

Northampton Tax Collection Committee  
December 12, 2024 8:30 a.m.  
(Rescheduled from October 10, 2024 – No Quorum)  
Bethlehem Township Municipal Building  
4225 Easton Avenue, Bethlehem PA.

- A. Call to Order
- B. Pledge of Allegiance
- C. Roll Call
- D. Approval of the Agenda
- E. Public Comment
- F. Approval of Minutes – TCC Meetings of August 8, 2024
- G. Payment of Bills
- H. Approval of Treasurer's Report
- I. Consideration on the approval of the 2025 Rates for Professional Services (KingSpry and Meyner Center)
- J. Approval of the 2023 Audit
- K. Approval of the 2025 Proposed Budget
- L. Authorize assessment of PSD and notices
- M. Authorize advertisement of the 2025 Meeting Dates (March 13 and October 9)
- N. Authorize placement and payment of TCC Insurance
- O. Resolution approving Data Retention Policy
- P. Tax Officer Report
- Q. Executive Session (Personnel Matters)
- R. Approval of the Solicitation Process for a new NTCC Administrative Director/NTCC Secretary
- S. Approval of New Location/Storage of the NTCC Records
- T. Resignation of TCC Officers and Acceptance
- U. Discussion and Action on Reorganization of the TCC Officers and Agents
- V. Public Comment
- W. New Business
- X. Adjourn

# Northampton County Tax Collection District

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Townships of Allen, Bethlehem, Bushkill, East Allen, Forks, Hanover, Lehigh, Lower Mt. Bethel, Lower Nazareth, Lower Saucon, Moore, Palmer, Plainfield, Upper Mt. Bethel, Upper Nazareth, Washington, and Williams; Boroughs of Bangor, Bath, Chapman, East Bangor, Fountain Hill, Freemansburg, Glendon, Hellertown, Nazareth, Northampton, Pen Argyl, Portland, Roseto, Stockertown, Tatamy, West Easton, Wind Gap, and Wilson; Cities of Bethlehem and Easton; School Districts of Bangor, Bethlehem, Easton, Nazareth, Northampton, Pen Argyl, Saucon Valley, and Wilson.

## FINANCIAL REPORT August 1, 2024 to September 30, 2024

<b>BEGINNING BALANCE</b>		<b>\$34,459.66</b>
Deposits	\$0.00	
Interest	\$43.27	
<b>Total Revenue</b>		<b>\$34,502.93</b>
<b>Expenses</b>		
Bank Fees	\$0.00	
Professional Services	\$0.00	
Legal Services	\$2,468.50	
Financial Audit	\$0.00	
SSAE Audit	\$0.00	
Insurance	\$0.00	
Advertising	\$116.37	
<b>Total Expenses</b>	<b>\$2,584.87</b>	
<b>ENDING BALANCE</b>		<b>\$31,918.06</b>

2:17 PM

10/08/24

**Northampton County TCC**  
**Reconciliation Summary**  
Fidelity Bank, Period Ending 09/30/2024

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	<u>Sep 30, 24</u>
Beginning Balance	33,358.35
Cleared Transactions	
Checks and Payments - 1 item	-1,461.50
Deposits and Credits - 1 item	21.21
Total Cleared Transactions	<u>-1,440.29</u>
Cleared Balance	<u>31,918.06</u>
Register Balance as of 09/30/2024	31,918.06
Ending Balance	31,918.06

2:17 PM

10/08/24

**Northampton County TCC**  
**Reconciliation Detail**  
Fidelity Bank, Period Ending 09/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						33,358.35
<b>Cleared Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Check	09/16/2024	2139	King, Spry, Herman,...	X	-1,461.50	-1,461.50
Total Checks and Payments					-1,461.50	-1,461.50
<b>Deposits and Credits - 1 item</b>						
Deposit	09/30/2024			X	21.21	21.21
Total Deposits and Credits					21.21	21.21
Total Cleared Transactions					-1,440.29	-1,440.29
Cleared Balance					-1,440.29	31,918.06
Register Balance as of 09/30/2024					-1,440.29	31,918.06
<b>Ending Balance</b>					<b>-1,440.29</b>	<b>31,918.06</b>

**Northampton County TCC**  
**Check Detail**  
August through September 2024

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amount</u>
Check	2136	08/08/2024	King, Spry, Herman, Freund & Faul, LLC		Fidelity Bank		-1,007.00
				Legal Fees		-1,007.00	1,007.00
TOTAL						-1,007.00	1,007.00
Check	2137	08/13/2024	NJ Advance Media		Fidelity Bank		-116.37
				Advertising		-116.37	116.37
TOTAL						-116.37	116.37
Check	2138	08/07/2024	King, Spry, Herman, Freund & Faul, LLC		Fidelity Bank		0.00
TOTAL						0.00	0.00
Check	2139	09/16/2024	King, Spry, Herman, Freund & Faul, LLC		Fidelity Bank		-1,461.50
				Legal Fees		-1,461.50	1,461.50
TOTAL						-1,461.50	1,461.50
						<b>TOTAL</b>	<b>2,584.87</b>

**Northampton County TCC**  
**Check Detail**  
October 1 - 10, 2024

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amount</u>
Check	2140	10/10/2024	King, Spry, Herman, Freund & Faul, LLC		Fidelity Bank		-836.00
				Legal Fees		-836.00	836.00
TOTAL						-836.00	836.00
Check	2141	10/10/2024	Campbell, Rappold & Yurasits LLP		Fidelity Bank		-3,600.00
				Audit Fees		-1,760.00	1,760.00
				Audit Fees		-1,840.00	1,840.00
TOTAL						-3,600.00	3,600.00
					<b>TOTAL</b>		<b>4,436.00</b>

October 2, 2024

**VIA E-MAIL:** [jjfinnigan@msn.com](mailto:jjfinnigan@msn.com)  
John J. Finnigan, Jr., Chairman  
NORTHAMPTON TAX COLLECTION COMMITTEE

Re: Solicitor Fees for 2025

Dear Chairman Finnigan:

The KingSpry Law Firm has enjoyed working as Solicitor to the Northampton Tax Collection Committee (TCC) over the past 15 years.

As you know, with the passage of time, the cost of doing business increases. As a result, from time-to-time, the Firm needs to increase its hourly fees. As of January 1, 2025, the Firm intends to increase the Firm's rate from \$190.00/hour to \$195.00/hour, for attorney time on TCC matters. The rate for paralegal services would stay the same. Since this is budget season for the TCC, I wanted to let the TCC know about the requested increased rates, so that, if necessary, the TCC has the opportunity to incorporate it into the budget. In order to simplify matters for the TCC, if we do not hear otherwise from the TCC, we will understand that the new rates are acceptable to the TCC, and will begin billing at the increased rates after the first of the year.

The Firm thanks the TCC for the opportunity to work with it over the last 15 years, and looks forward to working with the TCC in the future.

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

Sincerely,

KING, SPRY, HERMAN, FREUND & FAUL, LLC



Michael A. Gaul, Esquire

[mag@kingspry.com](mailto:mag@kingspry.com)

MAG/rlk

cc: Ms. Nicole Beckett (via e-mail: [beckett@lafayette.edu](mailto:beckett@lafayette.edu))  
Ms. Jennifer Smethers (via e-mail: [manager@lowermtbethel.org](mailto:manager@lowermtbethel.org))  
Michele Denninger, CFO (via e-mail: [micheled@kingspry.com](mailto:micheled@kingspry.com))

Robert B. & Helen S.  
**Meyner Center**  
for the Study of State & Local Government

TO: Northampton TCC Delegates and Alternate Delegates  
FROM: Nicole Beckett, Associate Director for Public Service  
RE: Provision of Services in 2025  
DATE: October 8, 2024

The Meyner Center has been pleased and honored to provide administrative services to the Northampton TCC since its inception in October 2009. We believe that we have been of great value to the TCC in addressing all administrative needs in a comprehensive, timely, and responsible manner.

We would like to continue to provide service to the TCC. Effective January 1, 2025 our rates will be increased from \$110/hour to \$115/hour. While we are cognizant of the effect of any kind of rate increase, we believe that our rate is still of great value to government entities and organizations.

If anyone should have any questions concerning the increase, please contact me directly. Again, thank you for the trust and confidence you have placed in me and in the Meyner Center.



## COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

\_\_\_\_\_, 2024

To the Members of the  
Northampton Tax Collection Committee

We have audited the financial statements of Northampton Tax Collection Committee for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 20, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Northampton Tax Collection Committee are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by Northampton Tax Collection Committee during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated \_\_\_\_\_, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Northampton Tax Collection Committee's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Northampton Tax Collection Committee's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Restriction on Use

This information is intended solely for the information and use of the members of the Committee Board and management of Northampton Tax Collection Committee and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

**Northampton County TCC  
DRAFT Budget 2025**

	<u>2024 Budget</u>	<u>Jan - Aug 2024</u>	<u>Est. Final 2024</u>	<u>2025 Budget</u>
<b>Income</b>				
<b>Cash Carryover</b>	\$1,180.00	\$5,288.39	\$5,288.39	\$22,255.48
<b>PSD Assessments</b>	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00
<b>Interest</b>	\$60.00	\$205.76	\$308.64	\$205.76
<b>Total Income</b>	<u>\$36,240.00</u>	<u>\$40,494.15</u>	<u>\$40,597.03</u>	<u>\$22,461.24</u>
<b>Expense</b>				
<b>Bank Fees</b>	\$200.00	\$0.00	\$0.00	\$200.00
<b>Professional Services</b>	\$6,500.00	\$1,233.75	\$5,233.75	\$5,800.00
<b>Legal Fees</b>	\$8,500.00	\$2,827.00	\$6,432.75	\$7,000.00
<b>Insurance</b>	\$2,900.00	\$2,855.00	\$2,855.00	\$2,900.00
<b>Advertising</b>	\$250.00	\$220.05	\$220.05	\$250.00
<b>Financial Audit</b>	\$1,950.00	\$0.00	\$3,600.00	\$1,925.00
<b>Website</b>	\$2,800.00	\$0.00	\$0.00	\$2,800.00
<b>Carry Over to 2026</b>	\$0.00	\$0.00	\$0.00	\$1,586.24
<b>Total Expense</b>	<u>\$23,100.00</u>	<u>\$7,135.80</u>	<u>\$18,341.55</u>	<u>\$22,461.24</u>

NTCC to discuss 2025 assessment in order to create a fund balance forward/reserves.