

2023 ADOPTED HANOVER TOWNSHIP BUDGET

**PREPARED BY THE
TOWNSHIP STAFF**

To: **Board of Supervisors**

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

Date: **October 25, 2022**

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 2023	6,166,415.86
Unrestricted Beginning Balance for 2023	10,679,224.73
Revenues for 2023	11,939,107.44
Expenditures for 2023	<u>11,939,107.44</u>
Unappropriated Balance	16,845,640.59

Capital Reserve

Beginning Balance for 2023	5,536,755.83
Revenues for 2023	2,491,926.00
Expenditures for 2023	<u>2,490,580.00</u>
Unappropriated Balance	5,538,101.83

State Fund

Beginning Balance for 2023	995,338.48
Revenues for 2023	403,528.31
Expenditures for 2023	<u>275,000.00</u>
Unappropriated Balance	1,123,866.79

Recreation

Beginning Balance 2023	13,938.19
Revenues for 2023	876,329.86
Expenditures for 2023	<u>876,329.86</u>
Unappropriated Balance	13,938.19

2023 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY

The Administration of Hanover Township respectfully submits the 2023 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, 2023 through December 31, 2023.

Estimated Revenue

General Fund	\$11,939,107.44
Capital Reserve	\$2,491,926.00
State Fund	\$403,528.31
Recreation	\$876,329.86

Proposed Expenditures

General Fund	\$11,939,107.44
Capital Reserve	\$2,490,580.00
State Fund	\$275,000.00
Recreation	\$876,329.86
Debt Service	\$433,654.00

Tax Rates for 2022

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 2023 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 2022.**

This will be the 16th consecutive year that the Township Real Estate Tax Rates have remained stable.

GENERAL FUND SUMMARY

During 2023 Hanover Township estimates receiving \$11,939,107.44 in General Fund revenue, which equates to a 6.7% increase or \$673,549.79 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 2023 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.

Public Safety accounts for 26.3% of General Fund Expenses which is consistent with previous years. This years budget includes an additional sworn officer.

The budget also includes a complete remake and rebranding of the Township website that has not been updated since approximately 2010.

We have also included Nixle 360 which allows residents/businesses/individuals to sign up for emergency (reverse) notifications during an emergency. Notifications can be broken down by zones/sectors in the Township thereby targeting affected areas.

GENERAL FUND REVENUE

Real Property Taxes	2,240,610.19
Occupation Taxes	598,000.00
Local Tax Enabling Act	4,195,000.00
Business Licenses and Permits	200,000.00
Fines	39,000.00
Interest Earnings	80,000.00
Rents and Royalties	159,000.00
State Capital & Operating Grants	250,300.00
State Shared Revenue and Entitlements	112,200.00
Charges For Services	80,550.00
Public Safety	324,764.00
Sanitation	1,045,288.41
Electric System	6,384.00
Other Income	2,608,010.84
Total:	11,939,107.44

GENERAL FUND EXPENSE

General Government	918,071.21
Public Safety	3,122,320.46
Public Works - Sanitation	1,232,948.00
Public Works - Highways, Roads and Str	1,655,367.94
Public Works - Other	50,000.00
Culture - Recreation	273,340.00
Debt Service	433,654.00
Employer Paid Benefits and Withholding	650,427.96
Insurance, Casualty and Surety	80,000.00
Health Insurance Benefits	613,000.00
Unclassified Expenses	10,500.00
Interfund Operating Transfers	2,899,477.86
Total:	11,939,107.44

RECREATION FUND SUMMARY

During 2023 Hanover Township estimates receiving \$876,329.86 in Recreation revenues.

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

The 2023 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 36.9% 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	409,478.00
All other Unclassified Operating Revenue	4,200.00
Interfund Operating Transfers	462,551.86
Total:	876,329.86

Recreation Fund Expenses

General Government	10,500.00
Culture - Recreation	711,349.86
Employee Paid Benefits and Withholding Items	52,330.00
Insurance, Casualty, and Surety	20,000.00
Health Insurance Benefits	61,600.00
All Other Unclassified Expenses	20,550.00
Total:	876,329.86

GENERAL FUND REVENUE

2023 Budget

	Name	Account	Budget 2023
Real Property Taxes			
	Real Estate Tax - Current Year	301.1000	1,920,862.93
	Real Estate Tax - Prior Year	301.2000	10,000.00
	Real Estate Taxes - Delinquent from Tax Bureau	301.4000	18,000.00
	Real Estate Taxes - Interim	301.5000	5,000.00
	Fire Tax - Current Year	301.7000	282,479.84
	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	598,000.00
Local Tax Enabling Act			
	Real Estate Tax Transfer	310.1000	500,000.00
	Earned Income Taxes Current Year	310.2100	2,825,000.00
	Mercantile Taxes Current Year	310.3100	870,000.00
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
Forfeits			
	Municipal Lien Settlement	332.1000	0.00
Interest Earnings			
	Interest Earnings	341.0000	80,000.00
Rents and Royalties			
	Rent - 248 Brodhead Road	342.2000	112,000.00
	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	53,000.00
	Sanitary Sewer User Fees-West District	354.0402	70,000.00
	Sanitary Sewer Delinquent User Fees	354.0403	2,500.00
	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	110,000.00
	PennDOT Winter Agreement	355.2000	0.00
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

GENERAL FUND REVENUE

2023 Budget

	Name	Account	Budget 2023
Public Safety			
	Crossing Guard Reimbursement	362.1400	6,500.00
	Fire Hydrant Rental	362.2000	264.00
	Building Permits & Inspection Fees	362.4100	315,000.00
	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	1,015,788.41
	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	6,184.00
	1/2 Traffic Light Expense	372.5610	200.00
Other Income			
	Miscellaneous	389.0000	1,000.00
	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	124,330.84
	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	2,470,580.00
	TOTALS:		11,939,107.44

GENERAL FUND EXPENSE

2023 BUDGET

General Government	Name	Account	Budget 2023
	Salary of Elected Officials	400.1100	16,249.80
	Office Supplies	400.2100	8,000.00
	Contract Service Fees	400.2500	56,400.00
	Office Equipment	400.2600	9,200.00
	Web Site Maintenance	400.2610	15,250.00
	Computer Maintenance	400.2650	17,000.00
	Communication	400.3200	13,000.00
	Postage	400.3210	13,400.00
	Newsletters	400.3220	26,000.00
	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	161,322.62
	Director of Administration	401.0050	0.00
	Auditing Services	402.1100	9,200.00
	Payroll Preparation	402.2000	7,500.00
	Tax Collection Charges	403.3000	40,000.00
	Tax Collector Fee	403.3010	12,000.00
	Tax Collection Committee Fees	403.3011	800.00
	Legal Services and Charges	404.3100	50,000.00
	Treasurer Salary	405.1200	71,960.05
	Meetings Secretary	405.1210	2,200.00
	Secretary Salary	405.1400	67,410.09
	Meetings Treasurer	405.1410	600.00
	Receptionist Clerk and Office Support		
	Associate Wages	405.1420	87,435.86
	Managers Secretary	405.1440	42,842.80
	Bonding	405.3500	5,000.00
	Mileage/Travel - Staff	406.0090	300.00
	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	8,000.00
	Repair and Maintenance Supplies	409.2500	5,000.00
	Cleaning	409.2555	6,000.00
	Electric Office and Shop	409.3610	13,000.00
	Water/Sewage Office/Shop	409.3660	4,000.00
	Utilities - 248 Brodhead	409.3670	38,000.00
Public Safety			
	Regional Police Contributions	410.0000	2,398,740.96
	Crossing Guard Salaries	410.3000	15,000.00
	Uniforms Crossing Guards	410.3190	500.00
	Fire Company Allocation	411.5400	161,850.00
	Firefighters Relief Fund	411.5410	110,000.00
	Fire Hydrant Rental	411.5420	130,000.00

GENERAL FUND EXPENSE

2023 BUDGET

	Name	Account	Budget 2023
	Fire Company - Vehicle Expense		
	Reimbursement	411.5440	6,000.00
	Animal Control Supplies	413.0100	23.04
	Salary Zoning Officer	413.0200	86,203.89
	Code Enforcement Assistant-Wages	413.0210	0.00
	PT- Permit Coordinator	413.0215	38,302.58
	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	800.00
	Outside Prof Help	413.0500	100,000.00
	Planning and Zoning	414.0000	60,000.00
	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	1,000.00
	Emergency Management	415.3000	2,500.00
	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	34,000.00
	Sanitary Sewer Expenses	429.0000	75,000.00
	Operations Charges Sanitary Sewer	429.3000	7,500.00
	One Call Services	429.3010	29,910.00
Public Works - Highways, Roads and Streets			
	Public Works Director Salary	430.0000	106,608.74
	Assitant Public Works Director Salary	430.0105	89,448.26
	Public Works Department Wages	430.0100	830,066.74
	Roadmasters Salary	430.0150	33,415.20
	Supplies Public Works	430.2000	34,441.00
	Uniform/Clothing	430.2380	18,860.00
	CDL Testing/PA Pesticide Reg.	430.3000	1,000.00
	Snow and Ice Removal	432.0000	52,584.00
	Traffic Signals/Street Signs/Markings	433.0000	45,108.00
	Traffic Signalization /Maintenance	433.1000	50,000.00
	Street Lighting	434.0000	140,000.00
	Repair/Maintenance Tools/Machinery	437.0000	95,471.00
	Purchase Tools/Equipment	437.0100	24,565.00
	Purchase Communication Equipment	437.0110	5,200.00
	Equipment Rental	437.0150	6,000.00
	Road Materials	439.0000	46,550.00
	Vehicle Fuel	439.2310	76,050.00
Public Works - Other Services			
	MS4 Service	440.0100	50,000.00

GENERAL FUND EXPENSE

2023 BUDGET

	Name	Account	Budget 2023
Culture - Recreation			
	Fertilization of Lawns	454.4500	17,200.00
	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	223,000.00
Debt Service			
	Debt Service	470.0000	433,654.00
Employer Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	115,000.00
	PA Unemployment Compensation	481.4000	15,000.00
	Employee Retirement-Defined Benefit Plan	483.0100	295,730.65
	Employee Retirement-Defined Contribution Plan	483.0200	65,366.47
	Employee Retirement State Contribution	483.3000	124,330.84
	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	600,000.00
	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
	American Rescue Plan Act		0.00
Interfund Operating Transfers			
	Capital Reserve Transfers	492.0000	2,056,926.00
	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	462,551.86
	TOTALS:		11,939,107.44

RECREATION FUND REVENUE

2023 Budget

	Name	Account	Budget 2023
Interest, Rents and Royalties			
	Interest Earnings	341.0000	100.00
Culture - Recreation			
	Fundraisers	367.1000	9,100.00
	Cheerleading Competition	367.1015	-
	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	4,500.00
	Partners/Contributions	367.1410	4,300.00
	Community Center Membership	367.3008	100,000.00
	Program & Basketball Membership	367.3009	-
	Program Fees	367.3010	40,500.00
	Summer Camp Fees	367.3011	67,500.00
	Summer Park Fees	367.3013	9,800.00
	Amazing Athletes	367.3015	300.00
	Athletic Field Rentals	367.3020	15,000.00
	Gym Rentals	367.3021	32,100.00
	Meeting Room Rentals	367.3022	15,600.00
	Kitchen Rental	367.3023	12,000.00
	Concession Stand/Vending Machines	367.3040	2,500.00
	Children's Services	367.3240	87,278.00
	Special Events	367.3270	5,500.00
	Lacrosse Fees	367.3275	3,500.00
	Field Hockey Fees	367.3280	-
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	100.00
	Convenience Fees	389.0150	3,500.00
	Gift Certificates	389.0160	-
Interfund Operating Transfers			
	Transfer from General Fund	392.0100	462,551.86
	TOTALS:		876,329.86

RECREATION FUND EXPENSE

2023 BUDGET

	Name	Account	Budget 2023
General Government	Office Equipment	400.2600	2,500.00
	Newsletters	400.3220	3,000.00
	Payroll Processing	402.2000	5,000.00
Culture - Recreation	Recreation Director Salary	451.1010	66,000.00
	Recreation Administration Wages	451.1020	-
	Front Desk/Babysitting Wages	451.1030	90,415.00
	Director of Children's Services Wages	451.1040	46,010.00
	Children's Services Wages	451.1050	60,217.46
	Programming Wages	451.1060	32,100.00
	Fitness Personnel Wages	451.1065	23,540.00
	Janitor Wages	451.1070	21,400.00
	Assistant Recreation Director - Programs and Special Events	451.1085	54,570.00
	Staff Supplies/Mileage	451.2000	500.00
	Preschool Supplies	451.2002	1,000.00
	Office Supplies	451.2010	2,000.00
	Supplies Programs/Arts & Crafts	451.2020	5,800.00
	Concession Stand Expenses	451.2030	1,500.00
	Fundraising Expenses	451.2080	2,000.00
	Repairs & Maintenance	451.2090	11,000.00
	Facilities Supplies	451.2100	900.00
	Activities Equipment	451.2600	6,500.00
	Communication	451.3200	4,700.00
	Postage	451.3210	400.00
	Background Checks	451.3300	400.00
	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	35,000.00
	Pool Wages	452.1400	-
	Pool Supplies/Maintenance	452.2010	-
	Pool Chemicals/Public Works	452.2020	-
	Pool Analysis	452.2030	-
	Camp Wages	452.5400	35,609.60
	Park & Recreation Wages	454.1400	14,487.80
	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
	Lacrosse Supplies	454.5355	-
	Lacrosse Fees	454.5360	2,200.00

RECREATION FUND EXPENSE

2023 BUDGET

	Name	Account	Budget 2023
	Field Hockey Supplies	454.5365	1,200.00
	Field Hockey Fees	454.5370	1,000.00
Employee Paid Benefits and Withholding Items			
	Social Security Taxes	481.1000	20,000.00
	PA Unemployment Compensation	481.3000	8,500.00
	Employee Retirement DCP	483.0200	7,830.00
	Workmen's Compensation Insurance	484.0000	16,000.00
Insurance, Casualty, and Surety			
	Insurance Fire/Liability/Building	486.0000	20,000.00
Health Insurance Benefits			
	Employee Benefits	487.1000	61,000.00
	Pension Life Insurance	487.2000	600.00
All Other Unclassified Expenses			
	Miscellaneous	489.0000	50.00
	Bank Charges/Fees	489.0120	6,500.00
	Special Events	489.0300	14,000.00
	TOTALS:		876,329.86