

2025

**HANOVER TOWNSHIP
BUDGET**

**PREPARED BY THE
TOWNSHIP STAFF**

To: **Board of Supervisors**

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

Date: **October 8, 2024**

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 2025	3,640,618
Unrestricted Beginning Balance for 2025	8,395,935
Revenues for 2025	10,590,832
Expenditures for 2025	<u>10,590,832</u>
Unappropriated Balance	12,036,553

Capital Reserve

Beginning Balance for 2025	8,152,702
Revenues for 2025	769,525
Expenditures for 2025	<u>664,525</u>
Unappropriated Balance	8,257,702

State Fund

Beginning Balance for 2025	1,818,310
Revenues for 2025	400,000
Expenditures for 2025	<u>360,000</u>
Unappropriated Balance	1,858,310

Recreation

Beginning Balance 2025	22,454
Revenues for 2025	1,045,150
Expenditures for 2025	<u>1,045,150</u>
Unappropriated Balance	22,454

2025 BUDGET FOR HANOVER TOWNSHIP - NORTHAMPTON COUNTY

The Administration of Hanover Township respectfully submits the 2025 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, 2025 through December 31, 2025.

Estimated Revenue

General Fund	\$10,590,832
Capital Reserve	\$769,525
State Fund	\$400,000
Recreation	\$1,045,150

Proposed Expenditures

General Fund	\$10,590,832
Capital Reserve	\$664,525
State Fund	\$360,000
Recreation	\$1,045,150

Tax Rates for 2025

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 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 NO change from 2024.**

This will be the 18th consecutive year that the Township Real Estate Tax Rates have remained stable.

GENERAL FUND SUMMARY

During 2025 Hanover Township estimates receiving \$10,590,831.52 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 2025 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.

GENERAL FUND REVENUE

Real Property Taxes	2,258,781.39
Occupation Taxes	600,000.00
Local Tax Enabling Act	4,290,000.00
Business Licenses and Permits	175,000.00
Fines	38,000.00
Interest Earnings	130,000.00
Rents and Royalties	170,500.00
State Capital & Operating Grants	270,200.00
State Shared Revenue and Entitlements	113,263.00
Charges For Services	80,550.00
Public Safety	411,064.00
Sanitation	1,152,287.71
Electric System	6,500.00
Other Income	894,685.42
Total:	10,590,831.52

GENERAL FUND EXPENSE

General Government	905,250.00
Public Safety	3,443,119.00
Public Works - Sanitation	1,268,226.00
Public Works - Highways, Roads and Str	1,451,738.00
Public Works - Other	25,000.00
Culture - Recreation	282,400.00
Debt Service	433,150.00
Employer Paid Benefits and Withholding	744,680.00
Insurance, Casualty and Surety	80,000.00
Health Insurance Benefits	635,000.00
Unclassified Expenses	10,500.00
Interfund Operating Transfers	1,311,768.52
Total:	10,590,831.52

RECREATION FUND SUMMARY

During 2025 Hanover Township estimates receiving \$1,045,150.00 in Recreation revenues.

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

The 2025 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.

Recreation Fund Revenue

Interest Earnings	100.00
Culture - Recreation	704,950.00
All other Unclassified Operating Revenue	4,025.00
Interfund Operating Transfers	336,075.00
Total:	1,045,150.00

Recreation Fund Expenses

General Government	9,000.00
Culture - Recreation	898,600.00
Employee Paid Benefits and Withholding Items	57,600.00
Insurance, Casualty, and Surety	-
Health Insurance Benefits	55,850.00
All Other Unclassified Expenses	24,100.00
Total:	1,045,150.00

GENERAL FUND REVENUE

2025 Budget

	Name	Account	Budget 2025
Real Property Taxes			
	Real Estate Tax - Current Year	301.1000	1,932,345.87
	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	284,168.51
	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	2,890,000.00
	Mercantile Taxes Current Year	310.3100	900,000.00
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	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
	East Allen/Lower Naz. Sewer Transfer Fees	New GL	19,600.00
	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	111,063.00
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

GENERAL FUND REVENUE

2025 Budget

	Name	Account	Budget 2025
	Sale of Maps and Publications	361.5000	50.00
Public Safety	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	1,117,787.71
	Solid Waste Collection and Disposal Delinquent Bills & Fees	364.3100	30,000.00
	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	300.00
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	0.00
	Convenience Fees	389.0150	1,500.00
	Easement Reimbursement	389.0160	0.00
	Contributions from PA Pension	389.0200	165,400.00
	Contributions	389.0400	0.00
	American Rescue Plan	389.0450	350,000.00
	Appropriation from Fund Balance	389.0500	233,685.42
	Transfer from Capital Reserve	392.0000	140,000.00
	TOTALS:		10,590,831.52

GENERAL FUND EXPENSE

2025 BUDGET

	Name	Account	Budget 2025
General Government			
	Salary of Elected Officials	400.1100	16,250.00
	Office Supplies	400.2100	8,000.00
	Contract Service Fees	400.2500	60,000.00
	Office Equipment	400.2600	25,000.00
	Web Site Maintenance	400.2610	1,200.00
	Computer Maintenance	400.2650	25,000.00
	Communication	400.3200	13,000.00
	Postage	400.3210	15,000.00
	Newsletters	400.3220	30,000.00
	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	165,000.00
	Director of Administration	401.0050	0.00
	Auditing Services	402.1100	17,500.00
	Payroll Preparation	402.2000	6,000.00
	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	76,500.00
	Meetings Secretary	405.1210	2,200.00
	Secretary Salary	405.1400	63,500.00
	Meetings Treasurer	405.1410	600.00
	Receptionist Clerk and Office Support		
	Associate Wages	405.1420	60,000.00
	Administrative Assistant	405.1440	48,000.00
	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	5,000.00
	Electric Office and Shop	409.3610	12,000.00
	Water/Sewage Office/Shop	409.3660	4,000.00
	Utilities - 248 Brodhead	409.3670	38,000.00
Public Safety			
	Regional Police Contributions	410.0000	2,670,659.00
	Crossing Guard Salaries	410.3000	15,500.00
	Uniforms Crossing Guards	410.3190	500.00
	Fire Company Allocation	411.5400	128,300.00
	Firefighters Relief Fund	411.5410	111,060.00
	Fire Hydrant Rental	411.5420	150,000.00

GENERAL FUND EXPENSE

2025 BUDGET

	Name	Account	Budget 2025
	Vol. Firefighter Tax Credit	41.5430	4,000.00
	Fire Company - Vehicle Expense		
	Reimbursement	411.5440	8,000.00
	Salary Zoning Officer	413.0200	60,000.00
	Code Enforcement Assistant-Wages	413.0210	0.00
	PT- Permit Coordinator	413.0215	32,000.00
	BOCA Examiner	413.0310	1,000.00
	BOCA Appeals	413.0320	1,000.00
	Zoning Officer, Building Inspector & Code		
	Enforcement Officers Supplies	413.0400	3,500.00
	State UCC Expense	413.0410	1,200.00
	Outside Prof Help	413.0500	200,000.00
	Planning and Zoning	414.0000	50,000.00
	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	3,000.00
Public Works - Sanitation			
	Residential Waste Collection	427.0000	1,042,226.00
	Recycling	427.0100	85,000.00
	Compost ID	427.0110	3,500.00
	Refuse Billing Expenses	427.0130	20,000.00
	Sanitary Sewer Expenses	429.0000	85,000.00
	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	101,000.00
	Public Works Department Wages	430.0100	763,000.00
	Assistant Public Works Director Wages	430.0105	0.00
	Roadmasters Salary	430.0150	35,000.00
	Supplies Public Works	430.2000	30,000.00
	Uniform/Clothing	430.2380	18,860.00
	CDL Testing/PA Pesticide Reg.	430.3000	1,000.00
	Snow and Ice Removal	432.0000	1,900.00
	Traffic Signals/Street Signs/Markings	433.0000	63,978.00
	Traffic Signalization /Maintenance	433.1000	50,000.00
	Street Lighting	434.0000	120,000.00
	Repair/Maintenance Tools/Machinery	437.0000	100,000.00
	Purchase Tools/Equipment	437.0100	40,000.00
	Purchase Communication Equipment	437.0110	0.00
	Equipment Rental	437.0150	10,000.00
	Road Materials	439.0000	47,000.00
	Vehicle Fuel	439.2310	70,000.00
Public Works - Other Services			
	MS4 Service	440.0100	25,000.00

GENERAL FUND EXPENSE

2025 BUDGET

	Name	Account	Budget 2025
Culture - Recreation			
	Fertilization of Lawns	454.4500	17,500.00
	Field Maintenance	454.5000	17,400.00
	Flags	454.5500	5,000.00
	Shade Tree Commission	455.0000	8,500.00
	Library Contributions	456.0000	234,000.00
Debt Service			
	Debt Service	470.0000	433,150.00
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	344,210.00
	Employee Retirement-Defined Contribution Plan	483.0200	67,070.00
	Employee Retirement State Contribution	483.3000	165,400.00
	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	625,000.00
	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		0.00
Interfund Operating Transfers			
	Capital Reserve Transfers	492.0000	664,525.00
	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	336,075.00
	Transfer to Fire Tax Fund	493.0150	286,168.52
	TOTALS:		10,590,831.52

RECREATION FUND REVENUE

2025 Budget

	Name	Account	Budget 2025
Interest, Rents and Royalties			
	Interest Earnings	341.0000	100.00
Culture - Recreation			
	Fundraisers	367.1000	30,500.00
	Season Passes Pool	367.1100	115,000.00
	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	6,000.00
	Partners/Contributions	367.1410	4,500.00
	Community Center Membership	367.3008	120,500.00
	Program Fees	367.3010	42,000.00
	Summer Camp Fees	367.3011	65,000.00
	Summer Park Fees	367.3013	1,750.00
	Athletic Field Rentals	367.3020	40,000.00
	Gym Rentals	367.3021	38,000.00
	Meeting Room Rentals	367.3022	20,000.00
	Kitchen Rental	367.3023	14,400.00
	Concession Stand/Vending Machines	367.3040	2,500.00
	Children's Services	367.3240	150,000.00
	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	4,000.00
	Gift Certificates	389.0160	-
Interfund Operating Transfers			
	Transfer from General Fund	392.0100	336,075.00
	TOTALS:		1,045,150.00

RECREATION FUND EXPENSE

2025 BUDGET

	Name	Account	Budget 2025
General Government	Office Equipment	400.2600	2,500.00
	Payroll Processing	402.2000	6,500.00
Culture - Recreation	Recreation Director Wages	451.1010	74,500.00
	Front Desk Wages	451.1030	80,000.00
	Director of Children's Services Wages	451.1040	46,500.00
	Children's Services Wages	451.1050	90,000.00
	Programming Wages	451.1060	15,000.00
	Fitness Personnel Wages	451.1065	15,000.00
	Janitor Wages	451.1070	19,000.00
	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
	Supplies Programs/Arts & Crafts	451.2020	2,500.00
	Preschool Supplies	451.2022	3,000.00
	Concession Stand Expenses	451.2030	1,500.00
	Fundraising Expenses	451.2080	10,000.00
	Repairs & Maintenance	451.2090	11,000.00
	Facilities Supplies	451.2100	6,000.00
	Activities Equipment	451.2600	3,000.00
	Communication	451.3200	8,000.00
	Postage	451.3210	-
	Background Checks	451.3300	1,000.00
	Advertising/Printing	451.3400	-
	Seminars/Association Fees/Training	451.3520	3,000.00
	Contract Service Fees	451.3530	30,000.00
	Utilities	451.3600	33,000.00
	Pool Wages	452.1400	90,000.00
	Pool Supplies/Maintenance	452.2010	18,000.00
	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	14,000.00
	Camp Wages	452.5400	15,000.00
	Park & Recreation Wages	454.1400	4,000.00
	Camp Supplies	454.1500	1,000.00
	Park Maintenance	454.3700	4,000.00
	Public Works Department Wages - Parks	454.3750	200,000.00
	Park & Recreation Supplies	454.5300	3,600.00
	Park & Recreation Mileage	454.5350	-
Employee Paid Benefits and Withholding Items			

RECREATION FUND EXPENSE

2025 BUDGET

	Name	Account	Budget 2025
	Social Security Taxes	481.1000	35,000.00
	PA Unemployment Compensation	481.3000	8,500.00
	Employee Retirement DCP	483.0200	14,100.00
	Workmen's Compensation Insurance	484.0000	-
Insurance, Casualty, and Surety			
	Insurance Fire/Liability/Building	486.0000	-
Health Insurance Benefits			
	Employee Benefits	487.1000	55,000.00
	Pension Life Insurance	487.2000	850.00
All Other Unclassified Expenses			
	Miscellaneous	489.0000	100.00
	Bank Charges/Fees	489.0120	10,000.00
	Special Events	489.0300	14,000.00
	TOTALS:		1,045,150.00