2027

DRAFT

HANOVER TOWNSHIP BUDGET

PREPARED BY THE

TOWNSHIP STAFF

2027 BUDGET SYNOPSIS

To: ***Board of Supervisors***

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

Date: ***November 10, 2026***

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 ***4.65 mills****, an increase of 0.50 mills.*

Included in the 4.65 mills is a Fire Tax of ***0.75*** *mills.*
The Fire Tax is used for the purchase of Fire Company vehicles & equipment without financing.

General Fund

Restricted Beginning Balance for 2027	469,153
Unrestricted Beginning Balance for 2027	10,780,613
Revenues for 2027	10,729,956
Expenditures for 2027	10,729,956
Unappropriated Balance	11,249,766

Capital Reserve

Beginning Balance for 2027	7,125,482
Revenues for 2027	555,256
Expenditures for 2027	749,000
Unappropriated Balance	6,931,738

State Fund

Beginning Balance for 2027	1,931,616
Revenues for 2027	395,600
Expenditures for 2027	330,000
Unappropriated Balance	1,997,216

Recreation

Beginning Balance 2027	26,475
Revenues for 2027	892,500
Expenditures for 2027	892,500
Unappropriated Balance	26,475

2027 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY

The Administration of Hanover Township respectfully submits the 2027 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, 2027 through December 31, 2027.

ESTIMATED REVENUE	
General Fund	$10,729,956
Capital Reserve	$555,256
State Fund	$395,600
Recreation	$892,500
PROPOSED EXPENDITURES	
General Fund	$10,729,956
Capital Reserve	$749,000
State Fund	$330,000
Recreation	$892,500

Tax Rates for 2027

Real Estate	3.9 Mills	*(Includes an increase of 0.50 mills)*
Fire Tax	0.75 Mills	
Total Tax	**4.65 Mills**	*(Total of Township Tax and Fire Tax combined)*
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.	

GENERAL FUND SUMMARY

During 2027 Hanover Township estimates receiving $10,729,956.00 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 2027 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	2,664,267.00
Occupation Taxes	610,000.00
Local Tax Enabling Act	4,760,000.00
Business Licenses and Permits	120,000.00
Fines	38,000.00
Interest Earnings	130,000.00
Rents and Royalties	40,300.00
State Capital & Operating Grants	230,500.00
State Shared Revenue and Entitlements	116,200.00
Charges For Services	57,000.00
Public Safety	312,464.00
Sanitation	1,446,325.00
Electric System	7,300.00
Other Income	197,600.00
Total:	**10,729,956.00**

GENERAL FUND EXPENSE

General Government	910,550.00
Public Safety	5,283,950.00
Public Works - Sanitation	182,000.00
Public Works - Highways, Roads and Str	1,467,500.00
Public Works - Other	20,000.00
Culture - Recreation	305,100.00
Debt Service	433,200.00
Employer Paid Benefits and Withholding	559,000.00
Insurance, Casualty and Surety	80,000.00
Health Insurance Benefits	813,000.00
Unclassified Expenses	8,000.00
Interfund Operating Transfers	667,656.00
Total:	**10,729,956.00**

RECREATION FUND SUMMARY

During 2027 Hanover Township estimates receiving $892,500.00 in Recreation revenues.
Sources of revenue include, but are not limited to, memberships, program fees, rental of facilities, and fundraising.
The 2027 Recreation expenditures include costs associated with salaries, operating expenses,
utilities, supplies, equipment, park maintenance, fundraising costs, and services.

RECREATION FUND REVENUE

Interest Earnings	**100.00**
Culture - Recreation	**710,800.00**
All other Unclassified Operating Revenue	**5,000.00**
Interfund Operating Transfers	**176,600.00**
Total:	**892,500.00**

RECREATION FUND EXPENSE

General Government	**16,500.00**
Culture - Recreation	**743,400.00**
Employee Paid Benefits and Withholding Items	**60,000.00**
Insurance, Casualty, and Surety	**-**
Health Insurance Benefits	**56,500.00**
All Other Unclassified Expenses	**16,100.00**
Total:	**892,500.00**

GENERAL FUND REVENUE

2027 Budget

	Name	Account	Budget 2027
Real Property Taxes			
	Real Estate Tax - Current Year	301.1000	**2,190,000.00**
	Real Estate Tax - Prior Year	301.2000	**10,000.00**
	Real Estate Taxes - Delinquent from Tax Bureau	301.4000	**30,000.00**
	Real Estate Taxes - Interim	301.5000	**5,000.00**
	Fire Tax - Current Year	301.7000	**425,000.00**
	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	**610,000.00**
Local Tax Enabling Act			
	Real Estate Tax Transfer	310.1000	**500,000.00**
	Earned Income Taxes Current Year	310.2100	**3,060,000.00**
	Mercantile Taxes Current Year	310.3100	**1,200,000.00**
Business Licenses and Permits			
	Cable Television Franchise	321.8000	**120,000.00**
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**
Forfiets			
	Municipal Lien Settlement	332.1000	**0.00**
Interest Earnings			
	Interest Earnings	341.0000	**130,000.00**
Rents and Royalties			
	Rent - Cell Tower Space	342.0000	**300.00**
	Rent - 248 Brodhead Road	342.2000	**0.00**
	248 Management Fee	342.2020	**0.00**
	248 Annual Excess	342.2030	**40,000.00**
State Capital & Operating Grants			
	Recycling	354.0000	**30,000.00**
	Sanitary Sewer User Fees	354.0400	**20,000.00**
	Sanitary Sewer User Fees-East District	354.0401	**73,000.00**
	Sanitary Sewer User Fees-West District	354.0402	**105,000.00**
	Sanitary Sewer Delinquent User Fees	354.0403	**2,500.00**
	Compost ID	354.0410	**0.00**
State Shared Revenue and Entitlements			
	Alcoholic Beverage Taxes	355.0800	**2,200.00**
	Foreign Fire Insurance Program Tax	355.1300	**114,000.00**
Local Grant Revenue			
	Local Grant Revenue	357.0001	**0.00**
Charges For Services			
	Commercial Plan Review Fees-Deposits	361.3110	**35,000.00**
	Residential Plan Review Fees-Deposits	361.3130	**10,000.00**
	Zoning Hearing Fees	361.3400	**10,000.00**

GENERAL FUND REVENUE

2027 Budget

	Name	Account	Budget 2027
	Conditional Use Fees	361.3450	**2,000.00**
	Sale of Maps and Publications	361.5000	**0.00**
Public Safety			
	Crossing Guard Reimbursement	362.1400	**9,000.00**
	Fire Hydrant Rental	362.2000	**264.00**
	Building Permits & Inspection Fees	362.4100	**300,000.00**
	State UCC Fee	362.4110	**1,200.00**
	Road Occupancy Permits	362.4600	**2,000.00**
Sanitation			
	Solid Waste Collection and Disposal Fees Current Year	364.3000	**1,397,825.00**
	Solid Waste Collection and Disposal Delinquent Bills & Fees	364.3100	**45,000.00**
	Payments in Excess of Billings - Waste	364.3200	**3,500.00**
Electric System			
	Public Utilities Tax	372.5600	**7,000.00**
	1/2 Traffic Light Expense	372.5610	**300.00**
Other Income			
	Miscellaneous	389.0000	**4,000.00**
	Insurance Dividends	389.0110	**35,000.00**
	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	**157,000.00**
	Contributions	389.0400	**0.00**
	Appropriation from Fund Balance	389.0500	**0.00**
	Transfer from Capital Reserve	392.0000	**0.00**
	TOTALS:		**10,729,956.00**

GENERAL FUND EXPENSE
2027 BUDGET

	Name	Account	Budget 2027
General Government			
	Salary of Elected Officials	400.1100	**16,250.00**
	Office Supplies	400.2100	**8,000.00**
	Contract Service Fees	400.2500	**50,000.00**
	Office Equipment	400.2600	**15,000.00**
	Web Site Maintenance	400.2610	**4,800.00**
	Computer Maintenance	400.2650	**35,000.00**
	Communication	400.3200	**13,000.00**
	Postage	400.3210	**20,000.00**
	Newsletters	400.3220	**20,000.00**
	Advertising and Printing	400.3400	**6,000.00**
	Association Dues and Expenses	400.4200	**6,500.00**
	Supervisors Convention	400.4210	**3,000.00**
	Township Manager Salary	401.0000	**175,000.00**
	Auditing Services	402.1100	**20,000.00**
	Payroll Preparation	402.2000	**7,200.00**
	Bank Charges and Fees*	402.3000	**2,500.00**
	Tax Collection Charges	403.3000	**45,000.00**
	Tax Collector Fee	403.3010	**7,000.00**
	Tax Collection Committee Fees	403.3011	**0.00**
	Legal Services and Charges	404.3100	**50,000.00**
	Treasurer Salary	405.1200	**84,000.00**
	Meetings Secretary	405.1210	**2,200.00**
	Secretary Salary	405.1400	**69,000.00**
	Meetings Treasurer	405.1410	**600.00**
	Receptionist Clerk and Office Support Associate Wages	405.1420	**92,000.00**
	Manager's Secretary	405.1440	**51,500.00**
	Bonding	405.3500	**5,000.00**
	Mileage/Travel - Staff	406.0090	**5,000.00**
	Seminars & Training	406.0100	**5,000.00**
	Engineer Retainer Fee	408.1000	**3,500.00**
	General Engineer Charges	408.3100	**50,000.00**
	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	**0.00**
	248 Annual Excess Distribution	409.3675	**0.00**
Public Safety			
	Regional Police Contributions	410.0000	**3,000,000.00**
	Crossing Guard Salaries	410.3000	**17,000.00**
	Uniforms Crossing Guards	410.3190	**100.00**
	Fire Company Allocation	411.5400	**225,000.00**
	Firefighters Relief Fund	411.5410	**116,800.00**

GENERAL FUND EXPENSE
2027 BUDGET

	Name	Account	Budget 2027
	Fire Hydrant Rental	411.5420	**155,000.00**
	Township Fire Employee	NEW GL	**90,000.00**
	Fire Supplies/PPE	NEW GL	**50,000.00**
	Vol. Firefighter Tax Credit	411.5430	**3,500.00**
	Fire Company - Vehicle Expense Reimbursement	411.5440	**27,000.00**
	Salary Zoning Officer	413.0200	**59,000.00**
	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	**19,000.00**
	State UCC Expense	413.0410	**1,200.00**
	Outside Prof Help	413.0500	**200,000.00**
	Planning and Zoning	414.0000	**15,000.00**
	Planning Commission Clerk Meetings	414.0100	**900.00**
	Planning Commission Clerk Mileage	414.0110	**50.00**
	Salary Zoning Hearing Board	414.1300	**600.00**
	Salary Planning Commission	414.1350	**1,800.00**
	Emergency Management	415.3000	**2,500.00**
	Crime Watch	409.3675	**500.00**
Public Works - Sanitation			
	Recycling	426.0100	**55,000.00**
	Residential Waste Collection	427.0000	**1,244,000.00**
	Compost ID	427.0110	**0.00**
	Refuse Billing Expenses	427.0130	**25,000.00**
	Sanitary Sewer Expenses	429.0000	**120,000.00**
	Operations Charges Sanitary Sewer	429.3000	**7,000.00**
	One Call Services	429.3010	**30,000.00**
Public Works - Highways, Roads and Streets			
	Public Works Director Salary	430.0000	**110,000.00**
	Public Works Department Wages	430.0100	**975,000.00**
	Roadmasters Salary	430.0150	**40,000.00**
	Supplies Public Works	430.2000	**5,000.00**
	Uniform/Clothing	430.2380	**17,000.00**
	CDL Testing/PA Pesticide Reg.	430.3000	**1,500.00**
	Snow and Ice Removal	432.0000	**2,000.00**
	Traffic Signals/Street Signs/Markings	433.0000	**23,000.00**
	Traffic Signalization /Maintenance	433.1000	**40,000.00**
	Street Lighting	434.0000	**0.00**
	Vehicle & Equipment Repairs	437.0000	**124,000.00**
	Small Tools	437.0100	**20,000.00**
	Equipment Rental	437.0150	**5,000.00**
	Road Materials	439.0000	**45,000.00**
	Vehicle Fuel	439.2310	**60,000.00**
Public Works - Other Services			

GENERAL FUND EXPENSE
2027 BUDGET

	Name	Account	Budget 2027
	MS4 Service*	446.0100	20,000.00
Culture - Recreation			
	Fertilization of Lawns	454.4500	17,500.00
	Field Maintenance	454.5000	15,000.00
	Park Facilites Maintenance	454.5010	15,000.00
	Flags	454.5500	4,000.00
	Shade Tree Commission	455.0000	9,600.00
	Library Contributions	456.0000	244,000.00
Debt Service			
	Debt Service*	471.0000	433,200.00
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	150,000.00
	Employee Retirement-Defined Contribution Plan	483.0200	87,000.00
	Employee Retirement State Contribution	483.3000	157,000.00
	Workmens Compensation	484.0000	30,000.00
Insurance, Casualty and Surety			
	Insurance Fire/Liability/Building/ Equipment	486.0000	80,000.00
Health Insurance Benefit			
	Employee Benefits	487.1000	800,000.00
	Pension Life Insurance	487.2000	13,000.00
Unclassified Expenses			
	Miscellaneous	489.0000	8,000.00
	Easements/Rights-of-Way	489.0100	0.00
Interfund Operating Transfers			
	Capital Reserve Transfers	492.0000	64,056.00
	Animal Control Supplies		
	Transfer - Fire Protection	492.1000	0.00
	Transfer - Vehicles & Equipment	492.2000	0.00
	Transfer - Infrastructure	492.3000	0.00
	Transfer - Community Center / Recreation	492.4000	0.00
	Transfer - MS4	492.5000	0.00
	Transfer Recreation - Operating	493.0000	176,600.00
	Transfer to Fire Tax Fund	493.0150	427,000.00
	TOTALS:		10,729,956.00

RECREATION FUND REVENUE
2027 Budget

	Name	Account	Budget 2027
Interest, Rents and Royalties			
	Interest Earnings	341.0000	**100.00**
Culture - Recreation			
	Fundraisers	367.1000	**25,000.00**
	Season Passes Pool	367.1100	**90,000.00**
	Daily Pool Receipts	367.1110	**25,000.00**
	Swim Lessons	367.1120	**7,000.00**
	Pool Concession	367.1130	**20,000.00**
	Swim Team Contributions	367.1150	**800.00**
	Pavilion Rental	367.1400	**6,000.00**
	Partners/Contributions	367.1410	**5,000.00**
	Community Center Membership	367.3008	**130,000.00**
	Program Fees	367.3010	**40,000.00**
	Summer Camp Fees	367.3011	**115,000.00**
	Athletic Field Rentals	367.3020	**25,000.00**
	Gym Rentals	367.3021	**32,000.00**
	Meeting Room Rentals	367.3022	**21,000.00**
	Kitchen Rental	367.3023	**12,000.00**
	Concession Stand/Vending Machines	367.3040	**2,000.00**
	Children's Services	367.3240	**150,000.00**
	Special Events	367.3270	**5,000.00**
All Other Unclassified Operating Revenue			
	Miscellaneous	389.0000	**-**
	Refunds/Bank Charges/Return Check Charge	389.0120	**-**
	Convenience Fees	389.0150	**5,000.00**
	Gift Certificates	389.0160	**-**
Interfund Operating Transfers			
	Transfer from General Fund	392.0100	**176,600.00**
	TOTALS:		**892,500.00**

RECREATION FUND EXPENSE
2027 BUDGET

	Name	Account	Budget 2027
General Government			
	Office Equipment	400.2600	**3,000.00**
	Payroll Processing	402.2000	**6,500.00**
	Bank Charges/Fees *	402.3000	**7,000.00**
Culture - Recreation			
	Recreation Director Wages	451.1010	**82,000.00**
	Recreation Adminstration Wages	451.1020	**30,000.00**
	Front Desk Wages	451.1030	**90,000.00**
	Director of Children's Services Wages	451.1040	**48,500.00**
	Children's Services Wages	451.1050	**92,400.00**
	Programming Wages	451.1060	**15,000.00**
	Fitness Personnel Wages	451.1065	**17,000.00**
	Janitor Wages	451.1070	**20,000.00**
	Assistant Recreation Director - Programs and Special Events	451.1085	-
	Staff Supplies/Mileage	451.2000	-
	Office Supplies	451.2010	**7,000.00**
	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	**20,000.00**
	Repairs & Maintenance	451.2090	**6,000.00**
	Facilities Supplies	451.2100	**8,000.00**
	Activities Equipment	451.2600	**3,000.00**
	Communication	451.3200	**15,000.00**
	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	**95,000.00**
	Pool Supplies/Maintenance	452.2010	**20,000.00**
	Pool Chemicals/Public Works	452.2020	**22,000.00**
	Pool Concession Expenses	452.2040	**10,000.00**
	Pool Manager	452.2050	**6,000.00**
	Pool Utilites	452.3600	**14,000.00**
	Camp Wages	452.5400	**25,000.00**
	Camp Supplies	454.1500	**2,000.00**
	Park Maintenance	454.3700	**8,000.00**
Employee Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	**43,000.00**
	PA Unemployment Compensation	481.3000	**10,000.00**
	Employee Retirement DCP	483.0200	**7,000.00**
	Workmen's Compensation Insurance	484.0000	-

RECREATION FUND EXPENSE
2027 BUDGET

	Name	Account	Budget 2027
Insurance, Casualty, and Surety			
	Insurance Fire/Liability/Building	486.0000	-
Health Insurance Benefits			
	Employee Benefits	487.1000	**56,000.00**
	Pension Life Insurance	487.2000	**500.00**
All Other Unclassified Expenses			
	Miscellaneous	489.0000	**100.00**
	Special Events	489.0300	**16,000.00**
	TOTALS:		**892,500.00**