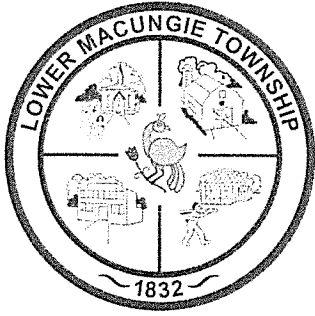




*Lower Macungie
Township
2018 Budget*

Approved December 21, 2017



LOWER MACUNGIE TOWNSHIP

3400 BROOKSIDE ROAD

MACUNGIE, PA 18062

PHONE: 610-966-4343 • FAX: 610-965-3654

WEBSITE: www.lowermac.com

December 21, 2017

Enclosed please find the approved 2018 Lower Macungie Township Budget adopted by the Board of Commissioners at their December 21, 2017 Board meeting.

Preparation of the 2018 budget began in August of 2017. The Township staff and Board of Commissioners have been reviewing how best to provide the services needed and expected for our Township residents. This \$31,750,000 budget reflects an aggressive but necessary spending plan that accomplishes that goal.

The good news is that the budget calls for no increase for property tax or refuse rates. A 15% sewer rate increase reflects the federally mandated sewer rehabilitation project that impacts many municipalities in Lehigh County. For a family of four that would equate to approximately an \$11.40 increase per quarter in their sewer bill.

Some of the highlights of the 2018 budget include: the expansion of the Township Library, Community Center and an additional gym to meet the demand of the residents (this building expansion should be completed by the end of 2018); a new traffic light at Cedar Crest Blvd. and Minesite Road; A small dump truck and 2 pickup trucks with snow plows will be purchased; Lights at the upper parking lot at Camp Olympic will be installed; A 2nd dog park (Camp Olympic) will be completed; A new aerial fire truck will be purchased for the Fire Department; \$1.6 million has been set aside for land purchase and preservation; \$650,000 has been allocated for continued sewer rehabilitation work; A pedestrian bridge connecting Graymoor Subdivision with the Four Seasons Development will be completed; A walking trail between Brookside Road and Wild Cherry Lane as part of the Spring Ridge Crossing project will be completed, \$550,000 will be spent on street paving; construction of a new parking lot at Wild Cherry Park will be done in 2018, and \$300,000 will be spent on bridge repairs (township maintains 14 bridges)

Given the enormity of the services being provided and the level of commitment required for the 31,500 Township residents, the 2018 budget presents a well thought out plan to keep the high standards and quality of life that is the foundation of the Township.

Sincerely,

Bruce E. Fosselman
Lower Macungie Township Manager

**LOWER MACUNGIE TOWNSHIP
Lehigh County, Pennsylvania**

**ORDINANCE NO. 2017-15
(Duly Adopted December 21, 2017)**

**AN ORDINANCE OF THE TOWNSHIP OF LOWER
MACUNGIE, LEHIGH COUNTY, PENNSYLVANIA,
SETTING THE TAX RATES FOR THE YEAR 2018 AND
APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE
REQUIRED FOR THE SPECIFIC PURPOSES OF THE
TOWNSHIP GOVERNMENT DURING THE 2018 FISCAL
YEAR.**

WHEREAS, Article XVII of the First Class Township Code (53 P.S. §56701 *et seq.*) requires that the Board of Commissioners prepare and adopt a budget which shall reflect, as nearly as possible, the estimated revenues and expenditures of the Township for the fiscal year for which the budget is prepared; and

WHEREAS, the total appropriations shall not exceed the revenues available for the fiscal year; and

WHEREAS, the tax levied by the Township Commissioners shall be fixed at such figure within the limit allowed by law, as with all other sources of revenue that will meet and cover said appropriations; and

WHEREAS, Section 1701 of the First Class Township Code (53 P.S. §56701) requires that the Board of Commissioners, by ordinance, appropriate out of the revenues available for the fiscal year, the specific sums required as shown by the finally adopted budget; and

NOW, THEREFORE, it is hereby **ENACTED** and **ORDAINED** by the Board of Commissioners of Lower Macungie Township, as follows:

SECTION I Taxation; Special

Chapter 24 of the Codified Ordinances of Lower Macungie Township is hereby confirmed:

§24-1 Earned Income Tax

The Township Earned Income Tax of one percent (1%) upon salaries, wages, commissions and other compensation earned by residents of the Township of Lower Macungie and earned in the Township by non-residents thereof is hereby enacted and levied, without change, for the year 2018.

LMT00003

§24-2 Transfer Tax

The Township Transfer Tax of one percent (1%) upon the privilege of transferring or conveying, by deed or other document, any interest in any lands, tenements, or hereditaments in or partly in the Township of Lower Macungie is hereby enacted and levied, without change, for the year 2018.

§24-3 Local Services Tax

The Township Local Services Tax of Fifty-Two Dollars (\$52.00) per annum on each adult resident and nonresident employed and/or engaged in an occupation within Lower Macungie Township, without change, for the year 2018.

§24-4 Real Estate Tax

The Township Real Estate Tax of .50 mill to be used only for capital improvements is hereby enacted and levied for the year 2018.

SECTION II Annual Budget Appropriations.

Regarding Township expenditures for the fiscal year 2018, the following amounts are hereby appropriated from the revenues available during the 2018 fiscal year for the specific purposes set forth below, which amounts are more completely itemized in the finally adopted full budget for the fiscal year 2018 on file in the Township Secretary's Office and attached hereto by reference.

2018 ADOPTED BUDGETS

GENERAL FUND

Revenue.....	\$13,682,385
Expenditures	\$13,682,385

SEWER FUND

Revenue.....	\$4,770,050
Expenditures	\$4,770,050

CAPITAL FUND

Revenue.....	\$11,111,800
Expenditures	\$11,111,800

LMT0003

STATE LIQUID FUELS FUND

Revenue.....	\$2,167,000
Expenditures	\$2,167,000

SECTION III REPEALER

All ordinances or parts of ordinances which are inconsistent herewith are hereby repealed.

SECTION IV SEVERABILITY

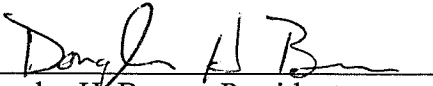
If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Board of Commissioners that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION V EFFECTIVE DATE

This Ordinance shall become effective January 1, 2018.

ENACTED and **ORDAINED** this 21st day of December, A.D., 2017.

**LOWER MACUNGIE TOWNSHIP
BOARD OF COMMISSIONERS**



 Douglas H. Brown, President

ATTEST:



 Renea Flexer, Secretary



LMT00003

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
General Fund						
Local Tax Enabling Act						
01.310.100	Real Estate Transfer Tax	950,000.00	950,000.00	950,000.00	545,086.58	886,736.14
01.310.210	Earned Income Tax	5,800,000.00	5,800,000.00	5,650,000.00	4,618,872.31	5,641,500.52
01.310.510	Local Services Tax	500,000.00	500,000.00	475,000.00	445,765.63	477,912.86
	Total Local Tax Enabling Act:	7,250,000.00	7,250,000.00	7,075,000.00	5,609,724.52	7,006,149.52
Business Licenses & Permits						
01.321.320	Junk Yard License	210.00	210.00	200.00	210.00	210.00
01.321.601	Electrical Licenses	6,000.00	6,000.00	6,000.00	5,405.00	12,240.00
01.321.602	Plumbing Licenses	4,000.00	4,000.00	4,000.00	3,240.00	7,145.00
01.321.610	Peddler Licenses	500.00	500.00	500.00	529.00	550.00
01.321.800	Cable TV Franchise Fees	545,000.00	545,000.00	525,000.00	382,600.24	502,681.00
	Total Business Licenses & Permits:	555,710.00	555,710.00	535,700.00	391,984.24	522,826.00
Fines						
01.331.120	Violations- Ordinance/Statues	18,000.00	18,000.00	20,000.00	9,605.49	25,246.81
	Total Fines:	18,000.00	18,000.00	20,000.00	9,605.49	25,246.81
Interest Earnings						
01.341.000	Interest Earnings	10,000.00	10,000.00	10,000.00	13,892.82	43,442.66
	Total Interest Earnings:	10,000.00	10,000.00	10,000.00	13,892.82	43,442.66
Rents and Royalties						
01.342.100	Land Rental	12,800.00	12,800.00	12,800.00	12,584.00	1,258.40
01.342.206	Kratzer House	12,000.00	12,000.00	12,000.00	11,540.53	12,812.40
01.342.207	Schantz Farm Rental	13,500.00	13,500.00	15,000.00	13,636.50	14,533.56
01.342.211	Camp Olympic Farm House	17,000.00	17,000.00	17,000.00	16,006.00	17,373.00
01.342.212	Camp Olympic Bungalow	12,000.00	12,000.00	12,000.00	10,443.20	13,873.92
01.342.530	Cell Tower Rental	15,000.00	15,000.00	15,000.00	12,450.84	15,436.22
01.342.540	Electronic Billboard	.00	.00	4,500.00	3,666.63	3,999.96
01.342.545	Office Rent State Rep	15,000.00	15,000.00	15,000.00	12,500.00	15,000.00
01.342.560	Emergency Electricity Plan	.00	.00	.00	.00	662.97
	Total Rents and Royalties:	97,300.00	97,300.00	103,300.00	92,827.70	94,950.43
State Grants						
01.354.020	State Aid Volunteer Fire	250,000.00	250,000.00	250,000.00	225,809.33	245,682.09
01.354.090	State Community Dev Grants	25,000.00	25,000.00	25,000.00	.00	27,500.00
01.354.150	State Recycling Grants	130,000.00	130,000.00	130,000.00	117,266.00	160,272.00
	Total State Grants:	405,000.00	405,000.00	405,000.00	343,075.33	433,454.09
State Shared Revenue						
01.355.010	PURTA	600.00	600.00	8,000.00	8,699.88	9,158.48
01.355.040	Alcoholic Beverages Licenses	3,480.00	3,480.00	2,900.00	4,850.00	3,350.00
01.355.050	Municipal State Aid Pension	185,000.00	185,000.00	155,000.00	178,941.88	183,735.14
	Total State Shared Revenue:	189,080.00	189,080.00	165,900.00	192,491.76	196,243.62

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
Charges for Services Developer						
01.361.400	Residential Plan Review Fees	20,000.00	20,000.00	10,000.00	19,410.00	19,460.00
01.361.401	Commercial Plan Review Fees	55,000.00	55,000.00	60,000.00	58,830.00	93,355.00
01.361.530	Sale of Subdivision & Land Dev	.00	.00	.00	.00	20.00
01.361.710	Photocopies	500.00	500.00	400.00	552.51	662.53
Total Charges for Services Developer:		75,500.00	75,500.00	70,400.00	78,792.51	113,497.53
Charges for Services Safety						
01.362.140	School Crossing Guards	31,000.00	31,000.00	31,000.00	47,552.82	33,545.75
01.362.402	Fire Code Plan Review	35,000.00	35,000.00	30,000.00	38,300.00	46,572.50
01.362.410	Building Permits	70,000.00	70,000.00	40,000.00	70,892.90	57,545.00
01.362.411	Building Permits/Commercial	120,000.00	120,000.00	300,000.00	105,578.42	532,630.90
01.362.420	Electrical Permits	100,000.00	100,000.00	70,000.00	117,155.00	176,420.00
01.362.430	Plumbing Permits	30,000.00	30,000.00	22,000.00	36,845.00	57,155.00
01.362.450	ROP Use & Occupancy Permits	6,000.00	6,000.00	5,000.00	9,005.00	6,130.00
01.362.470	Mechanical Permits	6,000.00	6,000.00	6,000.00	7,620.00	7,300.00
01.362.480	Zoning Permits	6,000.00	6,000.00	5,000.00	6,830.00	8,630.00
01.362.490	On Lot Grading/Pool Reviews	6,000.00	6,000.00	5,000.00	7,595.00	5,270.00
01.362.500	Burning Permits	100.00	100.00	100.00	60.00	90.00
01.362.580	Sprinkler System Inspections	4,500.00	4,500.00	5,000.00	3,411.05	13,602.88
01.362.600	Miscellaneous Permits	200.00	200.00	300.00	300.00	450.00
Total Charges for Services Safety:		414,800.00	414,800.00	519,400.00	451,145.19	945,342.03
Sanitation						
01.364.300	Solid Waste Regular Charges	2,600,000.00	2,600,000.00	2,600,000.00	1,969,771.18	2,618,689.97
01.364.305	Penalties Assessed	20,000.00	20,000.00	20,000.00	22,477.55	27,550.58
01.364.350	Bag Tags	1,200.00	1,200.00	300.00	1,381.00	477.50
01.364.900	Yard Waste Loading Fees	5,500.00	5,500.00	5,500.00	4,595.00	5,325.00
Total Sanitation:		2,626,700.00	2,626,700.00	2,625,800.00	1,998,224.73	2,652,043.05
Culture and Recreation						
01.367.110	Swimming Pool Fees	100,000.00	100,000.00	108,000.00	93,119.00	109,217.00
01.367.111	Swim Lesson Fees	7,700.00	7,700.00	7,800.00	7,680.00	7,980.00
01.367.112	Pool Snack Bar Income	20,000.00	20,000.00	29,000.00	23,040.95	29,952.41
01.367.120	Playground Fees	53,000.00	53,000.00	51,000.00	47,590.00	47,635.72
01.367.140	Camp Olympic Pavilion	4,500.00	4,500.00	4,200.00	4,200.00	4,600.00
01.367.142	Camp Olympic Barn	10,000.00	10,000.00	15,000.00	8,450.00	.00
01.367.145	Wescosville Rec Hall	15,000.00	15,000.00	15,000.00	13,270.00	15,635.00
01.367.150	Gym Rental	28,000.00	28,000.00	26,000.00	21,638.75	28,180.00
01.367.151	Community Center Room A	.00	.00	9,000.00	6,304.00	10,325.50
01.367.152	Community Center Room B	.00	.00	5,500.00	864.00	2,853.00
01.367.153	Community Center Rooms	19,850.00	19,850.00	15,000.00	16,534.50	12,843.50
01.367.154	Community Center Kitchen	.00	.00	.00	.00	1,230.00
01.367.155	Community Center Setup Charges	.00	.00	6,000.00	2,300.00	4,515.00
01.367.156	Community Center Snack Bar	700.00	700.00	700.00	695.53	1,073.18
01.367.157	Lockridge Community Center	13,500.00	13,500.00	13,500.00	14,035.00	11,125.00
01.367.160	Library Reimbursable Expenses	20,000.00	20,000.00	20,000.00	10,975.54	17,456.94
01.367.200	Community Center Programs	70,000.00	70,000.00	70,000.00	69,546.00	67,978.58
01.367.250	Community Center Equipment	.00	.00	500.00	305.00	350.00
01.367.300	Garden Plot Program	2,900.00	2,900.00	2,800.00	2,870.00	2,840.00
01.367.301	Field Use Fees	3,300.00	3,300.00	1,000.00	1,400.00	1,075.00
01.367.315	Dog Park Fees	2,000.00	2,000.00	1,000.00	1,680.00	1,960.00

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
Total Culture and Recreation:		370,450.00	370,450.00	401,000.00	346,498.27	378,825.83
Reimbursements & Other Revenue						
01.380.100	Insurance Reimbursements	120,000.00	120,000.00	110,000.00	137,583.00	148,950.14
01.380.300	Misc Rev & Reimburse	500.00	500.00	500.00	509.04-	1,350.77
01.380.900	Refunds for Expenses	4,000.00	4,000.00	4,000.00	72,534.58	4,152.71
Total Reimbursements & Other Revenue:		124,500.00	124,500.00	114,500.00	209,608.54	154,453.62
Special Assessments						
01.383.110	Street Light Taxes - Current	284,000.00	284,000.00	284,000.00	287,321.68	289,482.42
01.383.111	Street Light Taxes- Delinquent	2,000.00	2,000.00	2,000.00	.00	2,982.76
01.383.500	Penalties Late Payment	1,000.00	1,000.00	500.00	1,221.15	264.25
Total Special Assessments:		287,000.00	287,000.00	286,500.00	288,542.83	292,729.43
Interfund Operating Transfers						
01.392.370	Transfer from Dev. Impact Fund	200,000.00	50,000.00	50,000.00	.00	57,435.00
Total Interfund Operating Transfers:		200,000.00	50,000.00	50,000.00	.00	57,435.00
Prior Years Revenue						
01.396.000	Prior Years Reserve	1,058,345.00	2,415,025.00	2,320,400.00	.00	.00
Total Prior Years Revenue:		1,058,345.00	2,415,025.00	2,320,400.00	.00	.00
Total Revenue:		13,682,385.00	14,889,065.00	14,702,900.00	10,026,413.93	12,916,639.62
Legislative						
01.400.105	Salaries & Wages - Elected	30,700.00	30,700.00	30,700.00	25,325.24	30,793.92
01.400.210	Office Supplies	1,000.00	1,000.00	1,000.00	24.55	.00
01.400.420	Dues, Subscriptions & Member	500.00	500.00	500.00	.00	500.00
01.400.460	Meetings & Conferences	1,000.00	1,000.00	1,500.00	349.98	1,239.50
Total Legislative:		33,200.00	33,200.00	33,700.00	25,699.77	32,533.42
Financial Administration						
01.402.112	Salaries & Wages - Full Time	218,300.00	218,300.00	201,700.00	173,138.79	195,287.58
01.402.210	Office Supplies	1,000.00	1,000.00	1,000.00	831.41	823.16
01.402.260	Small Tools & Minor Equip	1,000.00	1,000.00	1,000.00	.00	.00
01.402.307	Accounting Systems	26,000.00	26,000.00	46,000.00	25,833.00	25,833.00
01.402.311	Accounting & Auditing Services	16,000.00	16,000.00	12,000.00	11,250.00	11,250.00
01.402.317	Payroll Processing	8,500.00	8,500.00	8,000.00	7,819.04	7,274.95
01.402.353	Surety & Fidelity	8,100.00	8,100.00	6,500.00	.00	7,248.31
01.402.390	Bank Service Charges/Fees	8,000.00	8,000.00	8,000.00	5,864.70	6,491.04
01.402.420	Dues, Subscriptions & Member	1,100.00	1,100.00	1,100.00	260.00	260.00
01.402.460	Meetings & Conferences	2,500.00	2,500.00	2,500.00	.00	1,011.55
Total Financial Administration:		290,500.00	290,500.00	287,800.00	224,996.94	255,479.59
Legal Services						
01.404.401	Solicitor	110,000.00	110,000.00	100,000.00	86,020.73	95,434.43
01.404.402	Labor Relations	5,000.00	5,000.00	15,000.00	22,917.48	30,635.93
01.404.403	Legal Planning	40,000.00	40,000.00	12,000.00	47,384.12	22,235.59
01.404.404	Legal Zoning Board	5,000.00	5,000.00	9,000.00	6,590.00	9,740.00

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
01.404.405	Litigation	25,000.00	25,000.00	25,000.00	.00	2,813.29
01.404.406	Legal Zoning Enforcement	7,500.00	7,500.00	6,000.00	15,108.15	6,529.00
Total Legal Services:		192,500.00	192,500.00	167,000.00	178,020.48	167,388.24
Secretary						
01.405.112	Salaries & Wages - Full Time	159,300.00	159,300.00	148,000.00	128,905.43	130,482.63
01.405.210	Office Supplies	10,000.00	10,000.00	10,000.00	7,528.09	5,408.43
01.405.249	General Expense	1,000.00	1,000.00	1,000.00	488.66	530.55
01.405.341	Advertising	8,000.00	8,000.00	8,000.00	7,389.87	8,201.08
01.405.420	Dues, Subscriptions & Member	500.00	500.00	500.00	.00	111.95
01.405.450	Contracted Services	6,500.00	6,500.00	6,000.00	6,944.82	6,719.26
01.405.460	Meetings & Conferences	1,000.00	1,000.00	1,000.00	.00	70.00
Total Secretary:		186,300.00	186,300.00	174,500.00	151,256.87	151,523.90
General Township Admin						
01.406.112	Salaries & Wages - Full Time	126,800.00	126,800.00	123,200.00	106,166.56	120,923.24
01.406.115	Salaries & Wages - Part Time	5,000.00	5,000.00	5,000.00	.00	2,717.50
01.406.215	Postage	17,000.00	17,000.00	17,000.00	11,514.82	15,484.06
01.406.249	General Expense	7,000.00	7,000.00	7,000.00	5,562.67	7,608.21
01.406.308	Codification	5,000.00	5,000.00	4,000.00	4,714.26	3,077.00
01.406.321	Phone & Data	25,600.00	25,600.00	27,500.00	23,314.79	25,944.01
01.406.324	Mobile Phones	800.00	800.00	1,100.00	601.51	657.15
01.406.391	Notary Expenses	800.00	800.00	100.00	.00	.00
01.406.420	Dues, Subscriptions & Member	500.00	500.00	1,300.00	1,379.60	960.00
01.406.460	Meetings & Conferences	.00	.00	2,500.00	.00	331.96
Total General Township Admin:		188,500.00	188,500.00	188,700.00	153,254.21	177,703.13
Information Technology						
01.407.260	Small Tools & Minor Equip	1,000.00	1,000.00	1,000.00	174.39	272.57
01.407.270	Computer Hardware, Software	19,000.00	19,000.00	16,000.00	15,232.80	3,674.60
01.407.374	Equipment Repairs	1,000.00	1,000.00	1,000.00	108.54	236.50
01.407.450	Contracted Services	38,000.00	38,000.00	23,000.00	18,236.00	16,745.00
01.407.453	Web Design/Maintenance	16,000.00	16,000.00	10,000.00	401.25	502.50
01.407.613	Capital-Office/ IT Equipment	52,000.00	52,000.00	60,000.00	18,229.74	49,576.53
Total Information Technology:		127,000.00	127,000.00	111,000.00	52,382.72	71,007.70
Engineering Services						
01.408.313	Engineering & Architectural	80,000.00	140,000.00	140,000.00	29,576.05	74,258.51
01.408.325	Traffic System Plan	70,000.00	.00	.00	.00	.00
Total Engineering Services:		150,000.00	140,000.00	140,000.00	29,576.05	74,258.51
Buildings & Facilities						
01.409.112	Salaries & Wages - Full Time	281,600.00	281,600.00	262,600.00	220,594.15	273,850.19
01.409.115	Salaries & Wages - Part Time	19,000.00	31,200.00	12,400.00	1,369.50	8,140.91
01.409.191	Uniform & Safety Apparel	4,500.00	4,500.00	4,000.00	2,660.49	3,697.00
01.409.230	Heating Fuel	30,000.00	35,000.00	30,000.00	6,928.03	6,189.90
01.409.241	Operating Supplies	20,000.00	20,000.00	20,000.00	12,485.96	18,762.45
01.409.249	General Expense	3,500.00	3,500.00	3,500.00	4,905.97	2,423.42
01.409.260	Small Tools & Minor Equip	14,000.00	14,000.00	7,500.00	3,807.41	7,633.73
01.409.318	Alarm/Security Services	22,000.00	22,000.00	18,500.00	7,756.00	7,613.50
01.409.361	Electricity	35,000.00	35,000.00	35,000.00	26,838.80	36,025.24

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
01.409.372	Repairs & Maintenance	165,000.00	165,000.00	165,000.00	125,637.34	145,622.71
01.409.374	Equipment Repairs	6,500.00	6,500.00	6,500.00	5,740.41	3,028.18
01.409.375	Rental Property Repairs	10,000.00	10,000.00	10,000.00	2,768.67	12,718.23
01.409.378	Vehicle Repairs	10,000.00	10,000.00	10,000.00	15,792.77	4,664.44
01.409.420	Dues, Subscriptions & Member	950.00	1,750.00	1,750.00	580.00	410.00
01.409.430	Taxes	2,500.00	2,500.00	2,500.00	2,461.77	2,423.85
01.409.440	Pest Control	5,000.00	5,000.00	3,000.00	1,562.00	2,344.42
01.409.449	Elevator Maintenance	5,000.00	9,500.00	9,500.00	4,360.01	431.72-
01.409.460	Meetings & Conferences	3,000.00	3,000.00	3,000.00	1,149.29	2,558.12
Total Buildings & Facilities:		637,550.00	660,050.00	604,750.00	447,398.57	537,674.57
Public Safety						
01.410.115	Salaries - Crossing Guards	64,000.00	64,000.00	62,500.00	53,985.90	61,819.70
01.410.191	Uniform & Saftey Apparel	250.00	250.00	250.00	.00	250.00
01.410.249	General Expense	500.00	500.00	300.00	582.40	415.81
Total Public Safety:		64,750.00	64,750.00	63,050.00	54,568.30	62,485.51
Fire						
01.411.115	Salaries & Wages - Part Time	1,000.00	1,000.00	1,000.00	.00	.00
01.411.363	Hydrant Rental	160,000.00	160,000.00	152,000.00	77,655.07	154,704.15
01.411.500	Volunteer Fireman's Relief	250,000.00	250,000.00	250,000.00	225,809.33	245,682.09
01.411.501	Lower Macungie Fire Co	100,000.00	100,000.00	100,000.00	63,255.72	102,701.22
01.411.502	Macungie Fire Co	.00	.00	6,500.00	.00	.00
01.411.503	LMT Fire Police	5,000.00	5,000.00	5,000.00	2,561.90	4,416.45
01.411.505	Lower Macungie Fire Incentive	40,000.00	40,000.00	35,000.00	.00	35,000.00
01.411.506	Alburtis Fire Company	15,000.00	20,000.00	20,000.00	20,000.00	10,000.00
01.411.507	Macungie Ambulance	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
01.411.510	Brandywine Fire Station	30,000.00	30,000.00	30,000.00	14,212.56	18,429.65
Total Fire:		626,000.00	631,000.00	624,500.00	428,494.58	595,933.56
Permits						
01.413.112	Salaries & Wages - Full Time	201,600.00	201,600.00	213,600.00	178,468.32	207,935.45
01.413.210	Office Supplies	500.00	500.00	500.00	.00	1,335.00
01.413.241	Operating Supplies	1,500.00	1,500.00	1,500.00	2,356.18	317.90
01.413.249	General Expense	500.00	500.00	300.00	517.39	.00
01.413.260	Small Tools & Minor Equip	20,000.00	20,000.00	31,000.00	12,638.59	18,536.31
01.413.324	Mobile Phones	1,000.00	1,000.00	1,000.00	844.57	1,023.03
01.413.378	Vehicle Repairs	3,000.00	3,000.00	2,000.00	3,294.04	988.90
01.413.420	Dues, Subscriptions & Member	1,500.00	1,500.00	1,500.00	445.00	1,043.29
01.413.460	Meetings & Conferences	3,000.00	3,000.00	4,000.00	2,076.26	1,491.58
01.413.471	Alternate Building Inspector	10,000.00	10,000.00	12,000.00	5,159.28	16,302.50
01.413.473	Alternate Commercial Inspector	170,000.00	170,000.00	150,000.00	226,007.08	467,505.75
01.413.474	Alternate Commercial Plan Rev	30,000.00	30,000.00	30,000.00	26,460.00	58,482.50
Total Permits:		442,600.00	442,600.00	447,400.00	458,266.71	774,962.21
Planning and Zoning						
01.414.112	Salaries & Wages - Full Time	269,900.00	267,300.00	257,600.00	201,563.30	182,983.16
01.414.115	Salaries & Wages - Part Time	8,000.00	8,000.00	8,000.00	5,189.00	6,530.50
01.414.210	Office Supplies	1,500.00	1,500.00	1,000.00	416.02	923.15
01.414.260	Small Tools & Minor Equip	1,200.00	1,200.00	500.00	32.36	440.06
01.414.305	Environmental Advisory Council	3,000.00	3,000.00	3,000.00	250.00	1,233.58
01.414.312	Engineer-On Lot Grading/Pools	7,500.00	7,500.00	5,000.00	8,535.89	5,755.00

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
01.414.313	Engineering & Architectural	20,000.00	20,000.00	18,000.00	15,766.05	20,074.89
01.414.319	Planning Studies	85,000.00	85,000.00	50,000.00	36,227.53	25,230.87
01.414.420	Dues, Subscriptions & Member	1,200.00	1,200.00	2,000.00	1,712.00	1,211.00
01.414.454	Stenographer	1,500.00	1,500.00	1,000.00	1,508.75	1,687.50
01.414.460	Meetings & Conferences	1,500.00	1,500.00	1,500.00	1,643.85	439.96
Total Planning and Zoning:		400,300.00	397,700.00	347,600.00	272,844.75	246,509.67
Emergency Management						
01.415.260	Small Tools & Minor Equip	12,500.00	12,500.00	12,500.00	4,628.05	17,031.25
01.415.315	Public Safety Commission	600.00	600.00	500.00	205.00	356.57
01.415.320	Auto Notification	10,000.00	10,000.00	20,000.00	15,151.91	7,250.90
01.415.321	Phone & Data	.00	.00	.00	.00	1,884.27
Total Emergency Management:		23,100.00	23,100.00	33,000.00	19,984.96	26,522.99
Recycling Collection Disposal						
01.426.115	Salaries & Wages - Part Time	33,750.00	33,750.00	32,500.00	24,242.81	25,264.75
01.426.241	Operating Supplies	750.00	750.00	750.00	820.71	174.10
01.426.249	General Expense	5,000.00	5,000.00	5,000.00	2,295.11	2,436.10
01.426.260	Small Tools & Minor Equip	3,500.00	3,500.00	3,500.00	258.77	515.54
01.426.310	Recycling Consultant	21,000.00	21,000.00	21,000.00	18,066.50	20,663.00
01.426.372	Repairs & Maintenance	10,000.00	10,000.00	7,500.00	12,597.44	8,459.15
01.426.384	ELM Recycling Equipment Rental	35,000.00	35,000.00	40,000.00	13,831.09	35,048.88
Total Recycling Collection Disposal:		109,000.00	109,000.00	110,250.00	72,112.43	92,561.52
Solid Waste						
01.427.112	Salaries & Wages - Full Time	24,000.00	24,000.00	21,600.00	18,593.14	20,195.85
01.427.210	Office Supplies	15,000.00	15,000.00	15,000.00	10,367.37	11,225.13
01.427.215	Postage	250.00	250.00	200.00	111.28	217.35
01.427.367	Solid Waste Collection	2,200,000.00	2,200,000.00	2,200,000.00	2,012,085.89	2,186,271.68
01.427.446	Contracted Leaf Collection	88,000.00	88,000.00	88,000.00	29,182.33	87,546.99
01.427.447	Curbside Yard Waste	13,200.00	13,200.00	13,200.00	.00	.00
Total Solid Waste:		2,340,450.00	2,340,450.00	2,338,000.00	2,070,340.01	2,305,457.00
Roads - General						
01.430.112	Salaries & Wages - Full Time	761,800.00	761,800.00	710,000.00	572,961.71	587,421.01
01.430.115	Salaries & Wages - Part Time	25,050.00	25,050.00	12,400.00	4,235.00	9,250.56
01.430.191	Uniform & Safety Apparel	8,500.00	8,500.00	8,000.00	6,075.73	6,074.95
01.430.231	Vehicle Fuel	90,000.00	90,000.00	90,000.00	57,970.56	52,437.43
01.430.241	Operating Supplies	25,000.00	25,000.00	25,000.00	17,755.28	18,447.39
01.430.249	General Expense	4,500.00	4,500.00	4,500.00	4,184.12	4,282.91
01.430.260	Small Tools & Minor Equip	35,000.00	35,000.00	40,000.00	22,477.50	23,805.50
01.430.371	Street Tree Maintenance	45,000.00	45,000.00	45,000.00	26,327.00	37,558.50
01.430.372	Repairs & Maintenance	6,500.00	6,500.00	6,500.00	345.00	1,359.60
01.430.374	Equipment Repairs	67,500.00	67,500.00	87,500.00	51,817.43	118,174.47
01.430.378	Vehicle Repairs	6,500.00	6,500.00	6,500.00	5,035.69	14,180.91
01.430.379	Emergency Repairs	26,000.00	26,000.00	26,000.00	.00	2,918.42
01.430.384	Machinery & Equipment Rentals	15,250.00	15,250.00	15,250.00	8,677.55	14,236.31
01.430.420	Dues, Subscriptions & Member	200.00	200.00	200.00	.00	.00
01.430.460	Meetings & Conferences	750.00	750.00	750.00	.00	50.00
Total Roads - General:		1,117,550.00	1,117,550.00	1,077,600.00	777,862.57	890,197.96

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
Winter Maintenance						
01.432.255	Damage Repair & Replacement	2,500.00	2,500.00	2,500.00	994.39	4,920.57
01.432.450	Contracted Services	5,000.00	5,000.00	5,000.00	.00	.00
Total Winter Maintenance:		7,500.00	7,500.00	7,500.00	994.39	4,920.57
Traffic Control Devices						
01.433.241	Operating Supplies	5,000.00	5,000.00	5,000.00	411.27	1,425.00
01.433.245	Traffic & Street Signs	27,500.00	27,500.00	27,500.00	15,502.00	27,002.03
01.433.321	Phone & Data	5,000.00	5,000.00	5,500.00	3,579.85	.00
01.433.361	Electricity	26,000.00	26,000.00	23,000.00	17,674.99	16,489.31
01.433.372	Repairs & Maintenance	8,000.00	8,000.00	8,000.00	3,077.83	3,218.04
01.433.374	Equipment Repairs	17,500.00	17,500.00	17,500.00	1,549.96	8,290.08
01.433.450	Contracted Services	12,000.00	12,000.00	9,000.00	.00	11,030.70
Total Traffic Control Devices:		101,000.00	101,000.00	95,500.00	41,795.90	67,455.16
Street Lighting						
01.434.361	Electricity	275,000.00	275,000.00	287,000.00	231,573.29	283,115.63
Total Street Lighting:		275,000.00	275,000.00	287,000.00	231,573.29	283,115.63
Sidewalks, Crosswalks & Trails						
01.435.372	Repairs & Maintenance	11,000.00	11,000.00	11,000.00	.00	.00
Total Sidewalks, Crosswalks & Trails:		11,000.00	11,000.00	11,000.00	.00	.00
Storm Sewer and Drains						
01.436.366	Storm Drains	10,000.00	10,000.00	10,000.00	441.16	8,638.25
Total Storm Sewer and Drains:		10,000.00	10,000.00	10,000.00	441.16	8,638.25
Roads & Bridges - Maintenance						
01.438.241	Operating Supplies	300,000.00	300,000.00	200,000.00	120,176.85	138,991.42
01.438.258	Materials & Freight	2,000.00	2,000.00	2,000.00	.00	1,477.26
01.438.376	Guide Rail Repair & Maint	25,000.00	25,000.00	25,000.00	.00	27,318.08
01.438.377	Bridge Repair & Maintenance	85,000.00	85,000.00	85,000.00	3,444.25	.00
01.438.450	Contracted Services	350,000.00	350,000.00	325,000.00	270,834.08	347,385.92
01.438.455	Line Striping	75,000.00	75,000.00	75,000.00	66,186.11	31,933.91
01.438.456	Crack Sealing	95,000.00	95,000.00	95,000.00	96,888.82	65,371.80
Total Roads & Bridges - Maintenance:		932,000.00	932,000.00	807,000.00	557,530.11	612,478.39
Public Works - Administration						
01.440.112	Salaries & Wages - Full Time	204,600.00	204,600.00	228,700.00	186,035.79	213,021.77
01.440.241	Operating Supplies	2,000.00	2,000.00	2,000.00	146.32	125.03
01.440.249	General Expense	5,500.00	5,500.00	5,000.00	3,924.92	960.35
01.440.260	Small Tools & Minor Equip	4,500.00	4,500.00	4,500.00	.00	99.96
01.440.324	Wireless Equipment	16,000.00	16,000.00	8,250.00	9,289.07	6,452.65
01.440.327	Radio Equipment Maintenance	5,000.00	5,000.00	5,000.00	1,275.68	5,446.66
01.440.378	Vehicle Repairs	1,000.00	1,000.00	1,000.00	46.62	759.51
01.440.420	Dues, Subscriptions & Member	200.00	200.00	200.00	40.00	185.00
01.440.450	Contracted Services	500.00	500.00	500.00	.00	.00
01.440.460	Meetings & Conferences	1,500.00	1,500.00	1,500.00	519.20	852.08

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
Total Public Works - Administration:		240,800.00	240,800.00	256,650.00	201,277.60	227,903.01
Community Center						
01.451.112	Salaries & Wages - Full Time	137,200.00	133,600.00	123,800.00	95,266.22	103,657.85
01.451.115	Salaries & Wages - Part Time	71,000.00	71,000.00	73,000.00	55,229.34	62,965.63
01.451.215	Postage	8,000.00	8,000.00	8,000.00	4,890.92	6,914.43
01.451.241	Operating Supplies	7,500.00	7,500.00	7,500.00	5,668.12	8,725.77
01.451.249	General Expense	2,000.00	2,000.00	2,000.00	2,586.34	3,688.00
01.451.260	Small Tools & Minor Equip	7,400.00	7,400.00	8,310.00	8,066.03	7,642.49
01.451.310	Prof. Svs/Instructor & Program	55,000.00	55,000.00	55,000.00	45,086.20	45,044.79
01.451.311	Community Days	10,000.00	10,000.00	9,000.00	8,130.29	7,999.60
01.451.318	Alarm/Security Services	17,600.00	17,600.00	2,600.00	816.00	1,765.57
01.451.342	Printing	1,000.00	1,000.00	1,000.00	932.64	169.57
01.451.361	Electricity	40,000.00	40,000.00	42,000.00	32,024.83	37,660.79
01.451.362	Gas	25,000.00	25,000.00	25,000.00	18,859.00	21,503.37
01.451.372	Repairs & Maintenance	60,000.00	60,000.00	59,090.00	27,853.42	52,305.44
01.451.420	Dues, Subscriptions & Member	160.00	160.00	100.00	160.00	125.90
01.451.440	Pest Control	600.00	600.00	600.00	348.00	522.00
01.451.445	Janitorial	30,000.00	30,000.00	30,000.00	25,903.00	24,564.91
01.451.450	Contracted Services	.00	.00	900.00	.00	.00
01.451.460	Meetings & Conferences	500.00	500.00	500.00	168.00	359.00
Total Community Center:		472,960.00	469,360.00	448,400.00	331,988.35	385,615.11
Swimming Pool						
01.452.115	Salaries & Wages - Part Time	133,000.00	133,000.00	128,000.00	98,440.68	89,404.64
01.452.229	Snack Bar - Food & Supplies	20,000.00	20,000.00	20,000.00	15,379.93	17,517.39
01.452.241	Operating Supplies PW	20,000.00	20,000.00	18,500.00	23,228.35	23,399.21
01.452.249	General Expense	12,000.00	12,000.00	12,000.00	7,928.31	10,189.15
01.452.260	Small Tools & Minor Equip PW	3,000.00	3,000.00	3,000.00	2,860.00	1,662.36
01.452.372	Repairs & Maintenance PW	17,500.00	17,500.00	17,500.00	9,022.71	17,698.94
01.452.430	Snack Bar Sales Tax	2,000.00	2,000.00	2,000.00	1,368.64	1,805.25
01.452.440	Pest Control	500.00	500.00	500.00	545.00	531.00
01.452.460	Meetings & Conferences	200.00	200.00	200.00	.00	.00
Total Swimming Pool:		208,200.00	208,200.00	201,700.00	158,773.62	162,207.94
Summer Programs						
01.453.115	Salaries & Wages - Part Time	57,000.00	57,000.00	52,000.00	39,654.86	37,779.02
01.453.247	Playground Supplies	12,000.00	12,000.00	12,000.00	7,445.56	10,650.55
01.453.249	General Expense	4,000.00	4,000.00	4,100.00	3,806.42	1,628.46
01.453.310	Professional Services/Program	14,000.00	14,000.00	14,000.00	10,861.11	13,938.84
Total Summer Programs:		87,000.00	87,000.00	82,100.00	61,767.95	63,996.87
Parks						
01.454.112	Salaries & Wages - Full Time	472,500.00	472,500.00	452,100.00	316,956.54	385,956.99
01.454.115	Salaries & Wages - Part Time	106,400.00	106,400.00	87,100.00	76,646.25	58,545.00
01.454.191	Uniform & Safety Apparel	7,500.00	7,500.00	6,500.00	4,575.47	5,063.14
01.454.221	Mulch	25,000.00	25,000.00	25,000.00	24,934.00	23,536.00
01.454.230	Heating Fuel	9,000.00	9,000.00	9,000.00	3,465.62	4,726.78
01.454.241	Operating Supplies	27,500.00	27,500.00	27,500.00	20,435.48	23,992.66
01.454.249	General Expense	6,000.00	6,000.00	6,000.00	5,093.76	5,748.97
01.454.253	Machinery & Equipment Parts	6,000.00	6,000.00	6,000.00	1,723.63	5,362.25
01.454.254	Park Replacements	36,500.00	36,500.00	36,500.00	20,435.23	14,675.50

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
01.454.260	Small Tools & Minor Equip	12,500.00	12,500.00	12,500.00	7,156.98	4,366.74
01.454.361	Electricity	8,000.00	8,000.00	8,000.00	8,521.82	8,920.03
01.454.370	Pump Park Maintenance	6,000.00	6,000.00	6,000.00	.00	829.00
01.454.371	Township Tree Maintenance	65,000.00	65,000.00	65,000.00	43,061.98	32,141.19
01.454.372	Repairs & Maintenance	55,000.00	55,000.00	55,000.00	44,360.64	33,929.92
01.454.374	Equipment Repairs	15,000.00	15,000.00	15,000.00	16,494.06	19,218.42
01.454.378	Vehicle Repairs	7,500.00	7,500.00	7,500.00	7,367.54	4,075.28
01.454.384	Machinery & Equipment Rentals	1,000.00	1,000.00	1,000.00	771.68	428.45
01.454.420	Dues, Subscriptions & Member	300.00	300.00	300.00	100.00	20.00
01.454.450	Contracted Services	90,000.00	90,000.00	97,000.00	104,986.68	67,625.00
01.454.460	Meetings & Conferences	500.00	500.00	500.00	.00	325.00
Total Parks:		957,200.00	957,200.00	923,500.00	707,087.36	699,486.32
Grants						
01.459.520	Historical Society	29,200.00	89,580.00	60,000.00	50,054.16	9,576.94
01.459.521	CACLV	5,000.00	5,000.00	10,000.00	10,000.00	5,000.00
01.459.523	Volunteer Projects	2,000.00	2,000.00	2,000.00	1,055.16	241.04
01.459.524	Animal Control	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
01.459.525	Lehigh County Senior Center	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
01.459.526	Lower Macungie Senior Citizens	9,000.00	9,000.00	9,000.00	6,750.00	9,000.00
01.459.527	Youth Association	75,000.00	80,000.00	60,000.00	52,940.00	55,900.00
01.459.528	LMT Lazars	6,000.00	6,000.00	6,000.00	.00	8,000.00
01.459.530	Library	532,775.00	532,775.00	527,500.00	527,500.00	515,000.00
01.459.531	Meals on Wheels	6,500.00	6,500.00	6,000.00	6,000.00	6,000.00
01.459.532	Garden Club	4,000.00	4,000.00	4,000.00	2,821.93	3,654.95
01.459.534	LMT Mustangs	8,000.00	8,000.00	.00	.00	.00
Total Grants:		688,475.00	753,855.00	695,500.00	668,121.25	623,372.93
Employer Paid Benefits						
01.481.192	FICA - Employer Paid	215,000.00	215,000.00	206,000.00	167,326.88	174,149.46
01.481.193	Medicare - Employer Paid	51,000.00	51,000.00	49,000.00	39,180.82	41,180.58
01.481.194	Unemployment Compensation	9,000.00	9,000.00	9,000.00	6,959.78	7,953.24
Total Employer Paid Benefits:		275,000.00	275,000.00	264,000.00	213,467.48	223,283.28
Non Uniform Pension						
01.483.150	Pension Plan Fees	30,000.00	30,000.00	27,000.00	19,659.69	30,426.09
01.483.151	457 Plan Contributions	42,000.00	42,000.00	22,000.00	26,568.38	17,071.40
01.483.197	Pension	394,000.00	394,000.00	382,000.00	286,200.00	350,490.23
Total Non Uniform Pension:		466,000.00	466,000.00	431,000.00	332,428.07	397,987.72
Workers Compensation Insurance						
01.484.354	Workers Compensation	115,000.00	115,000.00	100,000.00	115,057.75	216,552.38
Total Workers Compensation Insurance:		115,000.00	115,000.00	100,000.00	115,057.75	216,552.38
Other Employee Benefits						
01.485.301	Cont Education/Tuition Reimb	2,400.00	2,400.00	2,400.00	.00	840.00
Total Other Employee Benefits:		2,400.00	2,400.00	2,400.00	.00	840.00
Insurance						
01.486.351	Property Insurance	41,000.00	41,000.00	41,000.00	48,601.00	46,028.00

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
01.486.352	Public Officials Liability Ins	11,550.00	11,550.00	11,000.00	9,826.00	9,255.00
01.486.353	Governmmet Crime Insurance	2,000.00	2,000.00	2,000.00	.00	2,133.00
01.486.355	Auto Insurance	24,000.00	24,000.00	19,000.00	27,925.00	20,626.00
01.486.356	Commercial Umbrella Policy	25,200.00	25,200.00	24,000.00	20,852.00	19,934.00
Total Insurance:		103,750.00	103,750.00	97,000.00	107,204.00	97,976.00
Health Insurance						
01.487.160	Disability Insurance - LT	37,800.00	37,800.00	36,000.00	31,409.92	28,089.31
01.487.177	Accrued Sick Time Expense	10,000.00	10,000.00	30,000.00	25,252.12	54,755.00
01.487.196	Health Insurance	656,000.00	550,000.00	925,000.00	947,583.83	820,989.93
Total Health Insurance:		703,800.00	597,800.00	991,000.00	1,004,245.87	903,834.24
Interfund Transfers						
01.492.190	Transfer to Debt Service Fund	596,000.00	732,000.00	645,000.00	645,000.00	534,000.00
01.492.300	Transfer to Capital Projects	500,000.00	1,600,000.00	1,597,800.00	1,597,800.00	1,129,100.00
Total Interfund Transfers:		1,096,000.00	2,332,000.00	2,242,800.00	2,242,800.00	1,663,100.00
Total Expenditure:		13,682,385.00	14,889,065.00	14,702,900.00	12,393,614.07	13,104,963.28
General Fund Revenue Total:		13,682,385.00	14,889,065.00	14,702,900.00	10,026,413.93	12,916,639.62
General Fund Expenditure Total:		13,682,385.00	14,889,065.00	14,702,900.00	12,393,614.07	13,104,963.28
Net Total General Fund:		.00	.00	.00	2,367,200.14-	188,323.66-

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
Sewer Fund						
Interest Earnings						
08.341.000	Interest Earnings	2,000.00	2,000.00	1,800.00	3,326.79	1,860.19
	Total Interest Earnings:	2,000.00	2,000.00	1,800.00	3,326.79	1,860.19
Sanitation						
08.364.110	Sewer Connection Permit	6,000.00	6,000.00	8,000.00	6,344.00	9,650.00
08.364.120	Sewer Regular Charges	4,300,000.00	4,100,000.00	3,720,000.00	2,771,384.97	3,261,572.78
08.364.121	Extra Strength Charges	21,000.00	21,000.00	21,500.00	18,630.85	24,221.49
08.364.125	Penalties Assessed	25,000.00	25,000.00	30,000.00	20,162.32	28,675.99
08.364.130	Wastewater Allocation Fees	24,000.00	24,000.00	24,000.00	20,280.40	53,156.50
08.364.140	Sewer Certs	8,000.00	8,000.00	8,000.00	9,390.00	9,385.00
08.364.150	Septic System Permit	1,200.00	1,200.00	800.00	2,100.00	900.00
	Total Sanitation:	4,385,200.00	4,185,200.00	3,812,300.00	2,848,292.54	3,387,561.76
Reimbursements & Refunds						
08.380.300	Miscellaneous Revenue	1,000.00	1,000.00	1,000.00	3,600.00	1,200.00
08.380.900	Refunds for Expenses	1,000.00	1,000.00	1,000.00	946.39-	442.54
	Total Reimbursements & Refunds:	2,000.00	2,000.00	2,000.00	2,653.61	1,642.54
Prior Years Reserve						
08.396.000	Prior Years Reserve	380,850.00	505,850.00	670,000.00	.00	.00
	Total Prior Years Reserve:	380,850.00	505,850.00	670,000.00	.00	.00
	Total Revenue:	4,770,050.00	4,695,050.00	4,486,100.00	2,854,272.94	3,391,064.49
Financial Administration						
08.402.311	Accounting & Auditing Services	8,000.00	8,000.00	8,000.00	8,000.00	9,217.98
08.402.317	Payroll Processing	1,500.00	1,500.00	1,500.00	1,125.00	1,200.00
08.402.390	Bank Service Charges/Fees	500.00	500.00	1,000.00	.00	.00
08.402.391	Credit Card Processing Fee	12,000.00	12,000.00	11,250.00	13,408.90	12,242.35
	Total Financial Administration:	22,000.00	22,000.00	21,750.00	22,533.90	22,660.33
Legal Services						
08.404.401	Solicitor	20,000.00	20,000.00	15,000.00	21,027.64	30,189.53
	Total Legal Services:	20,000.00	20,000.00	15,000.00	21,027.64	30,189.53
Secretary						
08.405.112	Salaries & Wages - Full Time	97,900.00	97,900.00	56,900.00	51,390.69	53,763.63
08.405.210	Office Supplies	15,000.00	15,000.00	15,600.00	11,700.00	15,600.00
08.405.215	Postage	500.00	500.00	500.00	111.32	217.35
08.405.321	Phone & Data	6,000.00	6,000.00	6,000.00	4,500.00	6,000.00
	Total Secretary:	119,400.00	119,400.00	79,000.00	67,702.01	75,580.98
Engineering Services						
08.408.313	Engineering & Architectural	35,000.00	35,000.00	45,000.00	14,053.69	6,722.40

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
Total Engineering Services:		35,000.00	35,000.00	45,000.00	14,053.69	6,722.40
Buildings & Facilities						
08.409.230	Heating Fuel	15,000.00	15,000.00	15,000.00	11,250.00	20,000.00
08.409.361	Electricity	12,000.00	12,000.00	12,000.00	9,000.00	11,000.00
Total Buildings & Facilities:		27,000.00	27,000.00	27,000.00	20,250.00	31,000.00
Permits						
08.413.112	Salaries & Wages - Full Time	51,500.00	51,500.00	50,000.00	42,309.34	42,390.16
Total Permits:		51,500.00	51,500.00	50,000.00	42,309.34	42,390.16
Wastewater Collect & Treat						
08.429.112	Salaries & Wages - Full Time	344,100.00	344,100.00	324,800.00	248,810.38	272,240.78
08.429.115	Salaries & Wages - Part Time	6,200.00	6,200.00	6,200.00	.00	.00
08.429.191	Uniform & Safety Apparel	5,400.00	5,400.00	4,900.00	3,248.80	3,410.08
08.429.231	Vehicle Fuel	18,000.00	18,000.00	16,500.00	12,375.00	16,500.00
08.429.241	Operating Supplies	3,500.00	3,500.00	3,500.00	3,386.01	5,296.57
08.429.249	General Expense	2,500.00	2,500.00	2,500.00	657.62	1,630.30
08.429.256	Sewer Risers	20,000.00	20,000.00	20,000.00	12,699.60	2,895.58
08.429.260	Small Tools & Minor Equip	25,000.00	25,000.00	25,000.00	7,103.10	3,401.88
08.429.327	Radio Equipment Maintenance	250.00	250.00	250.00	.00	.00
08.429.364	Sewer Treatment & Transport	2,500,000.00	2,500,000.00	2,400,000.00	2,052,044.54	1,097,206.24
08.429.372	Repairs & Maintenance	75,000.00	75,000.00	75,000.00	30,976.91	379.70
08.429.374	Equipment Repairs	7,500.00	7,500.00	7,500.00	3,867.13	5,756.74
08.429.378	Vehicle Repairs	3,500.00	3,500.00	3,500.00	505.80	3,586.05
08.429.379	Emergency Repairs	25,000.00	25,000.00	25,000.00	25,782.43	13,116.90
08.429.420	Dues, Subscriptions & Member	500.00	500.00	500.00	170.00	165.00
08.429.450	Contracted Services	30,000.00	30,000.00	30,000.00	18,648.40	19,929.80
08.429.460	Meetings & Conferences	1,000.00	1,000.00	1,000.00	140.00	1,165.00
Total Wastewater Collect & Treat:		3,067,450.00	3,067,450.00	2,946,150.00	2,420,415.72	1,446,680.62
Employer Paid Benefits						
08.481.192	FICA - Employer Paid	30,000.00	30,000.00	30,000.00	22,500.00	30,000.00
08.481.193	Medicare - Employer Paid	7,000.00	7,000.00	7,000.00	5,250.00	7,000.00
08.481.194	Unemployment Compensation	1,000.00	1,000.00	1,000.00	750.00	1,000.00
Total Employer Paid Benefits:		38,000.00	38,000.00	38,000.00	28,500.00	38,000.00
Non Uniform Pension						
08.483.150	Pension Plan Fees	6,000.00	6,000.00	6,000.00	4,500.00	10,000.00
08.483.151	457 Plan Contributions	7,500.00	7,500.00	3,000.00	2,250.00	3,000.00
08.483.197	Pension	66,000.00	66,000.00	54,000.00	40,500.00	60,000.00
Total Non Uniform Pension:		79,500.00	79,500.00	63,000.00	47,250.00	73,000.00
Workers Compensation Insurance						
08.484.354	Workers Compensation	90,000.00	90,000.00	85,000.00	63,747.00	75,000.00
Total Workers Compensation Insurance:		90,000.00	90,000.00	85,000.00	63,747.00	75,000.00
Other Employee Benefits						
08.485.301	Cont Ed/Tuition Reimbursement	1,200.00	1,200.00	1,200.00	.00	.00

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
Total Other Employee Benefits:		1,200.00	1,200.00	1,200.00	.00	.00
Insurance						
08.486.351	Property Insurance	23,000.00	23,000.00	23,000.00	17,250.00	19,600.00
08.486.352	Public Official Liability	5,250.00	5,250.00	5,000.00	3,750.00	4,200.00
08.486.353	Government Crime Insurance	1,000.00	1,000.00	1,000.00	.00	.00
08.486.355	Auto Insurance	14,000.00	14,000.00	11,000.00	8,250.00	8,400.00
08.486.356	Commercial Umbrella Policy	10,500.00	10,500.00	10,000.00	7,500.00	7,250.00
Total Insurance:		53,750.00	53,750.00	50,000.00	36,750.00	39,450.00
Health Insurance						
08.487.160	LT Disability Insurance	5,250.00	5,250.00	5,000.00	4,574.00	4,565.00
08.487.177	Accrued Sick Time	10,000.00	10,000.00	10,000.00	.00	2,291.23
08.487.178	Accrued Vacation Time	.00	.00	.00	.00	900.43
08.487.196	Health Insurance	350,000.00	275,000.00	300,000.00	300,000.00	275,000.00
Total Health Insurance:		365,250.00	290,250.00	315,000.00	304,574.00	282,756.66
Capital Projects						
08.493.610	Capital Constr. (I&I)	800,000.00	800,000.00	750,000.00	435,184.10	68,019.60
Total Capital Projects:		800,000.00	800,000.00	750,000.00	435,184.10	68,019.60
Total Expenditure:		4,770,050.00	4,695,050.00	4,486,100.00	3,524,297.40	2,231,450.28
Sewer Fund Revenue Total:		4,770,050.00	4,695,050.00	4,486,100.00	2,854,272.94	3,391,064.49
Sewer Fund Expenditure Total:		4,770,050.00	4,695,050.00	4,486,100.00	3,524,297.40	2,231,450.28
Net Total Sewer Fund:		.00	.00	.00	670,024.46-	1,159,614.21

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
Capital Projects Fund						
Real Property Taxes						
30.301.100	Real Estate Taxes	1,200,000.00	1,200,000.00	1,200,000.00	1,143,338.16	1,128,629.68
30.301.200	Real Estate Taxes Prior Years	10,000.00	10,000.00	10,000.00	170,877.66	19,965.92
	Total Real Property Taxes:	1,210,000.00	1,210,000.00	1,210,000.00	1,314,215.82	1,148,595.60
State Grants						
30.354.090	State Community Dev Grants	900,000.00	900,000.00	479,000.00	.00	6,293.63
30.354.150	State Recycling Grants	.00	.00	205,000.00	250,000.00	.00
	Total State Grants:	900,000.00	900,000.00	684,000.00	250,000.00	6,293.63
Fixed Asset Disposition						
30.391.100	Sale of Fixed Assets	120,000.00	120,000.00	20,000.00	.00	32,446.50
	Total Fixed Asset Disposition:	120,000.00	120,000.00	20,000.00	.00	32,446.50
Interfund Operating Transfers						
30.392.010	Transfer From General Fund	500,000.00	2,200,000.00	1,597,800.00	1,597,800.00	1,129,100.00
30.392.190	Transfer From Dev Impact	200,000.00	200,000.00	892,000.00	691,668.80	.00
	Total Interfund Operating Transfers:	700,000.00	2,400,000.00	2,489,800.00	2,289,468.80	1,129,100.00
Proceeds of General LT Debt						
30.393.120	General Obligation Bonds	6,000,000.00	6,000,000.00	7,000,000.00	55,000.00	.00
	Total Proceeds of General LT Debt:	6,000,000.00	6,000,000.00	7,000,000.00	55,000.00	.00
Prior Years Reserve						
30.396.000	Prior Year Reserve	2,181,800.00	381,800.00	500,000.00	.00	.00
	Total Prior Years Reserve:	2,181,800.00	381,800.00	500,000.00	.00	.00
	Total Revenue:	11,111,800.00	11,011,800.00	11,903,800.00	3,908,684.62	2,316,435.73
Real Estate Tax Collection						
30.403.210	Tax Collection Office Supplies	24,300.00	24,300.00	24,300.00	25,858.40	26,823.30
	Total Real Estate Tax Collection:	24,300.00	24,300.00	24,300.00	25,858.40	26,823.30
Intersection Improvements						
30.439.612	Intersection Improve (ACT 209)	.00	.00	200,000.00	38,292.12	55,149.42
	Total Intersection Improvements:	.00	.00	200,000.00	38,292.12	55,149.42
Bond Insurance Costs						
30.475.921	Debt Placement Fees	.00	.00	.00	.00	286.00
	Total Bond Insurance Costs:	.00	.00	.00	.00	286.00
Capital Projects						
30.493.319	Trucks & Accessories	965,000.00	965,000.00	1,300,000.00	333,483.70	214,007.88
30.493.612	Community Center Walking Trail	.00	.00	.00	1,010.25	.00
30.493.617	Playground Equipment	100,000.00	100,000.00	.00	.00	.00

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
30.493.620	Land Purchases	1,600,000.00	1,600,000.00	2,200,000.00	720,279.77	215,323.29
30.493.626	Leaf Vacuums	48,000.00	48,000.00	.00	.00	.00
30.493.631	Mowers & Blowers	141,500.00	141,500.00	63,000.00	55,219.38	52,838.76
30.493.633	Hills @ Lockridge CC	.00	.00	75,000.00	9,973.31	.00
30.493.635	Comm Center Improvements	5,900,000.00	5,800,000.00	5,500,000.00	359,147.69	29,819.32
30.493.636	Camp Olympic	205,000.00	205,000.00	80,000.00	132,759.43	311,074.62
30.493.637	Park Signage	10,000.00	10,000.00	.00	89.90	290.85
30.493.638	Park Improvements	375,000.00	375,000.00	50,000.00	109,202.20	185,255.17
30.493.640	ARLE Grant Expenditures	.00	.00	.00	.00	216.13
30.493.641	Pole Barn Bldgs/Storage Sheds	125,000.00	125,000.00	.00	.00	.00
30.493.642	Gas Pumps	.00	.00	20,000.00	9,987.85	.00
30.493.646	PW Annex Capital Projects	.00	.00	60,000.00	31,428.28	.00
30.493.647	Sidewalks/Parking Lots	50,000.00	50,000.00	50,000.00	32,210.00	.00
30.493.648	Municipal Bldg Capital Improve	.00	.00	140,000.00	67,560.51	49,722.22
30.493.649	PW Equipment	145,000.00	145,000.00	60,000.00	59,995.14	209,843.12
30.493.650	Bridge Upgrades	300,000.00	300,000.00	200,000.00	500,388.31	264,971.64
30.493.652	Bike Trails & Walking Trails	900,000.00	900,000.00	606,500.00	36,964.17	248,944.27
30.493.654	Recycling Bin Replacement	.00	.00	500,000.00	463,754.87	5,307.64
30.493.655	Riverbend Road Reconstruction	.00	.00	.00	.00	222,278.74
30.493.656	Community Park Projects	8,000.00	8,000.00	709,000.00	349,575.09	103,603.98
30.493.657	Wescosville CC	.00	.00	51,000.00	29,600.00	.00
30.493.659	Traffic Control Equipment	15,000.00	15,000.00	15,000.00	13,995.00	57,435.00
30.493.660	Traffic Signals	200,000.00	200,000.00	.00	.00	.00
Total Capital Projects:		11,087,500.00	10,987,500.00	11,679,500.00	3,316,624.85	2,170,932.63
Total Expenditure:		11,111,800.00	11,011,800.00	11,903,800.00	3,380,775.37	2,253,191.35
Capital Projects Fund Revenue Total:		11,111,800.00	11,011,800.00	11,903,800.00	3,908,684.62	2,316,435.73
Capital Projects Fund Expenditure Total:		11,111,800.00	11,011,800.00	11,903,800.00	3,380,775.37	2,253,191.35
Net Total Capital Projects Fund:		.00	.00	.00	527,909.25	63,244.38

Account Number	Account Title	2018 Approved Budget	2018 Initial Budget	2017 Budget	2017 Year to Date Actual	2016 Actual
Liquid Fuels Fund						
Interest Earnings						
35.341.000	Interest Earnings	8,000.00	8,000.00	5,000.00	9,667.69	4,676.35
	Total Interest Earnings:	8,000.00	8,000.00	5,000.00	9,667.69	4,676.35
State Shared Revenue						
35.355.020	Liquid Fuels Allocation	980,000.00	980,000.00	920,000.00	959,768.64	915,981.03
	Total State Shared Revenue:	980,000.00	980,000.00	920,000.00	959,768.64	915,981.03
Prior Years Reserve						
35.396.000	Prior Years Reserve	1,179,000.00	1,179,000.00	1,130,000.00	.00	.00
	Total Prior Years Reserve:	1,179,000.00	1,179,000.00	1,130,000.00	.00	.00
	Total Revenue:	2,167,000.00	2,167,000.00	2,055,000.00	969,436.33	920,657.38
Winter Maintenance						
35.432.281	Salt	150,000.00	150,000.00	150,000.00	61,915.80	76,523.58
35.432.282	Anti-Skid	10,000.00	10,000.00	10,000.00	389.53	2,428.02
	Total Winter Maintenance:	160,000.00	160,000.00	160,000.00	62,305.33	78,951.60
Highways & Streets						
35.439.283	Road Resurfacing	550,000.00	550,000.00	550,000.00	526,801.59	466,757.72
35.439.300	Traffic Studies	40,000.00	40,000.00	.00	.00	.00
35.439.612	Capital-Traffic Light Upgrades	1,200,000.00	1,200,000.00	1,000,000.00	.00	.00
	Total Highways & Streets:	1,790,000.00	1,790,000.00	1,550,000.00	526,801.59	466,757.72
Capital Projects						
35.493.680	Major Equipment	217,000.00	217,000.00	345,000.00	290,751.63	.00
	Total Capital Projects:	217,000.00	217,000.00	345,000.00	290,751.63	.00
	Total Expenditure:	2,167,000.00	2,167,000.00	2,055,000.00	879,858.55	545,709.32
	Liquid Fuels Fund Revenue Total:	2,167,000.00	2,167,000.00	2,055,000.00	969,436.33	920,657.38
	Liquid Fuels Fund Expenditure Total:	2,167,000.00	2,167,000.00	2,055,000.00	879,858.55	545,709.32
	Net Total Liquid Fuels Fund:	.00	.00	.00	89,577.78	374,948.06

**LOWER MACUNGIE TOWNSHIP
2018 GENERAL FUND (01)**

REVENUES

LOCAL TAX ENABLING ACT

01.310.100	REAL ESTATE TRANSFER TAX The Township receives 1/2 of 1% of all real estate sold.	\$ 950,000
01.310.210	EARNED INCOME TAX (EIT) The Earned Income Tax is collected for Township residents at a rate of 1/2 of 1% of their earnings. Berkheimer is the tax collector for all of Lehigh County.	\$ 5,800,000
01.310.510	LOCAL SERVICES TAX (LST) Persons working within the Township are assessed \$52 for the benefits derived from the use of local services. Those earning less than \$12,000 are exempt.	\$ 500,000
LICENSES AND PERMITS		
01.321.320	JUNKYARD LICENSES There are 3 junk yards within the Township that pay \$70 (Smith, Knerr, and Horvath are the owners).	\$ 210
01.321.601	ELECTRICAL LICENSES Any electrician doing business within the Township must have a Township license issued on an annual basis.	\$ 6,000
01.321.602	PLUMBING LICENSES Only certified master plumbers are permitted to do business within the Township and must have a license issued annually.	\$ 4,000
01.321.610	PEDDLERS LICENSES Any for profit agency/person going door to door soliciting goods pays a one time fee of \$25 which covers a three month period.	\$ 500
01.321.800	CABLE TV FRANCHISE FEE The fee is based on 5% of the gross receipts of cable providers (Service Electric and RCN) and payments are received quarterly.	\$ 545,000

FINES AND FORFEITURES

01.331.120 **NON-TRAFFIC VIOLATIONS** \$ 18,000
Fines are imposed for non-motor vehicle related ordinances, such as illegal parking, building code/weed/grass violations.

INTEREST AND EARNINGS

01.341.000 **INTEREST ON INVESTMENTS** \$ 10,000
Interest rates on deposits and short term investments.

RENTS AND ROYALTIES

01.342.100 **LAND RENTAL** \$ 12,800
Rental of open space for agricultural purposes - Farmland at Kratzer Farm, Quarry Rd, Camp Olympic, and Hamilton Fields.

01.342.206 **KRATZER HOUSE** \$ 12,000
The rental of this property is about \$1,200 per month, but is reduced for management fees and repairs.

01.342.207 **SCHANTZ FARM HOUSE RENTAL** \$ 13,500
The rental of this property is based on an average of \$1300 per month after payment for property management fees and repairs.

01.342.211 **CAMP OLYMPIC FARMHOUSE** \$ 17,000
The rental of this property is based on an average of \$1400 per month after payment for property management fees and repairs.

01.342.212 **CAMP OLYMPIC BUNGALOW** \$ 12,000
The rental of this property is based on an average of \$980 per month after payment for management fees and repairs.

01.342.530 **CELL TOWER RENTAL** \$ 15,000
Cell tower leased by AT&T with other cell carriers subletting.

01.342.545 **OFFICE RENTAL-STATE REP.** \$ 15,000
Rental of office space to State Representative for \$1,200/month

STATE GRANTS

01.354.020 **STATE AID VOLUNTEER FIRE** \$ 250,000
In September, the Township receives a contribution from the State that gets distributed to the LMT Fireman's Relief Associations.

01.354.090 **STATE COMMUNITY DEVELOPMENT GRANTS** \$ 25,000

01.354.150	STATE RECYCLING GRANTS As part of the State Act 101 legislation, Lower Macungie Township receives money from the state for the residential and commercial recyclables it collects.	\$ 130,000
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STATE SHARED REVENUE

01.355.010	PURTA (Public Utility Real Estate Tax) In October of each year, the Township receives a check from the State for all public utilities with land or buildings in the Twp.	\$ 600
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01.355.040	ALCOHOL BEVERAGES LICENSES In September of each year, the Township receives a check from the State for each establishment that dispenses liquor within the Township. There are currently 12 establishments.	\$ 3,480
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01.355.050	MUNICIPAL STATE AID PENSION In September of each year, the Township receives a check from the State to help defray the costs of the employee pension plan. Contributions begin after a full-time employee commences their 3rd year of employment.	\$ 185,000
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CHARGES FOR SERVICES-DEVELOPMENTS

01.361.400	RESIDENTIAL PLAN REVIEW FEES Any person contemplating building/renovating a residential property must have the plans reviewed by the Township. The fee is based on the square footage of the project. This includes residential subdivision land development fees with the applicable amount deposited in developers' escrow.	\$ 20,000
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01.361.401	COMMERCIAL PLAN REVIEW FEES Any person contemplating building/renovating a commercial property must have the plans reviewed by the Township. The fee is based on the square footage of the project or the cost of construction (alterations). This includes commercial subdivision land development fees with the applicable amount deposited in developers' escrow.	\$ 55,000
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01.361.710	PHOTOCOPIES Any resident who needs copies of township paperwork pays a nominal fee. With the number of right-to-know requests increasing, there will be a corresponding increase in the amounts received for photocopies. The price ranges from \$0.25 - \$1.00 per copy depending upon size and color requested.	\$ 500
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CHARGES FOR SERVICES-PUBLIC

01.362.140	SCHOOL CROSSING GUARDS 50% reimbursement from East Penn School District for Willow Lane School crossing guard expenditures.	\$ 31,000
01.362.402	FIRE CODE PLAN REVIEW Review fee for third party plans that indicate whether a sprinkler system or other items are required for conformity with the International Fire Code as well as commercial fire inspections.	\$ 35,000
01.362.410	BUILDING PERMITS Fees for construction of residential projects; includes inspections and plan reviews.	\$ 70,000
01.362.411	BUILDING PERMITS/COMMERCIAL Fees for construction of commercial projects; includes inspections and plan design by 3rd parties.	\$ 120,000
01.362.420	ELECTRICAL PERMITS Fees for plan check and inspection by 3rd party inspectors.	\$ 100,000
01.362.430	PLUMBING PERMITS The fees for all installations, examinations, in-house S-E-O for residential, and 3rd party commercial.	\$ 30,000
01.362.450	ROP USE & OCCUPANCY PERMITS Road Opening Permits required to excavate on Township roads.	\$ 6,000
01.362.470	MECHANICAL PERMITS The township appoints a 3rd party inspector to do all mechanical inspections. The township charges the property owner and then reimburses the 3rd party inspector.	\$ 6,000
01.362.480	ZONING PERMITS This fee is for driveway/fence/accessory structures and use, setbacks, height, building coverage, etc. compliance with zoning regulations.	\$ 6,000
01.362.490	ON LOT GRADING/POOL REVIEWS Before any person can excavate on their property they must first receive an on lot grading permit. This permit is necessary so that proper erosion and sedimentation plans are in place.	\$ 6,000
01.362.500	BURNING PERMITS Zoning Officer issues permits to landowners for burning. These permits are given to religious organizations, farmers burning agricultural crops, or for fire training.	\$ 100

01.362.580 **SPRINKLER SYSTEM INSPECTIONS** \$ 4,500
Fee for sprinkler system inspections.

01.362.600 **MISCELLANEOUS PERMITS** \$ 200
Permits for blasting, razing/demolition, or certificates of structural integrity.

SANITATION

01.364.300 **SOLID WASTE REGULAR CHARGES** \$ 2,600,000
The fee charged for trash collection is \$288 per year and covers the cost of collection by Waste Management.

01.364.305 **PENALTIES ASSESSED** \$ 20,000
Late fee and interest penalties for trash customers.

01.364.350 **BAG TAGS** \$ 1,200
Fee of \$2.50 is charged to purchase bright orange tags used on trash bags to identify yard clippings.

01.364.900 **YARD WASTE LOADING FEES** \$ 5,500
Mulch loading service for Township Residents.

CULTURE AND RECREATION

01.367.110 **SWIMMING POOL FEES** \$ 100,000
Fees for Residential passes: family is \$175, husband/wife is \$120, adult is \$80, child pass is \$60 and senior is \$40. Nonresidential family is \$275, husband/wife is \$200, adult is \$120, child is \$80 and Senior Adult is \$50. Includes daily entry fees.

01.367.111 **SWIM LESSONS FEES** \$ 7,700
The Township charges \$50 for pool member and \$70 for non-pool member for eight 1/2 hour sessions.

01.367.112 **POOL SNACK BAR INCOME** \$ 20,000
Snack bar items sold at pool during the summer season.

01.367.120 **PLAYGROUND FEES** \$ 53,000
Township charges \$150 per child for this 7 week program.

01.367.140 **CAMP OLYMPIC PAVILLION RENTAL** \$ 4,500
Pavilion rental for resident is \$100/day; non-resident \$200/day.

01.367.142 **CAMP OLYMPIC BARN RENTAL** \$ 10,000
Rental of this renovated barn is for social events.

01.367.145	WESCOSVILLE RECREATION HALL RENTAL Resident rental is \$200/day for building; \$250/day for building and pavillion. Non-resident rental is \$400/day for building; \$500 for building and pavillion.	\$	15,000
01.367.150	GYM RENTAL Fee for Community Center Gym usage, \$50-\$100/hour depending on resident status and weekday or weekend rental.	\$	28,000
01.367.153	COMMUNITY ROOM RENTAL A&B Rental of Community Center Rooms A & B for resident - \$80/hour and nonresident - \$100/hour.	\$	19,850
01.367.156	COMMUNITY CENTER SNACK BAR Money from soda machines.	\$	700
01.367.157	HILLS OF LOCKRIDGE CENTER RENTAL Resident rental \$150/day. Non-resident rental \$300/day.	\$	13,500
01.367.160	LIBRARY REIMBURSABLE EXPENSES The Lower Macungie Township Library reimburses the township for electrical and gas service, pest control, and alarm services.	\$	20,000
01.367.200	COMMUNITY CENTER PROGRAMS Cultural programs offered for a fee at the Community Center.	\$	70,000
01.367.300	GARDEN PLOT PROGRAM Resident \$30/lot for plots at Bogie Ave. and Camp Olympic. Non-resident \$40/lot at Camp Olympic (non-resident not permitted at Bogie Ave.)	\$	2,900
01.367.301	FIELD USE FEES Fees for use of Township fields.	\$	3,300
01.367.315	DOG PARK FEES Fees for use of Dog Park.	\$	2,000
REIMBURSEMENTS AND REFUNDS			
01.380.100	INSURANCE REIMBURSEMENTS For workers compensation dividend, medical dividend, and other refunds received are from insurance companies due to damage to Township property.	\$	120,000
01.380.300	MISC. REV AND REIMBURSEMENTS Revenue received from other sources not included in the outlined budget categories.	\$	500

01.380.900	REFUNDS FOR EXPENSES Refunds of expenses paid by the Township.	\$	4,000
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SPECIAL ASSESSMENTS

01.383.110	STREET LIGHT TAX Approximately 4,000 property owners billed for street lights.	\$	284,000
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01.383.111	STREET LIGHT TAX Delinquent accounts	\$	2,000
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01.383.500	PENALTIES LATE PAYMENT Charges for late payment of the tax.	\$	1,000
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INTERFUND OPERATING TRANSFERS

01.392.370	TRANSFER FROM DEV. IMPACT FUND Transfers from the Developers' Impact Fund for recreation, traffic light, street tree, and detention pond expenses as needed.	\$	200,000
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PRIOR YEAR REVENUE

01.396.000	PRIOR YEAR RESERVES	\$	1,058,345
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EXPENSES

LEGISLATIVE

01.400.105	SALARIES & WAGES - ELECTED The 5 Commissioners are paid \$4,125 each and the Treasurer is paid \$10,000.	\$	30,700
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01.400.210	OFFICE SUPPLIES Purchase of business cards, file cabinets, laptops, and other office supplies for the Board of Commissioners.	\$	1,000
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01.400.420	DUES, MEMBERSHIPS & SUBSCRIPTIONS Membership to League of Cities/PSATS	\$	500
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01.400.460	MEETINGS & CONFERENCES Attendance at seminars/workshops by Commissioners.	\$	1,000
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FINANCIAL ADMINISTRATION

01.402.112	SALARIES & WAGES - FULL TIME Salaries for the Director of Finance, Accounts Payable Admin., Cashier, and Asst. Finance Director (50%)	\$ 218,300
01.402.210	OFFICE SUPPLIES Forms, checks, various other office supplies.	\$ 1,000
01.402.260	SMALL TOOLS & MINOR EQUIPMENT Items purchased for Finance Dept.	\$ 1,000
01.402.307	ACCOUNTING SYSTEMS Annual support agreement with Dallas Data Systems \$26,000	\$ 26,000
01.402.311	ACCOUNTING & AUDITING SERVICES Annual audit services Kirk, Summa & Co. \$16,250, Consultant for OPEB \$4,750.	\$ 16,000
01.402.317	PAYROLL PROCESSING Fees for JetPay payroll processing.	\$ 8,500
01.402.353	SURETY & FIDELITY Surety bonds for Twp. Manager, Director of Finance, Assistant Finance Director, Accts. Payable Clerk, 2 Cashiers, and Utility Administrator	\$ 8,100
01.402.390	BANK SERVICE CHARGES/FEES Monthly bank fees and services charges.	\$ 8,000
01.402.420	DUES, MEMBERSHIPS & SUBSCRIPTIONS Memberships with GFOA etc.	\$ 1,100
01.402.460	MEETINGS & CONFERENCES Refresher courses, seminars, and workshops attended by Finance Dept. personnel.	\$ 2,500

LEGAL SERVICES

01.404.401	SOLICITOR Solicitor is Richard Somach of Norris McLaughlin & Marcus	\$ 110,000
01.404.402	LABOR RELATIONS Personnel Labor issues as well as labor relation seminars.	\$ 5,000
01.404.403	LEGAL PLANNING Solicitor is Peter Lehr of Norris McLaughlin & Marcus Zoning Ordinance Update	\$ 40,000

01.404.404	LEGAL ZONING BOARD Legal Advisor is Mark Malkames of Malkames Law Offices	\$	5,000
01.404.405	LITIGATION Potential lawsuits	\$	25,000
01.404.406	LEGAL ZONING ENFORCEMENT Code enforcement legal issues including municipal liens.	\$	7,500

SECRETARY

01.405.112	SALARIES & WAGES - FULLTIME Salaries for Assistant Twp. Manager/Secretary, Receptionist, and HR Admin Assistant	\$	159,300
01.405.210	OFFICE SUPPLIES Office supplies for Municipal Office, Public Works Annex, and Community Center.	\$	10,000
01.405.249	GENERAL EXPENSE Kitchen expenses and sympathy contributions.	\$	1,000
01.405.341	ADVERTISING All legal and display ads, incl. Board/Commission Meetings, ordinances, and public announcements; filing fees for Lehigh County Dept. of Law.	\$	8,000
01.405.420	DUES, MEMBERSHIPS & SUBSCRIPTIONS Legal or government subscriptions.	\$	500
01.405.450	CONTRACTED SERVICES Offtek maintenance billing for the copier machines.	\$	6,500
01.405.460	MEETINGS & CONFERENCES State/County/Local Government seminars.	\$	1,000

GENERAL TOWNSHIP ADMINISTRATION

01.406.112	SALARIES & WAGES - FULL TIME Township Manager's salary.	\$	126,800
01.406.115	SALARIES & WAGES - PART TIME Summer intern salary.	\$	5,000
01.406.215	POSTAGE Refill postage meter for township mail and newsletter. Lease and maintain postage equipment.	\$	17,000

01.406.249	GENERAL EXPENSE Mileage reimbursements for travel on Township business, Whistleblower Hotline, refreshments, and other general items.	\$	7,000
01.406.308	CODIFICATION Printing costs to include new ordinances in codification.	\$	5,000
01.406.321	PHONE & DATA Phone, internet, data network, and answering services.	\$	25,600
01.406.324	MOBILE PHONES Cell phones for Township Manager and swimming pool.	\$	800
01.406.391	NOTARY EXPENSES Notary license fee.	\$	800
01.406.420	DUES,SUBSCRIPTIONS & MEMBERSHIPS ICMA, League of Cities, and Assoc. for PA Municipal Mgt.	\$	500

INFORMATION TECHNOLOGY

01.407.260	SMALL TOOLS & MINOR EQUIPMENT Equipment from Staples, Office Depot, Amazon	\$	1,000
01.407.270	COMPUTER HARDWARE, SOFTWARE PC replacements \$12,000, Other hardware & software \$7,000.	\$	19,000
01.407.374	EQUIPMENT REPAIRS Small Computer equipment repairs.	\$	1,000
01.407.450	CONTRACTED SERVICES Susquehanna Computer Innovations (SCI) provides network support \$21,000, various software agreements \$7,000	\$	38,000
01.407.453	WEB DESIGN/MAINTENANCE Webpage maintenance \$1,000., Community Center online systems \$15,000.	\$	16,000
01.407.613	CAPITAL-OFFICE/IT EQUIPMENT Document imaging of property files. (20 of 34 file cabinets)	\$	52,000

ENGINEERING SERVICES

01.408.313	ENGINEERING AND ARCHITECTURAL The engineering firm is Keystone Consulting Engineers.	\$	80,000
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01.408.325	TRAFFIC SYSTEM PLAN Inventory of streets and review safety concerns. Identify strategies and list priorities.	\$ 70,000
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BUILDINGS & FACILITIES

01.409.112	SALARIES & WAGES - FULL TIME Salaries for Facilities Crew Chief and 3 Crew Members.	\$ 281,600
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01.409.115	SALARIES & WAGES - PART TIME Salaries for part-time employees.	\$ 19,000
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01.409.191	UNIFORM & SAFETY APPAREL Acme Uniforms rentals and work boots per union agreement.	\$ 4,500
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01.409.230	HEATING FUEL Heating oil is purchased from Lehigh Fuels and gas is purchased from UGI.	\$ 30,000
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01.409.241	OPERATING SUPPLIES Supplies for Annex from Dries, ABE Door, Shelly's Lumber, Light Fixture, Master Supply, Buss, Grainger, Zee, etc.	\$ 20,000
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01.409.249	GENERAL EXPENSE Drug and alcohol testing, port-a-john rentals, ABE labs, and employee background checks.	\$ 3,500
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01.409.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases from Sears, Dries, and Grainger.	\$ 14,000
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01.409.318	ALARM/SECURITY SERVICES Alarms for Municipal Complex, Community Centers, Public Works Annex, Schantz Farm and Hills at Lock Ridge Community Center. Additional camera fees.	\$ 22,000
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01.409.361	ELECTRICITY Electricity provided by PPL, generated by Constellation. Township uses COSTARS, which is a State-wide cooperative purchasing program to procure our electrical service.	\$ 35,000
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01.409.372	REPAIRS & MAINTENANCE Cleaning services, mat rentals, as well as siding, roof, electrical, plumbing, HVAC repairs, and tennis court painting.	\$ 165,000
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01.409.374	EQUIPMENT REPAIRS Repairs of equipment related to Township buildings.	\$ 6,500
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01.409.375	RENTAL PROPERTY REPAIRS West End Associates handles property maintenance of the Township's rental properties.	\$	10,000
01.409.378	VEHICLE REPAIRS Vendors include Auto Zone, Total Performance, Jeff's Auto, Greg's Auto and Tire. Replace Truck Utility Bed.	\$	10,000
01.409.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS Public Works Associations.	\$	950
01.409.430	TAXES Real Estate taxes for 3450 Brookside Rd and Camp Olympic properties.	\$	2,500
01.409.440	PEST CONTROL Pest control services provided by J C Ehrlich.	\$	5,000
01.409.449	ELEVATOR MAINTNENACE Schindler Elevator Maintenance used for inspections and repairs. Replace packing / hydraulic seals.	\$	5,000
01.409.460	MEETINGS & CONFERENCES Attendance at EPWPCOA conference by Public Works employees.	\$	3,000
PUBLIC SAFETY			
01.410.115	SALARIES - CROSSING GUARDS Salaries for 13 Crossing Guards at Willow Lane School.	\$	64,000
01.410.191	UNIFORM & SAFETY APPAREL Uniform purchases for school crossing guards.	\$	250
01.410.249	GENERAL EXPENSES Background checks for school crossing guards.	\$	500
FIRE			
01.411.115	SALARIES & WAGES - PART TIME Salaries for Fire Police.	\$	1,000
01.411.363	HYDRANT RENTAL Payments to Lehigh County Authority for 578 fire hydrants plus system charges totaling about \$40,000 per quarter.	\$	160,000

01.411.500	VOLUNTEER FIREMAN'S RELIEF CONTRIBUTION Pass through to Volunteer Fire Departments of payments received from the Commonwealth of PA used to purchase safety equipment.	\$	250,000
01.411.501	LOWER MACUNGIE FIRE CO. Contributions to Lower Macungie Fire Co.	\$	100,000
01.411.503	LMT FIRE POLICE Purchases for Fire Police and cellular phone service.	\$	5,000
01.411.505	LOWER MACUNGIE FIRE INCENTIVE Contribution for Lower Macungie Fire Dept.	\$	40,000
01.411.506	ALBURTIS FIRE COMPANY Contribution to Alburdis Fire Company.	\$	15,000
01.411.507	MACUNGIE AMBULANCE Contribution for Macungie Ambulance.	\$	25,000
01.411.510	BRANDYWINE FIRE STATION Brandywine Station utility expenses and insurance.	\$	30,000
PERMITS			
01.413.112	SALARIES & WAGES - FULL TIME Salaries for Building Inspector, Permit Clerk, Permit Coordinator, and Code Enforcement Officer.	\$	201,600
01.413.210	OFFICE SUPPLIES Permit forms, pool inspection forms, electrical inspection forms.	\$	500
01.413.241	OPERATING SUPPLIES International Code Council books, work boots for inspectors, and printed forms.	\$	1,500
01.413.249	GENERAL EXPENSE General expense items for Permits Dept.	\$	500
01.413.260	SMALL TOOLS & MINOR EQUIPMENT Large copier lease, Permit-n-Force software support, purchase of copier/scanner/printer . GIS system.	\$	20,000
01.413.324	MOBILE PHONES Cell phones for Building Inspector, SEO, and Code Enforcement Officer.	\$	1,000

01.413.378	VEHICLE REPAIRS Truck repairs for Building Inspector and SEO.	\$	3,000
01.413.420	DUES,SUBSCRIPTIONS & MEMBERSHIPS Memberships for International Codes Council, PennBoc, ASLA, National Fire Protection, and PA Construction Codes Academy.	\$	1,500
01.413.460	MEETINGS & CONFERENCES Attendance at conferences for BOCA, PennBoc, PASEO, PSAB, and PA Constructions Codes Academy to meet continuing education requirements.	\$	3,000
01.413.471	ALTERNATE BUILDING INSPECTOR Services provided by KeyCodes.	\$	10,000
01.413.473	ALTERNATE COMMERCIAL INSPECTOR Commercial building inspection services provided by KeyCodes and fire inspection services.	\$	170,000
01.413.474	ALTERNATE COMMERCIAL PLAN REVIEW Services provided by KeyCodes.	\$	30,000

PLANNING AND ZONING

01.414.112	SALARIES & WAGES - FULL TIME Salaries for Director of Planning, Assistant Planning Director, Zoning Officer, and Planning Clerk.	\$	269,900
01.414.115	SALARIES & WAGES - PART TIME Salaries for Zoning Hearing Board and Planning Commission at \$25 per meeting.	\$	8,000
01.414.210	OFFICE SUPPLIES Office supplies for the Planning & Zoning Dept.	\$	1,500
01.414.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment items for the Planning & Zoning Dept., including GIS software.	\$	1,200
01.414.305	ENVIRONMENTAL ADVISORY COUNCIL Expenses for the Environmental Advisory Council (EAC).	\$	3,000
01.414.312	ENGINEERING - ON LOT GRADING/POOLS Reviews performed by Keystone Consulting Engineers.	\$	7,500
01.414.313	ENGINEERING & ARCHITECTURE Zoning and Planning engineering services provided by Keystone Consulting Engineers.	\$	20,000

01.414.319	PLANNING STUDIES Saldo & Zoning Consultant Services - \$40,000 Western Jaindl Study - \$45,000	\$	85,000
01.414.420	DUES, MEMBERSHIPS & SUBSCRIPTIONS Membership in American Planning Assoc., American Society of Landscape Architects.	\$	1,200
01.414.454	STENOGRAPHER Stenographer expenses for the Zoning Hearing Board provided by Veritext. (Appellant pays 1/2 of cost billed.)	\$	1,500
01.414.460	MEETINGS & CONFERENCES Attendance at meetings/conferences for APA, ASLA, Construction Codes Academy, etc.	\$	1,500
EMERGENCY MANAGEMENT			
01.415.260	SMALL TOOLS & MINOR EQUIPMENT Emergency Management purchases and cell phone service.	\$	12,500
01.415.315	PUBLIC SAFETY COMMISSION Items for the Public Safety Commission.	\$	600
01.415.320	AUTOMATIC NOTIFICATION SYSTEM Reverse 911 Service	\$	10,000
RECYCLING COLLECTION & DISPOSAL			
01.426.115	SALARIES & WAGES - PART TIME Salaries for part time yard waste employees.	\$	33,750
01.426.241	OPERATING SUPPLIES Supplies for the yard waste site.	\$	750
01.426.249	GENERAL EXPENSE Port-o-john rentals for the yard waste site.	\$	5,000
01.426.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases for yard waste site.	\$	3,500
01.426.310	RECYCLING CONSULTANT Fees for Grant Consultant	\$	21,000
01.426.372	REPAIRS & MAINTENANCE Repairs for items related to yard waste.	\$	10,000

01.426.384	MACHINERY & EQUIPMENT RENTALS Machinery rentals related to yard waste. Joint effort with the Borough of Emmaus.	\$ 35,000
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SOLID WASTE SERVICES

01.427.112	SALARIES & WAGES - FULL TIME Utility Billing Admin. 50% - General Fund; Remaining 50% in Sewer Fund 08.427.112	\$ 24,000
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01.427.210	OFFICE SUPPLIES Paper, envelopes, and other supplies for trash bills.	\$ 15,000
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01.427.215	POSTAGE 50% of postage for utility billing; Remaining 50% in Sewer Fund 08.427.215.	\$ 250
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01.427.367	SOLID WASTE COLLECTION Payments to Waste Management for trash collection. Contract expires August 31, 2019.	\$ 2,200,000
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01.427.446	CONTRACTED LEAF COLLECTION Payments to Estate Maintenance for leaf collection. The five year contract is from 2016-2020.	\$ 88,000
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01.427.447	CURBSIDE YARD WASTE Payments to Waste Management for yard waste collection.	\$ 13,200
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ROADS - GENERAL

01.430.112	SALARIES & WAGES - FULL TIME Salaries for 1 Crew Chief and 10 crew members.	\$ 761,800
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01.430.115	SALARIES & WAGES - PART TIME Salaries for 1 part time and 1 seasonal employee.	\$ 25,050
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01.430.191	UNIFORM & SAFETY APPAREL ACME Uniform rentals and work boots per union agreement.	\$ 8,500
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01.430.231	VEHICLE FUEL Purchase of vehicle fuel from PAPCO. In addition, the fire dept. uses about 1000 gallons of fuel per year.	\$ 90,000
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01.430.241	OPERATING SUPPLIES Purchase of supplies for Roads Dept.	\$ 25,000
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01.430.249	GENERAL EXPENSE CDL license fees, drug/lab testing, and PA One Call.	\$ 4,500
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01.430.260	SMALL TOOLS & MINOR EQUIPMENT Purchase of minor equipment items from Sears, Grainger, Tractor Supply, etc.	\$	35,000
01.430.371	STREET TREE MAINTENANCE Tree trimming by Martin Harthcock Horticultural Services.	\$	45,000
01.430.372	REPAIRS & MAINTENANCE Maintenance repairs for the Roads Dept.	\$	6,500
01.430.374	EQUIPMENT REPAIRS Repairs of Roads Dept. equipment.	\$	67,500
01.430.378	VEHICLE REPAIRS Repairs of vehicles used by Roads Dept.	\$	6,500
01.430.379	EMERGENCY REPAIRS Emergency road repairs and depressions.	\$	26,000
01.430.384	MACHINERY & EQUIPMENT RENTALS Rentals from Plasterer Equipment.	\$	15,250
01.430.420	DUES, MEMBERSHIPS & SUBSCRIPTIONS Subscriptions for Roads Crew.	\$	200
01.430.460	MEETINGS & CONFERENCES Conference attendance by Roads Crew.	\$	750
WINTER MAINTENANCE			
01.432.255	DAMAGE REPAIR & REPLACEMENT Mailbox repairs for damage during snow removal.	\$	2,500
01.432.450	CONTRACTED SERVICES Supplemental contracted snow removal services.	\$	5,000
TRAFFIC CONTROL DEVICES			
01.433.241	OPERATING SUPPLIES Operating supplies for traffic signals.	\$	5,000
01.433.245	TRAFFIC & STREET SIGNS Purchase of signs from Reliable Signs & Striping, Express Sign Outlet, Chemung Supply.	\$	27,500
01.433.321	PHONE & DATA Data Connectivity for Traffic Control Signals	\$	5,000

01.433.361	ELECTRICITY Electricity for traffic lights provided by PPL.	\$ 26,000
01.433.372	REPAIRS & MAINTENANCE Maintenance of traffic lights using Signal Service, A-1 Traffic Products, and items purchased from Grainger. There are 28 traffic lights and 8 school flashing signals at 3 schools.	\$ 8,000
01.433.374	EQUIPMENT REPAIRS Traffic Light repairs by Signal Service.	\$ 17,500
01.433.450	CONTRACTED SERVICES Services provided by Signal Service as an independent inspector for the traffic lights.	\$ 12,000
STREET LIGHTS		
01.434.361	ELECTRICITY Electricity for subdivision streetlights. Electricity generation provided by Direct Energy.	\$ 275,000
SIDEWALKS, CROSSWALKS & TRAILS		
01.435.372	REPAIRS & MAINTENANCE Maintenance repairs for walking trails.	\$ 11,000
STORM SEWER AND DRAINS		
01.436.366	STORM DRAINS Purchase of storm drains and miscellaneous repairs.	\$ 10,000
ROADS & BRIDGES - MAINTENANCE		
01.438.241	OPERATING SUPPLIES Paving supplies purchased from Eastern Industries.	\$ 300,000
01.438.258	MATERIALS & FREIGHT Material and freight charges for road and bridge items.	\$ 2,000
01.438.376	GUIDE RAIL REPAIR & MAINTENANCE Repairs to guide rails.	\$ 25,000
01.438.377	BRIDGES REPAIR & MAINTENANCE Repairs to bridges.	\$ 85,000

01.438.450	CONTRACTED SERVICES Paving services done by Kuhns & Anthony Paving Co. as well as other contractors. This includes milling, fog seal, and road MAT.	\$	350,000
01.438.455	LINE STRIPING Products/services for line striping provided by Seal Master and A-1 Traffic Control Products.	\$	75,000
01.438.456	CRACK SEALING Services provided by Asphalt Maintenance Solutions.	\$	95,000
PUBLIC WORKS ADMINISTRATION			
01.440.112	SALARIES & WAGES - FULL TIME Salaries for the Director of Public Works, Administrative Asst., and Projects/Parks-Facilities Director.	\$	204,600
01.440.241	OPERATING SUPPLIES Operating supplies needed for Public Works Dept.	\$	2,000
01.440.249	GENERAL EXPENSE General expense purchases by Public Works Dept.	\$	5,500
01.440.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases for Public Works Dept.	\$	4,500
01.440.324	WIRELESS EQUIPMENT Cell phones PW Staff, Truck GPS Systems and Dash Cams	\$	16,000
01.440.327	RADIO EQUIPMENT MAINTENACE Maintenance work done by ECCO Communications.	\$	5,000
01.440.378	VEHICLE REPAIRS Repairs to PW Director vehicle.	\$	1,000
01.440.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS Membership for Public Works Administration personnel.	\$	200
01.440.450	CONTRACTED SERVICES Maintenance of copy machine.	\$	500
01.440.460	MEETINGS & CONFERENCES Conference attendance by Public Works Administration.	\$	1,500

COMMUNITY CENTER

01.451.112	SALARIES & WAGES - FULL TIME Salaries for Director of Recreation, 1 Recreation Asst., and 1 Recreation Attendant.	\$ 137,200
01.451.115	SALARIES & WAGES - PART TIME Salaries for 6 Community Center Attendants.	\$ 71,000
01.451.215	POSTAGE 50% Postage for the newsletter and postage for the Troop Support program where supplies are sent to troops stationed overseas. Remaining 50% is in 01.406.215.	\$ 8,000
01.451.241	OPERATING SUPPLIES Paper products, soap, etc. purchased from Master Supply, Staples, Dries, Sam's Club, Light Fixture, etc.	\$ 7,500
01.451.249	GENERAL EXPENSE Mileage reimbursements for Community Center personnel.	\$ 2,000
01.451.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases for the Community Center.	\$ 7,400
01.451.310	PROFESSIONAL SERVICES/PROGRAMS Cultural/recreation programs offered at the Community Center.	\$ 55,000
01.451.311	COMMUNITY DAYS Annual Community Days event.	\$ 10,000
01.451.318	ALARM/SECURITY SERVICES Services provided by Protect Alarms.	\$ 17,600
01.451.342	PRINTING Printing of signs for events and brochures for Community Center rentals.	\$ 1,000
01.451.361	ELECTRICITY Electricity provided by PPL.	\$ 40,000
01.451.362	GAS Gas service provided by UGI.	\$ 25,000
01.451.372	REPAIRS & MAINTENANCE Community Center repairs to HVAC system, gym floor, appliance repairs, water testing, and other miscellaneous repairs.	\$ 60,000

01.451.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS Membership in the PA Recreation and Park Society.	\$	160
01.451.440	PEST CONTROL Pest control services provided by JC Ehrlich.	\$	600
01.451.445	JANITORIAL Services provided by Advanced Cleaning Solutions.	\$	30,000
01.451.460	MEETINGS & CONFERENCES Conference attendance by Community Center personnel.	\$	500

SWIMMING POOL

01.452.115	SALARIES & WAGES - PART TIME Salaries for lifeguards and snack bar/admission attendants. 1 Pool Mgr, 2 part time Pool Mgrs, 8 full time and 14 part time lifeguards.	\$	133,000
01.452.229	SNACK FOODS Purchases for the swimming pool snack bar.	\$	20,000
01.452.241	OPERATING SUPPLIES Pool chemicals from Main Line Commercial Pools.	\$	20,000
01.452.249	GENERAL EXPENSE Employee background checks, reimbursements for lifeguard certifications, summer cell phone, swimming apparel, first aid supplies, and paper products/soap/cleaning supplies. This also includes the purchase of pool lounge chairs.	\$	12,000
01.452.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases for pool.	\$	3,000
01.452.372	REPAIRS & MAINTENANCE Pool cleaning, water testing, and other maintenance items.	\$	17,500
01.452.430	TAXES PA sales taxes for snack bar items sold.	\$	2,000
01.452.440	PEST CONTROL Pest control for pool house and snack bar by JC Ehrlich.	\$	500
01.452.460	MEETINGS & CONFERENCES Conference attendance on pool safety	\$	200

SUMMER PROGRAMS

01.453.115	SALARIES & WAGES - PART TIME Salaries for 5 senior level and 42 playground employees at 5 playgrounds for the 7 week summer program.	\$ 57,000
01.453.247	PLAYGROUND SUPPLIES Art supplies, craft kits, first aid supplies from Medco Supply, and counselor shirts from A & H Sporting Goods.	\$ 12,000
01.453.249	GENERAL EXPENSE Employee background checks. Electrical upgrade at HLR Band Shell.	\$ 4,000
01.453.310	PROFESSIONAL SERVICES/PROGRAMS Roundup Day rentals, special demonstrations, park concerts, and Dip 'N Dance at pool.	\$ 14,000

PARKS

01.454.112	SALARIES & WAGES - FULL TIME Salaries for 1 Crew Chief and 6 Crew Members.	\$ 472,500
01.454.115	SALARIES & WAGES - PART TIME Salaries for 14 Seasonal employees and 1 Part-time employee.	\$ 106,400
01.454.191	UNIFORM & SAFETY APPAREL ACME Uniform rentals and work boots per union agreement	\$ 7,500
01.454.221	MULCH Type and amount of playground mulch determined by state requirements.	\$ 25,000
01.454.230	HEATING FUEL Heating fuel purchased from Lehigh Fuel and used for parks and Wescosville Rec. Hall.	\$ 9,000
01.454.241	OPERATING SUPPLIES Supplies from Grainger, Dries, Tractor Supply, Herbein Garden Center, and other vendors.	\$ 27,500
01.454.249	GENERAL EXPENSE Port-O-John rentals for the parks and employee background checks.	\$ 6,000
01.454.253	MACHINERY & EQUIPMENT PARTS Purchases for mowers from RH Lorish.	\$ 6,000

01.454.254	PARK REPLACEMENTS Replacement items for playground and park equipment.	\$	36,500
01.454.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases for Township parks.	\$	12,500
01.454.361	ELECTRICITY Service provided by PPL.	\$	8,000
01.454.370	PUMP PARK MAINTENANCE - CAMP OLYMPIC Maintenance of pump park.	\$	6,000
01.454.371	TOWNSHIP TREE MAINTENANCE Township owned trees requiring maintenance. Public Works Tree Maintenance \$25,000 True Green Campus Tree Preservation \$10,000 Emerald Ash Borer Treatment \$28,500 Tree Revitalization/Replacement \$1,500	\$	65,000
01.454.372	REPAIRS & MAINTENANCE Water service from LCA, tennis court, pickel court rehabs, and other maintenance.	\$	55,000
01.454.374	EQUIPMENT REPAIRS Repairs to equipment used to maintain the parks.	\$	15,000
01.454.378	VEHICLE REPAIRS Repairs to Parks Dept. vehicles.	\$	7,500
01.454.384	MACHINERY & EQUIPMENT RENTALS Roto-tiller, bobcat cylinder, and other equipment rentals.	\$	1,000
01.454.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS Memberships for Parks employees.	\$	300
01.454.450	CONTRACTED SERVICES Estate Maintenance provides mowing services. The contract bid was awarded for 2017-2021.	\$	90,000
01.454.460	MEETINGS & CONFERENCES Conference attendance by Parks employees.	\$	500

GRANTS

01.459.520	HISTORICAL SOCIETY Contribution to Lower Macungie Historical Society.	\$	29,200
01.459.521	CACLV Annual contribution request.	\$	5,000
01.459.523	VOUNTEER PROJECTS Contribution for Boy/Eagle Scouts and other volunteer projects.	\$	2,000
01.459.524	ANIMAL CONTROL Pick up of stray animals by The Sanctuary at Haafsville.	\$	7,000
01.459.525	LEHIGH COUNTY SENIOR CENTER Contribution to Lehigh County Senior Center.	\$	4,000
01.459.526	LOWER MACUNGIE SENIOR CITIZENS Contribution to Lower Macungie Seniors.	\$	9,000
01.459.527	YOUTH ASSOC. Contribution to Lower Macungie Youth Assoc. (LMYA). In addition a Gym Fee Waiver of \$20,000	\$	75,000
01.459.528	LMT LAZERS Contribution to Lower Macungie Summer Swim Team.	\$	6,000
01.459.530	LIBRARY Contribution to Lower Macungie Library.	\$	532,775
01.459.531	MEALS ON WHEELS Contribution to Meals on Wheels which provides services for homebound individuals.	\$	6,500
01.459.532	GARDEN CLUB Garden activities for Lower Macungie residents.	\$	4,000
01.459.534	LMT Mustangs Contribution to Lower Macungie Mustangs Football and Cheerleading	\$	8,000

EMPLOYER PAID BENEFITS

01.481.192	FICA - EMPLOYER PAID Social security taxes at 6.2% of wages.	\$	215,000
01.481.193	MEDICARE - EMPLOYER PAID Medicare taxes at 1.45% of wages.	\$	51,000

01.481.194	UNEMPLOYMENT COMPENSATION Unemployment benefit payments to PA UC Fund.	\$	9,000
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NON-UNIFORM PENSION

01.483.150	PENSION PLAN FEES Plan administered through Fulton Financial Advisors.	\$	30,000
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01.483.151	457 PLAN CONTRIBUTIONS Township contributes 2% to plan participants.	\$	42,000
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01.483.197	PENSION Contribution to pension plan administered by Fulton Financial.	\$	394,000
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WORKERS' COMPENSATION

01.484.354	WORKERS' COMPENSATION CM Stauffer Insurance Agency provides the statutorily required insurance that compensates employees for occupational injuries as outlined in the Workers' Compensation Act of PA.	\$	115,000
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OTHER EMPLOYEE BENEFITS

01.485.301	CONTINUING EDUCATION/TUITION REIMBURSEMENT Township provides \$1200 per employee for tuition reimbursement.	\$	2,400
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INSURANCE

01.486.351	COMMERCIAL PROPERTY INSURANCE Property Insurance through Stauffer Insurance Agency. This is general liabilities coverage for injury/property damage, or "All Risk" protection on bldgs./contents and Inland Marine/Contractors' Equipment.	\$	41,000
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01.486.352	PUBLIC OFFICIALS LIABILITY INSURANCE Liability Insurance through Stauffer Insurance Agency.	\$	11,550
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01.486.353	GOV'T CRIME INSURANCE POLICY Insurance through Stauffer Insurance Agency.	\$	2,000
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01.486.355	AUTO INSURANCE Auto Insurance through Stauffer Insurance Agency.	\$	24,000
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01.486.356	COMMERCIAL UMBRELLA POLICY Supplemental general liability insurance coverage through Stauffer Insurance Agency.	\$	25,200
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HEALTH INSURANCE

01.487.160	DISABILITY INSURANCE Short and long term disability provided by One America.	\$ 37,800
01.487.177	ACCRUED SICK TIME Accumulated sick time.	\$ 10,000
01.487.196	HEALTH INSURANCE Health Insurance provided by Township.	\$ 656,000

INTERFUND TRANSFERS

01.492.190	TRANSFER TO DEBT SERVICE FUND Transfer for quarterly note and bond payments.	\$ 596,000
01.492.300	TRANSFER TO CAPITAL PROJECTS FUND Transfer to support major projects for capital fund.	\$ 500,000

**LOWER MACUNGIE TOWNSHIP
2018 SEWER FUND (08)**

REVENUES

INTEREST EARNINGS

08.341.000	INTEREST EARNINGS	\$	2,000
	Interest rates on deposits and short term investments.		

SANITATION

08.364.110	SEWER CONNECTION PERMIT	\$	6,000
	Permit fee for connection to the Township sewer lines.		

08.364.120	SEWER REGULAR CHARGES	\$	4,300,000
	Sewer fees paid to the Township by approximately 10,200 sewer customers. 2018 proposed rate increase of 15%.		

08.364.121	EXTRA STRENGTH CHARGE	\$	21,000
	Charges for commercial accounts, such as restaurants or other businesses with heavier flows.		

08.364.125	PENALTIES ASSESSED	\$	25,000
	Late fee and interest penalties for sewer customers.		

08.364.130	WASTEWATER ALLOCATION FEES	\$	24,000
	Tapping fee charged when a new sewer lateral is connected to the Township sewer main.		

08.364.140	SEWER CERTS	\$	8,000
	Fee to calculate final balances as part of closing costs for properties that are sold.		

08.364.150	SEPTIC SYSTEM PERMITS	\$	1,200
	Permit fee of \$100 charged for septic systems		

REIMBURSEMENTS & REFUNDS

08.380.300	MISCELLANEOUS REVENUE	\$	1,000
08.380.900	REFUNDS FOR EXPENSES	\$	1,000

PRIOR YEAR RESERVES

08.396.000	PRIOR YEAR RESERVES	\$	380,850
	Budget as needed when prior year reserves are required for use in the current year.		

EXPENSES

FINANCIAL ADMINISTRATION

08.402.311	ACCOUNTING & AUDITING SERVICES	\$	8,000
	A portion of the annual audit fee is allocated to the Sewer Fund.		
08.402.317	PAYROLL PROCESSING	\$	1,500
	A portion of payroll processing done by JetPay is allocated to the Sewer Fund.		
08.402.390	BANK SERVICE CHARGES/FEES	\$	500
	Banking fees for returned checks.		
08.402.391	CREDIT CARD PROCESSING FEES	\$	12,000
	Processing fees for online credit card payments.		

LEGAL SERVICES

08.404.401	SOLICITOR	\$	20,000
	Services provided by Norris McLaughlin & Marcus		

SECRETARY

08.405.112	SALARIES & WAGES - FULL TIME	\$ 97,900
	Utility Billing Admin. (50%) and Asst. Finance Director (50%), The remaining 50% amounts are in 01.427.112 and 01.402.112, respectively. PW Admin Assistant (100%)	
08.405.210	OFFICE SUPPLIES	\$ 15,000
	Paper, envelopes, and other supplies for sewer bills.	
08.405.215	POSTAGE	\$ 500
	Postage for sewer billings.	
08.405.321	PHONE & DATA	\$ 6,000
	A portion of the phone and data network expenses are allocated to this fund.	

ENGINEERING

08.408.313	ENGINEERING & ARCHITECTURE	\$ 35,000
	Services provided by Keystone Consulting Engineers.	

BUILDING & FACILITIES

08.409.230	HEATING FUEL	\$ 15,000
	A portion of the fuel expense is allocated to this fund.	
08.409.361	ELECTRICITY	\$ 12,000
	A portion of the electricity expenses is allocated to this fund.	

PERMITS

08.413.112	SALARIES & WAGES - FULL TIME	\$ 51,500
	Water Resource Specialist / SEO	

WASTEWATER COLLECTION AND TREATMENT

08.429.112	SALARIES & WAGES - FULL TIME	\$ 344,100
	Salary for Sewer Crew Chief, 4 Crew Members, and an Administrative Assistant.	

08.429.115	SALARIES & WAGES - PART TIME Salaries 1 seasonal employee in the Sewer Dept. for GIS/Admin work.	\$	6,200
08.429.191	UNIFORM & SAFETY APPAREL ACME Uniform rentals and work boots per union agreement.	\$	5,400
08.429.231	VEHICLE FUEL Purchase of vehicle fuel from PAPCO.	\$	18,000
08.429.241	OPERATING SUPPLIES Purchase of supplies from Industrial Chemical Labs, Grainger, etc.	\$	3,500
08.429.249	GENERAL EXPENSE CDL license fees, drug/lab testing, and PA One Call.	\$	2,500
08.429.256	SEWER RISERS Sewer risers purchased from Exeter Supply.	\$	20,000
08.429.260	SMALL TOOLS & MINOR EQUIPMENT Purchase of minor equipment items from Dries, Grainger, Teledyne, etc.	\$	25,000
08.429.327	RADIO EQUIPMENT MAINTENANCE Maintenance done by ECCO Communications.	\$	250
08.429.364	SEWER TREATMENT & TRANSPORTATION Sewer usage fees charged by South Whitehall, Emmaus, Upper Macungie, Macungie, and LCA as well as water testing done by Benchmark Analytics.	\$	2,500,000
08.429.372	REPAIRS & MAINTENANCE Repairs to sewer system.	\$	75,000
08.429.374	EQUIPMENT REPAIRS Repairs to equipment used by Sewer Dept.	\$	7,500

08.429.378	VEHICLE REPAIRS Repairs to vehicles used by Sewer Dept.	\$	3,500
08.429.379	EMERGENCY REPAIRS Emergency repairs to the sewer system	\$	25,000
08.429.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS Subscription/memberships to PA Water Environment Assoc., EPWPCOA.	\$	500
08.429.450	CONTRACTED SERVICES Purchases from Municipal Sales.	\$	30,000
08.429.460	MEETINGS & CONFERENCES Conference attendance for EPWPCOA.	\$	1,000
EMPLOYER PAID BENEFITS			
08.481.192	FICA - EMPLOYER PAID Social security taxes at 6.2% of wages.	\$	30,000
08.481.193	MEDICARE - EMPLOYER PAID Medicare taxes at 1.45% of wages.	\$	7,000
08.481.194	UNEMPLOYMENT COMPENSATION Unemployment benefit payments through PSATS.	\$	1,000
NON-UNIFORM PENSION			
08.483.150	PENSION PLAN FEES Plan administered through Fulton Financial Advisors.	\$	6,000
08.483.151	457 PLAN CONTRIBUTIONS Township contributes 2% to plan participants.	\$	7,500
08.483.197	PENSION Contribution to pension plan administered by Fulton Financial.	\$	66,000

WORKERS' COMPENSATION

08.484.354	WORKERS' COMPENSATION	\$	90,000
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CM Stauffer Insurance Agency provides the statutorily required insurance that compensates employees for occupational injuries as outlined in the Workers' Compensation Act of PA.

OTHER EMPLOYEE BENEFITS

08.485.301	CONTINUING EDUCATION/TUITION REIMBURSEMENT	\$	1,200
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Township provides \$1200 per employee for tuition reimbursement.

INSURANCE

08.486.351	PROPERTY/AUTO INSURANCE	\$	23,000
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Property Insurance through Stauffer Insurance Agency. This is general liabilities coverage for injury/property damage, or "All Risk" protection on bldgs./contents and Inland Marine/Contractors' Equipment.

08.486.352	PUBLIC OFFICIALS LIABILITY INSURANCE	\$	5,250
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Liability Insurance through Stauffer Insurance Agency.

08.486.353	GOV'T. CRIME INSURANCE POLICY	\$	1,000
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Crime policy insurance coverage through Stauffer Insurance Agency.

08.486.355	AUTO INSURANCE	\$	14,000
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Auto Insurance through Stauffer Insurance Agency.

08.486.356	COMMERCIAL UMBRELLA POLICY	\$	10,500
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Supplemental general liability insurance coverage through Stauffer Insurance Agency.

HEALTH INSURANCE

08.487.160	DISABILITY INSURANCE	\$	5,250
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Short and long term disability provided by One America.

08.487.177 **ACCRUED SICK TIME** \$ 10,000
Accumulated sick time.

08.487.196 **HEALTH INSURANCE** \$ 350,000
Health Insurance provided by Township.

CAPITAL PROJECTS

08.493.610 **CAPITAL CONSTRUCTION** \$ 800,000
Sewer Infiltration & Inflow work \$650,000
Debt Service \$150,000

**LOWER MACUNGIE TOWNSHIP
2018 CAPITAL PROJECTS FUND (30)**

REVENUES

REAL PROPERTY TAXES

30.301.100	REAL ESTATE TAXES	\$ 1,200,000
	.50 millage Real Estate Property Tax & 50% Homestead Rebate.	
30.301.200	REAL ESTATE TAXES PRIOR YEARS	\$ 10,000
	Real Estate Property Tax - prior years	

STATE GRANTS

30.354.090	STATE COMMUNITY DEVELOPMENT GRANTS	\$ 900,000
	Spring Ridge Crossing Park & Trail \$225,000	
	Spring Creek Pedestrian Bridge \$175,000	
	Library Grant \$500,000	

FIXED ASSETS DISPOSITION

30.391.100	SALE OF FIXED ASSETS	\$ 120,000
	Fire Truck	

INTERFUND OPERATING TRANSFERS

30.392.010	TRANSFER FROM GENERAL FUND	\$ 500,000
	Transfer to support major projects from General Fund reserves.	
30.392.190	TRANSFER FROM DEVELOPER IMPACT FUND	\$ 200,000
	Traffic Impact - \$200,000 to be used in conjunction with monies in SLF for traffic light at Minesite & Cedar Crest.	

PROCEEDS OF GENERAL LONG TERM DEBT

30.393.120	GENERAL OBLIGATION BONDS	\$ 6,000,000
	For Library/Community Center expansion.	

PRIOR YEARS RESERVE

30.396.000 **PRIOR YEARS RESERVE** \$ 2,181,800
Budget as needed when prior year reserves are required
for use in current year.

EXPENSES

REAL ESTATE TAX COLLECTION

30.403.210 **TAX COLLECTION OFFICE SUPPLIES** \$ 24,300
Printing and mailing costs associated with real estate
property tax billings and collections.

CAPITAL PROJECTS

30.493.319 **TRUCKS & ACCESSORIES** \$ 965,000
Township will be purchasing an aerial ladder truck.
(\$1.3 million of which \$690,000 down payment made in 2017)
Aerial Ladder Truck \$590,000, Tanker \$375,000 downpayment
(Final \$375,000 for Tanker to be paid in 2019)

30.493.617 **PLAYGROUND EQUIPMENT** \$ 100,000
Playground Equipment purchases

30.493.620 **LAND PURCHASES** \$ 1,600,000
(\$150,000 for 50 acre Kirby property - due in early 2018)

30.493.626 **LEAF VACUUMS** \$ 48,000

30.493.631 **MOWERS & BLOWERS** \$ 141,500
John Deere Tractor Field Mower \$125,000
Mower \$16,500

30.493.635 **COMMUNITY CENTER IMPROVEMENTS** \$ 5,900,000
Expansion of Community Center / Library

30.493.636	CAMP OLYMPIC Camp Olympic Dog Park - \$80,000 Camp Olympic Parking Lot Lights - \$125,000	\$ 205,000
30.493.637	PARK SIGNAGE	\$ 10,000
30.493.638	PARK IMPROVEMENTS Wild Cherry Parking Lot \$225,000 ADA Compliance - handicap ramps at parks \$40,000 Park Upgrades \$50,000, Park Cameras \$60,000	\$ 375,000
30.493.641	POLE BARN BLDGS/STORAGE SHEDS Pole Barn Building for Public Works Annex.	\$ 125,000
30.493.647	GROUND IMPROV-SIDEWALK/PARKING LOT Various sidewalk/parking lot improvements.	\$ 50,000
30.493.649	PW EQUIPMENT Snow Blower Loader Attachment \$130,000 Trailers (2) \$15,000	\$ 145,000
30.493.650	BRIDGES Township owns and maintains 14 bridges and in 2018 continued work on Wild Cherry & MillRace.	\$ 300,000
30.493.652	BIKE TRAILS & WALKING TRAILS Spring Ridge Crossing Park & Trail \$400,000 Spring Creek Pedestrian Bridge \$500,000	\$ 900,000
30.493.656	COMMUNITY PARKS PROJECTS LV Cricket Club will be using Farmington Hills park, monies to be used for Infield.	\$ 8,000
30.493.659	TRAFFIC CONTROL EQUIPMENT Purchase of 4 electronic speed boxes.	\$ 15,000
30.493.660	TRAFFIC SIGNALS Traffic Signals - monies from SLF as well for traffic light at Minesite & Cedar Crest. Any modifications for preempting traffic lights and any additional modifications.	\$ 200,000

**LOWER MACUNGIE TOWNSHIP
2018 LIQUID FUELS FUND (35)**

REVENUES

INTEREST EARNINGS

35.341.000	INTEREST EARNINGS	\$	8,000
	Interest from deposits and short term investments		

STATE SHARED REVENUE

35.355.020	LIQUID FUELS ALLOCATION (Act 655) - The amount is based on 131 miles of Township owned roads and a population of 30,633 as of the 2010 census.	\$	980,000
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PRIOR YEAR RESERVES

35.396.000	PRIOR YEAR RESERVES	\$	1,179,000
	Budget as needed when prior year reserves are required for use in the current year budget.		

EXPENSES

WINTER MAINTENANCE

35.432.281	SALT	\$	150,000
	Road salt purchased from COSTARS state contract and the vendors will be Oceanport & American Rock Salt.		

35.432.282	ANTI-SKID	\$	10,000
	Anti-skid purchased from Eastern Industries.		

HIGHWAYS & STREETS

35.439.283	ROAD RESURFACING Microsurfacing, Nova Chip, Chip Seal contractors, subject to change with bid process.	\$ 550,000
35.439.300	TRAFFIC STUDIES Curve Advisory Speed Evaluation	\$ 40,000
35.439.612	CAPITAL-TRAFFIC LIGHT UPGRADES (ACT 209) Monies have been escrowed should the Township decide to install an additional traffic light.	\$ 1,200,000

CAPITAL PROJECTS

35.493.680	MAJOR EQUIPMENT Small Dump Truck \$97,000 (2) Pick Up Trucks with Plows \$120,000	\$ 217,000
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