	116,800.00
Charges For Services			
	Commercial Plan Review Fees-Deposits	361.3110	50,000.00
	Residential Plan Review Fees-Deposits	361.3130	12,000.00
	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

2026 Budget

	Name	Account	Budget 2026
	Crossing Guard Reimbursement	362.1400	7,800.00
	Fire Hydrant Rental	362.2000	264.00
	Building Permits & Inspection Fees	362.4100	400,000.00
	State UCC Fee	362.4110	1,000.00
	Road Occupancy Permits	362.4600	2,000.00
Sanitation			
	Solid Waste Collection and Disposal Fees		
	Current Year	364.3000	1,376,680.00
	Solid Waste Collection and Disposal		
	Delinquent Bills & Fees	364.3100	35,000.00
	Payments in Excess of Billings - Waste	364.3200	3,500.00
Electric System			
	Public Utilities Tax	372.5600	6,500.00
	1/2 Traffic Light Expense	372.5610	300.00
Other Income			
	Miscellaneous	389.0000	4,000.00
	Insurance Dividends	389.0110	10,000.00
	Bank Charges and Fees	389.0120	100.00
	Convenience Fees	389.0150	1,500.00
	Easement Reimbursement	389.0160	0.00
	Contributions from PA Pension	389.0200	154,000.00
	Contributions	389.0400	0.00
	Appropriation from Fund Balance	389.0500	54,634.00
	Transfer from Capital Reserve	392.0000	0.00
	TOTALS:		10,802,106.00

GENERAL FUND EXPENSE

2026 BUDGET

	Name	Account	Budget 2026
General Government	Salary of Elected Officials	400.1100	16,250.00
	Office Supplies	400.2100	8,000.00
	Contract Service Fees	400.2500	66,000.00
	Office Equipment	400.2600	25,000.00
	Web Site Maintenance	400.2610	3,600.00
	Computer Maintenance	400.2650	25,000.00
	Communication	400.3200	13,000.00
	Postage	400.3210	18,000.00
	Newsletters	400.3220	26,000.00
	Advertising and Printing	400.3400	6,000.00
	Association Dues and Expenses	400.4200	6,500.00
	Supervisors Convention	400.4210	2,000.00
	Township Manager Salary	401.0000	170,000.00
	Auditing Services	402.1100	18,375.00
	Payroll Preparation	402.2000	7,200.00
	Tax Collection Charges	403.3000	45,000.00
	Tax Collector Fee	403.3010	8,000.00
	Tax Collection Committee Fees	403.3011	500.00
	Legal Services and Charges	404.3100	50,000.00
	Treasurer Salary	405.1200	80,500.00
	Meetings Secretary	405.1210	2,200.00
	Secretary Salary	405.1400	65,800.00
	Meetings Treasurer	405.1410	600.00
	Receptionist Clerk and Office Support		
	Associate Wages	405.1420	90,000.00
	Manager's Secretary	405.1440	50,000.00
	Bonding	405.3500	5,000.00
	Mileage/Travel - Staff	406.0090	1,000.00
	Seminars & Training	406.0100	6,000.00
	Engineer Retainer Fee	408.1000	3,500.00
	General Engineer Charges	408.3100	65,000.00
	Heating Office	409.2290	12,000.00
	Heating Shop	409.2300	2,000.00
	Repair and Maintenance Supplies	409.2500	1,000.00
	Cleaning	409.2555	4,000.00
	Electric Office and Shop	409.3610	15,000.00
	Water/Sewage Office/Shop	409.3660	4,500.00
	Utilities - 248 Brodhead	409.3670	40,000.00
	248 Annual Excess Distribution	409.3675	87,000.00
Public Safety	Regional Police Contributions	410.0000	2,850,000.00
	Crossing Guard Salaries	410.3000	17,000.00
	Uniforms Crossing Guards	410.3190	500.00
	Fire Company Allocation	411.5400	264,400.00
	Firefighters Relief Fund	411.5410	116,800.00
	Fire Hydrant Rental	411.5420	155,000.00

GENERAL FUND EXPENSE

2026 BUDGET

	Name	Account	Budget 2026
	Vol. Firefighter Tax Credit	411.5430	3,500.00
	Fire Company - Vehicle Expense		
	Reimbursement	411.5440	20,000.00
	Salary Zoning Officer	413.0200	56,700.00
	Code Enforcement Assistant-Wages	413.0210	0.00
	PT- Permit Coordinator	413.0215	0.00
	BOCA Examiner	413.0310	0.00
	BOCA Appeals	413.0320	0.00
	Zoning Officer, Building Inspector & Code		
	Enforcement Officers Supplies	413.0400	2,000.00
	State UCC Expense	413.0410	1,000.00
	Outside Prof Help	413.0500	200,000.00
	Planning and Zoning	414.0000	30,000.00
	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	2,500.00
	Crime Watch	409.3675	500.00
Public Works - Sanitation			
	Residential Waste Collection	427.0000	1,210,000.00
	Recycling	427.0100	85,000.00
	Compost ID	427.0110	3,000.00
	Refuse Billing Expenses	427.0130	30,000.00
	Sanitary Sewer Expenses	429.0000	100,000.00
	Operations Charges Sanitary Sewer	429.3000	7,000.00
	One Call Services	429.3010	27,500.00
Public Works - Highways, Roads and Streets			
	Public Works Director Salary	430.0000	105,000.00
	Public Works Department Wages	430.0100	975,000.00
	Roadmasters Salary	430.0150	38,000.00
	Supplies Public Works	430.2000	4,000.00
	Uniform/Clothing	430.2380	18,000.00
	CDL Testing/PA Pesticide Reg.	430.3000	1,500.00
	Snow and Ice Removal	432.0000	3,000.00
	Traffic Signals/Street Signs/Markings	433.0000	50,000.00
	Traffic Signalization /Maintenance	433.1000	50,000.00
	Street Lighting	434.0000	155,000.00
	Repair/Maintenance Tools/Machinery	437.0000	118,000.00
	Purchase Tools/Equipment	437.0100	33,000.00
	Purchase Communication Equipment	437.0110	0.00
	Equipment Rental	437.0150	7,500.00
	Road Materials	439.0000	47,000.00
	Vehicle Fuel	439.2310	60,000.00
Public Works - Other Services			
	MS4 Service	440.0100	20,000.00

Culture - Recreation

GENERAL FUND EXPENSE 2026 BUDGET

	Name	Account	Budget 2026
	Fertilization of Lawns	454.4500	17,500.00
	Field Maintenance	454.5000	15,000.00
	Park Facilities Maintenance	454.5010	10,000.00
	Flags	454.5500	4,000.00
	Shade Tree Commission	455.0000	8,500.00
	Library Contributions	456.0000	234,000.00
Debt Service			
	Debt Service	470.0000	433,183.00
Employer Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	125,000.00
	PA Unemployment Compensation	481.4000	10,000.00
	Employee Retirement-Defined Benefit Plan	483.0100	293,808.00
	Employee Retirement-Defined Contribution Plan	483.0200	65,000.00
	Employee Retirement State Contribution	483.3000	153,600.00
	Workmens Compensation	484.0000	35,000.00
Insurance, Casualty and Surety			
	Insurance Fire/Liability/Building/ Equipment	486.0000	80,000.00
Health Insurance Benefit			
	Employee Benefits	487.1000	675,000.00
	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	70,400.00
	Animal Control Supplies		
	Transfer - Fire Protection	492.1000	5,000.00
	Transfer - Vehicles & Equipment	492.2000	5,000.00
	Transfer - Infrastructure	492.3000	5,000.00
	Transfer - Community Center / Recreation	492.4000	5,000.00
	Transfer - MS4	492.5000	5,000.00
	Transfer Recreation - Operating	493.0000	178,925.00
	Transfer to Fire Tax Fund	493.0150	424,365.00
	TOTALS:		10,802,106.00

RECREATION FUND REVENUE

2026 Budget

	Name	Account	Budget 2026
Interest, Rents and Royalties			
	Interest Earnings	341.0000	100.00
Culture - Recreation			
	Fundraisers	367.1000	25,000.00
	Season Passes Pool	367.1100	100,000.00
	Daily Pool Receipts	367.1110	25,000.00
	Swim Lessons	367.1120	5,000.00
	Pool Concession	367.1130	20,000.00
	Swim Team Contributions	367.1150	800.00
	Pavilion Rental	367.1400	5,000.00
	Partners/Contributions	367.1410	5,000.00
	Community Center Membership	367.3008	130,000.00
	Program Fees	367.3010	42,000.00
	Summer Camp Fees	367.3011	100,000.00
	Summer Park Fees	367.3013	-
	Athletic Field Rentals	367.3020	30,000.00
	Gym Rentals	367.3021	32,000.00
	Meeting Room Rentals	367.3022	21,000.00
	Kitchen Rental	367.3023	14,400.00
	Concession Stand/Vending Machines	367.3040	1,500.00
	Children's Services	367.3240	147,000.00
	Special Events	367.3270	4,000.00
All Other Unclassified Operating Revenue			
	Miscellaneous	389.0000	-
	Refunds/Bank Charges/Return Check Charge	389.0120	25.00
	Convenience Fees	389.0150	5,000.00
	Gift Certificates	389.0160	-
Interfund Operating Transfers			
	Transfer from General Fund	392.0100	178,925.00
	TOTALS:		891,750.00

RECREATION FUND EXPENSE

2026 BUDGET

	Name	Account	Budget 2026
General Government	Office Equipment	400.2600	7,000.00
	Payroll Processing	402.2000	6,500.00
Culture - Recreation	Recreation Director Wages	451.1010	78,200.00
	Front Desk Wages	451.1030	90,000.00
	Director of Children's Services Wages	451.1040	48,200.00
	Children's Services Wages	451.1050	92,400.00
	Programming Wages	451.1060	13,000.00
	Fitness Personnel Wages	451.1065	17,000.00
	Janitor Wages	451.1070	20,000.00
	Assistant Recreation Director - Programs and Special Events	451.1085	55,500.00
	Staff Supplies/Mileage	451.2000	500.00
	Office Supplies	451.2010	3,000.00
	Program Supplies	451.2020	2,500.00
	Preschool Supplies	451.2022	4,000.00
	Concession Stand Expenses	451.2030	1,500.00
	Fundraising Expenses	451.2080	11,000.00
	Repairs & Maintenance	451.2090	6,000.00
	Facilities Supplies	451.2100	6,000.00
	Activities Equipment	451.2600	3,000.00
	Communication	451.3200	12,000.00
	Postage	451.3210	-
	Background Checks	451.3300	1,000.00
	Advertising/Printing	451.3400	500.00
	Seminars/Association Fees/Training	451.3520	3,000.00
	Contract Service Fees	451.3530	30,000.00
	Utilities	451.3600	45,000.00
	Pool Wages	452.1400	90,000.00
	Pool Supplies/Maintenance	452.2010	10,000.00
	Pool Chemicals/Public Works	452.2020	22,000.00
	Pool Concession Expenses	452.2040	9,000.00
	Pool Manager	452.2050	7,000.00
	Pool Utilites	452.3600	11,000.00
	Camp Wages	452.5400	20,000.00
	Park & Recreation Wages	454.1400	-
	Camp Supplies	454.1500	2,000.00
	Park Maintenance	454.3700	4,000.00
	Public Works Department Wages - Parks	454.3750	-
	Park & Recreation Supplies	454.5300	-
	Park & Recreation Mileage	454.5350	-
Employee Paid Benefits and Withholding Items			

RECREATION FUND EXPENSE

2026 BUDGET

	Name	Account	Budget 2026
	Social Security Taxes	481.1000	40,000.00
	PA Unemployment Compensation	481.3000	10,000.00
	Employee Retirement DCP	483.0200	11,000.00
	Workmen's Compensation Insurance	484.0000	-
Insurance, Casualty, and Surety			
	Insurance Fire/Liability/Building	486.0000	-
Health Insurance Benefits			
	Employee Benefits	487.1000	75,000.00
	Pension Life Insurance	487.2000	850.00
All Other Unclassified Expenses			
	Miscellaneous	489.0000	100.00
	Bank Charges/Fees	489.0120	7,000.00
	Special Events	489.0300	16,000.00
	TOTALS:		891,750.00