

**LOWER MACUNGIE TOWNSHIP
BOARD OF COMMISSIONERS
SPECIAL MEETING AGENDA**
November 15, 2021 – 6:00 P.M.
www.lowermac.com info@lowermac.com

1. CALL MEETING TO ORDER

2. PLEDGE TO THE FLAG

3. ROLL CALL

Board of Commissioners

President Ronald W. Beitler

Vice President Richard V. Ward

Commissioner Ron R. Beitler

Commissioner Brian P. Higgins

Commissioner Maury G. Robert

Township Manager

Asst. Township Manager/Secretary

Director of Finance

Asst. Director of Finance

Bruce Beitel

Renea Flexer

Jeff Waltemyer

Donna Conklin

4. REVIEW OF THE 2022 BUDGET

5. PUBLIC COMMENT ON AGENDA TOPICS (Residents shall limit their comments to no more than three minutes)

6. EXECUTIVE SESSION (IF NECESSARY)

7. ADJOURNMENT

Lower Macungie Township								
2022 Budget - Fund Summary								
(Fund Accounting)								
Appr								
Item								
Fund	General	Sewer	Debt Service	Capital Projects	Federal Grants	Open Space	Liquid Fuels	Total
Prior Operating Funds	9,798,598.50	6,763,201.53	-	912,482.10	1,710,800.00	-	2,129,165.64	21,314,247.77
Revenue:								
301 Real Property Taxes	630,000.00			1,260,000.00				1,890,000.00
310 Local Tax Enabling Act	7,921,000.00					1,800,000.00		9,721,000.00
321 Business Licenses & Permits	493,100.00							493,100.00
331 Fines	15,000.00							15,000.00
341 Interest Earnings	1,000.00	2,000.00					5,000.00	8,000.00
342 Rents and Royalties	93,500.00							93,500.00
351 Capital & Operating Grants					1,710,000.00			1,710,000.00
354 State Grants	310,000.00	-		-				310,000.00
355 State Shared Revenue	235,000.00						919,000.00	1,154,000.00
361 Charges for Services Developer	35,300.00							35,300.00
362 Charges for Services Safety	748,225.00							748,225.00
364 Sanitation	3,353,250.00	4,440,100.00						7,793,350.00
367 Culture and Recreation	344,900.00							344,900.00
380 Reimbursements & Other	32,000.00	2,500.00						34,500.00
383 Special Assessments	291,300.00							291,300.00
391 Fixed Asset Disposition				-				-
392 Interfund Operating Transfers	1,175,000.00		1,487,800.00	1,515,000.00				4,177,800.00
393 Proceeds of General LT Debt						6,100,000.00		6,100,000.00
Total Revenue	15,678,575.00	4,444,600.00	1,487,800.00	2,775,000.00	1,710,000.00	7,900,000.00	924,000.00	34,919,975.00
Total Revenue & Prior Funds	25,477,173.50	11,207,801.53	1,487,800.00	3,687,482.10	3,420,800.00	7,900,000.00	3,053,165.64	56,234,222.77
Expense:								
400 Legislative	23,900.00							23,900.00
402 Financial Administration	324,900.00	52,000.00						376,900.00
403 Real Estate Tax Collection	21,500.00			21,500.00				43,000.00
404 Legal Services	265,000.00	40,000.00						305,000.00
405 Secretary	212,750.00	132,400.00						345,150.00
406 General Township Admin	186,800.00							186,800.00
407 Information Technology	112,600.00							112,600.00
408 Engineering Services	140,000.00	75,000.00						215,000.00
409 Buildings & Facilities	723,550.00	27,000.00						750,550.00
410 Public Safety	51,200.00							51,200.00
411 Fire	650,000.00							650,000.00
413 Permits	678,300.00	57,600.00						735,900.00
414 Planning and Zoning	360,000.00							360,000.00
415 Emergency Management	14,300.00							14,300.00
426 Recycling Collection Disposal	125,875.00							125,875.00
427 Solid Waste	3,193,250.00							3,193,250.00
429 Wastewater Collect & Treat		3,061,700.00						3,061,700.00
430 Roads - General	1,255,050.00							1,255,050.00
432 Winter Maintenance	7,500.00						170,000.00	177,500.00
433 Traffic Control Devices	125,500.00							125,500.00
434 Street Lighting	292,600.00							292,600.00
435 Sidewalks, Crosswalks & Trails	-							-
436 Storm Water and Drains	215,000.00							215,000.00
438 Roads & Bridges - Maintenance	372,000.00							372,000.00
439 Highways & Streets				500,000.00			1,985,000.00	2,485,000.00
440 Public Works - Administration	265,800.00							265,800.00
451 Community Center	621,500.00							621,500.00
452 Swimming Pool	246,750.00							246,750.00
453 Summer Programs	86,000.00							86,000.00
454 Parks	1,094,700.00							1,094,700.00
456 LMT Library	615,000.00							615,000.00
459 Grants	97,150.00							97,150.00
481 Employer Paid Benefitis	301,400.00	44,100.00						345,500.00
483 Non Uniform Pension	556,100.00	104,600.00						660,700.00
484 Workers Compensation Ins	160,000.00	75,000.00						235,000.00
485 Other Employee Benefits	2,500.00	1,200.00						3,700.00
486 Insurance	141,500.00	72,000.00						213,500.00
487 Health Insurance	1,123,600.00	352,000.00						1,475,600.00

Lower Macungie Township							
Debt Service Fund - 2022 Budget							
Appr							
Item		Approved	Initial				
		Budget	Budget	Projected	Budget	August YTD	Actual
	Year	2022	2022	2021	2021	2021	2020
	Prior Operating Funds	-	-	-	-	-	-
	Revenue:						
392	Interfund Operating Transfers	1,487,800.00	1,487,800.00		-	-	-
	Total Revenue	1,487,800.00	1,487,800.00	-	-	-	-
	Total Revenue & Prior Funds	1,487,800.00	1,487,800.00	-	-	-	-
	Expense:						
471	Debt Principal	1,249,000.00	1,249,000.00		-	-	-
472	Debt Interest	163,800.00	163,800.00				
475	Debt Issuance Costs	75,000.00	75,000.00				
	Total Expenses	1,487,800.00	1,487,800.00	-	-	-	-
	Remaining Funds	-	-	-	-	-	-
	Revenue Less Expense	-	-	-	-	-	-
	Interfund transfers to cover debt service costs are from the capital projects fund, \$357,800, and the open space fund, \$1,130,000						
	11/11/2021						

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Debt Service Fund						
Interfund Operating Transfers						
19.392.300	Transfer From Capital Projects	732,800.00	732,800.00	.00	.00	.00
19.392.330	Transfer From Open Space Fund	755,000.00	755,000.00	.00	.00	.00
	Total Interfund Operating Transfers:	1,487,800.00	1,487,800.00	.00	.00	.00
	Total Revenue:	1,487,800.00	1,487,800.00	.00	.00	.00
Debt Principal						
19.471.901	Debt Principal	1,249,000.00	1,249,000.00	.00	.00	.00
	Total Debt Principal:	1,249,000.00	1,249,000.00	.00	.00	.00
Debt Interest						
19.472.911	Debt Interest	163,800.00	163,800.00	.00	.00	.00
	Total Debt Interest:	163,800.00	163,800.00	.00	.00	.00
Debt Issuance Costs						
19.475.921	Debt Issuance Costs	75,000.00	75,000.00	.00	.00	.00
	Total Debt Issuance Costs:	75,000.00	75,000.00	.00	.00	.00
	Total Expenditure:	1,487,800.00	1,487,800.00	.00	.00	.00
	Debt Service Fund Revenue Total:	1,487,800.00	1,487,800.00	.00	.00	.00
	Debt Service Fund Expenditure Total:	1,487,800.00	1,487,800.00	.00	.00	.00
	Net Total Debt Service Fund:	.00	.00	.00	.00	.00

Lower Macungie Township							
Capital Projects Fund - 2022 Budget							
Appr							
Item		Approved	Initial	Projected	Budget	August YTD	Actual
	Year	2022	2022	2021	2021	2021	2020
	Prior Operating Funds	912,482.10	912,482.10	561,482.10	561,482.10	561,482.10	(683,231.29)
	Revenue:						
301	Real Property Taxes	1,260,000.00	1,260,000.00	1,260,000.00	1,220,000.00	1,254,392.26	1,260,170.61
354	State Grants	-	-	-	-	-	210,436.00
380	Insurance Reimbursements	-	-	53,000.00	-	52,700.00	39,456.04
391	Fixed Asset Disposition	-	-	-	-	-	831,431.00
392	Interfund Operating Transfers	1,515,000.00	1,515,000.00	42,000.00	41,700.00	-	1,500,000.00
393	Proceeds of General LT Debt	-	-	-	-	47,660.51	-
	Total Revenue	2,775,000.00	2,775,000.00	1,355,000.00	1,261,700.00	1,354,752.77	3,841,493.65
	Total Revenue & Prior Funds	3,687,482.10	3,687,482.10	1,916,482.10	1,823,182.10	1,916,234.87	3,158,262.36
	Expense:						
403	Real Estate Tax Collection	21,500.00	21,500.00	22,000.00	21,500.00	14,424.72	20,645.09
439	Intersection Improvements	500,000.00	500,000.00	-	-	-	-
471	Debt Principal	-	-	358,000.00	573,000.00	358,000.00	560,000.00
472	Debt Interest	-	-	94,000.00	160,000.00	93,781.64	163,828.59
475	Debt Placement Fees	-	-	33,000.00	-	32,703.29	-
492	Interfund Transfers	357,800.00	357,800.00	-	-	-	-
493	Capital Projects	1,934,500.00	1,934,500.00	497,000.00	857,200.00	239,269.88	1,852,306.58
	Total Expenses	2,813,800.00	2,813,800.00	1,004,000.00	1,611,700.00	738,179.53	2,596,780.26
	Remaining Funds	873,682.10	873,682.10	912,482.10	211,482.10	1,178,055.34	561,482.10
	Revenue Less Expense	(38,800.00)	(38,800.00)	351,000.00	(350,000.00)	616,573.24	1,244,713.39
	11/11/2021						

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Capital Projects Fund						
Real Property Taxes						
30.301.100	Real Estate Tax	1,250,000.00	1,250,000.00	1,210,000.00	1,270,830.39	1,249,126.57
30.301.200	Real Estate Tax Prior Years	10,000.00	10,000.00	10,000.00	11,740.02	11,044.04
	Total Real Property Taxes:	1,260,000.00	1,260,000.00	1,220,000.00	1,282,570.41	1,260,170.61
State Grants						
30.354.090	State Community Dev Grants	.00	.00	.00	.00	41,839.00
30.354.150	State Recycling Grants	.00	.00	.00	.00	168,597.00
	Total State Grants:	.00	.00	.00	.00	210,436.00
Insurance Reimbursements						
30.380.100	Insurance Reimbursements	.00	.00	.00	52,700.00	39,456.04
	Total Insurance Reimbursements:	.00	.00	.00	52,700.00	39,456.04
Fixed Asset Disposition						
30.391.100	Sale of Fixed Assets	.00	.00	.00	.00	831,431.00
	Total Fixed Asset Disposition:	.00	.00	.00	.00	831,431.00
Interfund Operating Transfers						
30.392.010	Transfer From General Fund	1,015,000.00	1,015,000.00	41,700.00	.00	1,500,000.00
30.392.190	Transfer From Dev Impact	500,000.00	500,000.00	.00	.00	.00
	Total Interfund Operating Transfers:	1,515,000.00	1,515,000.00	41,700.00	.00	1,500,000.00
Proceeds of General LT Debt						
30.393.120	General Obligation Debt	.00	.00	.00	47,660.51	.00
	Total Proceeds of General LT Debt:	.00	.00	.00	47,660.51	.00
	Total Revenue:	2,775,000.00	2,775,000.00	1,261,700.00	1,382,930.92	3,841,493.65
Real Estate Tax Collection						
30.403.105	Salaries & Wages - Elected	5,000.00	5,000.00	5,000.00	4,230.82	5,000.06
30.403.210	Tax Collection Office	8,050.00	8,050.00	8,050.00	5,142.82	8,550.00
30.403.450	Contracted Services	8,450.00	8,450.00	8,450.00	7,272.26	7,095.03
	Total Real Estate Tax Collection:	21,500.00	21,500.00	21,500.00	16,645.90	20,645.09
Intersection Improvements						
30.439.612	Intersection Improve (ACT 209)	500,000.00	500,000.00	.00	.00	.00
	Total Intersection Improvements:	500,000.00	500,000.00	.00	.00	.00
Debt Principal						
30.471.901	Bond/Note Principal	.00	.00	573,000.00	358,000.00	560,000.00
	Total Debt Principal:	.00	.00	573,000.00	358,000.00	560,000.00
Debt Interest						
30.472.911	Bond/Note Interest	.00	.00	160,000.00	93,781.64	163,828.59

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
	Total Debt Interest:	.00	.00	160,000.00	93,781.64	163,828.59
	Debt Placement Fees					
30.475.921	Debt Placement Fees	.00	.00	.00	32,703.29	.00
	Total Debt Placement Fees:	.00	.00	.00	32,703.29	.00
	Interfund Transfers					
30.492.190	Transfer to Debt Service Fund	357,800.00	357,800.00	.00	.00	.00
	Total Interfund Transfers:	357,800.00	357,800.00	.00	.00	.00
	Capital Projects					
30.493.320	Township Vehicles	.00	.00	.00	42.23	29,614.00
30.493.463	Contracted Paving	485,000.00	485,000.00	200,000.00	200,000.00	156,614.25
30.493.613	Walking Trails	25,000.00	25,000.00	.00	.00	.00
30.493.617	Playground Equipment	10,000.00	10,000.00	.00	.00	.00
30.493.620	Land Purchases	.00	.00	.00	.00	1,517,255.19
30.493.631	Mowers & Blowers	25,000.00	25,000.00	40,000.00	.00	30,388.24
30.493.635	Comm Center Improvements	568,000.00	568,000.00	430,000.00	42,219.49	34,042.46
30.493.636	Camp Olympic	.00	.00	20,000.00	6,666.66	.00
30.493.637	Park Signage	2,500.00	2,500.00	2,500.00	762.00	1,413.52
30.493.638	Park Improvements	40,000.00	40,000.00	60,200.00	1,987.00	15,612.21
30.493.646	PW Annex Capital Projects	10,000.00	10,000.00	.00	.00	.00
30.493.647	Sidewalks/Parking Lots	.00	.00	27,000.00	11,358.50	53,694.71
30.493.648	Municipal Bldg Capital Improve	25,000.00	25,000.00	.00	.00	.00
30.493.650	Bridge Upgrades	550,000.00	550,000.00	.00	.00	.00
30.493.652	Bike Trails & Walking Trails	14,000.00	14,000.00	27,500.00	.00	.00
30.493.658	Storm Water	150,000.00	150,000.00	50,000.00	9,045.00	11,220.00
30.493.660	Traffic Signals	30,000.00	30,000.00	.00	.00	2,452.00
	Total Capital Projects:	1,934,500.00	1,934,500.00	857,200.00	272,080.88	1,852,306.58
	Total Expenditure:	2,813,800.00	2,813,800.00	1,611,700.00	773,211.71	2,596,780.26
	Capital Projects Fund Revenue Total:	2,775,000.00	2,775,000.00	1,261,700.00	1,382,930.92	3,841,493.65
	Capital Projects Fund Expenditure Total:	2,813,800.00	2,813,800.00	1,611,700.00	773,211.71	2,596,780.26
	Net Total Capital Projects Fund:	38,800.00-	38,800.00-	350,000.00-	609,719.21	1,244,713.39

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Federal Grants Fund						
Capital & Operating Grants						
32.351.200	American Rescue Plan	1,710,000.00	1,710,000.00	.00	1,710,818.27	.00
	Total Capital & Operating Grants:	1,710,000.00	1,710,000.00	.00	1,710,818.27	.00
	Total Revenue:	1,710,000.00	1,710,000.00	.00	1,710,818.27	.00
Interfund Transfers						
32.492.010	Transfer to General Fund	1,175,000.00	1,175,000.00	.00	.00	.00
	Total Interfund Transfers:	1,175,000.00	1,175,000.00	.00	.00	.00
Capital Projects						
32.493.100	ARPA Capital Projects	2,200,000.00	2,200,000.00	.00	.00	.00
	Total Capital Projects:	2,200,000.00	2,200,000.00	.00	.00	.00
	Total Expenditure:	3,375,000.00	3,375,000.00	.00	.00	.00
	Federal Grants Fund Revenue Total:	1,710,000.00	1,710,000.00	.00	1,710,818.27	.00
	Federal Grants Fund Expenditure Total:	3,375,000.00	3,375,000.00	.00	.00	.00
	Net Total Federal Grants Fund:	1,665,000.00-	1,665,000.00-	.00	1,710,818.27	.00

Lower Macungie Township							
Open Space Fund - 2022 Budget							
Appr							
Item		Approved	Initial				
		Budget	Budget	Projected	Budget	August YTD	Actual
	Year	2022	2022	2021	2021	2021	2020
	Prior Operating Funds	-	-	-	-	-	-
	Revenue:						
310	Local Tax Enabling Act	1,800,000.00	1,800,000.00	-	-	-	-
393	Proceeds of General LT Debt	6,100,000.00	6,100,000.00				
	Total Revenue	7,900,000.00	7,900,000.00	-	-	-	-
	Total Revenue & Prior Funds	7,900,000.00	7,900,000.00	-	-	-	-
	Expense:						
492	Interfund Transfers	1,130,000.00	1,130,000.00		-	-	-
493	Capital Projects	6,100,000.00	6,100,000.00				
	Total Expenses	7,230,000.00	7,230,000.00	-	-	-	-
	Remaining Funds	670,000.00	670,000.00	-	-	-	-
	Revenue Less Expense	670,000.00	670,000.00	-	-	-	-
Interfund transfers are for debt service from borrowings to acquire land. The captial projects budget is for land purchases.							
11/11/2021							

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Open Space Fund						
Local Tax Enabling Act						
33.310.210	EIT Current Resident	1,800,000.00	1,800,000.00	.00	.00	.00
	Total Local Tax Enabling Act:	1,800,000.00	1,800,000.00	.00	.00	.00
Proceeds of General LT Debt						
33.393.120	General Obligation Debt	6,100,000.00	6,100,000.00	.00	.00	.00
	Total Proceeds of General LT Debt:	6,100,000.00	6,100,000.00	.00	.00	.00
	Total Revenue:	7,900,000.00	7,900,000.00	.00	.00	.00
Interfund Transfers						
33.492.190	Transfer to Debt Service Fund	1,130,000.00	1,130,000.00	.00	.00	.00
	Total Interfund Transfers:	1,130,000.00	1,130,000.00	.00	.00	.00
Capital Projects						
33.493.200	Land Purchases	6,100,000.00	6,100,000.00	.00	.00	.00
	Total Capital Projects:	6,100,000.00	6,100,000.00	.00	.00	.00
	Total Expenditure:	7,230,000.00	7,230,000.00	.00	.00	.00
	Open Space Fund Revenue Total:	7,900,000.00	7,900,000.00	.00	.00	.00
	Open Space Fund Expenditure Total:	7,230,000.00	7,230,000.00	.00	.00	.00
	Net Total Open Space Fund:	670,000.00	670,000.00	.00	.00	.00

Lower Macungie Township	
Developer Fee Fund Balances	
As of 12/31/2020 Audit	
Traffic	\$ 1,511,900
Recreation	246,900
Street Tree	600
Detention Pond	141,200
Fire Hydrant	72,500
Stormwater Maintenance	93,400
	\$ 2,066,500
11/11/2021	