

East Hanover Township



Adopted 2024 Budget

**EAST HANOVER TOWNSHIP
2024 BUDGET MESSAGE**

On the following pages is the adopted 2024 budget for East Hanover Township. The budget sets forth the financial plan for East Hanover Township for the upcoming year. It began to be prepared by Township staff in summer 2023 and was further developed and revised in the months that followed by staff and officials. The Board of Supervisors conducted a publicly advertised budget preparation workshop in October 2023 which led to further changes and the budget in this current form, which was adopted by the Board on December 5, 2023.

The adopted 2024 budget for East Hanover Township is presented in the following three sections:

- The first section provides information on the current municipal tax rate in comparison to other local government entities, as well as charts demonstrating how the 2024 budget is funded and allocated to different governmental functions.
- The second section is comprised of the 2024 budget by fund. (Please note the 2024 budget for the Sewer Fund is included for informational purposes, as the East Hanover Township Municipal Authority (EHTMA) approved this final budget separately on November 14, 2023. Further, the 2024 budget for the Stormwater Fund was approved by both the Board of Supervisors and the EHTMA, as is required by the stormwater system management agreement between these two entities.)
- The third section provides a Budget Analysis and Notes memo for each fund. These memos explain each fund's purpose and give an overall picture of its financial condition, note assumptions relied on for determining 2023 year-end projections, and provide explanations for 2024 budget figures. These memos are intended to anticipate possible questions, highlight likely areas of interest, and explain significant changes from one year to the next, thus providing a practical guide when reviewing the detailed budgets.

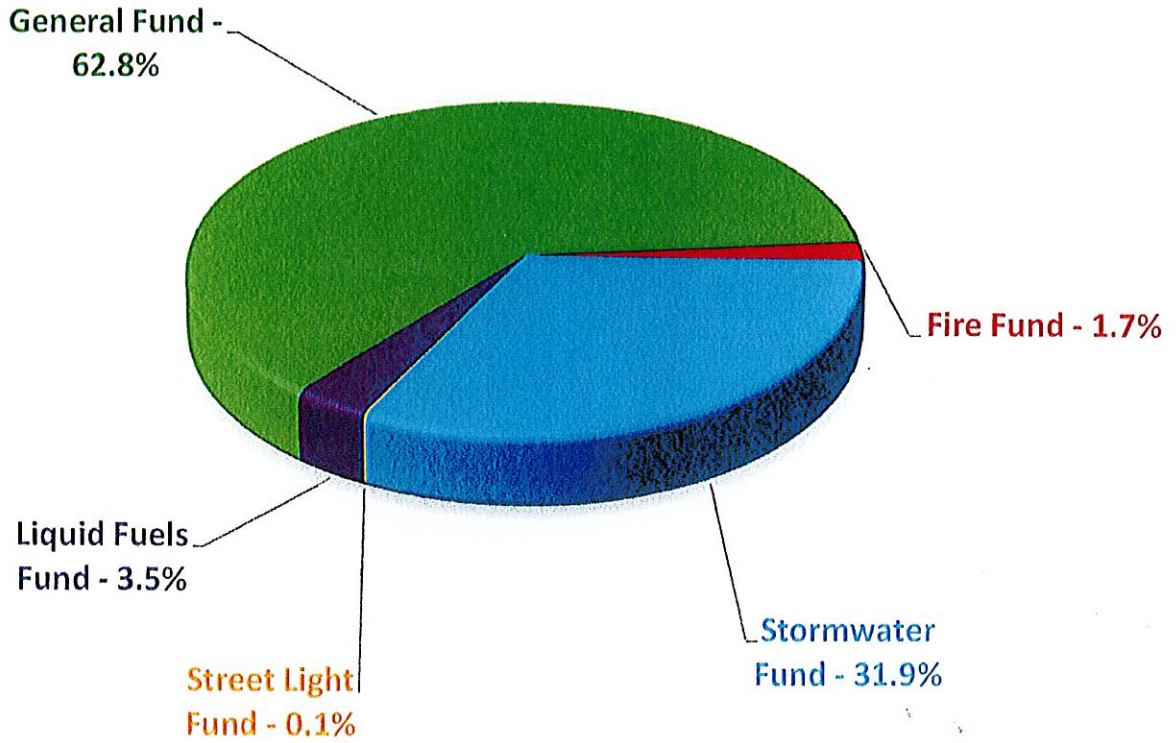
If you have any questions or comments, please do not hesitate to contact me.

Sincerely,



Nicholas T. Yingst
Township Manager
East Hanover Township, Dauphin County
8848 Jonestown Road
Grantville, PA 17028
(717) 469-0833 ext. 204
twpmanager@ehtdcpa.org

**EAST HANOVER TOWNSHIP
2024 BUDGETED EXPENDITURES BY FUND**



■ General Fund - \$5,244,683

■ Fire Fund - \$145,850

■ Stormwater Fund - \$2,664,500

■ Street Light Fund - \$8,450

■ Liquid Fuels Fund - \$290,250

DAUPHIN COUNTY MILLAGE RATES FOR REAL ESTATE TAXES LEVIED IN THE YEAR 2023

TAXING DISTRICT	COUNTY	LIBRARY	MUNICIPAL	SVC	* SCHOOL *	TOTAL
Berrysburg Borough	6.876	0.35	3.00000		19.9882	30.21420
Conewago Township	6.876	0.35	N/A		18.9700	26.19600
Dauphin Borough	6.876	0.35	6.00000		17.4639	30.68990
Derry Township	6.876	N/A	2.53810	L	19.9595	29.37360
East Hanover Township	6.876	0.35	0.36000	L	18.9700	26.55600
Elizabethville Borough	6.876	0.35	6.23000		19.9882	33.44420
Gratz Borough	6.876	0.35	0.80250		19.9882	28.01670
Halifax Borough	6.876	0.35	5.02800		24.7841	37.03810
Halifax Township	6.876	0.35	0.93000	L	24.7841	32.94010
Highspire Borough	6.876	0.35	19.00000	T	27.4770	53.70300
Hummelstown Borough	6.876	0.35	2.85000		18.9700	29.04600
Jackson Township	6.876	0.35	0.22000		24.7841	32.23010
Jefferson Township	6.876	0.35	0.78000		19.9882	27.99420
Londonderry Township	6.876	0.35	5.00000		18.9700	31.19600
Lower Paxton Township	6.876	0.35	2.23150		17.4639	26.92140
Lower Swatara Township	6.876	0.35	4.28000	H,L	23.8800	35.38600
Lykens Borough	6.876	0.35	5.17000		19.9882	32.38420
Lykens Township	6.876	0.35	0.50000		19.9882	27.71420
Middle Paxton Township	6.876	0.35	N/A	H	17.4639	24.68990
Middletown Borough	6.876	N/A	11.16100		23.8800	41.91700
Mifflin Township	6.876	0.35	0.50000		19.9882	27.71420
Millersburg Borough	6.876	0.35	7.97500		23.1950	38.39600
Paxtang Borough	6.876	0.35	12.23000	S,T	17.4639	36.91990
Penbrook Borough	6.876	0.35	11.70000	S,T	17.4639	36.38990
Pillow Borough	6.876	0.35	6.00000		19.9882	33.21420
Reed Township	6.876	0.35	2.00000		23.7893	33.01530
Royalton Borough	6.876	0.35	4.25000		23.8800	35.35600
Rush Township	6.876	0.35	0.52000		19.3440	27.09000
South Hanover Township	6.876	0.35	0.46110	H,L	18.9700	26.65710
Steelton Borough	6.876	0.35	15.0 (LAND) & 15.0 (BUILDING)		27.4770	N/A
Susquehanna Township	6.876	0.35	4.22500	H,L	20.7074	32.15840
Swatara Township	6.876	0.35	3.64733		17.4639	28.33723
Upper Paxton Township	6.876	0.35	0.97125	L	23.1950	31.39225
Washington Township	6.876	0.35	2.39000	H,L	19.9882	29.60420
Wayne Township	6.876	0.35	0.51740		24.7841	32.52750
West Hanover Township	6.876	0.35	1.32540	H,L	17.4639	26.01530
Wiconisco Township	6.876	0.35	5.90000		19.3440	32.47000
Williamstown Borough	6.876	0.35	6.65000		19.3440	33.22000
Williams Township	6.876	0.35	2.00000		19.3440	28.57000
City of Harrisburg	6.876	0.35	30.97 (Land) & 5.16 (Building)		30.7800	N/A
SVC: Certain municipalities include charges for services such as fire protection, hydrant, street lights, etc. on real estate tax bills. The charges are included in the above Municipal Rates if applied uniformly to every property; however, some municipalities randomly apply such charges of varying rates. Municipalities where this occurs are identified by a letter after above basic municipal tax rate. They are H (Hydrant); L (Street Lights); S (Sewer); T (Trash), and are not included above. Contact the Tax Collector or Municipal Office for more information on a particular property.						
* School Real Estate Tax Millage Rates are 2023/2024 Fiscal Millage Rates from July of 2023.						
Example: Assessment (\$1,000) X Millage Rate (1 Mill or .001) = Real Estate Tax Amount (\$1)						
All Dauphin County Assessment Ratios (Including the City of Harrisburg) are 100%.						
Source: DAUPHIN COUNTY ASSESSMENT OFFICE - July 2023						

**EAST HANOVER TOWNSHIP
TAX ASSESSMENT OVERVIEW AND MILLAGE COMPARISON**

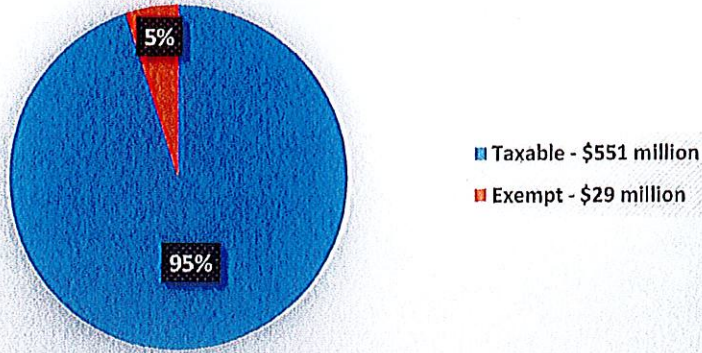
Property Classification	Parcels		Assessed Values			
	Number	%	Land	Improvements	Total	%
Taxable Properties	2,686	97.8%	\$ 107,121,700	\$ 444,254,320	\$ 551,376,020	95.0%
Exempt Properties (E & U)	61	2.2%	\$ 16,565,800	\$ 12,525,900	\$ 29,091,700	5.0%
Totals	2,747	100%	\$ 123,687,500	\$ 456,780,220	\$ 580,467,720	100%

Property Tax Type	Tax Rates (in Mills)	%	Property with Following Assessment Pays:		
			\$150,000	\$250,000	\$350,000
EHT General Purpose Tax	0.180	0.7%	\$27.00	\$45.00	\$63.00
EHT Fire Tax	0.180	0.7%	\$27.00	\$45.00	\$63.00
County Library Tax	0.350	1.3%	\$52.50	\$87.50	\$122.50
Dauphin County Tax	6.876	25.9%	\$1,031.40	\$1,719.00	\$2,406.60
Lower Dauphin SD Tax	18.970	71.4%	\$2,845.50	\$4,742.50	\$6,639.50
Totals	26.556	100%	\$3,983.40	\$6,639.00	\$9,294.60

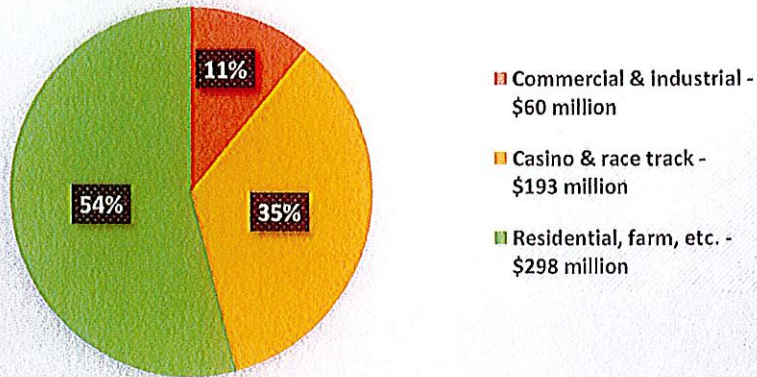
Property Tax Type	Total Taxable Assessment	Tax Levy at 100%	Revenues at 96% Collection	Budgeted 2024 Taxes
EHT General Purpose Tax	\$ 551,376,020	\$ 99,248	\$ 95,278	\$ 95,000
EHT Fire Tax	\$ 551,376,020	\$ 99,248	\$ 95,278	\$ 95,000
County Library Tax	\$ 551,376,020	\$ 192,982	\$ 185,262	
Dauphin County Tax	\$ 551,376,020	\$ 3,791,262	\$ 3,639,611	
Lower Dauphin SD Tax	\$ 551,376,020	\$ 10,459,603	\$ 10,041,219	

**EAST HANOVER TOWNSHIP
ASSESSED PROPERTY VALUES BREAKDOWN**

**East Hanover Township
Assessed Property Values -
Taxable and Exempt Properties**

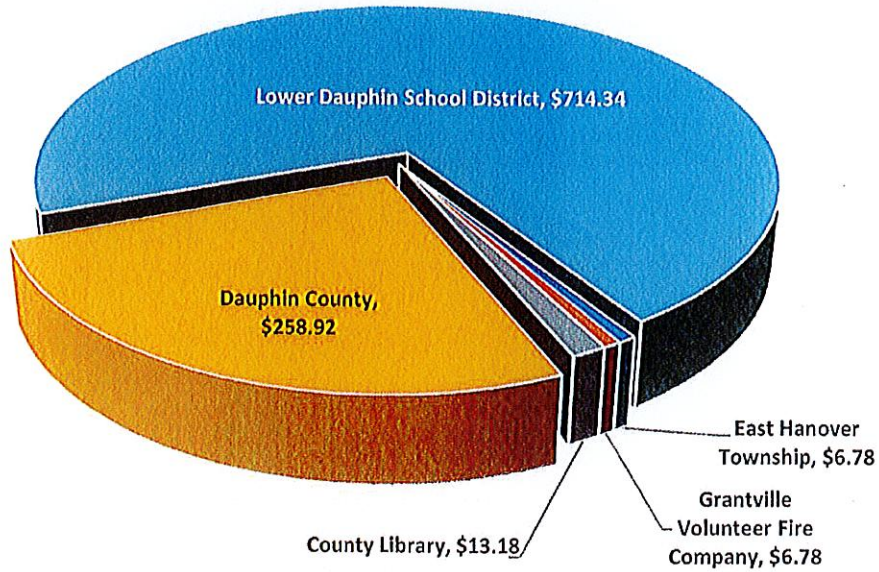


**East Hanover Township
Assessed Property Values -
Taxable Properties by Category**

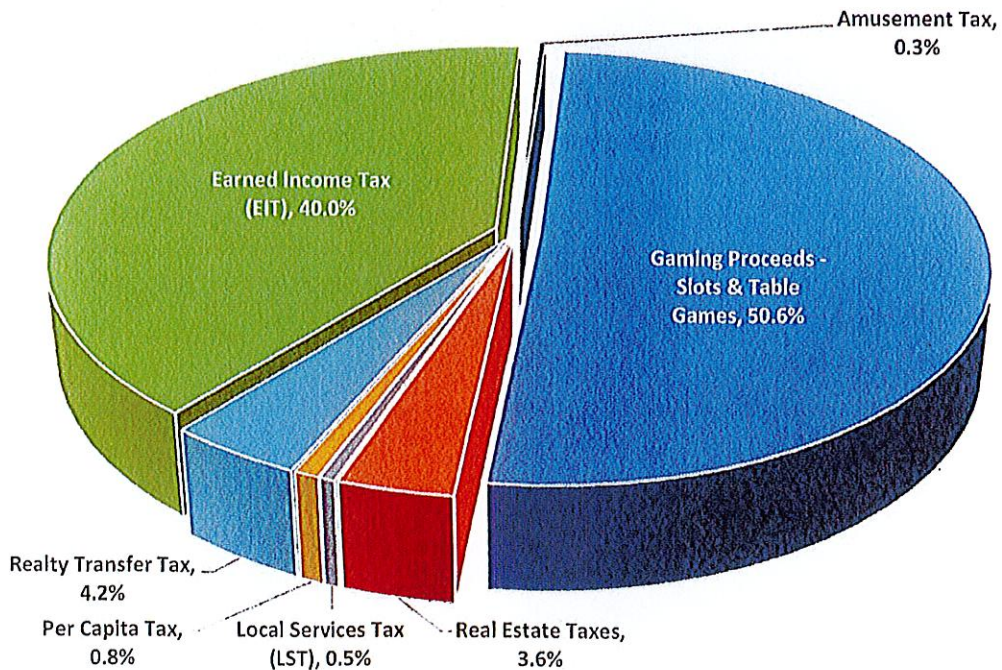


EAST HANOVER TOWNSHIP LOCAL PROPERTY TAX DISTRIBUTION

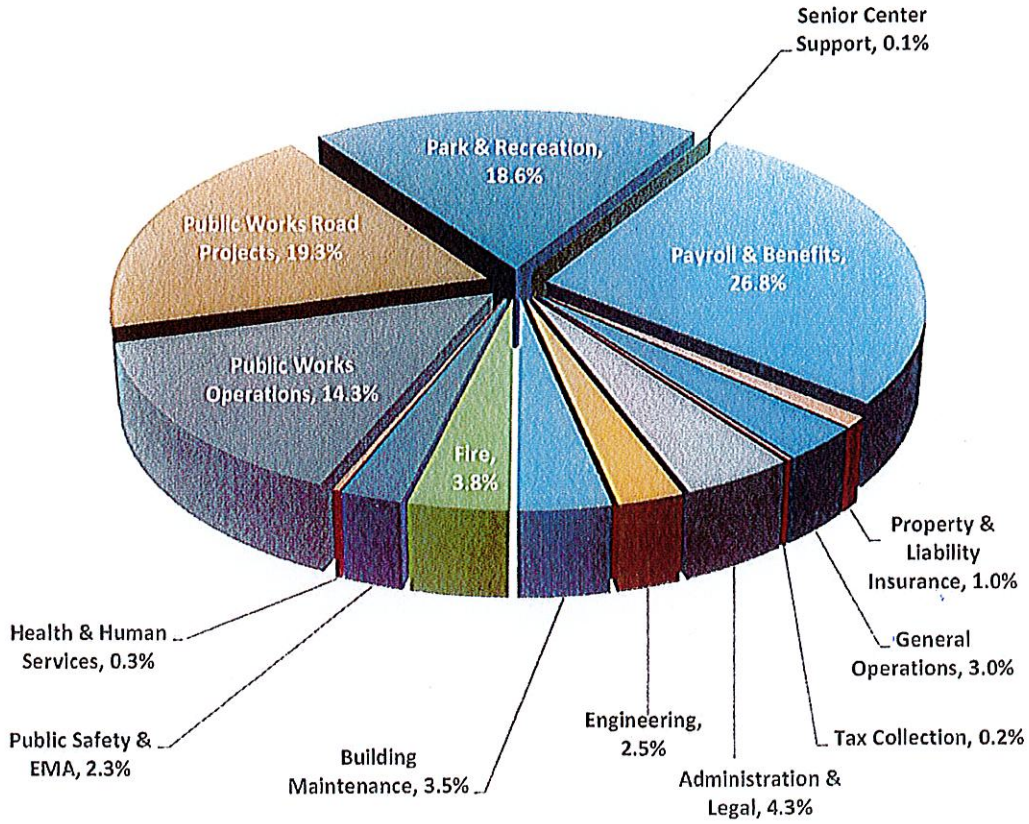
Each \$1,000 Of Local Property Taxes
In East Hanover Township Goes To:



2024 General Fund Tax Revenues By Type



EAST HANOVER TOWNSHIP
2024 GENERAL FUND BUDGETED EXPENDITURES BY TYPE
(Note: Some categories are combined)



**EAST HANOVER TOWNSHIP
2024 GENERAL FUND BUDGET**

	2021 Year End	2022 Year End	2023 Budget	2023 YTD at 08/31/23	2023 Year End Projection	2024 Budget
REVENUES						
Gaming Revenues and Significant Grants						
355.08 PA Gaming Proceeds - Slots	1,119,942	1,193,858	1,200,000	1,270,265	1,270,265	1,270,000
355.10 PA Gaming Proceeds - Table Games	147,139	99,344	120,000	91,033	120,000	120,000
354.07 Parks and Recreation Grants	0	6,190	496,200	0	283,200	213,000
354.03 Highway Grants - Green Light Go	0	0	235,332	0	0	492,184
357.01 Dauphin County Gaming Grant	383,997	116,003	200,000	1,067,000	1,067,000	490,000
Total Gaming Revenues and Significant Grants	1,651,078	1,415,395	2,251,532	2,428,298	2,740,465	2,585,184
300-310 Taxes						
301.10 Real Estate Tax - Current	95,645	94,714	95,000	94,881	95,000	95,000
301.40 Real Estate Tax - Delinquent	3,309	3,274	3,000	3,225	3,500	3,000
305.10 Local Services Tax	14,188	14,021	14,000	12,459	14,000	14,000
310.01 Per Capita Tax - Current	18,195	17,409	18,200	8,454	18,200	18,200
310.02 Per Capita Tax - Prior Year	3,524	3,983	3,500	2,113	3,500	3,500
310.10 Real Estate Transfer Tax	134,192	200,236	95,000	95,459	115,000	115,000
310.21 Earned Income Tax - Current	1,027,180	1,080,000	1,100,000	760,332	1,100,000	1,100,000
310.71 Amusement Tax	7,923	9,787	7,500	7,049	7,500	8,000
Total Taxes	1,304,156	1,423,423	1,336,200	983,972	1,356,700	1,356,700
321 Business Licenses and Permits						
321.40 Permit Fee - Mobile Home Park	924	924	950	932	932	950
321.80 Cable Television Franchise	100,244	104,035	100,000	76,831	102,000	102,000
Total Business Licenses and Permits	101,168	104,959	100,950	77,763	102,932	102,950
322 and 367 Non-Business Licenses and Permits						
322.80 Driveway Permit Fees	400	850	800	550	800	800
322.90 Stormwater Permits	4,633	1,700	2,500	900	1,500	1,500
367.20 Special Events	688	1,479	1,000	0	1,000	1,000
367.50 Yard Sale Fees	-155	240	150	260	300	200
367.80 Summer Recreation	6,350	8,880	12,000	12,775	12,775	12,250
367.81 Discounted Ticket Sales	18	0	0	54	54	0
Total Non-Business Licenses and Permits	12,244	13,149	16,450	14,539	16,429	15,750
331 Fines						
331.12 District Justice Fines	4,067	7,216	4,500	7,572	10,500	7,500
Total Fines	4,067	7,216	4,500	7,572	10,500	7,500

**EAST HANOVER TOWNSHIP
2024 GENERAL FUND BUDGET**

	2021 Year End	2022 Year End	2023 Budget	2023 YTD at 08/31/23	2023 Year End Projection	2024 Budget
341 Interest						
341.01 Interest - Checking	261	1,553	1,000	4,531	6,500	6,000
341.02 Interest - Other	4,341	59,129	37,000	199,834	225,000	150,000
Total Interest	4,602	60,682	38,000	204,365	231,500	156,000
342 Rents and Royalties						
342.10 Pavilion Rental Fee	670	1,000	800	785	865	1,000
342.11 Pavilion Deposit Retained	30	0	0	0	0	0
342.12 Field Use Fee	1,740	5,008	4,500	3,050	4,500	4,500
342.20 Building Rental Fee	1,005	1,715	1,000	1,235	1,500	1,500
Total Rents and Royalties	3,445	7,723	6,300	5,070	6,865	7,000
350 and 356 Government Contributions						
356.02 Game Commission Lands (in Lieu of Taxes)	5,417	5,417	5,417	5,417	5,417	5,417
Total Government Contributions	5,417	5,417	5,417	5,417	5,417	5,417
354 Grants						
354.12 Recycling Grant	6,272	0	6,000	0	3,916	3,500
Total Grants	6,272	0	6,000	0	3,916	3,500
355 State Shared Revenue						
355.01 Public Utility Realty Tax	1,409	1,368	1,400	0	1,350	1,300
355.04 Alcoholic Beverage License	200	2,000	2,000	1,600	2,000	2,000
355.05 Municipal Pension State Aid	57,567	56,985	57,000	0	61,971	61,500
355.07 Foreign Fire Insurance	39,234	48,948	45,000	0	48,201	45,000
Total State Shared Revenue	98,410	109,301	105,400	1,600	113,522	109,800
361-362 General Government						
361.30 SALDO Recreation Fee	4,160	0	0	0	0	0
361.32 Reimbursable Engineer Fees	86,946	93,351	80,000	59,393	85,000	85,000
361.33 Zoning Conditional Use Application Fees	450	0	450	0	0	500
361.34 Zoning Hearing Board Application Fees	450	450	900	1,000	1,000	1,000
361.35 Reimbursable Legal Fees	0	25,966	25,000	29,032	40,000	40,000
361.36 Engineering Fees - Reimbursed Prior Years	5,055	0	0	0	0	0
361.53 SALDO Plan Application Fees	20,650	2,050	5,000	2,190	5,000	5,000
361.55 Zoning Amendment Application Fee	450	0	0	0	0	0
361.57 Sale of Trash Bags	600	1,102	750	486	1,000	1,000
362.41 Building Permit Application Fee	5,682	6,727	6,000	4,273	6,000	6,000

**EAST HANOVER TOWNSHIP
2024 GENERAL FUND BUDGET**

	2021 Year End	2022 Year End	2023 Budget	2023 YTD at 08/31/23	2023 Year End Projection	2024 Budget
362.42 Zoning Permit Application Fee	8,740	9,886	8,000	7,100	10,000	10,000
362.43 Zoning Verification Letter	0	0	100	0	0	0
362.44 Sewage Enforcement Officer Percs and Probes	20,768	11,523	15,000	4,738	7,000	10,000
362.46 Sewage Hauler License	340	300	340	0	340	340
Total General Government	154,290	151,354	141,540	108,212	155,340	158,840
380-395 Reimbursements and Other						
380.10 Reimbursements - Miscellaneous	3,042	0	0	0	0	0
380.15 Reimbursements - Health Insurance	9,342	10,161	15,139	9,787	15,000	23,357
380.20 Fees for Copies	32	153	30	9	30	30
387.00 Donations - Park and Recreation	253	1,691	250	382	382	350
391.10 Sale of Property	3,771	5,525	1,000	6,101	6,101	1,000
391.20 Compensation for Loss of Fixed Asset	0	65,287	0	0	0	0
358.30 Contracted Services (VWVTP Payroll)	176,460	162,349	162,000	111,755	188,000	254,000
363.10 Street Repair Income	80,000	2,511	0	0	0	0
392.60 Miscellaneous Revenue	479	559	500	531	531	500
392.44 Transfer to General Fund from ARPA Fund	0	299,726	326,119	327,056	327,056	0
392.45 Transfer to General Fund from Stormwater Fund	0	0	28,000	0	28,000	28,000
Total Reimbursements and Other	273,378	547,962	533,038	455,620	565,100	307,237
TOTAL REVENUES	3,618,529	3,846,581	4,545,327	4,292,428	5,308,686	4,815,873
EXPENDITURES						
400-402 Government Operations						
400.20 Supplies	2,830	3,516	3,000	3,284	4,900	5,000
400.21 Copier Lease and Supplies	2,645	6,333	5,000	3,892	5,800	6,000
400.23 Postage	3,373	7,066	7,500	3,799	6,000	6,000
400.30 Professional Services	58,736	12,930	30,000	4,385	16,000	20,000
400.31 Computer Services	21,229	17,751	30,000	14,836	24,000	24,000
400.32 Communication	6,871	7,998	6,800	3,811	7,200	7,500
400.34 Cell Phones	1,832	2,414	2,500	1,333	2,500	2,500
400.36 Computer Software and Hardware	4,399	2,896	30,000	24,746	27,000	16,000
400.37 Mileage	0	23	100	10	100	100
400.38 Advertising and Printing (Newsletter and Directory)	6,371	13,597	16,500	10,817	16,000	16,500
400.39 Bank Fees	6,135	325	400	390	600	600
400.42 Dues, Subscriptions, and Memberships	4,623	6,987	5,000	1,206	5,000	5,000
400.45 Fire and Security Monitoring	0	2,470	2,040	2,040	2,040	2,100
400.46 Conferences and Seminars	1,665	1,906	3,000	1,175	3,000	3,000

**EAST HANOVER TOWNSHIP
2024 GENERAL FUND BUDGET**

	2021 Year End	2022 Year End	2023 Budget	2023 YTD at 08/31/23	2023 Year End Projection	2024 Budget
400.47 Codification	0	0	25,000	0	0	25,000
400.52 Contributions	3,500	4,075	5,000	3,500	5,000	5,000
402.31 Auditing Services	12,020	12,020	12,500	12,020	12,020	12,600
Total Government Operations	136,229	102,306	184,340	91,245	137,160	156,900
403 Tax Collection						
403.11 Tax Collector Commission	5,695	5,679	5,600	5,274	5,600	5,700
403.20 Tax Collection Costs - Various	2,847	2,247	3,000	2,092	3,000	3,000
403.35 Tax Collector Insurance/Bonding	0	115	115	0	0	0
Total Tax Collection	8,542	8,042	8,715	7,366	8,600	8,700
404-406 Administration and Legal						
404.31 Solicitor/Legal Fees	223,544	150,937	200,000	103,111	160,000	175,000
404.40 Court Costs/Filing Fees	0	0	0	354	500	500
404.45 Solicitor Fees - Reimbursable	1,660	29,241	25,000	24,739	40,000	40,000
405.20 Secretary Supplies/Training	75	74	500	0	500	500
406.35 Bonding	7,658	5,827	7,000	5,645	6,000	6,500
406.46 Administration Training	0	0	0	0	0	600
Total Administration and Legal	232,937	186,078	232,500	133,848	207,000	223,100
408 Engineering Services						
408.00 Engineering - Township	9,286	30,133	50,000	55,478	62,000	37,500
408.31 Engineering Fees - Reimbursable	91,078	98,479	80,000	63,794	85,000	85,000
408.45 Zoning Hearing Board Expenses	4,755	713	4,000	2,895	4,000	4,000
408.50 Engineer - Public Works Assistance	6,453	3,791	5,000	2,394	5,000	5,000
Total Engineering Services	111,573	133,116	139,000	124,561	156,000	131,500
409 Building						
409.20 Building Supplies	3,243	2,338	5,000	1,774	4,000	4,000
409.22 Oil for Building (Annex)	-833	1,825	2,000	1,032	2,000	2,000
409.24 First Aid Kit	0	641	0	0	0	0
409.25 Repairs and Maintenance	15,775	16,293	16,000	10,560	16,000	26,000
409.36 Electric	8,893	12,064	10,000	7,429	12,500	13,000
409.45 Contracted Services	225	1,774	500	0	500	500
409.75 Tools and Equipment	816	280	2,000	589	2,000	2,000
409.80 Capital - Building	28,277	41,031	75,000	24,522	33,000	138,000
Total Building	58,062	76,205	110,500	45,906	70,000	185,500

EAST HANOVER TOWNSHIP
2024 GENERAL FUND BUDGET

	2021 Year End	2022 Year End	2023 Budget	2023 YTD at 08/31/23	2023 Year End Projection	2024 Budget
411 Fire						
411.24 Fire Police	0	0	0	0	0	2,000
411.54 Fire Expense	89,234	64,448	45,000	125,000	173,201	45,000
411.74 Equipment & Machinery	0	0	0	350,000	350,000	0
Total Fire	89,234	64,448	45,000	475,000	523,201	47,000
412-413 Public Safety						
412.50 Contribution to SCEMS	70,008	70,008	70,000	46,672	70,008	70,008
413.12 Sewage Enforcement Officer	23,563	14,289	22,000	4,586	10,000	17,000
413.45 Zoning/Codes/UCC inspections	0	25,747	35,000	21,703	35,000	35,000
Total Public Safety	93,571	110,044	127,000	72,961	115,008	122,008
414 MS4						
414.20 MS4 Supplies	0	1,276	0	0	0	0
414.31 MS4 Program Implementation	27,749	138,421	0	10,231	10,231	0
414.45 MS4 Legal	0	18,341	0	5,811	5,811	0
414.50 MS4 Engineering (Middle Park Stream Restoration)	220,826	96,035	0	0	0	0
414.74 MS4 Capital Purchases/Rentals	0	1,962	0	0	0	0
Total MS4	248,575	256,035	0	16,042	16,042	0
415 EMA						
415.21 EMA Supplies	0	421	1,000	0	1,000	1,000
Total EMA	0	421	1,000	0	1,000	1,000
419-429 Health and Human Services						
419.31 Public Safety	0	8,147	0	5,086	5,086	5,000
422.00 Humane Society	657	1,281	2,000	2,081	3,500	2,500
426.00 Ordinance Updates	2,115	0	5,000	12,995	20,000	5,000
426.10 Property Maintenance Software	1,850	1,850	1,850	1,850	1,850	1,850
427.00 Garbage Collection	0	2,168	1,750	0	0	0
429.00 WWTP - Sewer Charges	74,880	56,160	0	0	0	0
Total Health and Human Services	79,502	69,605	10,600	22,012	30,436	14,350
430-437 Public Works Operations						
430.01 PW Supplies	1,667	1,221	1,500	282	1,500	1,500
430.02 PW Copier Lease and Supplies	277	154	250	0	250	250
430.04 PW Equipment	2,000	2,539	3,000	0	3,000	3,000
430.22 All Fuel	23,975	34,538	38,000	33,917	45,000	40,000

**EAST HANOVER TOWNSHIP
2024 GENERAL FUND BUDGET**

	2021 Year End	2022 Year End	2023 Budget	2023 YTD at 08/31/23	2023 Year End Projection	2024 Budget
430.23 PW Uniforms	10,638	11,544	10,000	4,934	8,500	9,000
430.24 PW Natural Gas	6,032	8,696	9,000	6,903	9,000	10,000
430.25 PWB Supplies	3,235	1,443	2,500	1,308	2,500	2,500
430.26 PW Hand Tools	3,502	1,346	3,500	1,427	3,500	3,500
430.27 PW Training	10	4,244	2,500	792	7,500	7,500
430.28 PW Telecommunications	4,020	4,457	4,500	4,906	6,500	5,500
430.29 PW Electric	6,403	9,079	10,000	6,537	10,000	11,000
430.38 PW Maintenance Building and Grounds	3,958	8,539	5,000	6,271	8,000	5,000
430.45 PW Security & Security Monitor	3,085	200	3,000	287	1,500	2,000
430.55 PW Certifications and Inspections	1,028	2,693	3,000	1,708	3,000	3,000
430.74 PW Capital Purchase	0	4,445	232,000	224,049	230,000	5,000
433.00 Traffic Control Devices - Green Light Go	0	7,445	390,000	62,822	75,000	595,000
433.20 Signs, Etc.	516	822	0	0	0	0
433.45 Contracted Services	484	193	1,000	118	1,000	1,000
437.00 Repairs of Tools and Machinery	141	136	1,500	765	1,500	1,500
437.20 Tools and Machinery Supplies	3,134	2,240	5,000	2,891	5,000	5,000
437.25 Rental Equipment (Roads)	94	40	0	0	0	0
437.33 Maintenance of Vehicles	18,124	28,778	35,000	40,536	46,000	40,000
Total Public Works Operations	92,322	134,791	760,250	400,453	468,250	751,250
438.01 Public Works Projects						
438.011 Paving	186,807	404,841	550,000	524,259	524,259	750,000
438.012 Line Painting	0	10,114	11,000	12,040	12,040	12,000
438.013 Guardrails/Curb Replacements	70,800	46,720	50,000	17,725	50,000	35,000
438.014 Oil and Chipping	145,152	163,742	176,000	151,859	151,859	0
438.015 Crack Sealing	8,685	176	11,000	0	6,000	10,000
438.016 Road Spraying	4,000	2,874	0	381	381	3,000
438.017 Road/Culvert Contingency	183,423	87,094	200,000	2,090	2,090	200,000
* Bow Creek Road work in 2020 (438.018)						
* 48-Inch Pipe Replacement in 2021						
* Firehouse Road Culvert/Crooked Hill Road in 2022						
438.018 Bow Creek Road Improvements	0	0	400,000	395,572	395,572	0
438.019 Pedestrian Improvements	0	0	70,000	0	0	0
Total Public Works Projects	598,867	715,560	1,468,000	1,103,927	1,142,201	1,010,000
438.2-438.6 Road Maintenance						
438.20 Supplies	3,042	3,819	4,000	116	4,000	4,000
438.31 CDL Testing	294	625	700	294	700	700
Total Road Maintenance	3,336	4,444	4,700	409	4,700	4,700

**EAST HANOVER TOWNSHIP
2024 GENERAL FUND BUDGET**

	2021 Year End	2022 Year End	2023 Budget	2023 YTD at 08/31/23	2023 Year End Projection	2024 Budget
451-454 Park and Recreation						
451.00 P & R Administration	1,023	735	1,500	492	600	1,500
451.20 P & R Supplies	765	58	500	13	500	500
451.34 P & R Advertising	0	175	2,000	653	2,000	2,000
451.42 P & R Dues/Subscriptions	808	1,299	1,800	685	1,500	1,500
451.46 P & R Conferences	539	1,167	2,000	775	2,000	2,000
451.49 P & R Educational Outreach	0	487	500	150	500	500
451.54 P & R Donations/Contributions	127	0	200	0	200	200
452.20 P & R Event Supplies	1,324	959	6,000	1,916	6,000	6,000
452.21 P & R Summer Program Supplies	1,140	1,079	3,000	2,542	3,000	3,500
452.22 P & R Food for Events	578	1,440	3,000	1,916	3,000	3,000
452.31 P & R Professional Services	1,038	1,215	4,000	2,042	2,500	3,000
452.38 P & R Rentals	0	200	4,000	0	3,000	4,000
453.45 Park - Concert Series/Movies	3,406	0	0	0	0	0
454.24 Park - Supplies	127	251	1,500	95	1,500	1,500
454.26 Park - Equipment	848	870	2,000	802	2,000	2,000
454.31 Park - Professional Services	16,038	39,582	35,000	18,832	35,000	95,000
454.36 Park - Electric	707	614	1,000	669	1,000	1,200
454.37 Park - Repairs and Maintenance	21,268	22,499	30,000	15,561	30,000	30,000
454.38 Park - Landscape Improvements (NEW ACCOUNT)	0	0	0	0	0	1,000
454.44 Park - Portable Sanitation	3,747	3,952	4,500	1,736	3,000	4,000
454.45 Park - Repairs	2,271	0	0	0	0	0
454.61 Park - Capital Construction	3,312	4,644	760,000	420,375	560,000	815,000
454.62 Park - Capital Equipment	0	3,838	30,000	21,926	28,000	0
454.67 Park - VFW Picnic Ground Expense	6,634	0	0	0	0	0
Total Park and Recreation	65,699	85,063	892,500	491,182	685,300	977,400
458 Autumn Leaves/Senior Center						
458.00 Autumn Leaves/Senior Center	2,154	1,252	3,500	737	1,500	3,000
Total Autumn Leaves/Senior Center	2,154	1,252	3,500	737	1,500	3,000
471-472 Debt Service						
471.30 Principal - Orrstown Note	50,000	0	0	0	0	0
471.35 Lease Principal - Fire Apparatus (NEW ACCOUNT)	0	0	0	0	0	45,500
472.35 Lease Interest - Fire Apparatus (NEW ACCOUNT)	0	0	0	0	0	54,300
Total Debt Service	50,000	0	0	0	0	99,800

EAST HANOVER TOWNSHIP
2024 GENERAL FUND BUDGET

	2021 Year End	2022 Year End	2023 Budget	2023 YTD at 08/31/23	2023 Year End Projection	2024 Budget
481 Employee Costs						
481.00 Payroll Expenses - Employee Salary and Wages	673,283	711,557	792,998	514,339	792,998	873,039
481.10 SS/OASDI (Employer Share)	41,587	44,549	49,166	31,918	49,166	54,128
481.20 Medicare Taxes (Employer Share)	11,416	10,501	11,498	7,514	11,498	12,659
481.30 Unemployment Compensation	1,156	1,623	0	0	0	0
483.30 Employer Contribution - Pension	28,759	48,471	75,750	34,237	75,750	83,674
486.19 Employer Contribution - Benefits	191,291	195,819	301,245	165,939	301,245	341,797
486.36 Workers Compensation	21,068	32,758	34,608	23,371	34,608	39,378
Total Employee Costs	968,559	1,045,279	1,265,265	777,317	1,265,265	1,404,675
481.01 Processing Fee (Payroll)	1,332	2,453	2,500	1,864	2,500	2,800
Total Payroll and Benefits Costs	969,891	1,047,732	1,267,765	779,182	1,267,765	1,407,475
486.35 Property and Liability Insurance						
486.35 Property and Liability Insurance	35,068	32,312	50,000	33,924	40,000	50,000
Total Property and Liability Insurance	35,068	32,312	50,000	33,924	40,000	50,000
491-492 Other and Transfers						
491.00 Audit Adjustment to Prior Year Revenue	1,241	23,686	0	637	637	0
492.03 Transfer to Fire Fund	45,000	45,000	45,000	45,000	45,000	51,000
Total Other and Transfers	46,241	68,686	45,000	45,637	45,637	51,000
TOTAL EXPENDITURES	2,921,802	3,096,141	5,350,370	3,844,392	4,919,800	5,244,683
Total Revenues	3,618,529	3,846,581	4,545,327	4,292,428	5,308,686	4,815,878
Total Expenditures	2,921,802	3,096,141	5,350,370	3,844,392	4,919,800	5,244,683
SURPLUS/(SHORTFALL)	696,727	750,440	-805,043	448,036	388,886	-428,805
Interfund Borrowing						
LESS: Change in 130.09 Due from Stormwater Fund	0	0	900,000	1,000,000	900,000	800,000
Change in Cash Balance	696,727	750,440	-1,705,043	-551,964	-511,114	-1,228,805
Beginning Cash Balance	5,748,427	6,445,154	7,211,435	7,195,594	7,195,594	6,684,480
Ending Cash Balance	6,445,154	7,195,594	5,506,392	6,643,630	6,684,480	5,455,675

EAST HANOVER TOWNSHIP
2024 FIRE FUND BUDGET

FUND 03 REVENUES	2021 Actual	2022 Actual	2023 Budget	2023 YTD at 8/31/23	2023 Year End Projection	2024 Budget
Taxes and Interest						
301.10 Real Estate Tax - Current	95,645	94,714	95,000	94,881	95,000	95,000
341.02 Interest - Other	21	256	160	483	550	500
Total Taxes and Interest	95,666	94,969	95,160	95,364	95,550	95,500
Other						
392.01 Transfer from General Fund	45,000	45,000	45,000	45,000	45,000	51,000
395.00 Refund of Prior Year Expense	(4,384)	(181)	-	-	-	-
Total Other	40,616	44,819	45,000	45,000	45,000	51,000
TOTAL REVENUES	136,282	139,788	140,160	140,364	140,550	146,500

FUND 03 EXPENSES	2021 Actual	2022 Actual	2023 Budget	2023 YTD at 8/31/23	2023 Year End Projection	2024 Budget
Tax Collection						
403.11 Tax Collector Commission	4,778	4,731	4,750	4,644	4,750	4,750
Total Tax Collection	4,778	4,731	4,750	4,644	4,750	4,750
Fire						
411.35 Insurance	61,672	62,479	64,000	49,444	69,603	71,100
411.50 GVFC Receipt of Taxes	70,000	70,000	70,000	70,000	70,000	70,000
Total Fire	131,672	132,479	134,000	119,444	139,603	141,100
TOTAL EXPENSES	136,450	137,210	138,750	124,088	144,353	145,850

SURPLUS/(SHORTFALL) AND CHANGES TO CASH BALANCE	2021 Actual	2022 Actual	2023 Budget	2023 YTD at 8/31/23	2023 Year End Projection	2024 Budget
Total Revenues	136,282	139,788	140,160	140,364	140,550	146,500
Total Expenditures	136,450	137,210	138,750	124,088	144,353	145,850
SURPLUS/(SHORTFALL)	(167)	2,578	1,410	16,277	(3,803)	650
Fund Balance at Beginning of Year	13,050	12,883	15,793	15,461	15,461	11,658
Fund Balance at End of Year	12,883	15,461	17,203	31,737	11,658	12,308

INSURANCE EXPENSES (DETAIL OF ACCOUNT 411.35 ABOVE)	2021 Actual	2022 Actual	2023 Budget	2023 YTD at 8/31/23	2023 Year End Projection	2024 Budget
Workers' compensation (SWIF)	16,793	15,896	16,000	9,370	16,730	17,600
Workers' compensation agency fee	500	500	500	500	500	500
Automobile coverage	14,182	14,498	15,000	13,985	17,985	16,800
Commercial insurance package	30,197	31,585	32,500	25,589	34,388	36,200
TOTAL INSURANCE EXPENSES	61,672	62,479	64,000	49,444	69,603	71,100

EAST HANOVER TOWNSHIP MUNICIPAL AUTHORITY
SEWER FUND (FUND 08)
2024 BUDGET

REVENUES	2021 Actual	2022 Actual	2023 Budget	2023 YTD at 8/31/23	2023 Year-End Projection	2024 Budget
341.01 Interest on Checking	4,401	11,194	6,000	33,656	46,000	45,000
Subtotal - Interest	4,401	11,194	6,000	33,656	46,000	45,000
321.62 Sewer Repair Permit	0	0	0	125	250	250
361.32 Payment Engineering Fees	6,489	8,770	9,500	990	2,500	6,000
361.35 Payment Legal Fees	0	10,995	9,500	416	2,500	6,000
364.11 Connection Fees	25,550	7,300	0	0	0	0
Subtotal - Fees	32,039	27,065	19,000	1,531	5,250	12,250
364.12 Sewer Use Charge	815,761	800,086	830,000	586,412	800,000	800,000
364.13 Reserve Capacity	74,880	56,160	0	0	0	0
364.00 Sewer Charges Delinquent	3,146	0	0	0	0	2,500
Subtotal - Sewer Charges	893,787	856,246	830,000	586,412	800,000	802,500
331.10 District Justice Reimbursements	203	0	0	0	0	0
Subtotal - Miscellaneous	203	0	0	0	0	0
TOTAL REVENUES	930,430	894,506	855,000	621,598	851,250	859,750

EXPENDITURES	2021 Actual	2022 Actual	2023 Budget	2023 YTD at 8/31/23	2023 Year-End Projection	2024 Budget
400.10 Auditing Services	8,500	8,500	9,000	8,500	8,500	9,000
400.21 Office Supplies	110	393	500	33	400	500
400.23 Postage	149	0	200	60	100	200
400.31 Contracted Services	1,116	1,720	15,000	7,564	15,000	10,000
400.34 Advertising	40	0	100	308	500	500
400.35 Billing Service	4,551	4,329	6,500	5,598	7,800	10,000
400.36 Electric	31,762	31,140	35,000	21,131	32,000	34,000
400.45 Telephone Service	3,635	4,041	5,000	3,579	5,000	5,000
400.50 Internet Service	1,242	1,087	1,400	922	1,300	1,400
404.10 Legal Services	41,364	29,816	38,000	26,495	40,000	40,000
404.11 Legal Services - MS4	0	618	0	0	0	0
404.20 Legal Svcs/Consulting - Manada Basin (Note 1)	0	59,372	0	0	0	0
404.31 Delinquent Collections Costs - NEW ACCOUNT	0	0	0	0	0	2,500
404.45 Solicitor Reimbursable	-0	11,723	9,500	416	2,500	6,000
406.35 Bonding	356	481	400	0	400	400
406.39 Bank Service Fee	675	475	500	280	450	500
408.10 Engineering Services	12,242	30,214	28,500	13,940	28,500	40,000
408.11 Engineering Fees Reimbursable	6,556	8,123	9,500	1,030	2,500	6,000
408.20 Engineering Code Updates (Note 1)	0	2,948	0	0	2,875	0
408.30/408.31/408.33 Engng - Manada Basin (Note 1)	0	328,730	0	0	0	0
408.40 New O & M Manual	0	0	22,000	16,692	22,000	0
429.12 Wastewater Admin/Management	23,129	14,428	17,000	12,262	18,000	19,000
429.13 Plant Payroll - Staff	147,722	133,282	140,000	96,352	165,000	220,000
429.14 Plant Payroll - Public Works	5,609	14,639	5,000	3,140	5,000	15,000
SUBTOTAL - EXPENDITURES (PAGE 1)	288,757	686,059	343,100	218,302	357,825	420,000

EAST HANOVER TOWNSHIP MUNICIPAL AUTHORITY
SEWER FUND (FUND 08)
2024 BUDGET (CONTINUED)

EXPENDITURES (CONTINUED)	2021 Actual	2022 Actual	2023 Budget	2023 YTD at 8/31/23	2023 Year-End Projection	2024 Budget
429.24 Supplies	14,662	23,467	20,000	15,490	25,000	28,000
429.26 Tools and Equipment	5,728	6,296	6,000	465	6,000	6,000
429.27 Computer Hardware/Software	0	0	2,500	1,505	2,500	500
429.30 Contracted Operator Services (New Account)	0	0	0	0	5,000	10,000
429.31 Lab Services	9,614	8,230	11,000	6,937	10,500	11,000
429.32 Permit Fees	150	1,150	1,500	1,150	1,500	1,500
429.33 Mileage	330	355	500	277	500	500
429.37 Repairs and Maintenance	17,354	30,979	29,000	42,560	70,000	30,000
429.38 Equipment Rentals	1,825	4,383	4,000	0	0	4,000
429.42 Dues and Subscriptions	436	440	1,000	60	800	800
429.43 Pumping/Jetting Services	0	2,923	5,000	2,504	3,000	3,000
429.45 Sludge Removal	66,762	54,902	70,000	28,840	65,000	65,000
429.46 Training/Conferences	385	470	500	230	500	10,000
429.49 Contracted Collection System O&M (New Acct)	0	0	0	0	0	25,000
486.20 Insurance	20,595	16,645	23,000	17,476	23,000	23,000
492.30 Capital Improvements	17,820	48,938	45,000	0	45,000	170,000
492.60 Capital Equipment	23,540	0	25,000	25,168	25,168	25,000
SUBTOTAL - EXPENDITURES (PAGE 2)	179,201	199,177	244,000	142,662	283,468	413,300

SURPLUS/(SHORTFALL) AND CHANGES TO OPERATING ACCOUNT CASH BALANCE	2021 Actual	2022 Actual	2023 Budget	2023 YTD at 8/31/23	2023 Year-End Projection	2024 Budget
Total Revenues (from Page 1)	930,430	894,506	855,000	621,598	851,250	859,750
Total Expenditures (from Page 1 and Page 2)	467,959	885,236	587,100	360,964	641,293	833,300
SURPLUS/(SHORTFALL)	462,471	9,270	267,900	260,634	209,957	26,450
Interfund Transfers						
To Manada Basin Project Account (Note 2)	320,000	240,000	0	0	0	0
To Capital Reserve Acct - Budg Xfer (Note 3)	100,000	40,000	100,000	0	100,000	40,000
To Capital Reserve Acct - Other Xfers (Note 4)	100,430	63,460	0	0	0	0
Non-cash adjusting journal entries (Note 1)	0	-391,050	0	0	0	0
Change in Cash Balance - Operating Account	-57,959	56,860	167,900	260,634	109,957	-13,550
Beginning Cash Balance - Operating Account			148,280			261,315
Ending Cash Balance - Operating Account			316,180			247,765

CASH BALANCES AT YEAR-END	2021 Actual	2022 Actual	2023 Actual	2023 Year-End Projection	2024 Budget
Cash - Operating Account			104,294	151,358	247,765
Cash - Manada Basin Acct (Note 5)			1,743,378	1,975,760	0
Cash - Capital Rsv Acct (Note 5)			557,918	662,891	2,809,497
Total Cash On Hand			2,405,590	3,030,812	3,057,262

Note 1 = Costs associated with the Manada Basin project capitalized in prior years and shown as a non-cash outlay expense in 2022 due to the project not going forward.
 Note 2 = \$320,000 annual net revenue transferred to Manada Basin Account in lieu of principal and interest at rate of \$26,666.66 each month thru September 2022.
 Note 3 = Budgeted annual transfers to the Capital Reserve Account.
 Note 4 = Historically tapping fees and capacity reservation fees have been transferred to the Capital Reserve Account.
 Note 5 = The Manada Basin Account was closed in mid-2023 and the funds were transferred in full to the Capital Reserve Account.

**EAST HANOVER TOWNSHIP
STORMWATER FUND (FUND 09)
2024 BUDGET**

	2023 Budget	2023 YTD at 8/31/23	2023 Projected	2024 Budget	NOTES
REVENUES					
341.01 Interest on Checking	\$2,000	\$1,194	\$2,000	\$1,000	
341.02 Interest on Other	\$0	\$27,502	\$40,000	\$19,000	
363.50 Stormwater Fees	\$750,000	\$433,273	\$750,000	\$1,000,000	
363.51 Stormwater Fees - Delinquent	\$0	\$0	\$0	\$2,500	
TOTAL REVENUES	\$752,000	\$461,969	\$792,000	\$1,022,500	
EXPENDITURES					
Administrative Expenses					
400.361 Billing Services	\$60,000	\$33,484	\$50,000	\$40,000	
402.31 Auditing Services	\$5,000	\$0	\$0	\$0	
404.311 Legal Services	\$15,000	\$1,648	\$2,500	\$15,000	Crawford Road easements
404.312 Delinquent Collections Costs	\$0	\$0	\$0	\$2,500	
408.001 General Engineering	\$10,000	\$36,223	\$45,000	\$15,000	Credit and appeal reviews
Total Administrative Expenses	\$90,000	\$71,356	\$97,500	\$72,500	
Operating Expenses					
446.20 Supplies	\$8,000	\$131	\$1,000	\$3,000	
446.36 Stormwater Cleaning and Inspections	\$40,000	\$4,600	\$40,000	\$40,000	8.5 miles of pipe cleaned/inspected every 5 years
446.37 Stormwater Repairs and Maintenance	\$25,000	\$1,520	\$25,000	\$25,000	Emergency stormwater repairs/maintenance
446.42 Dues, Subscriptions, and Memberships	\$2,500	\$1,576	\$2,500	\$40,000	WREP, annual permit fee
Total Operating Expenses	\$75,500	\$7,826	\$68,500	\$108,000	
Capital Expenditures					
446.61 Stormwater Capital Improvements	\$432,000	\$1,380	\$1,380	\$2,120,000	
BMP #1 Middle park stream restoration					
BMP #2 North park stream restoration					
BMP #4 South Crawford Rd stream restoration	\$363,000	\$58,800	\$117,600	\$286,000	2024: Remaining engineering for BMPs #2 & #4 + bidding and inspection services
BMP #6 Project Engineering					
BMP #1 Middle park stream restoration					
BMP #2 North park stream restoration					
BMP #4 South Crawford Rd stream restoration	\$50,000	\$63,845	\$65,000	\$50,000	Stormwater pipe replacement (1/8 mile per year)
446.67 Stormwater Pipe Replacement	\$48,000	\$47,376	\$47,376	\$0	2023: Portion of street sweeper purchase (costs shared with EHT General Fund)
446.74 Vehicles and Equipment	\$893,000	\$171,401	\$231,356	\$2,456,000	
Total Capital Expenditures					
Other Expenses					
492.01 Transfer to EHT General Fund	\$28,000	\$0	\$28,000	\$28,000	Reimb EHT General Fund for utility program implementation (\$140,000/5 years)
Total Other Expenses	\$28,000	\$0	\$28,000	\$28,000	
TOTAL EXPENDITURES	\$1,086,500	\$250,583	\$425,356	\$2,664,500	
SURPLUS/(DEFICIT) AND CHANGES TO CASH BALANCE					
Total Revenues	\$752,000	\$461,969	\$792,000	\$1,022,500	
Total Expenditures	\$1,086,500	\$250,583	\$425,356	\$2,664,500	
SURPLUS/(DEFICIT)	(\$334,500)	\$211,387	\$366,644	(\$1,642,000)	
Interfund Borrowing					
Change in 230.01 Due to EHT General Fund	\$900,000	\$1,000,000	\$900,000	\$800,000	Note 1
Change in Cash Balance	\$565,500	\$1,211,387	\$1,266,644	(\$842,000)	
Beginning Cash Balance	\$0	\$0	\$0	\$0	
Ending Cash Balance	\$565,500	\$1,211,387	\$1,266,644	\$424,644	

Note 1 = 2023: \$900,000 is comprised of \$1,000,000 interest-free subsidy from EHT General Fund for Year 1 program costs less \$100,000 annual payback to General Fund (Year 1 of 10).
2024: \$800,000 is comprised of an additional \$1,000,000 interest-free subsidy from EHT General Fund less \$100,000 annual payback for the 2023 subsidy (Year 2 of 10) and an additional \$100,000 annual payback for the 2024 subsidy (Year 1 of 10).

EAST HANOVER TOWNSHIP
2024 STREET LIGHT FUND BUDGET

FUND 13 REVENUES	2021 Actual	2022 Actual	2023 Budget	2023 YTD at 8/31/23	2023 Year End Projection	2024 Budget
Interest						
341.02 Interest	8	49	30	116	175	100
Total Interest	8	49	30	116	175	100
Special Assessments						
383.11 Special Assessment - Street Lights	7,178	7,039	7,000	7,033	7,050	7,000
Total Special Assessments	7,178	7,039	7,000	7,033	7,050	7,000
TOTAL REVENUES	7,186	7,089	7,030	7,149	7,225	7,100

FUND 13 EXPENSES	2021 Actual	2022 Actual	2023 Budget	2023 YTD at 8/31/23	2023 Year End Projection	2024 Budget
Tax Collection						
403.11 Tax Collector Commission	359	352	350	342	353	350
Total Tax Collection	359	352	350	342	353	350
Street Lights						
434.36 Electric (Street Lights)	7,534	7,506	7,700	5,392	8,100	8,100
Total Street Lights	7,534	7,506	7,700	5,392	8,100	8,100
TOTAL EXPENSES	7,892	7,858	8,050	5,734	8,453	8,450

SURPLUS/(SHORTFALL) AND CHANGES TO CASH BALANCE	2021 Actual	2022 Actual	2023 Budget	2023 YTD at 8/31/23	2023 Year End Projection	2024 Budget
Total Revenues	7,186	7,089	7,030	7,149	7,225	7,100
Total Expenses	7,892	7,858	8,050	5,734	8,453	8,450
SURPLUS/(SHORTFALL)	(706)	(769)	(1,020)	1,415	(1,228)	(1,350)
Fund Balance at Beginning of Year	11,383	10,678	9,763	9,908	9,908	8,680
Fund Balance at End of Year	10,678	9,908	8,743	11,324	8,680	7,330

**EAST HANOVER TOWNSHIP
2024 LIQUID FUELS FUND BUDGET**

	2021 Actual	2022 Actual	2023 Budget	2023 Year-to-Date at 8/31/23	2023 Year End Projection	2024 Budget
FUND 35 REVENUES						
Interest						
341.02 Interest - Other	371	8,312	3,000	12,062	15,000	10,000
Total Interest	371	8,312	3,000	12,062	15,000	10,000
State Revenues						
355.02 Liquid Fuels Tax	270,604	275,301	277,000	283,772	283,772	279,000
355.03 State Road Turnback Funds	12,480	12,480	12,480	12,480	12,480	12,480
Total State Revenues	283,084	287,781	289,480	296,252	296,252	291,480
Other						
392.60 Miscellaneous Revenue	6,233	424	0	153	153	0
Total Other	6,233	424	0	153	153	0
TOTAL REVENUES	289,688	296,517	292,480	308,468	311,405	301,480
FUND 35 EXPENSES						
Public Works Operations						
430.39 Bank Fees	0	90	0	0	0	0
430.74 Capital Purchase (PW truck budgeted in '22, rec'd in '23)	0	0	0	191,150	191,150	0
432.00 Snow & Ice Removal	28,844	43,893	50,000	0	0	50,000
433.00 Traffic Control Devices ('22: Green Light Go #1)	2,542	39,759	12,000	2,286	12,000	5,000
433.20 Signs, Etc.	2,342	649	2,000	3,440	3,500	3,000
433.37 Traffic Light Maintenance	11,057	14,937	20,000	4,195	20,000	25,000
437.00 Repairs of Tools and Machinery	1,175	978	3,000	1,212	1,500	3,000
437.20 Supplies - Tools and Machinery	0	0	0	0	0	0
437.33 Maintenance on Vehicles	0	6,895	0	0	0	0
Total Public Works Operations	45,961	107,201	87,000	202,283	228,150	86,000
Public Works Projects						
438.00 Public Works Projects - Other (Stream Stabilization)	30,264	0	0	0	0	0
438.01 Public Works Projects						
438.011 Projects - Paving/Culverts	87,589	350,000	150,000	150,000	150,000	150,000
438.012 Line Painting	10,084	0	0	0	0	0
438.013 Guide Rail Replacement	0	0	0	0	0	0
438.20 Supplies	35,532	21,774	25,000	15,068	25,000	25,000
Total Public Works Projects	163,469	371,774	175,000	165,068	175,000	175,000
Debt Service						
471.30 Principal - Orrstown Bank (Camp Kiwanis Rd Bridge)	0	28,225	28,400	28,339	28,339	28,475
472.30 Interest - Orrstown Bank (Camp Kiwanis Rd Bridge)	575	901	800	418	800	775
Total Debt Service	575	29,127	29,200	28,757	29,139	29,250
TOTAL EXPENSES	210,005	508,101	291,200	396,108	432,289	290,250
SURPLUS/(SHORTFALL) & CHANGES TO CASH BALANCE						
Total Revenues	289,688	296,517	292,480	308,468	311,405	301,480
Total Expenses	210,005	508,101	291,200	396,108	432,289	290,250
SURPLUS/(SHORTFALL)	79,683	(211,584)	1,280	(87,640)	(120,883)	11,230
Fund Balance at Beginning of Year	571,987	651,670	186,724	440,086	440,086	319,202
Fund Balance at End of Year	651,670	440,086	188,004	352,446	319,202	330,432

GENERAL FUND 2024 BUDGET ANALYSIS AND NOTES

ANALYSIS: The General Fund is the largest fund of East Hanover Township. It is funded by various taxes, grants, fees, licenses, and gaming revenues, and incurs costs for many expenditure groups such as road and highway maintenance, public works operations, park and recreation, public safety, administration, engineering, and employee payroll and benefits, to name a few.

The 2023 General Fund budget forecasted a deficit exceeding \$800,000, although it was recognized there were several variables that could mitigate or eliminate that shortfall and avoid the need to draw from cash reserves. Some of these variables did come to pass, and as such a surplus is currently projected for 2023. This is partly because of better-than-budgeted revenues and expenditures in many accounts adding up throughout the General Fund. Some of the more significant examples of this were higher revenues from interest and gaming proceeds from slots and lower costs for paving projects. There were also some projects deferred to future years due to the possibility of grant funding, such as pedestrian improvements in the village of Grantville and hard costs for the Green Light Go grant traffic signal project. Finally, there were proceeds from two different years of Dauphin County gaming grant applications received in 2023 that totaled more than \$1,000,000 (nearly 90% of which pertained to road projects).

The 2024 General Fund budget forecasts a deficit exceeding \$400,000 although, again, several possible variables are likely to mitigate or eliminate this shortfall and avoid the need to draw from cash reserves. Road projects once again provide a likely area for this shortfall to be made up. For instance, \$200,000 is budgeted for road project contingency (some or all of which may not be necessary, just as it was not necessary in 2023). Further, \$550,000 in Dauphin County gaming grant funds for road projects have been applied for as part of the 2023/2024 application; receiving all or some of the requested funds will go a long way to addressing the 2024 budget shortfall. Finally, net costs of \$110,000 and \$180,000 have been budgeted for reconstruction of the community park tennis courts and construction of pickleball courts, respectively, as 50% of the cost of these projects were applied for as part of the 2023/2024 Dauphin County gaming grant application. Should one or both of these projects not be awarded such grant funding in 2024 they may not be pursued that year, which would result in a net reduction to the General Fund shortfall. Should an actual shortfall occur by year-end 2024, there are adequate cash reserves to address this.

NOTES:

- The budget amount for PA Gaming Proceeds - Slots (355.08) is increased \$70,000 from the 2023 budget to \$1,270,000 in 2024 due to a 2023 year-end projection exceeding that amount and a clear trend of increased gaming revenues (likely due to the Township's capped share being affected by inflation).
- The 2024 budget amount for Parks and Recreation Grants (354.07) of \$213,000 anticipates receiving the full amount of the Commonwealth Financing Authority Greenways, Trails, and Recreation Program grant awarded for the playground improvement project in 2024. The other grant pertaining to this project from the Pennsylvania Department of Conservation and Natural Resources is anticipated to be received in full in 2023.

- The 2024 budget amount for Highway Grants - Green Light Go (354.03) of \$492,184 anticipates receiving the full amount of both Green Light Go grants in 2024 (\$235,332 for Green Light Go #1 and \$256,852 for Green Light Go #2). While most of the hard costs for Green Light Go #1 (the signal connect portion of this project along Laudermilch and Bow Creek Roads) are anticipated for 2024, some of the related engineering costs have already been incurred in 2022 and 2023. It is possible (but not anticipated) that the hard costs for Green Light Go #2 (the signal pole relocation and radii improvements portion of this project at the Routes 22 and 743 intersection) will be incurred after 2024, in which case most or all of the revenue for this phase would be received after 2024.
- For 2023 projected revenues, Dauphin County Gaming Grant (357.01) is comprised of \$942,000 for road projects and \$125,000 for the fire company hose and nozzle debt reduction received from the 2021/2022 and 2022/2023 Dauphin County gaming grant. The 2024 budget amount of \$490,000 assumes the receipt of the amphitheater portion of the 2021/2022 Dauphin County gaming grant award (as the hard costs for this project are now anticipated and budgeted as a 2024 expense) and \$110,000 and \$180,000 applied for as part of the 2023/2024 Dauphin County gaming grant for reconstructing the tennis courts and constructing dedicated pickleball courts, respectively, as only 50% of the total costs for these projects were part of the grant application (and 100% of these costs are budgeted as part of the Park and Recreation budget to ensure adequate funds are budgeted should these projects be awarded grant funding).
- No changes are anticipated for any tax rates in 2024 (e.g., Real Estate Tax, Local Services Tax, Per Capita Tax, etc.).
- The budget amount for Real Estate Transfer Tax (310.10) is increased by \$20,000 to \$115,000 in 2024 due to a 2023 year-end projection of \$115,000 and this amount having been exceeded the past few years.
- The budget amount for District Justice Fines (331.12) is conservatively increased to \$7,500 in 2024 based on actual 2023 revenues exceeding this figure and the 2022 revenues being close to it.
- The 2023 projections for Interest - Checking (341.01) and Interest - Other (341.02) more than quintuple the corresponding budget figures due to the significant increase in interest rates over the past year and the Township taking advantage of high-return investment opportunities. The 2024 budget figures for these accounts show significant increases, while doing so conservatively in case interest rates should decrease over the next 12 months.
- The 2024 budget amount for Pavilion Rental Fee (342.10) is increased over the 2023 projection as the pavilion by the playground was closed for several months during spring 2023 due to the playground improvements project in that area of the park.
- The 2024 budget amount for Recycling Grant (354.12) is reduced from the prior year's budget so it is in line with the 2023 year-end projection (and the 2021 year-end figure is artificially high because it represents two years of grants received that year).
- The 2024 budget amounts for Reimbursable Engineer Fees (361.32) and Reimbursable Legal Fees (361.35) are increased from their respective 2023 budget amounts to reflect the 2023 year-end projections. However, the corresponding expense accounts for Engineering Fees - Reimbursable (408.31) and Solicitor Fees - Reimbursable (404.45) are increased by the same amount for the 2024 budget, so this does not represent a net change to it.

- The decrease to the 2024 budget amount for Sewage Enforcement Officer Percs and Probes (362.44) is based on the 2023 year-end projection for this revenue account and is offset by an identical decrease to the 2024 budget for the corresponding expense account, Sewage Enforcement Officer (413.12).
- The 2023 budget amount for Reimbursements - Health Insurance (380.15) is increased to \$23,357, reflecting the increase in the employee insurance premium contribution to 8% in 2024.
- The \$65,287 in 2022 revenues for Compensation for Loss of Fixed Asset (391.20) pertained to insurance proceeds for the two incidents of road damage from diesel fuel and oil spills in that year. Because these were unique situations, this account is not budgeted for in subsequent years.
- Contracted Services (WWTP Payroll) (358.30) is a function of the Township's personnel costs pertaining to the sewer system. This an "in-and-out" with the sum of Sewer Fund expense accounts 8-429.12, 8-429.13, and 8-429.14 and the increase in this account's budget figure for 2024 matches the corresponding increase on the Sewer Fund side. The increase is primarily due to the anticipated hiring of an additional employee who would work primarily at the wastewater treatment plant; 80% of the total personnel costs for this employee are anticipated to be charged to the Sewer Fund via this account.
- Transfer to General Fund from ARPA Fund (392.44) is budgeted at \$0 in 2024 as the balance of ARPA monies were transferred in 2023 and the fund closed.
- Transfer to General Fund from Stormwater Fund (392.45) was a new account for 2023 where the latter is reimbursing the former for incurring costs for the development of the stormwater utility (estimated at \$140,000 in total expenses reimbursed over five years).
- Although it is a decrease of \$10,000 from the 2023 budget figure, the 2024 budget continues to include funding for Professional Services (400.30) in the amount of \$20,000; some of this pertains to general consulting services, such as those related to preliminary design work for projects that may be part of a future gaming grant application (as was the case in 2023).
- The 2024 budget amount of \$24,000 for Computer Services (400.31) is a \$6,000 decrease from the 2023 budget figure. The 2024 figure is based on the IT managed services contract with Team CPT at the same service level as 2023 with a 2% increase per the contract.
- The 2024 budget amount for Computer Software and Hardware (400.36) of \$16,000 is a \$14,000 decrease from the 2023 budget. The budget and projected figures for 2023 are high due to replacing several computers and the server after years of not addressing these needs. As an IT equipment rotation schedule is now in place, the annual cost for these items will decrease in 2024. Specifically, the plan is for several computers to have solid state drives installed in 2024 to extend their useful lives, to replace two switches at the Township Building, and to upgrade the firewalls at the Township Building and Public Works Building for security reasons and due to the age of the hardware.
- Although \$25,000 was budgeted in 2023 for Codification (400.47), after the budget was approved the Board decided to pursue an update of the zoning ordinance and subdivision and land development ordinance in lieu of this project in 2023. As the ordinance update project is coming to a close, \$25,000 is again included in the 2024 budget for a possible codification project and it is based on a quote from a COSTARS vendor.

- The 2024 budget amount of \$5,000 for Contributions (400.52) anticipates that \$2,000 received from Alcoholic Beverage License (355.04) receipts from the State is contributed to the DARE program run by the Hummelstown Police Department, \$2,500 is contributed to Lower Dauphin Communities That Care, and the remaining \$500 is contributed to National Night Out.
- The 2024 budget amount for Auditing Services (402.31) is based on the proposal received from Boyer & Ritter. This 5% increase represents the first increase in the cost for auditing and financial statement preparation services in several years.
- The 2024 budget amount for Tax Collector Insurance/Bonding (403.35) is set at \$0 as the tax collector's insurance and bond is good for four years and does not need to be renewed until 2026.
- The 2024 budget for Solicitor/Legal Fees (404.31) of \$175,000 is a \$25,000 decrease from the 2023 budget that is based on the 2023 year-end projection.
- Solicitor Fees - Reimbursable (404.45) assumes a dollar-for-dollar reimbursement of solicitor's costs related to subdivision, land development, and stormwater plans via the Reimbursable Legal Fees revenue account (361.35).
- \$600 is budgeted for Administration Training (406.46) in 2024 for the four-year notary public renewal (training, license, and insurance) for the Administrative Assistant.
- The 2023 year-end projection for Engineering - Township (408.00) is overbudget due to several small projects authorized during 2023 as well as \$4,200 for the Pennsylvania Small Water and Sewer Grant application that was approved in 2022 but only paid in 2023. The 2024 budget of \$37,500 represents a \$12,500 decrease from the 2023 budget as most of the engineering for the Township Building well project will be completed in 2023 (even if most of the hard costs for this project will be incurred in 2024). This budget figure estimates \$20,000 for general engineering and meeting attendance, \$8,000 for BMP inspections required by the MS4 permit and assistance with the MS4 annual report, \$5,000 for miscellaneous projects (which is attempting to address the budget overruns from 2023), \$2,000 for the annual update of the road study, and \$2,500 for remaining engineering costs for the Township Building well project.
- Engineering Fees - Reimbursable (408.31) assumes a dollar-for-dollar reimbursement of engineer's costs related to subdivision, land development, and stormwater plans via the Reimbursable Engineer Fees revenue account (361.32).
- The 2024 budget amount for Repairs and Maintenance (409.25) of \$26,000 is a \$10,000 increase from the 2023 budget to account for repairs to the soffit at the Township Building.
- The 2024 budget amount for Electric (409.36) for the Township Building is increased to \$13,000 in light of the actual costs in 2022 and the 2023 year-end projection.
- The 2023 year-end projection and 2024 budget amount for Contracted Services (409.45) of \$500 is lower than in 2022 as the only cost now typically charged to this account is for pest control services.
- The 2023 year-end projection for Capital - Building (409.80) is well underbudget as most of the hard costs for the Township Building well project (except for the well drilling) were not incurred in 2023 as initially expected. The \$138,000 budget figure for 2024 includes \$58,000 as a worse-case scenario for the remaining hard costs for the well and its water treatment system, \$65,000 for paving and lining the parking lot by the Township Building, and \$15,000 for other capital costs associated with the building.

- \$2,000 is budgeted for Fire Police (411.24) in 2024 to provide funds for equipping the Township's Fire Police. This account has been used for this purpose in the past, although not for several years.
- The 2023 year-end projection for Fire Expense (411.54) includes \$48,201 in annual Relief Association funds from the State (received as revenue in account 355.07, Foreign Fire Insurance) and \$125,000 received in Dauphin County gaming grant funding for paying down the Fire Company's fire hose and nozzle debt from the 2021/2022 and 2022/2023 applications (which is included as revenue in account 357.01, Dauphin County Gaming Grant). The 2024 budget amount of \$45,000 only assumes the distribution of budgeted Relief Association funds (see Foreign Fire Insurance, account 355.07).
- Equipment & Machinery (411.74) is a new account for the \$350,000 downpayment the Township made in 2023 for the new fire rescue pumper truck that is anticipated to be received in 2027. The annual principal and interest payments for the 12-year lease that begins in 2024 are shown in accounts 471.35 (Lease Principal - Fire Apparatus) and 472.35 (Lease Interest - Fire Apparatus).
- Unbudgeted costs pertaining to the implementation of the stormwater program were incurred in 2023 in accounts 414.31 (MS4 Program Implementation) and 414.45 (MS4 Legal). The incurring of these costs in 2023 on the General Fund was really a timing issue and no further costs are anticipated in these accounts for the remainder of 2023 or in future years as such costs are now reflected on the Stormwater Fund.
- The unbudgeted \$5,086 in 2023 expenses for account 419.31 (Public Safety) pertains to code enforcement actions taken by the Township and a lien has been placed on the property to eventually recover these costs in full. The \$5,000 budgeted for 2024 pertains to additional AEDs.
- The 2023 projection for Ordinance Updates (426.00) is overbudget because the Township authorized a project updating the zoning ordinance and subdivision and land development ordinance during the year. It did so in lieu of a codification project that was budgeted at \$25,000 in account 400.47 (Codification) in order that the total 2023 costs for the ordinance update project will be underbudget when accounting for what was budgeted across these two accounts.
- WWTP - Sewer Charges (429.00) is where the capacity reservation fee was charged in 2022 and prior years. As the Capacity Reservation Agreement was terminated in mid-2022 due to the Manada Basin project not going forward, this account is no longer active.
- The 2023 year-end projection for All Fuel (430.22) of \$45,000 is artificially high due to approximately \$9,000 in fuel costs relating to 2022 that were billed and paid in 2023. Without this timing issue, this account would be on pace to be underbudget in 2023. The 2024 budget is slightly increased to \$40,000 to account for the need to run certain vehicles more frequently to address exhaust concerns that resulted in high maintenance costs during 2023.
- The 2024 budget amount for PW Training (430.27) is increased to \$7,500 due to higher CDL training costs mandated by the State. The \$7,500 projected for 2023 is so the Public Works Assistant Director may obtain a Class A CDL and the 2024 budget figure is so an additional Public Works employee may obtain a Class B CDL.
- The 2023 and 2024 budget amounts for PW Certifications and Inspections (430.55) are higher than in prior years due to multiple employees now having pesticide licenses.

- The 2024 budget amount for PW Capital Purchase (430.74) of \$5,000 is not for a specific item but is included in the budget for unanticipated, non-routine large equipment purchases that may arise during the year (for instance, the 2022 expenses are for an AED at the Public Works Building and a straw shredder). The 2023 expenses were unusually high due to the budgeted purchase of a street sweeper.
- The 2024 budget amount of \$595,000 for Traffic Control Devices - Green Light Go (433.00) represents hard and soft costs for both phases of the approved Green Light Go grant for the Routes 22 and 743 intersection improvements project (phase 1 is for the signal interconnect and phase 2 is for the relocation of two signal poles and turning radii improvements). The hard costs include an estimated \$30,000 for utility relocations pertaining to phase 2 that are necessary but not covered by the Green Light Go grant, and the soft costs include an estimated \$25,000 for bid phase services and construction inspection pertaining to phase 2. It is anticipated that both phases of the project will be completed in 2024 and the full grant amount of \$492,184 will be received in 2024 as well (as is noted in account 354.03).
- The 2023 projection for Maintenance of Vehicles (437.33) is overbudget due to several high-cost repairs, the most significant of which is for the dump truck's exhaust system. As this issue is expected to be mitigated in the future due to running such vehicles more frequently, the 2024 budget figure is less than the 2023 projection but still higher than the 2023 budget figure as it is becoming more challenging for staff to repair new vehicles that have computerized systems.
- The 2024 budget amount for Paving (438.011) of \$750,000 represents a \$200,000 increase from the 2023 budget that is offset by a decrease from the 2023 budget of nearly that amount for Oil and Chipping (438.014). As such, the total General Fund costs for paving projects are anticipated to be relatively unchanged from 2023 to 2024, and \$150,000 is once again budgeted from the Liquid Fuels Fund in 2024 for these projects. The \$900,000 in total 2024 budgeted costs between the two funds are expected to be sufficient to pave all the roads noted in the 2023 road tour. (Note that \$550,000 was also requested in the 2023/2024 Dauphin County gaming grant application for the overall road maintenance program but is not included in the 2024 budgeted revenues as these funds have not yet been awarded.)
- The 2024 budget amount for Guiderails/Curb Replacements (438.013) of \$35,000 is a \$15,000 reduction from 2023 as this should be the final year for upgrading the remaining cable guiderails along Shells Church Road.
- \$3,000 is budgeted for Road Spraying (438.016) in 2024 as the supply lasts two years.
- The 2024 budget amount for Road/Culvert Contingency (438.017) of \$200,000 continues the practice of budgeting for possible road project overruns. This amount is based on an average of the costs for the Bow Creek Road work in 2020 and a 48-inch pipe replacement in 2021; it was also used in the assumptions for the 2023/2024 Dauphin County gaming grant application. While the hope is to not use any or all these funds in 2024 (2023 being an example of this, as the only 2023 costs incurred for this account pertained to the prior year), it has been prudent to budget for these uncertainties due to the expensive nature of this work.
- The 2024 budget amount for Bow Creek Road Improvements (438.018) is set at \$0 due to nearly \$400,000 of budgeted work being completed in 2023. Should PennDOT and the Township agree that the former should take ownership of this road, however, there may

be significant costs to consider for this account per a PennDOT inspection that are not currently known.

- \$70,000 was budgeted for Pedestrian Improvements (438.019) in 2023 for installation and upgrade of curb ramps along Jonestown Road in Grantville. Namely, the portion of Jonestown Road east of Bow Creek Road will need to be paved in the next few years and this requires upgrading existing pedestrian crossings to comply with ADA specifications. The two intersections along Jonestown Road that would be affected are the Firehouse Road and Short Drive intersections. The 2023 budget included funds for construction of six ramps and portions of connected sidewalk (this would be contracted out) and engineering costs (necessary to establish the ramps have been designed to meet ADA specifications to the greatest extent feasible, which is typical when retrofitting new ramps along an older road). These budgeted costs were not incurred in 2023 due to awaiting the results of the Pennsylvania Small Water and Sewer Grant application pertaining to this project and, likely, the project will only begin in 2025 due to the likelihood of pursuing additional grant funding for this project that will only be awarded in 2024 at the earliest.
- The \$95,000 budgeted for Park - Professional Services (454.31) in 2024 is comprised of the following estimated engineering costs:
 - \$20,000 for bid phase services and construction administration and observation for the reconstruction of the tennis courts (50% of this cost, or \$10,000, is budgeted as being offset by a Dauphin County gaming grant if awarded at the application amount per revenue account 357.01).
 - \$60,000 for full engineering and design, bid phase services, and construction administration and observation for construction of dedicated pickleball courts (50% of this cost, or \$30,000, is budgeted as being offset by a Dauphin County gaming grant if awarded at the application amount per revenue account 357.01).
 - \$15,000 for bid phase services for the amphitheater project.
- Park - Landscape Improvements (454.38) is a new account recommended by the Park and Recreation Board to allow for landscaping improvements throughout the Township's parks.
- The 2023 year-end projection for Park - Capital Construction (454.61) is significantly underbudget due to the construction of the amphitheater being delayed until 2024. The \$815,000 budgeted for 2024 is comprised of the following costs:
 - \$300,000 for construction of dedicated pickleball courts (50% of this cost, or \$150,000, is budgeted as being offset by a Dauphin County gaming grant if awarded at the application amount per revenue account 357.01).
 - \$200,000 for reconstruction of the tennis courts (50% of this cost, or \$100,000, is budgeted as being offset by a Dauphin County gaming grant if awarded at the application amount per revenue account 357.01).
 - \$45,000 for paving trails in the community park.
 - \$270,000 for hard costs for the amphitheater, which is estimated at \$205,000 for the structure, \$20,000 for concrete work, \$33,000 for electrical work, and \$12,000 for audio/visual work. All these services must be bid and use prevailing wage rates (the amphitheater contract already accounts for prevailing wage and is via COSTARS). \$200,000 in awarded Dauphin County gaming grant funding is included in revenue account 357.01 for this project.

- Accounts 471.35 (Lease Principal - Fire Apparatus) and 472.35 (Lease Interest - Fire Apparatus) are new accounts for 2024 and the \$45,500 and \$54,300 respective 2024 budget amounts are based on the 12-year lease payment schedule for the fire rescue pumper (2024 being the first year of lease payments).
- The 10% and 13% increases budgeted for Payroll Expenses - Employee Salary and Wages (481.00) and Employer Contribution - Benefits (486.19), respectively, from 2023 to 2024 are mostly due to the anticipated hiring of an additional employee who would work primarily at the wastewater treatment plant. 80% of the total personnel costs for this employee are expected to be charged to the Sewer Fund via account 358.30, which offsets most of this increase to the General Fund, as does the increase to the employee share of health insurance costs via account 380.15.
- Property and Liability Insurance (486.35): While it is anticipated the costs for insurance will decrease in 2024 (in part due to seeking quotes from different carriers), the 2024 budget figure remains at \$50,000 to provide flexibility for potentially adding types of coverage the Township does not have at present.
- The 2024 budget amount of \$51,000 for Transfer to Fire Fund (492.03) represents a \$6,000 increase from 2023 figure. This increase in the transfer amount is due to anticipated higher expenses in the Fire Fund for fire company insurance premiums.
- Interfund Borrowing represents the General Fund providing an additional \$1,000,000 no-interest subsidy to the Stormwater Fund sometime in 2024 (\$1,000,000 was provided as a no-interest subsidy in 2023) to provide the necessary cash flow for the latter to complete the stormwater projects required for this permit cycle (via Due from Stormwater Fund, 130.09) in lieu of the Stormwater Fund seeking outside borrowing for this. This \$1,000,000 increase in 2024 is offset by a \$100,000 annual payment from the Stormwater Fund to the General Fund for the first subsidy and a \$100,000 annual payment from the Stormwater Fund to the General Fund for this second subsidy (both subsidies to be paid back in equal increments each year over ten years). This is in line with the \$2,000,000 subsidy estimated as being necessary by the Township Engineer when the stormwater utility was developed.

FIRE FUND
2024 BUDGET ANALYSIS AND NOTES

ANALYSIS: The Fire Fund is primarily funded by a 0.18 mill property tax and the proceeds support the Grantville Volunteer Fire Company (GVFC). The fund's two largest expenditure categories are GVFC insurance premiums (commercial liability, vehicle, workers' compensation) and an annual lump sum distribution to the GVFC. This fund continues to balance only due to the annual budgeted contribution from the General Fund (account 392.01), which is increased to \$51,000 for the 2024 budget (the first increase since 2021).

NOTES:

- The Fire Tax remains at 0.18 mills (same as the Township millage) in 2024.
- Overall insurance premium costs are anticipated to increase by approximately 11% from the 2023 budget.
- The 2024 budget continues the \$70,000 annual distribution to the Fire Company (same as in 2023).
- The 2024 budget increases the transfer from the General Fund to \$51,000 (\$6,000 more than in 2023). This increase is necessary so the Fire Fund budget is balanced and maintains year-end cash-on-hand in excess of \$10,000.

**SEWER FUND
(EAST HANOVER TOWNSHIP MUNICIPAL AUTHORITY)
2024 BUDGET ANALYSIS AND NOTES**

ANALYSIS: The Sewer Fund is the responsibility of the East Hanover Township Municipal Authority (EHTMA). It is primarily funded by quarterly sewer fees charged to property owners connected to the sanitary sewer system. The proceeds fund costs pertaining to operating, maintaining, and upgrading the system. The Sewer Fund budget follows a different approval process because it is governed by an authority; it is included here for convenience purposes, although the final 2024 budget figures could change because of this different process.

The two biggest changes to the Sewer Fund budget from 2023 to 2024 pertain to expenditures. The first is the cost of hiring an additional employee who would work primarily at the wastewater treatment plant (WWTP) with the goal of becoming a licensed operator. The second is the cost for the Funck's grinder pump replacement project. Even with these significant increases, the 2024 budget projects a year-end surplus and assumes the sewer rate per EDU remains unchanged. The 2024 budget also includes costs for the Authority Engineer to perform an evaluation of the WWTP with the goal of proactively identifying areas of obsolescence and potential improvement that can be considered, designed, and ultimately implemented beginning in 2025.

NOTES:

- The 2023 year-end projection for Interest on Checking (341.01) more than quintuples the budget figure due to the significant increase in interest rates over the past year and the Authority taking advantage of high-return investment opportunities. The 2024 budget figure for this account accordingly shows a significant increase in line with the rather conservative 2023 year-end projection.
- Sewer Repair Permit (321.62) is an account established in mid-2023 for inspections of sewer repairs. The permit fee is \$125, so the 2024 budget figure assumes two permits issued annually.
- The 2024 budget amounts for Payment Engineering Fees (361.32) and Payment Legal Fees (361.35) are decreased from their respective 2023 budget amounts to better reflect the 2023 year-end projections. However, the corresponding expense accounts for Engineering Fees Reimbursable (408.11) and Solicitor Reimbursable (404.45) are decreased by the same amount for the 2024 budget, so this does not represent a net change to it.
- The budget amount for Sewer Use Charge (364.12) decreases in 2024 to \$800,000, which is in line with the 2022 actual figure and the 2023 year-end projection. Delinquent sewer fees have at times been included in this account (especially those collected by Keystone Collections), which skewed the figures in 2021. (Delinquent sewer fees will be accounted for consistently in account 364.00 to remedy this in 2024.) Importantly, the 2024 budget amount conservatively does not assume connections for the expansion of Grantville Commons in 2024, nor does the Connection Fees account (account 364.11).
- Amounts are budgeted in 2024 pertaining to the collection of delinquent sewer fees for Sewer Charges Delinquent (364.00) and new account Delinquent Collections Costs

(404.31) based on preliminary conversations with firms who provide delinquent collection services.

- Contracted Services (400.31) is decreased in 2024 as going forward the Authority will not be under contract with Stein Consulting Group. In addition to the costs for the recording secretary, additional funds have been included in this account for 2024 if the Authority desires to use an outside consultant for a project.
- Advertising (400.34) is increased in 2024 as 2023 expenses have demonstrated that previous years' budget amounts are insufficient for advertising the type of projects the Authority undertakes.
- The 2023 year-end projection for Billing Service (400.35) appears high because it anticipates paying more than four quarters of Keystone Collections Group's charges due to delays in the billing company invoicing the Authority (which can be seen in the artificially low costs in 2021 and 2022). The 2024 budget assumes that sewer bills will be billed by Dallas Data Systems (rather than Keystone Collections Group) on the same bill as the stormwater fees in 2024. This will result in a reduction in overall billing expenses when considering sewer fees and stormwater fees as a whole. Based on the number of customers, 80% of these combined billing costs will be incurred by the Stormwater Fund and 20% will be incurred by the Sewer Fund.
- The 2022 expenses for Legal Svcs/Consulting - Manada Basin (404.20), Engineering Code Updates (408.20), and Engineering - Manada Basin (408.30, 408.31, and 408.33) were for costs associated with the Manada Basin project capitalized prior to 2023 that needed to be reclassified as expenses due to the project not going forward. As such, these non-cash expenses are removed from the cash flow analysis.
- The 2024 budget amount of \$40,000 for Engineering Services (408.10) was based on conversations with GHD, the EHTMA Engineer, and is comprised of the following:
 - Retainer services: \$7,000
 - General engineering: \$5,000
 - "Due diligence" reviews that are not reimbursable: \$1,000
 - Remaining work on the GIS modernization project: \$2,000
 - Funck's pump station construction phase services: \$5,000
 - WWTP system evaluation: \$20,000
- The 2024 budget amount for Plant Payroll-Staff (429.13, representing the Sewer Fund's reimbursement to the Township for WWTP operators' personnel costs) is significantly increased from 2023 due to the anticipated hiring of another employee who will work primarily at the WWTP. It is assumed that 80% of the total personnel costs for this new employee would be charged to the Sewer Fund via this account.
- The 2024 budget amount for Plant Payroll-Public Works (429.14, representing the Sewer Fund's reimbursement to the Township for Public Works employees' personnel costs while working on the sewer system) is in line with the 2022 actual costs for this account. This is because Public Works staff will be doing more sewer-related work in 2024 than in 2023 (and this would be similar to the level of work in 2022), namely mowing the sewer rights-of-way and assisting with sewer collection system operations and maintenance work.
- Expenses for Supplies (429.24) have been running higher over the past few years. The 2024 budget amount of \$28,000 is conservatively comprised of the following (which is

based on analyzing costs from 2021-2023): \$21,000 for alum, \$3,000 for UV bulbs, and \$4,000 for other.

- The actual costs for Computer Hardware/Software (429.27) are higher in 2023 than other years due to the scheduled and budgeted replacement of the WWTP computer. As the computer was purchased in 2023, the 2024 budget amount has been reduced accordingly.
- Contracted Operator Services (429.30) is a new account for contracted backup operator services. Such backup services are necessary due to the limited number of licensed WWTP operators on staff and the EHTMA entered into a contract with Skelly & Loy for these services on an emergency or short-term basis.
- Repairs and Maintenance (429.37) is projecting high in 2023 due to several unique expenses that are not anticipated to recur in 2024, such as replacing failed transfer switch controllers at two different pump stations and work on the UV system. It also includes purchasing pumps and mixer motors to ensure there is adequate backup equipment on hand. As such, the budget amount is increased slightly to \$30,000 in 2024, which is generally in line with the actual costs from 2022.
- The 2024 budget figure of \$65,000 for Sludge Removal (429.45) is reduced from the prior year's budget to bring it into line with actual costs from recent years.
- Training/Conferences (429.46) is budgeted at \$10,000 to allow for increased educational and/or training costs associated with hiring an operator-in-training.
- Contracted Collection System O&M (429.49) is a new account for those tasks identified on the sewer collection system operations and maintenance manual that must be contracted out. Per this manual, in 2024 it is anticipated the Authority will need to contract cleaning and televising the sanitary sewer in Area 1.
- It is anticipated Capital Improvements (492.30) should incur no more than \$45,000 in actuator replacement costs in 2023. The 2024 budget amount of \$170,000 is comprised of \$150,000 for upgrading the Funck's grinder pump (this is based on the approved bid from Custer's Excavating with contingency added) and \$20,000 for replacing the WWTP office's heat pump and air conditioning unit with a mini-split unit.
- The \$25,168 incurred in 2023 for Capital Equipment (492.60) pertains to the Muffin Monster project approved in 2022 (the invoice only arrived in early-2023). The 2024 budget figure of \$25,000 is just an allocation should there be a need to purchase capital equipment in 2024 we are not aware of now.
- \$40,000 is budgeted as a 2024 interfund transfer from the Operating Account to the Capital Reserve Account (between \$40,000 and \$100,000 have been budgeted for this purpose in past years). This means a \$13,550 decrease in cash flow is anticipated for the Operating Account for 2024.

STORMWATER FUND 2024 BUDGET ANALYSIS AND NOTES

ANALYSIS: 2023 was the first year of the Stormwater Fund, which was established at the recommendation of the MS4 Stakeholder Advisory Committee (SAC) to meet the Township's MS4 permit requirements and other stormwater-related expenses via a fee, rather than to do so via taxes. The Stormwater Fund is a restricted fund solely for this purpose and its budget is approved by both the East Hanover Township Municipal Authority (who is responsible for setting and collecting the stormwater fee) and the Board of Supervisors (who is the MS4 permittee).

A surplus is projected for the Stormwater Fund in 2023 because capital projects that were anticipated to begin in 2023 have been delayed until 2024. As a result, the 2024 budget projects a significant shortfall, although such shortfall was anticipated when the stormwater utility program was developed. Because the Stormwater Fund was only established in the middle of the Township's five-year MS4 permit, and due to the high cost of the projects required by the permit, it was expected that outside funds totaling \$2,000,000 would be necessary to provide adequate cash flow (although the fee would eventually be adequate to fund the program and pay any borrowed funds back). As a result, in 2023 the General Fund provided a \$1,000,000 interest-free subsidy to the Stormwater Fund to be paid back to the former from the latter at \$100,000 annually for ten years. The 2024 budget also includes a second \$1,000,000 interest-free subsidy from the General Fund to the Stormwater Fund that would also be paid back to the former from the latter at \$100,000 annually for ten years.

NOTES:

- Stormwater Fees (363.50) began to be billed on April 1, 2023, so only three quarters (or \$750,000) of the anticipated annual fee revenues were budgeted for 2023. (When developing the program, the Township Engineer projected the stormwater fee would generate roughly \$1,000,000 annually.) As the 2023 year-end projection will meet the budget, a full year of fees, or \$1,000,000, is budgeted for 2024.
- New accounts pertaining to the collection of delinquent stormwater fees (Stormwater Fees - Delinquent (363.51) and Delinquent Collections Costs (404.312)) are established for the 2024 budget based on preliminary conversations with firms who provide collection services.
- The budget figure for Billing Services (400.361) is reduced to \$40,000 in 2024 due to initial software costs incurred in year one (2023) of the billing services contract with Dallas Data Systems that will not recur in subsequent years. It also assumes that sewer bills, which are currently being billed by Keystone Collections Group, will be billed by Dallas Data Systems on the same bill as the stormwater fees in 2024. This will result in a reduction in overall billing expenses when considering sewer fees and stormwater fees as a whole. Based on the number of customers, 80% of these combined billing costs will be incurred by the Stormwater Fund and 20% will be incurred by the Sewer Fund.
- Auditing Services (402.31) projects no costs for 2023 and no budget amount for 2024 as expenses for auditing services are charged to other funds.
- General Engineering (408.001) is projecting significantly higher than budgeted in 2023 due to the number of stormwater credit and appeal applications that required involvement

from the Township Engineer. The 2024 budget is much lower than the 2023 year-end projection as it is believed that most credit and appeal applications will have been received and processed in 2023.

- The budget figure for Dues, Subscriptions, and Memberships (446.42) is increased to \$40,000 in 2024 due to higher costs for participating in the Dauphin County Water Resource Enhancement Program (WREP). This 2024 increase is because WREP is planning to start work in 2024 and 2025 on developing a joint pollutant reduction plan for the next MS4 permit cycle. This upcoming permit cycle begins in 2025 and it is anticipated that municipalities participating in WREP will be able to complete the projects required by the permit at a lower cost than if they proceed separately.
- Stormwater Capital Improvements (446.61): The Township Engineer estimates hard costs of \$1,760,000 for the three streambank restoration projects (Middle Park project, Northern Park project, and South Crawford Road project) that will meet the requirements of the Township's current MS4 permit, which expires in 2025. It is expected these projects will be completed in 2024. The 2024 budget figure of \$2,120,000 has 20% contingency included. The 2023 year-end projection is underbudget because it was anticipated the Middle Park project would be completed in 2023.
- The 2023 projection for Project Engineering (446.66) is underbudget because engineering for the Northern Park and South Crawford Road projects that was anticipated to be completed in 2023 will continue into 2024. The 2024 budget figure anticipates the remaining 50% of design and permitting costs for these two projects will be wrapped up in early-2024 and accounts for bidding and inspection phase services by the Township Engineer for all three projects in 2024.
- The \$47,376 in 2023 expenses for Vehicles and Equipment (446.74) pertains to the Stormwater Fund's share of the cost for a street sweeper (the General Fund bearing most of the cost). \$0 is budgeted in 2024 as no stormwater-related vehicles or equipment are anticipated to be purchased that year.
- Transfer to EHT General Fund (492.01) is the account through which the costs of developing the stormwater utility, which were incurred by the General Fund, are to be paid back to the General Fund from the Stormwater Fund (estimated at \$140,000 in total expenses reimbursed over five years).
- Interfund Borrowing includes a second \$1,000,000 no-interest subsidy from the General Fund to the Stormwater Fund sometime in 2024 (\$1,000,000 was provided as a no-interest subsidy in 2023) to provide the necessary cash flow for the latter to complete the stormwater projects required for this permit cycle (via Due to EHT General Fund, 230.01) in lieu of the Stormwater Fund seeking outside borrowing for this. This \$1,000,000 increase in 2024 is offset by a \$100,000 annual payment from the Stormwater Fund to the General Fund for the first subsidy and a \$100,000 annual payment from the Stormwater Fund to the General Fund for this second subsidy (both subsidies to be paid back in equal increments each year over ten years). This is in line with the \$2,000,000 subsidy estimated as being necessary when the stormwater utility was developed.

**STREET LIGHT FUND
2024 BUDGET ANALYSIS AND NOTES**

ANALYSIS: The proceeds from the Street Light Fund pay for the electricity costs of streetlights in certain areas of the Township. It is assessed to properties in the village of Grantville and the Preserve at Bow Creek, as those areas of the Township benefit from streetlights. The assessment is based on the front footage of properties, with improved properties assessed at \$0.38 per foot and unimproved properties assessed at \$0.18 per foot. This assessment has not been changed for several years.

ASSUMPTIONS:

- The Street Light Assessment remains at its same rate for 2024.
- Electricity costs for street lights continue to increase slightly; there is sufficient cash-on-hand to cover this increase without a change to the Street Light Assessment.

**LIQUID FUELS FUND
2024 BUDGET ANALYSIS AND NOTES**

ANALYSIS: The Liquid Fuels Fund receives the East Hanover Township allocation from the State Tax on gasoline and diesel fuels. This payment is based on a calculation of the municipal population and the total miles of municipal-owned roads. East Hanover also receives funds for accepting “turn-back” of State roadways.

Due to a high cash balance in the Liquid Fuels Fund in recent years, the 2022 budget strategy was to reduce this cash balance via the purchase of a truck, costs related to signal improvement projects, and having the fund pay for a larger-than-usual amount of paving costs in that year (thus providing some relief to the General Fund). This resulted in a planned 2022 budget shortfall of nearly \$500,000 and a targeted 2022 year-end balance of around \$150,000. The actual 2022 year-end balance was significantly higher than that (approximately \$440,000) as the delivery of the truck was delayed until 2023 and paid for at that point, although at the time the 2023 budget was approved it was anticipated the cost for the truck would still be incurred in 2022. As a result, a year-end deficit is projected for 2023, although without this timing difference it would actually be projecting a surplus for 2023. A 2023 year-end cash balance of over \$300,000 is projected due to anticipated savings elsewhere and the Liquid Fuels Fund is balanced for 2024 with a slight surplus.

NOTES:

- The 2024 budget for the State Liquid Fuels Tax disbursement increases slightly from 2023; this is conservatively based on the actual amount received in 2023 and correspondence received from the State estimating a disbursement of \$279,075 in 2024.
- Snow & Ice Removal (432.00) continues to be budgeted at \$50,000 in 2024. While annual costs have been lower than this in recent years due to some mild winters, the 2024 budget figure is in line with the \$48,593 spent in 2019, thus providing a cushion in case of a bad winter. The per-ton cost for salt has increased over that time, as well.
- Traffic Control Devices (433.00) was higher in recent years due to engineering expenses relating to a traffic signal project (Green Light Go) at the intersection of Allentown Boulevard and Laudermilch Road. As those engineering costs are being incurred on the General Fund in future years, the 2024 budget figure is lowered to \$5,000 to account solely for electricity for the Township’s traffic control devices.
- Traffic Light Maintenance (433.37) is increased for the 2024 budget to account for potentially higher maintenance costs upon the completion of the Green Light Go project.
- Projects-Paving/Culverts (438.011) continues to be budgeted at \$150,000, in keeping with the recent cost sharing strategy between the General Fund and the Liquid Fuels Fund for paving projects.