

**LOWER MACUNGIE TOWNSHIP  
Lehigh County, Pennsylvania**

**ORDINANCE NO. 2018-09  
(Duly Adopted December 20, 2018)**

**AN ORDINANCE OF THE TOWNSHIP OF LOWER MACUNGIE, LEHIGH COUNTY, PENNSYLVANIA, SETTING THE TAX RATES FOR THE YEAR 2019 AND APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSES OF THE TOWNSHIP GOVERNMENT DURING THE 2019 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 2019.

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§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 2019.

§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 2019.

§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 2019.

**SECTION II      Annual Budget Appropriations.**

Regarding Township expenditures for the fiscal year 2019, the following amounts are hereby appropriated from the revenues available during the 2019 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 2019 on file in the Township Secretary's Office and attached hereto by reference.

**2019 ADOPTED BUDGETS**

**GENERAL FUND**

Revenue.....	\$13,836,701
Expenditures .....	\$13,836,701

**SEWER FUND**

Revenue.....	\$4,911,250
Expenditures .....	\$4,911,250

**CAPITAL FUND**

Revenue.....	\$5,969,000
Expenditures .....	\$5,969,000

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STATE LIQUID FUELS FUND

Revenue.....	\$2,035,000
Expenditures .....	\$2,035,000

**SECTION III REPEALER**

All ordinances or parts of ordinances which are inconsistent herewith are hereby repealed.

**SECTION IV SEVERABILITY**

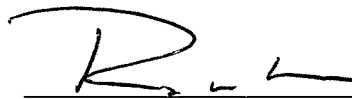
If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is 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, 2019.

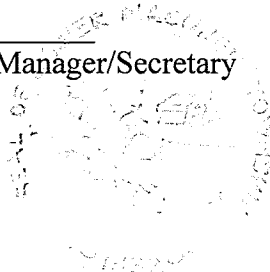
ENACTED and ORDAINED this <sup>4<sup>th</sup></sup>20 day of December, A.D., 2018.

**LOWER MACUNGIE TOWNSHIP  
BOARD OF COMMISSIONERS**

  
 \_\_\_\_\_  
 Ronald W Beitler, President

ATTEST:

  
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 Renca Flexer, Asst. Township Manager/Secretary



LMT00003

Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
<b>General Fund</b>						
<b>Local Tax Enabling Act</b>						
01.310.100	Real Estate Transfer Tax	1,150,000.00	1,150,000.00	950,000.00	1,117,655.11	1,149,342.60
01.310.210	Earned Income Tax	5,900,000.00	5,900,000.00	5,800,000.00	4,628,988.11	5,784,962.73
01.310.510	Local Services Tax	525,000.00	525,000.00	500,000.00	463,591.02	563,807.65
	Total Local Tax Enabling Act:	7,575,000.00	7,575,000.00	7,250,000.00	6,210,234.24	7,498,112.98
<b>Business Licenses &amp; Permits</b>						
01.321.320	Junk Yard License	210.00	210.00	210.00	210.00	210.00
01.321.601	Electrical Licenses	6,000.00	6,000.00	6,000.00	6,540.00	9,605.00
01.321.602	Plumbing Licenses	4,500.00	4,500.00	4,000.00	3,675.00	5,640.00
01.321.610	Peddler Licenses	200.00	200.00	500.00	179.00	540.00
01.321.800	Cable TV Franchise Fees	510,000.00	510,000.00	545,000.00	377,856.77	506,248.81
	Total Business Licenses & Permits:	520,910.00	520,910.00	555,710.00	388,460.77	522,243.81
<b>Fines</b>						
01.331.120	Violations- Ordinance/Statues	18,000.00	18,000.00	18,000.00	14,524.71	10,252.30
	Total Fines:	18,000.00	18,000.00	18,000.00	14,524.71	10,252.30
<b>Interest Earnings</b>						
01.341.000	Interest Earnings	15,000.00	15,000.00	10,000.00	48,821.53	52,145.99
	Total Interest Earnings:	15,000.00	15,000.00	10,000.00	48,821.53	52,145.99
<b>Rents and Royalties</b>						
01.342.100	Land Rental	23,000.00	23,000.00	12,800.00	1,258.40	23,909.60
01.342.206	Kratzer House	12,000.00	12,000.00	12,000.00	12,642.99	13,870.53
01.342.207	Schantz Farm Rental	13,500.00	13,500.00	13,500.00	14,578.38	16,488.50
01.342.211	Camp Olympic Farm House	17,000.00	17,000.00	17,000.00	16,019.24	19,456.00
01.342.212	Camp Olympic Bungalow	12,000.00	12,000.00	12,000.00	10,689.56	12,072.10
01.342.530	Cell Tower Rental	15,000.00	15,000.00	15,000.00	12,250.83	14,862.70
01.342.540	Electronic Billboard	.00	.00	.00	999.99	3,999.96
01.342.545	Office Rent State Rep	15,000.00	15,000.00	15,000.00	14,225.00	15,000.00
	Total Rents and Royalties:	107,500.00	107,500.00	97,300.00	82,664.39	119,659.39
<b>State Grants</b>						
01.354.020	State Aid Volunteer Fire	250,000.00	250,000.00	250,000.00	211,594.72	225,809.33
01.354.090	State Community Dev Grants	25,000.00	25,000.00	25,000.00	.00	.00
01.354.150	State Recycling Grants	315,000.00	315,000.00	130,000.00	.00	117,266.00
	Total State Grants:	590,000.00	590,000.00	405,000.00	211,594.72	343,075.33
<b>State Shared Revenue</b>						
01.355.010	PURTA	600.00	600.00	600.00	9,161.98	8,699.88
01.355.040	Alcoholic Beverages Licenses	3,480.00	3,480.00	3,480.00	5,150.00	4,850.00
01.355.050	Municipal State Aid Pension	190,000.00	190,000.00	185,000.00	201,428.70	178,941.88
	Total State Shared Revenue:	194,080.00	194,080.00	189,080.00	215,740.68	192,491.76
<b>Charges for Services Developer</b>						
01.361.400	Residential Plan Review Fees	23,500.00	23,500.00	20,000.00	20,745.00	21,010.00

Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
01.361.401	Commercial Plan Review Fees	48,000.00	48,000.00	55,000.00	46,680.00	62,900.00
01.361.710	Photocopies	200.00	200.00	500.00	242.32	560.51
Total Charges for Services Developer:		71,700.00	71,700.00	75,500.00	67,667.32	84,470.51
<b>Charges for Services Safety</b>						
01.362.140	School Crossing Guards	31,000.00	31,000.00	31,000.00	33,698.01	47,552.82
01.362.402	Fire Code Plan Review	35,000.00	35,000.00	35,000.00	45,260.00	39,745.00
01.362.410	Building Permits	65,000.00	65,000.00	70,000.00	58,605.00	81,962.90
01.362.411	Building Permits/Commercial	95,000.00	95,000.00	120,000.00	92,890.48	108,853.42
01.362.420	Electrical Permits	75,000.00	75,000.00	100,000.00	73,064.50	125,730.00
01.362.430	Plumbing Permits	26,000.00	26,000.00	30,000.00	25,665.00	39,020.00
01.362.450	ROP Use & Occupancy Permits	.00	.00	6,000.00	600.00-	15,742.50
01.362.470	Mechanical Permits	12,000.00	12,000.00	6,000.00	17,020.00	9,340.00
01.362.480	Zoning Permits	14,000.00	14,000.00	6,000.00	14,835.88	31,668.32
01.362.490	On Lot Grading/Pool Reviews	6,000.00	6,000.00	6,000.00	6,225.00	8,185.00
01.362.500	Burning Permits	50.00	50.00	100.00	30.00	60.00
01.362.580	Sprinkler System Inspections	1,200.00	1,200.00	4,500.00	871.05	4,388.75
01.362.600	Miscellaneous Permits	250.00	250.00	200.00	150.00	300.00
Total Charges for Services Safety:		360,500.00	360,500.00	414,800.00	367,714.92	512,548.71
<b>Sanitation</b>						
01.364.300	Solid Waste Regular Charges	2,620,000.00	2,620,000.00	2,600,000.00	1,977,449.04	2,627,885.18
01.364.305	Penalties Assessed	22,000.00	22,000.00	20,000.00	19,715.72	30,048.50
01.364.350	Bag Tags	1,200.00	1,200.00	1,200.00	683.00	1,509.00
01.364.900	Yard Waste Loading Fees	4,100.00	4,100.00	5,500.00	4,080.00	4,615.00
Total Sanitation:		2,647,300.00	2,647,300.00	2,626,700.00	2,001,927.76	2,664,057.68
<b>Culture and Recreation</b>						
01.367.110	Swimming Pool Fees	100,000.00	100,000.00	100,000.00	95,494.00	93,119.00
01.367.111	Swim Lesson Fees	7,000.00	7,000.00	7,700.00	5,850.00	7,680.00
01.367.112	Pool Snack Bar Income	20,000.00	20,000.00	20,000.00	22,098.05	23,040.95
01.367.120	Playground Fees	50,000.00	50,000.00	53,000.00	45,875.00	47,590.00
01.367.140	Camp Olympic Pavilion	4,500.00	4,500.00	4,500.00	4,475.00	4,200.00
01.367.142	Camp Olympic Barn	20,000.00	20,000.00	10,000.00	21,705.00	9,950.00
01.367.145	Wescosville Rec Hall	15,000.00	15,000.00	15,000.00	17,650.00	14,670.00
01.367.150	Gym Rental	35,000.00	35,000.00	28,000.00	21,964.00	27,841.25
01.367.151	Community Center Room A	.00	.00	.00	.00	6,304.00
01.367.152	Community Center Room B	.00	.00	.00	.00	864.00
01.367.153	Community Center Rooms	30,000.00	30,000.00	19,850.00	29,294.50	18,624.50
01.367.155	Community Center Setup Charges	.00	.00	.00	.00	2,300.00
01.367.156	Community Center Snack Bar	700.00	700.00	700.00	587.41	695.53
01.367.157	Lockridge Community Center	15,000.00	15,000.00	13,500.00	11,755.00	14,835.00
01.367.160	Library Reimbursable Expenses	20,000.00	20,000.00	20,000.00	10,764.76	14,981.96
01.367.200	Community Center Programs	75,000.00	75,000.00	70,000.00	74,503.64	79,223.00
01.367.250	Community Center Equipment	.00	.00	.00	505.00	305.00
01.367.300	Garden Plot Program	2,600.00	2,600.00	2,900.00	2,530.00	2,870.00
01.367.301	Field Use Fees	3,300.00	3,300.00	3,300.00	2,893.43	1,576.05
01.367.315	Dog Park Fees	.00	.00	2,000.00	310.00	1,770.00
Total Culture and Recreation:		398,100.00	398,100.00	370,450.00	368,254.79	372,440.24
<b>Reimbursements &amp; Other Revenue</b>						
01.380.100	Insurance Reimbursements	120,000.00	120,000.00	120,000.00	135,846.66	139,933.00

Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
01.380.300	Misc Rev & Reimburse	1,000.00	1,000.00	500.00	1,117.25	505.44
01.380.900	Refunds for Expenses	1,000.00	1,000.00	4,000.00	684.22	74,550.83
Total Reimbursements & Other Revenue:		122,000.00	122,000.00	124,500.00	137,648.13	213,978.39
<b>Special Assessments</b>						
01.383.110	Street Light Taxes - Current	287,000.00	287,000.00	284,000.00	288,392.81	291,886.86
01.383.111	Street Light Taxes- Delinquent	250.00	250.00	2,000.00	.00	.00
01.383.500	Penalties Late Payment	1,000.00	1,000.00	1,000.00	195.88	3,909.66
Total Special Assessments:		288,250.00	288,250.00	287,000.00	288,588.69	295,796.52
<b>Interfund Operating Transfers</b>						
01.392.370	Transfer from Dev. Impact Fund	400,000.00	400,000.00	200,000.00	.00	.00
Total Interfund Operating Transfers:		400,000.00	400,000.00	200,000.00	.00	.00
<b>Prior Years Revenue</b>						
01.396.000	Prior Years Reserve	528,361.00	465,000.00	1,058,345.00	.00	.00
Total Prior Years Revenue:		528,361.00	465,000.00	1,058,345.00	.00	.00
Total Revenue:		13,836,701.00	13,773,340.00	13,682,385.00	10,403,842.65	12,881,273.61
<b>Legislative</b>						
01.400.105	Salaries & Wages - Elected	30,700.00	30,700.00	30,700.00	26,755.16	29,532.00
01.400.210	Office Supplies	500.00	500.00	1,000.00	234.08	24.55
01.400.420	Dues, Subscriptions & Member	500.00	500.00	500.00	500.00	.00
01.400.460	Meetings & Conferences	500.00	500.00	1,000.00	210.00	405.98
Total Legislative:		32,200.00	32,200.00	33,200.00	27,699.24	29,962.53
<b>Financial Administration</b>						
01.402.112	Salaries & Wages - Full Time	222,200.00	222,200.00	218,300.00	186,753.05	200,452.61
01.402.210	Office Supplies	1,000.00	1,000.00	1,000.00	.00	831.41
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	26,000.00	25,833.00	25,833.00
01.402.311	Accounting & Auditing Services	16,000.00	16,000.00	16,000.00	14,250.00	11,250.00
01.402.317	Payroll Processing	8,500.00	8,500.00	8,500.00	7,960.01	8,439.20
01.402.353	Surety & Fidelity	9,000.00	9,000.00	8,100.00	.00	8,892.25
01.402.390	Bank Service Charges/Fees	7,000.00	7,000.00	8,000.00	5,742.38	6,950.51
01.402.420	Dues, Subscriptions & Member	1,100.00	1,100.00	1,100.00	.00	510.00
01.402.460	Meetings & Conferences	2,500.00	2,500.00	2,500.00	2,287.89	58.03
Total Financial Administration:		294,300.00	294,300.00	290,500.00	242,826.33	263,217.01
<b>Legal Services</b>						
01.404.401	Solicitor	110,000.00	110,000.00	110,000.00	93,622.15	102,999.73
01.404.402	Labor Relations	2,500.00	2,500.00	5,000.00	8,879.86	26,834.12
01.404.403	Legal Planning	80,000.00	80,000.00	40,000.00	118,577.70	50,113.45
01.404.404	Legal Zoning Board	8,000.00	8,000.00	5,000.00	9,200.00	7,490.00
01.404.405	Litigation	25,000.00	25,000.00	25,000.00	9,339.99	.00
01.404.406	Legal Zoning Enforcement	9,000.00	9,000.00	7,500.00	18,409.65	19,495.15
Total Legal Services:		234,500.00	234,500.00	192,500.00	258,029.35	206,932.45

Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
<b>Secretary</b>						
01.405.112	Salaries & Wages - Full Time	165,600.00	165,600.00	159,300.00	139,618.49	149,187.79
01.405.210	Office Supplies	8,000.00	8,000.00	10,000.00	4,539.62	7,252.06
01.405.249	General Expense	1,000.00	1,000.00	1,000.00	647.08	538.66
01.405.341	Advertising	8,000.00	8,000.00	8,000.00	5,493.43	7,842.57
01.405.420	Dues, Subscriptions & Member	250.00	250.00	500.00	.00	111.95
01.405.450	Contracted Services	6,500.00	6,500.00	6,500.00	7,713.07	7,317.80
01.405.460	Meetings & Conferences	1,000.00	1,000.00	1,000.00	472.50	56.00
<b>Total Secretary:</b>		<b>190,350.00</b>	<b>190,350.00</b>	<b>186,300.00</b>	<b>158,484.19</b>	<b>172,306.83</b>
<b>General Township Admin</b>						
01.406.112	Salaries & Wages - Full Time	115,000.00	115,000.00	126,800.00	122,620.31	123,020.05
01.406.115	Salaries & Wages - Part Time	.00	.00	5,000.00	.00	.00
01.406.215	Postage	13,500.00	13,500.00	17,000.00	8,829.46	18,625.02
01.406.249	General Expense	7,000.00	7,000.00	7,000.00	13,901.40	6,539.83
01.406.308	Codification	30,000.00	30,000.00	5,000.00	6,383.99	4,714.26
01.406.321	Phone & Data	26,000.00	26,000.00	25,600.00	19,146.87	26,165.04
01.406.324	Mobile Phones	400.00	400.00	800.00	360.00	636.93
01.406.391	Notary Expenses	800.00	800.00	800.00	652.85	.00
01.406.420	Dues, Subscriptions & Member	500.00	500.00	500.00	.00	1,379.60
<b>Total General Township Admin:</b>		<b>193,200.00</b>	<b>193,200.00</b>	<b>188,500.00</b>	<b>171,894.88</b>	<b>181,080.73</b>
<b>Information Technology</b>						
01.407.260	Small Tools & Minor Equip	1,000.00	1,000.00	1,000.00	973.83	174.39
01.407.270	Computer Hardware, Software	18,000.00	18,000.00	19,000.00	18,587.95	20,806.94
01.407.374	Equipment Repairs	887.00	887.00	1,000.00	487.28	108.54
01.407.450	Contracted Services	45,000.00	45,000.00	38,000.00	32,697.91	19,786.58
01.407.453	Web Design/Maintenance	2,000.00	2,000.00	16,000.00	420.00	401.25
01.407.613	Capital-Office/ IT Equipment	25,000.00	25,000.00	52,000.00	33,106.76	41,475.12
<b>Total Information Technology:</b>		<b>91,887.00</b>	<b>91,887.00</b>	<b>127,000.00</b>	<b>86,273.73</b>	<b>82,752.82</b>
<b>Engineering Services</b>						
01.408.313	Engineering & Architectural	80,000.00	80,000.00	80,000.00	58,229.05	62,178.68
01.408.325	Traffic System Plan	20,000.00	20,000.00	70,000.00	23,154.76	.00
<b>Total Engineering Services:</b>		<b>100,000.00</b>	<b>100,000.00</b>	<b>150,000.00</b>	<b>81,383.81</b>	<b>62,178.68</b>
<b>Buildings &amp; Facilities</b>						
01.409.112	Salaries & Wages - Full Time	291,300.00	291,300.00	281,600.00	232,768.20	255,909.24
01.409.115	Salaries & Wages - Part Time	19,000.00	19,000.00	19,000.00	15,716.35	3,734.50
01.409.191	Uniform & Safety Apparel	4,500.00	4,500.00	4,500.00	2,814.83	3,167.19
01.409.230	Heating Fuel	37,500.00	37,500.00	30,000.00	33,773.20	11,832.79
01.409.241	Operating Supplies	20,000.00	20,000.00	24,000.00	24,270.43	16,100.84
01.409.249	General Expense	3,500.00	3,500.00	3,500.00	2,222.20	4,905.97
01.409.260	Small Tools & Minor Equip	14,000.00	14,000.00	14,000.00	13,539.11	4,864.57
01.409.318	Alarm/Security Services	15,000.00	15,000.00	22,000.00	16,979.03	7,934.00
01.409.361	Electricity	35,000.00	35,000.00	35,000.00	28,961.56	29,977.07
01.409.372	Repairs & Maintenance	150,000.00	150,000.00	165,000.00	125,743.19	169,492.32
01.409.374	Equipment Repairs	6,500.00	6,500.00	6,500.00	1,293.87	8,297.82
01.409.375	Rental Property Repairs	10,000.00	10,000.00	6,000.00	11,491.04	7,974.85
01.409.378	Vehicle Repairs	20,000.00	20,000.00	10,000.00	2,882.88	17,766.39
01.409.420	Dues, Subscriptions & Member	1,000.00	1,000.00	950.00	518.81	580.00
01.409.430	Taxes	2,600.00	2,600.00	2,500.00	2,496.86	2,461.77

Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
01.409.440	Pest Control	5,000.00	5,000.00	5,000.00	4,545.00	2,483.00
01.409.449	Elevator Maintenance	5,000.00	5,000.00	5,000.00	2,014.59	4,629.95
01.409.460	Meetings & Conferences	2,500.00	2,500.00	3,000.00	755.40	1,149.29
Total Buildings & Facilities:		642,400.00	642,400.00	637,550.00	522,786.55	553,261.56
<b>Public Safety</b>						
01.410.115	Salaries - Crossing Guards	65,000.00	65,000.00	64,000.00	58,088.70	63,982.30
01.410.191	Uniform & Safety Apparel	250.00	250.00	250.00	192.60	10.59
01.410.249	General Expense	500.00	500.00	500.00	311.34	582.40
Total Public Safety:		65,750.00	65,750.00	64,750.00	58,592.64	64,575.29
<b>Fire</b>						
01.411.115	Salaries & Wages - Part Time	1,500.00	1,500.00	1,000.00	546.56	.00
01.411.231	Vehicle Fuel	9,500.00	9,500.00	.00	.00	.00
01.411.363	Hydrant Rental	156,000.00	156,000.00	160,000.00	113,013.43	155,853.17
01.411.500	Volunteer Fireman's Relief	250,000.00	250,000.00	250,000.00	211,594.72	225,809.33
01.411.501	Lower Macungie Fire Co	105,000.00	105,000.00	100,000.00	66,230.83	94,243.49
01.411.503	LMT Fire Police	5,000.00	5,000.00	5,000.00	3,815.59	4,130.90
01.411.505	Lower Macungie Fire Incentive	45,000.00	45,000.00	40,000.00	.00	35,000.00
01.411.506	Alburtis Fire Company	15,000.00	15,000.00	15,000.00	15,000.00	20,000.00
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	15,800.92	25,633.57
Total Fire:		642,000.00	642,000.00	626,000.00	451,002.05	585,670.46
<b>Permits</b>						
01.413.112	Salaries & Wages - Full Time	206,100.00	206,100.00	201,600.00	169,888.46	203,936.11
01.413.210	Office Supplies	500.00	500.00	500.00	110.00	.00
01.413.241	Operating Supplies	1,500.00	1,500.00	1,500.00	1,269.05	2,356.18
01.413.249	General Expense	500.00	500.00	500.00	.00	517.39
01.413.260	Small Tools & Minor Equip	20,000.00	20,000.00	20,000.00	13,317.60	17,295.31
01.413.324	Mobile Phones	1,000.00	1,000.00	1,000.00	1,122.48	955.08
01.413.378	Vehicle Repairs	1,300.00	1,300.00	3,000.00	84.59	3,294.04
01.413.420	Dues, Subscriptions & Member	1,300.00	1,300.00	1,500.00	715.00	445.00
01.413.460	Meetings & Conferences	5,300.00	5,300.00	3,000.00	844.00	3,528.10
01.413.471	Alternate Building Inspector	10,000.00	10,000.00	10,000.00	9,925.00	5,159.28
01.413.473	Alternate Commercial Inspector	200,000.00	200,000.00	170,000.00	233,034.31	349,855.19
01.413.474	Alternate Commercial Plan Rev	25,000.00	25,000.00	30,000.00	22,910.00	34,345.00
Total Permits:		472,500.00	472,500.00	442,600.00	453,220.49	621,686.68
<b>Planning and Zoning</b>						
01.414.112	Salaries & Wages - Full Time	294,100.00	294,100.00	269,900.00	224,392.04	236,221.20
01.414.115	Salaries & Wages - Part Time	8,000.00	8,000.00	8,000.00	4,804.00	5,757.00
01.414.210	Office Supplies	1,500.00	1,500.00	1,500.00	336.97	416.02
01.414.260	Small Tools & Minor Equip	500.00	500.00	1,200.00	.00	32.36
01.414.305	Environmental Advisory Council	3,000.00	3,000.00	3,000.00	1,695.00	250.00
01.414.312	Engineer-On Lot Grading/Pools	7,000.00	7,000.00	7,500.00	5,945.00	9,255.89
01.414.313	Engineering & Architectural	20,000.00	20,000.00	20,000.00	11,108.88	19,601.43
01.414.319	Planning Studies	25,000.00	25,000.00	85,000.00	36,913.00	46,086.79
01.414.420	Dues, Subscriptions & Member	1,200.00	1,200.00	1,200.00	1,077.35	1,712.00
01.414.454	Stenographer	2,000.00	2,000.00	1,500.00	2,000.00	1,658.75
01.414.460	Meetings & Conferences	1,500.00	1,500.00	1,500.00	1,469.35	1,643.85



Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
Total Planning and Zoning:		363,800.00	363,800.00	400,300.00	289,741.59	322,635.29
<b>Emergency Management</b>						
01.415.260	Small Tools & Minor Equip	6,500.00	6,500.00	12,500.00	7,953.95	5,788.58
01.415.315	Public Safety Commission	500.00	500.00	600.00	560.00	205.00
01.415.320	Auto Notification	10,000.00	10,000.00	10,000.00	7,600.00	15,785.24
Total Emergency Management:		17,000.00	17,000.00	23,100.00	16,113.95	21,778.82
<b>Recycling Collection Disposal</b>						
01.426.115	Salaries & Wages - Part Time	34,000.00	34,000.00	33,750.00	24,397.04	26,222.87
01.426.241	Operating Supplies	750.00	750.00	750.00	19.97	820.71
01.426.249	General Expense	5,000.00	5,000.00	5,000.00	3,905.01	2,722.31
01.426.260	Small Tools & Minor Equip	3,500.00	3,500.00	3,500.00	25.79	258.77
01.426.310	Recycling Consultant	25,000.00	25,000.00	21,000.00	3,388.80	18,066.50
01.426.372	Repairs & Maintenance	15,000.00	15,000.00	10,000.00	19,577.87	12,764.86
01.426.384	ELM Recycling Equipment Rental	30,000.00	30,000.00	35,000.00	16,221.59	17,243.55
Total Recycling Collection Disposal:		113,250.00	113,250.00	109,000.00	67,536.07	78,099.57
<b>Solid Waste</b>						
01.427.112	Salaries & Wages - Full Time	24,900.00	24,900.00	24,000.00	20,940.11	21,544.79
01.427.210	Office Supplies	15,000.00	15,000.00	15,000.00	10,336.16	12,087.85
01.427.215	Postage	250.00	250.00	250.00	128.84	141.17
01.427.367	Solid Waste Collection	2,200,000.00	2,200,000.00	2,200,000.00	2,019,632.81	2,195,125.78
01.427.446	Contracted Leaf Collection	88,000.00	88,000.00	88,000.00	29,182.33	98,346.99
01.427.447	Curbside Yard Waste	13,200.00	13,200.00	13,200.00	.00	.00
Total Solid Waste:		2,341,350.00	2,341,350.00	2,340,450.00	2,080,220.25	2,327,246.58
<b>Roads - General</b>						
01.430.112	Salaries & Wages - Full Time	795,300.00	795,300.00	761,800.00	622,555.22	667,824.67
01.430.115	Salaries & Wages - Part Time	25,500.00	25,500.00	25,050.00	9,226.75	4,235.00
01.430.191	Uniform & Safety Apparel	7,500.00	7,500.00	8,500.00	5,698.15	7,628.22
01.430.231	Vehicle Fuel	80,500.00	80,500.00	100,000.00	81,869.21	66,581.75
01.430.241	Operating Supplies	25,000.00	25,000.00	25,000.00	12,249.06	22,868.55
01.430.249	General Expense	4,500.00	4,500.00	4,500.00	6,161.81	4,593.83
01.430.260	Small Tools & Minor Equip	30,000.00	30,000.00	35,000.00	22,813.37	33,017.50
01.430.371	Street Tree Maintenance	45,000.00	45,000.00	45,000.00	19,012.00	30,606.00
01.430.372	Repairs & Maintenance	6,500.00	6,500.00	6,500.00	2,818.03	1,019.31
01.430.374	Equipment Repairs	67,500.00	67,500.00	67,500.00	59,207.88	59,053.96
01.430.378	Vehicle Repairs	10,000.00	10,000.00	14,500.00	13,101.89	12,288.80
01.430.379	Emergency Repairs	20,000.00	20,000.00	16,000.00	3,916.41	.00
01.430.384	Machinery & Equipment Rentals	10,000.00	10,000.00	7,250.00	3,886.68	8,677.55
01.430.420	Dues, Subscriptions & Member	200.00	200.00	200.00	109.97	.00
01.430.460	Meetings & Conferences	500.00	500.00	750.00	405.00	.00
Total Roads - General:		1,128,000.00	1,128,000.00	1,117,550.00	863,031.43	918,395.14
<b>Winter Maintenance</b>						
01.432.255	Damage Repair & Replacement	2,500.00	2,500.00	2,500.00	419.07	1,596.57
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	419.07	1,596.57

Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
<b>Traffic Control Devices</b>						
01.433.241	Operating Supplies	5,000.00	5,000.00	5,000.00	579.00-	1,872.68
01.433.245	Traffic & Street Signs	27,500.00	27,500.00	27,500.00	10,464.88	21,014.33
01.433.321	Phone & Data	7,600.00	7,600.00	5,000.00	4,438.22	4,397.39
01.433.361	Electricity	26,000.00	26,000.00	26,000.00	17,678.30	20,960.80
01.433.372	Repairs & Maintenance	8,000.00	8,000.00	8,000.00	297.19	3,406.83
01.433.374	Equipment Repairs	17,500.00	17,500.00	17,500.00	4,525.73	9,874.67
01.433.450	Contracted Services	16,000.00	16,000.00	12,000.00	.00	7,900.00
Total Traffic Control Devices:		107,600.00	107,600.00	101,000.00	36,825.32	69,426.70
<b>Street Lighting</b>						
01.434.361	Electricity	277,000.00	277,000.00	275,000.00	231,218.03	276,947.24
Total Street Lighting:		277,000.00	277,000.00	275,000.00	231,218.03	276,947.24
<b>Sidewalks, Crosswalks &amp; Trails</b>						
01.435.372	Repairs & Maintenance	11,000.00	11,000.00	11,000.00	.00	4,950.00
Total Sidewalks, Crosswalks & Trails:		11,000.00	11,000.00	11,000.00	.00	4,950.00
<b>Storm Sewer and Drains</b>						
01.436.366	Storm Drains	10,000.00	10,000.00	10,000.00	5,379.04	941.16
Total Storm Sewer and Drains:		10,000.00	10,000.00	10,000.00	5,379.04	941.16
<b>Roads &amp; Bridges - Maintenance</b>						
01.438.241	Operating Supplies	325,000.00	250,000.00	300,000.00	60,067.76	125,917.79
01.438.258	Materials & Freight	2,000.00	2,000.00	2,000.00	3,379.70	.00
01.438.376	Guide Rail Repair & Maint	25,000.00	25,000.00	25,000.00	1,000.00	.00
01.438.377	Bridge Repair & Maintenance	85,000.00	85,000.00	85,000.00	13,729.72	3,444.25
01.438.450	Contracted Services	25,000.00	25,000.00	350,000.00	294,775.67	298,503.58
01.438.455	Line Striping	80,000.00	80,000.00	75,000.00	50,992.51	66,738.16
01.438.456	Crack Sealing	95,000.00	95,000.00	95,000.00	58,720.79	101,483.26
Total Roads & Bridges - Maintenance:		637,000.00	562,000.00	932,000.00	482,666.15	596,087.04
<b>Public Works - Administration</b>						
01.440.112	Salaries & Wages - Full Time	212,000.00	212,000.00	204,600.00	178,956.14	212,656.78
01.440.241	Operating Supplies	2,000.00	2,000.00	2,000.00	312.58	430.96
01.440.249	General Expense	6,000.00	6,000.00	5,500.00	1,652.19	4,172.46
01.440.260	Small Tools & Minor Equip	4,500.00	4,500.00	4,500.00	959.67	.00
01.440.324	Wireless Equipment	16,500.00	16,500.00	16,000.00	10,200.24	11,044.86
01.440.327	Radio Equipment Maintenance	5,000.00	5,000.00	5,000.00	591.00	2,285.68
01.440.378	Vehicle Repairs	1,000.00	1,000.00	1,000.00	.00	46.62
01.440.420	Dues, Subscriptions & Member	500.00	500.00	200.00	40.00	140.00
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	919.20	1,218.20
Total Public Works - Administration:		249,500.00	249,500.00	240,800.00	193,631.02	231,995.56
<b>Community Center</b>						
01.451.112	Salaries & Wages - Full Time	141,500.00	141,500.00	137,200.00	111,291.03	110,664.78
01.451.115	Salaries & Wages - Part Time	95,000.00	95,000.00	71,000.00	58,519.26	65,459.69
01.451.215	Postage	8,000.00	8,000.00	8,000.00	5,192.97	8,613.01
01.451.241	Operating Supplies	7,500.00	7,500.00	7,500.00	8,313.40	9,693.42

Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
01.451.249	General Expense	2,000.00	2,000.00	2,000.00	3,693.70	2,746.41
01.451.260	Small Tools & Minor Equip	7,400.00	7,400.00	7,400.00	4,019.77	10,464.55
01.451.310	Prof. Svs/Instructor & Program	65,000.00	65,000.00	55,000.00	52,120.93	52,005.46
01.451.311	Community Days	11,000.00	11,000.00	10,000.00	10,122.82	8,946.15
01.451.318	Alarm/Security Services	17,500.00	17,500.00	17,600.00	5,941.71	2,331.75
01.451.342	Printing	1,000.00	1,000.00	1,000.00	325.00	932.64
01.451.361	Electricity	60,000.00	60,000.00	40,000.00	32,923.05	37,087.46
01.451.362	Gas	30,000.00	30,000.00	25,000.00	6,614.26	21,694.55
01.451.372	Repairs & Maintenance	75,000.00	75,000.00	60,000.00	34,172.30	39,200.38
01.451.420	Dues, Subscriptions & Member	200.00	200.00	160.00	212.95	280.00
01.451.440	Pest Control	600.00	600.00	600.00	607.00	522.00
01.451.445	Janitorial	35,000.00	35,000.00	30,000.00	22,706.78	30,629.10
01.451.460	Meetings & Conferences	500.00	500.00	500.00	328.00	168.00
Total Community Center:		557,200.00	557,200.00	472,960.00	357,104.93	401,439.35
<b>Swimming Pool</b>						
01.452.115	Salaries & Wages - Part Time	133,000.00	133,000.00	133,000.00	105,805.45	98,440.68
01.452.229	Snack Bar - Food & Supplies	20,000.00	20,000.00	20,000.00	15,200.65	15,379.93
01.452.241	Operating Supplies PW	20,000.00	20,000.00	20,000.00	10,995.02	23,092.35
01.452.249	General Expense	12,500.00	12,500.00	12,000.00	16,446.31	8,189.73
01.452.260	Small Tools & Minor Equip PW	5,000.00	5,000.00	10,700.00	8,170.79	2,860.00
01.452.372	Repairs & Maintenance PW	10,000.00	10,000.00	9,800.00	5,848.65	18,987.55
01.452.430	Snack Bar Sales Tax	2,000.00	2,000.00	2,000.00	1,334.07	1,368.64
01.452.440	Pest Control	500.00	500.00	500.00	184.00	545.00
01.452.460	Meetings & Conferences	200.00	200.00	200.00	.00	.00
Total Swimming Pool:		203,200.00	203,200.00	208,200.00	163,984.94	168,863.88
<b>Summer Programs</b>						
01.453.115	Salaries & Wages - Part Time	57,000.00	57,000.00	57,000.00	44,741.53	39,654.86
01.453.247	Playground Supplies	12,000.00	12,000.00	12,000.00	7,207.67	14,466.57
01.453.249	General Expense	4,000.00	4,000.00	4,000.00	3,979.07	3,922.23
01.453.310	Professional Services/Program	14,000.00	14,000.00	14,000.00	11,263.64	10,861.11
Total Summer Programs:		87,000.00	87,000.00	87,000.00	67,191.91	68,904.77
<b>Parks</b>						
01.454.112	Salaries & Wages - Full Time	488,900.00	488,900.00	472,500.00	355,547.51	370,041.93
01.454.115	Salaries & Wages - Part Time	108,600.00	108,600.00	106,400.00	77,989.59	75,295.25
01.454.191	Uniform & Safety Apparel	6,500.00	6,500.00	7,500.00	4,292.11	5,458.16
01.454.221	Mulch	25,000.00	25,000.00	25,000.00	23,894.10	24,934.00
01.454.230	Heating Fuel	7,000.00	7,000.00	9,000.00	2,751.53	4,446.23
01.454.241	Operating Supplies	25,000.00	25,000.00	27,500.00	19,645.21	22,261.70
01.454.249	General Expense	6,000.00	6,000.00	6,000.00	3,980.84	5,178.61
01.454.253	Machinery & Equipment Parts	6,000.00	6,000.00	6,000.00	6,022.91	3,028.71
01.454.254	Park Replacements	37,000.00	37,000.00	36,500.00	26,963.43	23,299.51
01.454.260	Small Tools & Minor Equip	12,000.00	12,000.00	12,500.00	4,455.63	11,174.17
01.454.361	Electricity	8,000.00	8,000.00	8,000.00	11,307.41	10,650.24
01.454.370	Pump Park Maintenance	2,000.00	2,000.00	6,000.00	.00	.00
01.454.371	Township Tree Maintenance	100,000.00	100,000.00	65,000.00	35,252.00	47,586.98
01.454.372	Repairs & Maintenance	50,000.00	50,000.00	55,000.00	10,214.60	51,216.50
01.454.374	Equipment Repairs	15,000.00	15,000.00	15,000.00	12,178.99	19,688.72
01.454.378	Vehicle Repairs	7,500.00	7,500.00	7,500.00	5,832.20	8,647.35
01.454.384	Machinery & Equipment Rentals	1,000.00	1,000.00	1,000.00	.00	771.68
01.454.420	Dues, Subscriptions & Member	200.00	200.00	300.00	.00	135.00

Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
01.454.450	Contracted Services	130,000.00	130,000.00	90,000.00	100,871.25	105,284.48
01.454.460	Meetings & Conferences	250.00	250.00	500.00	155.00	.00
<b>Total Parks:</b>		<b>1,035,950.00</b>	<b>1,035,950.00</b>	<b>957,200.00</b>	<b>701,354.31</b>	<b>789,099.22</b>
<b>Grants</b>						
01.459.520	Historical Society	8,089.00	8,089.00	29,200.00	20,241.99	50,054.16
01.459.521	CACLV	5,000.00	10,000.00	5,000.00	5,000.00	10,000.00
01.459.523	Volunteer Projects	2,000.00	2,000.00	2,000.00	952.72	1,055.16
01.459.524	Animal Control	7,000.00	7,000.00	7,000.00	730.00	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	75,000.00	75,000.00	4,384.50	60,000.00
01.459.528	LMT Lazars	6,000.00	6,000.00	6,000.00	.00	5,972.16
01.459.530	Library	532,775.00	559,414.00	532,775.00	532,775.00	527,500.00
01.459.531	Meals on Wheels	6,500.00	6,500.00	6,500.00	6,500.00	6,000.00
01.459.532	Garden Club	4,000.00	4,000.00	4,000.00	3,240.64	3,999.29
01.459.534	LMT Mustangs	8,000.00	8,000.00	8,000.00	8,000.00	.00
01.459.535	LV Homeless Veterans	5,000.00	5,000.00	.00	.00	.00
<b>Total Grants:</b>		<b>672,364.00</b>	<b>704,003.00</b>	<b>688,475.00</b>	<b>592,574.85</b>	<b>684,580.77</b>
<b>Employer Paid Benefits</b>						
01.481.192	FICA - Employer Paid	220,000.00	220,000.00	215,000.00	181,134.50	184,105.47
01.481.193	Medicare - Employer Paid	52,000.00	52,000.00	51,000.00	42,651.94	43,108.88
01.481.194	Unemployment Compensation	10,000.00	10,000.00	9,000.00	14,495.07	6,709.78
<b>Total Employer Paid Benefits:</b>		<b>282,000.00</b>	<b>282,000.00</b>	<b>275,000.00</b>	<b>238,281.51</b>	<b>233,924.13</b>
<b>Non Uniform Pension</b>						
01.483.150	Pension Plan Fees	33,000.00	33,000.00	30,000.00	19,633.02	25,918.68
01.483.151	457 Plan Contributions	50,000.00	50,000.00	42,000.00	39,299.22	29,679.20
01.483.197	Pension	425,000.00	425,000.00	394,000.00	338,408.74	345,443.05
<b>Total Non Uniform Pension:</b>		<b>508,000.00</b>	<b>508,000.00</b>	<b>466,000.00</b>	<b>397,340.98</b>	<b>401,040.93</b>
<b>Workers Compensation Insurance</b>						
01.484.354	Workers Compensation	175,000.00	175,000.00	115,000.00	183,558.86	112,858.75
<b>Total Workers Compensation Insurance:</b>		<b>175,000.00</b>	<b>175,000.00</b>	<b>115,000.00</b>	<b>183,558.86</b>	<b>112,858.75</b>
<b>Other Employee Benefits</b>						
01.485.301	Cont Education/Tuition Reimb	2,400.00	2,400.00	2,400.00	1,130.00	.00
<b>Total Other Employee Benefits:</b>		<b>2,400.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>1,130.00</b>	<b>.00</b>
<b>Insurance</b>						
01.486.351	Property Insurance	48,000.00	48,000.00	41,000.00	48,865.00	42,851.00
01.486.352	Public Officials Liability Ins	12,000.00	12,000.00	11,550.00	9,183.00	8,576.00
01.486.353	Governmmet Crime Insurance	2,500.00	2,500.00	2,000.00	.00	.00
01.486.355	Auto Insurance	26,000.00	26,000.00	24,000.00	29,298.00	25,175.00
01.486.356	Commercial Umbrella Policy	28,000.00	28,000.00	25,200.00	21,494.00	18,352.00
<b>Total Insurance:</b>		<b>116,500.00</b>	<b>116,500.00</b>	<b>103,750.00</b>	<b>108,840.00</b>	<b>94,954.00</b>

Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
<b>Health Insurance</b>						
01.487.160	Disability Insurance - LT	40,000.00	40,000.00	37,800.00	33,184.47	34,249.93
01.487.177	Accrued Sick Time Expense	50,000.00	50,000.00	10,000.00	35,237.32	25,252.12
01.487.196	Health Insurance	751,000.00	700,000.00	656,000.00	680,820.57	969,919.94
Total Health Insurance:		841,000.00	790,000.00	703,800.00	749,242.36	1,029,421.99
<b>Interfund Transfers</b>						
01.492.190	Transfer to Debt Service Fund	700,000.00	700,000.00	596,000.00	596,000.00	645,000.00
01.492.300	Transfer to Capital Projects	434,000.00	465,000.00	500,000.00	4,250,000.00	1,597,800.00
Total Interfund Transfers:		1,134,000.00	1,165,000.00	1,096,000.00	4,846,000.00	2,242,800.00
Total Expenditure:		13,836,701.00	13,773,340.00	13,682,385.00	15,185,579.83	13,901,612.50
General Fund Revenue Total:		13,836,701.00	13,773,340.00	13,682,385.00	10,403,842.65	12,881,273.61
General Fund Expenditure Total:		13,836,701.00	13,773,340.00	13,682,385.00	15,185,579.83	13,901,612.50
Net Total General Fund:		.00	.00	.00	4,781,737.18-	1,020,338.89-

Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
<b>Sewer Fund</b>						
<b>Interest Earnings</b>						
08.341.000	Interest Earnings	2,000.00	2,000.00	2,000.00	.00	14,430.47
	Total Interest Earnings:	2,000.00	2,000.00	2,000.00	.00	14,430.47
<b>Sanitation</b>						
08.364.110	Sewer Connection Permit	6,000.00	6,000.00	6,000.00	3,850.00	6,714.00
08.364.120	Sewer Regular Charges	4,300,000.00	4,300,000.00	4,300,000.00	3,341,743.06	3,733,966.07
08.364.121	Extra Strength Charges	21,000.00	21,000.00	21,000.00	27,299.97	25,330.42
08.364.125	Penalties Assessed	25,000.00	25,000.00	25,000.00	25,084.01	28,309.51
08.364.130	Wastewater Allocation Fees	25,000.00	25,000.00	24,000.00	23,394.50	20,280.40
08.364.140	Sewer Certs	8,000.00	8,000.00	8,000.00	11,675.00	10,115.00
08.364.150	Septic System Permit	1,500.00	1,500.00	1,200.00	1,925.00	2,100.00
	Total Sanitation:	4,386,500.00	4,386,500.00	4,385,200.00	3,434,971.54	3,826,815.40
<b>Reimbursements &amp; Refunds</b>						
08.380.300	Miscellaneous Revenue	2,000.00	2,000.00	1,000.00	2,800.00	3,604.84
08.380.900	Refunds for Expenses	500.00	500.00	1,000.00	188.30	49.47
	Total Reimbursements & Refunds:	2,500.00	2,500.00	2,000.00	2,988.30	3,654.31
<b>Prior Years Reserve</b>						
08.396.000	Prior Years Reserve	520,250.00	716,250.00	380,850.00	.00	.00
	Total Prior Years Reserve:	520,250.00	716,250.00	380,850.00	.00	.00
	Total Revenue:	4,911,250.00	5,107,250.00	4,770,050.00	3,437,959.84	3,844,900.18
<b>Financial Administration</b>						
08.402.311	Accounting & Auditing Services	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
08.402.317	Payroll Processing	1,500.00	1,500.00	1,500.00	1,250.00	1,500.00
08.402.390	Bank Service Charges/Fees	500.00	500.00	500.00	.00	.00
08.402.391	Credit Card Processing Fee	18,000.00	14,000.00	12,000.00	16,935.53	14,999.08
	Total Financial Administration:	28,000.00	24,000.00	22,000.00	26,185.53	24,499.08
<b>Legal Services</b>						
08.404.401	Solicitor	15,000.00	15,000.00	20,000.00	3,619.98	24,004.47
	Total Legal Services:	15,000.00	15,000.00	20,000.00	3,619.98	24,004.47
<b>Secretary</b>						
08.405.112	Salaries & Wages - Full Time	100,700.00	100,700.00	97,900.00	84,751.56	63,604.91
08.405.210	Office Supplies	15,000.00	15,000.00	15,000.00	12,500.00	15,600.00
08.405.215	Postage	500.00	500.00	500.00	128.86	141.23
08.405.321	Phone & Data	6,000.00	6,000.00	6,000.00	5,000.00	6,000.00
	Total Secretary:	122,200.00	122,200.00	119,400.00	102,380.42	85,346.14
<b>Engineering Services</b>						
08.408.313	Engineering & Architectural	50,000.00	50,000.00	35,000.00	41,515.01	24,946.18

Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
Total Engineering Services:		50,000.00	50,000.00	35,000.00	41,515.01	24,946.18
<b>Buildings &amp; Facilities</b>						
08.409.230	Heating Fuel	15,000.00	15,000.00	15,000.00	12,500.00	15,000.00
08.409.361	Electricity	12,000.00	12,000.00	12,000.00	10,000.00	12,000.00
Total Buildings & Facilities:		27,000.00	27,000.00	27,000.00	22,500.00	27,000.00
<b>Permits</b>						
08.413.112	Salaries & Wages - Full Time	53,100.00	53,100.00	51,500.00	44,870.35	49,981.01
Total Permits:		53,100.00	53,100.00	51,500.00	44,870.35	49,981.01
<b>Wastewater Collect &amp; Treat</b>						
08.429.112	Salaries & Wages - Full Time	363,100.00	363,100.00	344,100.00	260,897.03	289,654.84
08.429.115	Salaries & Wages - Part Time	6,500.00	6,500.00	6,200.00	6,187.50	.00
08.429.191	Uniform & Safety Apparel	5,400.00	5,400.00	5,400.00	3,324.00	3,852.28
08.429.231	Vehicle Fuel	18,000.00	18,000.00	18,000.00	15,000.00	16,500.00
08.429.241	Operating Supplies	3,500.00	3,500.00	3,500.00	1,112.92	3,552.51
08.429.249	General Expense	2,500.00	2,500.00	2,500.00	283.67	657.62
08.429.256	Sewer Risers	20,000.00	20,000.00	20,000.00	15,558.43	79.10
08.429.260	Small Tools & Minor Equip	25,000.00	25,000.00	25,000.00	13,935.72	18,196.12
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	2,500,000.00	2,197,936.31	1,492,774.93
08.429.372	Repairs & Maintenance	75,000.00	75,000.00	75,000.00	55,085.67	42,075.92
08.429.374	Equipment Repairs	7,500.00	7,500.00	7,500.00	7,258.13	3,882.36
08.429.378	Vehicle Repairs	3,500.00	3,500.00	3,500.00	1,194.94	1,793.97
08.429.379	Emergency Repairs	25,000.00	25,000.00	25,000.00	23,139.81	25,782.43
08.429.420	Dues, Subscriptions & Member	500.00	500.00	500.00	200.00	215.00
08.429.450	Contracted Services	30,000.00	30,000.00	30,000.00	15,723.95	18,648.40
08.429.460	Meetings & Conferences	500.00	500.00	1,000.00	165.00	140.00
Total Wastewater Collect & Treat:		3,086,250.00	3,086,250.00	3,067,450.00	2,617,003.08	1,917,805.48
<b>Employer Paid Benefits</b>						
08.481.192	FICA - Employer Paid	33,000.00	33,000.00	30,000.00	22,500.00	30,000.00
08.481.193	Medicare - Employer Paid	7,500.00	7,500.00	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:		41,500.00	41,500.00	38,000.00	28,500.00	38,000.00
<b>Non Uniform Pension</b>						
08.483.150	Pension Plan Fees	6,000.00	6,000.00	6,000.00	4,500.00	6,000.00
08.483.151	457 Plan Contributions	10,500.00	10,500.00	7,500.00	5,625.00	3,000.00
08.483.197	Pension	76,000.00	76,000.00	66,000.00	55,000.00	54,000.00
Total Non Uniform Pension:		92,500.00	92,500.00	79,500.00	65,125.00	63,000.00
<b>Workers Compensation Insurance</b>						
08.484.354	Workers Compensation	100,000.00	100,000.00	90,000.00	75,000.00	85,000.00
Total Workers Compensation Insurance:		100,000.00	100,000.00	90,000.00	75,000.00	85,000.00
<b>Other Employee Benefits</b>						
08.485.301	Cont Ed/Tuition Reimbursement	1,200.00	1,200.00	1,200.00	.00	.00

Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
	Total Other Employee Benefits:	1,200.00	1,200.00	1,200.00	.00	.00
<b>Insurance</b>						
08.486.351	Property Insurance	27,000.00	27,000.00	23,000.00	17,250.00	23,000.00
08.486.352	Public Official Liability	6,500.00	6,500.00	5,250.00	3,937.00	5,000.00
08.486.353	Government Crime Insurance	1,500.00	1,500.00	1,000.00	.00	.00
08.486.355	Auto Insurance	20,000.00	20,000.00	14,000.00	10,500.00	11,000.00
08.486.356	Commercial Umbrella Policy	13,000.00	13,000.00	10,500.00	7,875.00	10,000.00
	Total Insurance:	68,000.00	68,000.00	53,750.00	39,562.00	49,000.00
<b>Health Insurance</b>						
08.487.160	LT Disability Insurance	6,500.00	6,500.00	5,250.00	4,370.00	5,000.00
08.487.177	Accrued Sick Time	20,000.00	20,000.00	10,000.00	.00	1,291.82
08.487.178	Accrued Vacation Time	.00	.00	.00	.00	741.53-
08.487.196	Health Insurance	400,000.00	400,000.00	350,000.00	320,500.00	300,000.00
	Total Health Insurance:	426,500.00	426,500.00	365,250.00	324,870.00	305,550.29
<b>Capital Projects</b>						
08.493.610	Capital Construction (I&I)	800,000.00	1,000,000.00	800,000.00	381,974.18	24,684.22
	Total Capital Projects:	800,000.00	1,000,000.00	800,000.00	381,974.18	24,684.22
	Total Expenditure:	4,911,250.00	5,107,250.00	4,770,050.00	3,773,105.55	2,718,816.87
	Sewer Fund Revenue Total:	4,911,250.00	5,107,250.00	4,770,050.00	3,437,959.84	3,844,900.18
	Sewer Fund Expenditure Total:	4,911,250.00	5,107,250.00	4,770,050.00	3,773,105.55	2,718,816.87
	Net Total Sewer Fund:	.00	.00	.00	335,145.71-	1,126,083.31



Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
<b>Capital Projects Fund</b>						
<b>Real Property Taxes</b>						
30.301.100	Real Estate Taxes	1,200,000.00	1,200,000.00	1,200,000.00	1,182,845.01	1,163,259.42
30.301.200	Real Estate Taxes Prior Years	10,000.00	10,000.00	10,000.00	10,153.59	8,944.76
	Total Real Property Taxes:	1,210,000.00	1,210,000.00	1,210,000.00	1,192,998.60	1,172,204.18
<b>State Grants</b>						
30.354.090	State Community Dev Grants	900,000.00	900,000.00	900,000.00	.00	.00
30.354.150	State Recycling Grants	.00	.00	.00	.00	250,000.00
	Total State Grants:	900,000.00	900,000.00	900,000.00	.00	250,000.00
<b>Fixed Asset Disposition</b>						
30.391.100	Sale of Fixed Assets	1,025,000.00	1,025,000.00	120,000.00	49,001.00	.00
	Total Fixed Asset Disposition:	1,025,000.00	1,025,000.00	120,000.00	49,001.00	.00
<b>Interfund Operating Transfers</b>						
30.392.010	Transfer From General Fund	434,000.00	465,000.00	500,000.00	4,250,000.00	1,597,800.00
30.392.190	Transfer From Dev Impact	400,000.00	400,000.00	200,000.00	123,947.78	691,668.80
	Total Interfund Operating Transfers:	834,000.00	865,000.00	700,000.00	4,373,947.78	2,289,468.80
<b>Proceeds of General LT Debt</b>						
30.393.120	General Obligation Bonds	2,000,000.00	2,000,000.00	6,000,000.00	2,000,000.00	1,040,000.00
	Total Proceeds of General LT Debt:	2,000,000.00	2,000,000.00	6,000,000.00	2,000,000.00	1,040,000.00
<b>Prior Years Reserve</b>						
30.396.000	Prior Year Reserve	.00	.00	2,181,800.00	.00	.00
	Total Prior Years Reserve:	.00	.00	2,181,800.00	.00	.00
	Total Revenue:	5,969,000.00	6,000,000.00	11,111,800.00	7,615,947.38	4,751,672.98
<b>Real Estate Tax Collection</b>						
30.403.210	Tax Collection Office Supplies	28,000.00	28,000.00	24,300.00	22,997.58	25,858.40
	Total Real Estate Tax Collection:	28,000.00	28,000.00	24,300.00	22,997.58	25,858.40
<b>Intersection Improvements</b>						
30.439.612	Intersection Improve (ACT 209)	.00	.00	.00	.00	43,816.04
	Total Intersection Improvements:	.00	.00	.00	.00	43,816.04
<b>Capital Projects</b>						
30.493.319	Fire Dept Vehicles	465,000.00	465,000.00	965,000.00	883,255.70	675,841.70
30.493.463	Contracted Paving	425,000.00	350,000.00	.00	.00	.00
30.493.617	Playground Equipment	.00	.00	100,000.00	780.00	.00
30.493.620	Land Purchases	1,286,000.00	1,286,000.00	1,600,000.00	5,357,551.02	964,604.00
30.493.626	Leaf Vacuums	.00	.00	48,000.00	47,156.90	.00
30.493.630	Property Demolition	50,000.00	50,000.00	.00	.00	.00
30.493.631	Mowers & Blowers	25,000.00	25,000.00	141,500.00	141,473.24	55,219.38
30.493.633	Hills @ Lockridge CC	.00	.00	.00	.00	19,946.61

Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
30.493.635	Comm Center Improvements	1,945,000.00	1,945,000.00	5,900,000.00	3,094,983.76	659,479.38
30.493.636	Camp Olympic	12,000.00	67,000.00	205,000.00	579.70	140,892.12
30.493.637	Park Signage	2,000.00	2,000.00	10,000.00	209.70	89.90
30.493.638	Park Improvements	115,000.00	115,000.00	375,000.00	218,861.47	119,780.70
30.493.641	Pole Barn Bldgs/Storage Sheds	50,000.00	50,000.00	125,000.00	.00	.00
30.493.642	Gas Pumps	.00	.00	.00	.00	18,191.38
30.493.646	PW Annex Capital Projects	.00	.00	.00	.00	43,964.19
30.493.647	Sidewalks/Parking Lots	75,000.00	75,000.00	50,000.00	18,416.00	32,210.00
30.493.648	Municipal Bldg Capital Improve	.00	.00	.00	.00	91,315.90
30.493.649	PW Equipment	11,000.00	62,000.00	145,000.00	12,539.00	59,995.14
30.493.650	Bridge Upgrades	330,000.00	330,000.00	300,000.00	340,069.94	501,095.31
30.493.652	Bike Trails & Walking Trails	750,000.00	750,000.00	900,000.00	127,534.85	111,356.44
30.493.654	Recycling Bin Replacement	.00	.00	.00	.00	463,754.87
30.493.656	Community Park Projects	.00	.00	8,000.00	11,185.81	574,335.08
30.493.657	Wescosville CC	.00	.00	.00	.00	31,600.00
30.493.659	Traffic Control Equipment	.00	.00	15,000.00	15,000.00	13,995.00
30.493.660	Traffic Signals	400,000.00	400,000.00	200,000.00	92,577.95	.00
Total Capital Projects:		5,941,000.00	5,972,000.00	11,087,500.00	10,362,175.04	4,577,667.10
Total Expenditure:		5,969,000.00	6,000,000.00	11,111,800.00	10,385,172.62	4,647,341.54
Capital Projects Fund Revenue Total:		5,969,000.00	6,000,000.00	11,111,800.00	7,615,947.38	4,751,672.98
Capital Projects Fund Expenditure Total:		5,969,000.00	6,000,000.00	11,111,800.00	10,385,172.62	4,647,341.54
Net Total Capital Projects Fund:		.00	.00	.00	2,769,225.24-	104,331.44

Account Number	Account Title	2019 Approved Budget	2019 Initial Budget	2018 Budget	2018 Year to Date Actual	2017 Actual
<b>Liquid Fuels Fund</b>						
<b>Interest Earnings</b>						
35.341.000	Interest Earnings	12,000.00	12,000.00	8,000.00	17,500.59	12,119.52
	Total Interest Earnings:	12,000.00	12,000.00	8,000.00	17,500.59	12,119.52
<b>State Shared Revenue</b>						
35.355.020	Liquid Fuels Allocation	1,005,000.00	1,005,000.00	980,000.00	1,005,583.44	959,768.64
	Total State Shared Revenue:	1,005,000.00	1,005,000.00	980,000.00	1,005,583.44	959,768.64
<b>Prior Years Reserve</b>						
35.396.000	Prior Years Reserve	1,018,000.00	1,018,000.00	1,179,000.00	.00	.00
	Total Prior Years Reserve:	1,018,000.00	1,018,000.00	1,179,000.00	.00	.00
	Total Revenue:	2,035,000.00	2,035,000.00	2,167,000.00	1,023,084.03	971,888.16
<b>Winter Maintenance</b>						
35.432.281	Salt	150,000.00	150,000.00	150,000.00	100,017.74	86,784.63
35.432.282	Anti-Skid	10,000.00	10,000.00	10,000.00	8,873.87	2,087.02
	Total Winter Maintenance:	160,000.00	160,000.00	160,000.00	108,891.61	88,871.65
<b>Highways &amp; Streets</b>						
35.439.283	Road Resurfacing	550,000.00	550,000.00	550,000.00	577,466.52	526,801.59
35.439.300	Traffic Studies	.00	.00	40,000.00	33,333.20	.00
35.439.612	Capital-Traffic Light Upgrades	1,200,000.00	1,200,000.00	1,200,000.00	.00	.00
	Total Highways & Streets:	1,750,000.00	1,750,000.00	1,790,000.00	610,799.72	526,801.59
<b>Capital Projects</b>						
35.493.680	Major Equipment	125,000.00	125,000.00	217,000.00	185,482.39	296,307.63
	Total Capital Projects:	125,000.00	125,000.00	217,000.00	185,482.39	296,307.63
	Total Expenditure:	2,035,000.00	2,035,000.00	2,167,000.00	905,173.72	911,980.87
	Liquid Fuels Fund Revenue Total:	2,035,000.00	2,035,000.00	2,167,000.00	1,023,084.03	971,888.16
	Liquid Fuels Fund Expenditure Total:	2,035,000.00	2,035,000.00	2,167,000.00	905,173.72	911,980.87
	Net Total Liquid Fuels Fund:	.00	.00	.00	117,910.31	59,907.29

**LOWER MACUNGIE TOWNSHIP  
2019 GENERAL FUND (01)**

**REVENUES**

**LOCAL TAX ENABLING ACT**

01.310.100	<b>REAL ESTATE TRANSFER TAX</b> The Township receives 1/2 of 1% of all real estate sold.	\$ 1,150,000
01.310.210	<b>EARNED INCOME TAX (EIT)</b> 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.	\$ 5,900,000
01.310.510	<b>LOCAL SERVICES TAX (LST)</b> 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.	\$ 525,000

**LICENSES AND PERMITS**

01.321.320	<b>JUNKYARD LICENSES</b> There are 3 junk yards within the Township that pay \$70 (Smith, Knerr, and Horvath are the owners).	\$ 210
01.321.601	<b>ELECTRICAL LICENSES</b> Any electrician doing business within the Township must have a Township license issued on an annual basis.	\$ 6,000
01.321.602	<b>PLUMBING LICENSES</b> Only certified master plumbers are permitted to do business within the Township and must have a license issued annually.	\$ 4,500
01.321.610	<b>PEDDLERS LICENSES</b> Any for profit agency/person going door to door soliciting goods pays a one time fee of \$25 which covers a three month period.	\$ 200
01.321.800	<b>CABLE TV FRANCHISE FEE</b> The fee is based on 5% of the gross receipts of cable providers (Service Electric and RCN) and payments are received quarterly.	\$ 510,000

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**FINES AND FORFEITURES**

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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.

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**INTEREST AND EARNINGS**

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01.341.000 **INTEREST ON INVESTMENTS** \$ 15,000  
Interest rates on deposits and short term investments.

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**RENTS AND ROYALTIES**

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01.342.100 **LAND RENTAL** \$ 23,000  
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 \$1,250/month.

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**STATE GRANTS**

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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	<b>STATE RECYCLING GRANTS</b> As part of the State Act 101 legislation, Lower Macungie Township receives money from the state for the residential and commercial recyclables it collects.	\$ 315,000
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**STATE SHARED REVENUE**

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01.355.010	<b>PURTA (Public Utility Real Estate Tax)</b> 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	<b>ALCOHOL BEVERAGES LICENSES</b> 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	<b>MUNICIPAL STATE AID PENSION</b> 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.	\$ 190,000
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**CHARGES FOR SERVICES-DEVELOPMENTS**

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01.361.400	<b>RESIDENTIAL PLAN REVIEW FEES</b> 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.	\$ 23,500
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01.361.401	<b>COMMERCIAL PLAN REVIEW FEES</b> 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.	\$ 48,000
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01.361.710	<b>PHOTOCOPIES</b> 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.	\$ 200
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**CHARGES FOR SERVICES-PUBLIC**

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01.362.140	<b>SCHOOL CROSSING GUARDS</b> 50% reimbursement from East Penn School District for Willow Lane School crossing guard expenditures.	\$	31,000
01.362.402	<b>FIRE CODE PLAN REVIEW</b> 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	<b>BUILDING PERMITS</b> Fees for construction of residential projects; includes inspections and plan reviews.	\$	65,000
01.362.411	<b>BUILDING PERMITS/COMMERCIAL</b> Fees for construction of commercial projects; includes inspections and plan design by 3rd parties.	\$	95,000
01.362.420	<b>ELECTRICAL PERMITS</b> Fees for plan check and inspection by 3rd party inspectors.	\$	75,000
01.362.430	<b>PLUMBING PERMITS</b> The fees for all installations, examinations, in-house S-E-O for residential, and 3rd party commercial.	\$	26,000
01.362.470	<b>MECHANICAL PERMITS</b> 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.	\$	12,000
01.362.480	<b>ZONING PERMITS</b> This fee is for driveway/fence/accessory structures and use, setbacks, height, building coverage, etc. compliance with zoning regulations.	\$	14,000
01.362.490	<b>ON LOT GRADING/POOL REVIEWS</b> 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	<b>BURNING PERMITS</b> Zoning Officer issues permits to landowners for burning. These permits are given to religious organizations, farmers burning agricultural crops, or for fire training.	\$	50
01.362.580	<b>SPRINKLER SYSTEM INSPECTIONS</b> Fee for sprinkler system inspections.	\$	1,200

01.362.600	<b>MISCELLANEOUS PERMITS</b> Permits for blasting, razing/demolition, or certificates of structural integrity.	\$	250
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**SANITATION**

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01.364.300	<b>SOLID WASTE REGULAR CHARGES</b> The fee charged for trash collection is \$288 per year and covers the cost of collection by Waste Management.	\$	2,620,000
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01.364.305	<b>PENALTIES ASSESSED</b> Late fee and interest penalties for trash customers.	\$	22,000
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01.364.350	<b>BAG TAGS</b> Fee of \$2.50 is charged to purchase bright orange tags used on trash bags to identify yard clippings.	\$	1,200
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01.364.900	<b>YARD WASTE LOADING FEES</b> Mulch loading service for Township Residents.	\$	4,100
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**CULTURE AND RECREATION**

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01.367.110	<b>SWIMMING POOL FEES</b> Fees for Residential passes: family is \$175, adult couple is \$140, adult is \$80, child pass is \$60 and senior is \$40. Nonresidential family is \$275, adult couple is \$200, adult is \$120, child is \$80 and Senior Adult is \$50. Includes daily entry fees.	\$	100,000
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01.367.111	<b>SWIM LESSONS FEES</b> The Township charges \$64 for pool member and \$84 for non-pool member for eight 1/2 hour sessions.	\$	7,000
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01.367.112	<b>POOL SNACK BAR INCOME</b> Snack bar items sold at pool during the summer season.	\$	20,000
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01.367.120	<b>PLAYGROUND FEES</b> Township charges \$160 per child for this 7 week program.	\$	50,000
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01.367.140	<b>CAMP OLYMPIC PAVILLION RENTAL</b> Pavilion rental for resident is \$100/day; non-resident \$200/day.	\$	4,500
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01.367.142	<b>CAMP OLYMPIC BARN RENTAL</b> Resident rental is \$350/day. Non-resident rental is \$700/day.	\$	20,000
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01.367.145	<b>WESCOSVILLE RECREATION HALL RENTAL</b> Resident rental is \$250/day for building; \$300/day for building and pavillion. Non-resident rental is \$500/day for building; \$600 for building and pavillion.	\$	15,000
01.367.150	<b>GYM RENTAL</b> Fee for Community Center Gym usage, \$60-\$100/hour depending on resident status and weekday or weekend rental.	\$	35,000
01.367.153	<b>COMMUNITY ROOM RENTAL A&amp;B</b> Rental of Community Center Rooms: Room A for resident \$80/hour, non-resident \$90/hour. Room B for resident \$75/hour, non-resident \$85/hour.	\$	30,000
01.367.156	<b>COMMUNITY CENTER SNACK BAR</b> Money from soda machines.	\$	700
01.367.157	<b>HILLS OF LOCKRIDGE CENTER RENTAL</b> Resident rental \$250/day. Non-resident rental \$500/day.	\$	15,000
01.367.160	<b>LIBRARY REIMBURSABLE EXPENSES</b> The Lower Macungie Township Library reimburses the township for electrical and gas service, pest control, and alarm services.	\$	20,000
01.367.200	<b>COMMUNITY CENTER PROGRAMS</b> Cultural programs offered for a fee at the Community Center.	\$	75,000
01.367.300	<b>GARDEN PLOT PROGRAM</b> 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.)	\$	2,600
01.367.301	<b>FIELD USE FEES</b> Fees for use of Township fields.	\$	3,300

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**REIMBURSEMENTS AND REFUNDS**

01.380.100	<b>INSURANCE REIMBURSEMENTS</b> 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	<b>MISC. REV AND REIMBURSEMENTS</b> Revenue received from other sources not included in the outlined budget categories.	\$	1,000
01.380.900	<b>REFUNDS FOR EXPENSES</b> Refunds of expenses paid by the Township.	\$	1,000

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**SPECIAL ASSESSMENTS**

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01.383.110	<b>STREET LIGHT TAX</b> Approximately 4,000 property owners billed for street lights.	\$ 287,000
01.383.111	<b>STREET LIGHT TAX</b> Delinquent accounts.	\$ 250
01.383.500	<b>PENALTIES LATE PAYMENT</b> Charges for late payment of the tax.	\$ 1,000

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**INTERFUND OPERATING TRANSFERS**

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01.392.370	<b>TRANSFER FROM DEV. IMPACT FUND</b> Transfers from the Developers' Impact Fund for recreation, traffic light, street tree, and detention pond expenses as needed.	\$ 400,000
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**PRIOR YEAR REVENUE**

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01.396.000	<b>PRIOR YEAR RESERVES</b>	\$ 528,361
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**EXPENSES**

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**LEGISLATIVE**

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

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**FINANCIAL ADMINISTRATION**

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01.402.112	<b>SALARIES &amp; WAGES - FULL TIME</b> Salaries for the Director of Finance, Accounts Payable Admin., Cashier, and Asst. Finance Director (50%).	\$ 222,200
01.402.210	<b>OFFICE SUPPLIES</b> Forms, checks, various other office supplies.	\$ 1,000
01.402.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Items purchased for Finance Dept.	\$ 1,000
01.402.307	<b>ACCOUNTING SYSTEMS</b> Annual support agreement with Dallas Data Systems \$26,000.	\$ 26,000
01.402.311	<b>ACCOUNTING &amp; AUDITING SERVICES</b> Annual audit services Kirk, Summa & Co. \$12,000, Consultant for OPEB \$4,000.	\$ 16,000
01.402.317	<b>PAYROLL PROCESSING</b> Fees for JetPay payroll processing.	\$ 8,500
01.402.353	<b>SURETY &amp; FIDELITY</b> Surety bonds for Twp. Manager, Director of Finance, Assistant Finance Director, Accts. Payable Clerk, 2 Cashiers, and Utility Administrator.	\$ 9,000
01.402.390	<b>BANK SERVICE CHARGES/FEES</b> Monthly bank fees and services charges.	\$ 7,000
01.402.420	<b>DUES, MEMBERSHIPS &amp; SUBSCRIPTIONS</b> Memberships with GFOA etc.	\$ 1,100
01.402.460	<b>MEETINGS &amp; CONFERENCES</b> Refresher courses, seminars, and workshops attended by Finance Dept. personnel.	\$ 2,500

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**LEGAL SERVICES**

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01.404.401	<b>SOLICITOR</b> Solicitor is Richard Somach of Norris McLaughlin & Marcus.	\$ 110,000
01.404.402	<b>LABOR RELATIONS</b> Personnel Labor issues as well as labor relation seminars.	\$ 2,500
01.404.403	<b>LEGAL PLANNING</b> Solicitor is Peter Lehr of Norris McLaughlin & Marcus . Zoning Ordinance Update.	\$ 80,000

01.404.404	<b>LEGAL ZONING BOARD</b> Legal Advisor is Mark Malkames of Malkames Law Offices.	\$	8,000
01.404.405	<b>LITIGATION</b> Potential lawsuits.	\$	25,000
01.404.406	<b>LEGAL ZONING ENFORCEMENT</b> Code enforcement legal issues including municipal liens.	\$	9,000

**SECRETARY**

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01.405.112	<b>SALARIES &amp; WAGES - FULLTIME</b> Salaries for Assistant Twp. Manager/Secretary, Receptionist, and HR Admin Assistant.	\$	165,600
01.405.210	<b>OFFICE SUPPLIES</b> Office supplies for Municipal Office, Public Works Annex, and Community Center.	\$	8,000
01.405.249	<b>GENERAL EXPENSE</b> Kitchen expenses and sympathy contributions.	\$	1,000
01.405.341	<b>ADVERTISING</b> 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	<b>DUES, MEMBERSHIPS &amp; SUBSCRIPTIONS</b> Legal or government subscriptions.	\$	250
01.405.450	<b>CONTRACTED SERVICES</b> Maintenance billing for the copier machines.	\$	6,500
01.405.460	<b>MEETINGS &amp; CONFERENCES</b> State/County/Local Government seminars.	\$	1,000

**GENERAL TOWNSHIP ADMINISTRATION**

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01.406.112	<b>SALARIES &amp; WAGES - FULL TIME</b> Township Manager's salary.	\$	115,000
01.406.215	<b>POSTAGE</b> Refill postage meter for township mail and newsletter. Lease and maintain postage equipment.	\$	13,500

01.406.249	<b>GENERAL EXPENSE</b> Mileage reimbursements for travel on Township business, Whistleblower Hotline, refreshments, and other general items.	\$	7,000
01.406.308	<b>CODIFICATION</b> Printing costs to include new ordinances in codification.	\$	30,000
01.406.321	<b>PHONE &amp; DATA</b> Phone, internet, data network, and answering services.	\$	26,000
01.406.324	<b>MOBILE PHONES</b> Cell phones for Township Manager and swimming pool.	\$	400
01.406.391	<b>NOTARY EXPENSES</b> Notary license fee.	\$	800
01.406.420	<b>DUES,SUBSCRIPTIONS &amp; MEMBERSHIPS</b> ICMA, League of Cities, and Assoc. for PA Municipal Mgt.	\$	500

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#### **INFORMATION TECHNOLOGY**

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01.407.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Equipment from Staples, Office Depot, Amazon.	\$	1,000
01.407.270	<b>COMPUTER HARDWARE, SOFTWARE</b> PC replacements \$12,000, Other hardware & software \$6,000.	\$	18,000
01.407.374	<b>EQUIPMENT REPAIRS</b> Small Computer equipment repairs.	\$	887
01.407.450	<b>CONTRACTED SERVICES</b> Susquehanna Computer Innovations (SCI) provides network support \$24,000, various software agreements \$21,000.	\$	45,000
01.407.453	<b>WEB DESIGN/MAINTENANCE</b> Webpage maintenance \$2,000.	\$	2,000
01.407.613	<b>CAPITAL-OFFICE/IT EQUIPMENT</b> Document imaging of property files. (10 of 34 file cabinets).	\$	25,000

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#### **ENGINEERING SERVICES**

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01.408.313	<b>ENGINEERING AND ARCHITECTURAL</b> The engineering firm is Keystone Consulting Engineers.	\$	80,000
01.408.325	<b>TRAFFIC SYSTEM PLAN</b> Inventory of streets and review safety concerns. Identify strategies and list priorities.	\$	20,000

## **BUILDINGS & FACILITIES**

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01.409.112	<b>SALARIES &amp; WAGES - FULL TIME</b> Salaries for Facilities Crew Chief and 3 Crew Members.	\$ 291,300
01.409.115	<b>SALARIES &amp; WAGES - PART TIME</b> Salaries for part-time employees.	\$ 19,000
01.409.191	<b>UNIFORM &amp; SAFETY APPAREL</b> Acme Uniforms rentals and work boots per union agreement.	\$ 4,500
01.409.230	<b>HEATING FUEL</b> Heating oil is purchased from Lehigh Fuels and gas is purchased from UGI.	\$ 37,500
01.409.241	<b>OPERATING SUPPLIES</b> Supplies for Annex from Dries, ABE Door, Shelly's Lumber, Light Fixture, Master Supply, Buss, Grainger, Zee, etc.	\$ 20,000
01.409.249	<b>GENERAL EXPENSE</b> Drug and alcohol testing, port-a-john rentals, ABE labs, and employee background checks.	\$ 3,500
01.409.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Minor equipment purchases from Sears, Dries, and Grainger.	\$ 14,000
01.409.318	<b>ALARM/SECURITY SERVICES</b> Alarms for Municipal Complex, Community Centers, Public Works Annex, Schantz Farm and Hills at Lock Ridge Community Center. Additional camera fees.	\$ 15,000
01.409.361	<b>ELECTRICITY</b> 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
01.409.372	<b>REPAIRS &amp; MAINTENANCE</b> Cleaning services, mat rentals, as well as siding, roof, electrical, plumbing, HVAC repairs, and tennis court painting.	\$ 150,000
01.409.374	<b>EQUIPMENT REPAIRS</b> Repairs of equipment related to Township buildings.	\$ 6,500

01.409.375	<b>RENTAL PROPERTY REPAIRS</b> West End Associates handles property maintenance of the Township's rental properties.	\$	10,000
01.409.378	<b>VEHICLE REPAIRS</b> Vendors include Auto Zone, Total Performance, Jeff's Auto, Greg's Auto and Tire. Replace Truck Utility Bed.	\$	20,000
01.409.420	<b>DUES, SUBSCRIPTIONS &amp; MEMBERSHIPS</b> Public Works Associations.	\$	1,000
01.409.430	<b>TAXES</b> Real Estate taxes for 3450 Brookside Rd and Camp Olympic properties.	\$	2,600
01.409.440	<b>PEST CONTROL</b> Pest control services provided by J C Ehrlich.	\$	5,000
01.409.449	<b>ELEVATOR MAINTENANCE</b> Schindler Elevator Maintenance used for inspections and repairs. Replace packing / hydraulic seals.	\$	5,000
01.409.460	<b>MEETINGS &amp; CONFERENCES</b> Attendance at EPWPCOA conference by Public Works employees.	\$	2,500
<b>PUBLIC SAFETY</b>			
01.410.115	<b>SALARIES - CROSSING GUARDS</b> Salaries for 14 Crossing Guards at Willow Lane School.	\$	65,000
01.410.191	<b>UNIFORM &amp; SAFETY APPAREL</b> Uniform purchases for school crossing guards.	\$	250
01.410.249	<b>GENERAL EXPENSES</b> Background checks for school crossing guards.	\$	500
<b>FIRE</b>			
01.411.115	<b>SALARIES &amp; WAGES - PART TIME</b> Salaries for Fire Police.	\$	1,500
01.411.231	<b>VEHICLE FUEL</b> Purchase of Vehicle fuel for Fire Trucks.	\$	9,500
01.411.363	<b>HYDRANT RENTAL</b> Payments to Lehigh County Authority for 578 fire hydrants plus system charges totaling about \$40,000 per quarter.	\$	156,000

01.411.500	<b>VOLUNTEER FIREMAN'S RELIEF CONTRIBUTION</b> Pass through to Volunteer Fire Departments of payments received from the Commonwealth of PA used to purchase safety equipment.	\$	250,000
01.411.501	<b>LOWER MACUNGIE FIRE CO.</b> Contributions to Lower Macungie Fire Co.	\$	105,000
01.411.503	<b>LMT FIRE POLICE</b> Purchases for Fire Police and cellular phone service.	\$	5,000
01.411.505	<b>LOWER MACUNGIE FIRE INCENTIVE</b> Contribution for Lower Macungie Fire Dept.	\$	45,000
01.411.506	<b>ALBURTIS FIRE COMPANY</b> Contribution to Alburdis Fire Company.	\$	15,000
01.411.507	<b>MACUNGIE AMBULANCE</b> Contribution for Macungie Ambulance.	\$	25,000
01.411.510	<b>BRANDYWINE FIRE STATION</b> Brandywine Station utility expenses and insurance.	\$	30,000
<b>PERMITS</b>			
01.413.112	<b>SALARIES &amp; WAGES - FULL TIME</b> Salaries for Building Inspector, Permit Clerk, Permit Coordinator, and Code Enforcement Officer.	\$	206,100
01.413.210	<b>OFFICE SUPPLIES</b> Permit forms, pool inspection forms, electrical inspection forms.	\$	500
01.413.241	<b>OPERATING SUPPLIES</b> International Code Council books, work boots for inspectors, and printed forms.	\$	1,500
01.413.249	<b>GENERAL EXPENSE</b> General expense items for Permits Dept.	\$	500
01.413.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Large copier lease, Permit-n-Force software support, purchase of copier/scanner/printer . GIS system.	\$	20,000
01.413.324	<b>MOBILE PHONES</b> Cell phones for Building Inspector, SEO, and Code Enforcement Officer.	\$	1,000



01.413.378	<b>VEHICLE REPAIRS</b> Truck repairs for Building Inspector and SEO.	\$	1,300
01.413.420	<b>DUES,SUBSCRIPTIONS &amp; MEMBERSHIPS</b> Memberships for International Codes Council, PennBoc, ASLA, National Fire Protection, and PA Construction Codes Academy.	\$	1,300
01.413.460	<b>MEETINGS &amp; CONFERENCES</b> Attendance at conferences for BOCA, PennBoc, PASEO, PSAB, and PA Constructions Codes Academy to meet continuing education requirements.	\$	5,300
01.413.471	<b>ALTERNATE BUILDING INSPECTOR</b> Services provided by KeyCodes.	\$	10,000
01.413.473	<b>ALTERNATE COMMERCIAL INSPECTOR</b> Commercial building inspection services provided by KeyCodes and fire inspection services.	\$	200,000
01.413.474	<b>ALTERNATE COMMERCIAL PLAN REVIEW</b> Services provided by KeyCodes.	\$	25,000

#### **PLANNING AND ZONING**

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01.414.112	<b>SALARIES &amp; WAGES - FULL TIME</b> Salaries for Director of Planning, Assistant Planning Director, Zoning Officer, and Planning Clerk.	\$	294,100
01.414.115	<b>SALARIES &amp; WAGES - PART TIME</b> Salaries for Zoning Hearing Board and Planning Commission at \$25 per meeting.	\$	8,000
01.414.210	<b>OFFICE SUPPLIES</b> Office supplies for the Planning & Zoning Dept.	\$	1,500
01.414.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Minor equipment items for the Planning & Zoning Dept., including GIS software.	\$	500
01.414.305	<b>ENVIRONMENTAL ADVISORY COUNCIL</b> Expenses for the Environmental Advisory Council (EAC).	\$	3,000
01.414.312	<b>ENGINEERING - ON LOT GRADING/POOLS</b> Reviews performed by Keystone Consulting Engineers.	\$	7,000
01.414.313	<b>ENGINEERING &amp; ARCHITECTURE</b> Zoning and Planning engineering services provided by Keystone Consulting Engineers.	\$	20,000

01.414.319	<b>PLANNING STUDIES</b> Complete Zoning Ordinance graphics and design.	\$	25,000
01.414.420	<b>DUES, MEMBERSHIPS &amp; SUBSCRIPTIONS</b> Membership in American Planning Assoc., American Society of Landscape Architects.	\$	1,200
01.414.454	<b>STENOGRAPHER</b> Stenographer expenses for the Zoning Hearing Board provided by Veritext. (Appellant pays 1/2 of cost billed.)	\$	2,000
01.414.460	<b>MEETINGS &amp; CONFERENCES</b> Attendance at meetings/conferences for APA, ASLA, Construction Codes Academy, etc.	\$	1,500
<b>EMERGENCY MANAGEMENT</b>			
01.415.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Emergency Management purchases and cell phone service.	\$	6,500
01.415.315	<b>PUBLIC SAFETY COMMISSION</b> Items for the Public Safety Commission.	\$	500
01.415.320	<b>AUTOMATIC NOTIFICATION SYSTEM</b> Reverse 911 Service.	\$	10,000
<b>RECYCLING COLLECTION &amp; DISPOSAL</b>			
01.426.115	<b>SALARIES &amp; WAGES - PART TIME</b> Salaries for part time yard waste employees.	\$	34,000
01.426.241	<b>OPERATING SUPPLIES</b> Supplies for the yard waste site.	\$	750
01.426.249	<b>GENERAL EXPENSE</b> Port-o-john rentals for the yard waste site.	\$	5,000
01.426.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Minor equipment purchases for yard waste site.	\$	3,500
01.426.310	<b>RECYCLING CONSULTANT</b> Fees for Grant Consultant.	\$	25,000
01.426.372	<b>REPAIRS &amp; MAINTENANCE</b> Repairs for items related to yard waste.	\$	15,000

01.426.384	<b>MACHINERY &amp; EQUIPMENT RENTALS</b> Machinery rentals related to yard waste. Joint effort with the Borough of Emmaus.	\$	30,000
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**SOLID WASTE SERVICES**

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01.427.112	<b>SALARIES &amp; WAGES - FULL TIME</b> Utility Billing Admin. 50% - General Fund; Remaining 50% in Sewer Fund 08.427.112.	\$	24,900
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01.427.210	<b>OFFICE SUPPLIES</b> Paper, envelopes, and other supplies for trash bills.	\$	15,000
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01.427.215	<b>POSTAGE</b> 50% of postage for utility billing; Remaining 50% in Sewer Fund 08.427.215.	\$	250
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01.427.367	<b>SOLID WASTE COLLECTION</b> Payments to Waste Management for trash collection. Contract expires August 31, 2019.	\$	2,200,000
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01.427.446	<b>CONTRACTED LEAF COLLECTION</b> Payments to Estate Maintenance for leaf collection. The five year contract is from 2016-2020.	\$	88,000
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01.427.447	<b>CURBSIDE YARD WASTE</b> Payments to Waste Management for yard waste collection.	\$	13,200
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**ROADS - GENERAL**

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01.430.112	<b>SALARIES &amp; WAGES - FULL TIME</b> Salaries for 1 Crew Chief and 10 crew members.	\$	795,300
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01.430.115	<b>SALARIES &amp; WAGES - PART TIME</b> Salaries for 1 part time and 1 seasonal employee.	\$	25,500
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01.430.191	<b>UNIFORM &amp; SAFETY APPAREL</b> ACME Uniform rentals and work boots per union agreement.	\$	7,500
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01.430.231	<b>VEHICLE FUEL</b> Purchase of vehicle fuel.	\$	80,500
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01.430.241	<b>OPERATING SUPPLIES</b> Purchase of supplies for Roads Dept.	\$	25,000
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01.430.249	<b>GENERAL EXPENSE</b> CDL license fees, drug/lab testing, and PA One Call.	\$	4,500
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01.430.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Purchase of minor equipment items from Sears, Grainger, Tractor Supply, etc.	\$	30,000
01.430.371	<b>STREET TREE MAINTENANCE</b> Tree trimming by Martin Harthcock Horticultural Services.	\$	45,000
01.430.372	<b>REPAIRS &amp; MAINTENANCE</b> Maintenance repairs for the Roads Dept.	\$	6,500
01.430.374	<b>EQUIPMENT REPAIRS</b> Repairs of Roads Dept. equipment.	\$	67,500
01.430.378	<b>VEHICLE REPAIRS</b> Repairs of vehicles used by Roads Dept.	\$	10,000
01.430.379	<b>EMERGENCY REPAIRS</b> Emergency road repairs and depressions.	\$	20,000
01.430.384	<b>MACHINERY &amp; EQUIPMENT RENTALS</b> Rentals from Plasterer Equipment.	\$	10,000
01.430.420	<b>DUES, MEMBERSHIPS &amp; SUBSCRIPTIONS</b> Subscriptions for Roads Crew.	\$	200
01.430.460	<b>MEETINGS &amp; CONFERENCES</b> Conference attendance by Roads Crew.	\$	500
<b>WINTER MAINTENANCE</b>			
01.432.255	<b>DAMAGE REPAIR &amp; REPLACEMENT</b> Mailbox repairs for damage during snow removal.	\$	2,500
01.432.450	<b>CONTRACTED SERVICES</b> Supplemental contracted snow removal services.	\$	5,000
<b>TRAFFIC CONTROL DEVICES</b>			
01.433.241	<b>OPERATING SUPPLIES</b> Operating supplies for traffic signals.	\$	5,000
01.433.245	<b>TRAFFIC &amp; STREET SIGNS</b> Purchase of signs from Reliable Signs & Striping, Express Sign Outlet, Chemung Supply.	\$	27,500
01.433.321	<b>PHONE &amp; DATA</b> Data Connectivity for Traffic Control Signals.	\$	7,600

01.433.361	<b>ELECTRICITY</b> Electricity for traffic lights provided by PPL.	\$	26,000
01.433.372	<b>REPAIRS &amp; MAINTENANCE</b> 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	<b>EQUIPMENT REPAIRS</b> Traffic Light repairs by Signal Service.	\$	17,500
01.433.450	<b>CONTRACTED SERVICES</b> Services provided by Signal Service as an independent inspector for the traffic lights.	\$	16,000
<b>STREET LIGHTS</b>			
01.434.361	<b>ELECTRICITY</b> Electricity for subdivision streetlights. Electricity generation provided by Direct Energy.	\$	277,000
<b>SIDEWALKS, CROSSWALKS &amp; TRAILS</b>			
01.435.372	<b>REPAIRS &amp; MAINTENANCE</b> Maintenance repairs for walking trails.	\$	11,000
<b>STORM SEWER AND DRAINS</b>			
01.436.366	<b>STORM DRAINS</b> Purchase of storm drains and miscellaneous repairs.	\$	10,000
<b>ROADS &amp; BRIDGES - MAINTENANCE</b>			
01.438.241	<b>OPERATING SUPPLIES</b> Paving supplies purchased from Eastern Industries.	\$	325,000
01.438.258	<b>MATERIALS &amp; FREIGHT</b> Material and freight charges for road and bridge items.	\$	2,000
01.438.376	<b>GUIDE RAIL REPAIR &amp; MAINTENANCE</b> Repairs to guide rails.	\$	25,000
01.438.377	<b>BRIDGES REPAIR &amp; MAINTENANCE</b> Repairs to bridges.	\$	85,000

01.438.450	<b>CONTRACTED SERVICES</b> Paving services done by Kuhns & Anthony Paving Co. as well as other contractors. This includes milling, fog seal, and road MAT.	\$	25,000
01.438.455	<b>LINE STRIPING</b> Products/services for line striping provided by Seal Master and A-1 Traffic Control Products.	\$	80,000
01.438.456	<b>CRACK SEALING</b> Services provided by Asphalt Maintenance Solutions.	\$	95,000
<b>PUBLIC WORKS ADMINISTRATION</b>			
01.440.112	<b>SALARIES &amp; WAGES - FULL TIME</b> Salaries for the Director of Public Works, Administrative Asst., and Projects/Parks-Facilities Director.	\$	212,000
01.440.241	<b>OPERATING SUPPLIES</b> Operating supplies needed for Public Works Dept.	\$	2,000
01.440.249	<b>GENERAL EXPENSE</b> General expense purchases by Public Works Dept.	\$	6,000
01.440.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Minor equipment purchases for Public Works Dept.	\$	4,500
01.440.324	<b>WIRELESS EQUIPMENT</b> Cell phones PW Staff, Truck GPS Systems and Dash Cams.	\$	16,500
01.440.327	<b>RADIO EQUIPMENT MAINTENANCE</b> Maintenance work done by ECCO Communications.	\$	5,000
01.440.378	<b>VEHICLE REPAIRS</b> Repairs to PW Director vehicle.	\$	1,000
01.440.420	<b>DUES, SUBSCRIPTIONS &amp; MEMBERSHIPS</b> Membership for Public Works Administration personnel.	\$	500
01.440.450	<b>CONTRACTED SERVICES</b> Maintenance of copy machine.	\$	500
01.440.460	<b>MEETINGS &amp; CONFERENCES</b> Conference attendance by Public Works Administration.	\$	1,500

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**COMMUNITY CENTER**

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01.451.112	<b>SALARIES &amp; WAGES - FULL TIME</b> Salaries for Director of Recreation, 1 Recreation Asst., and 1 Recreation Attendant.	\$ 141,500
01.451.115	<b>SALARIES &amp; WAGES - PART TIME</b> Salaries for 8 Community Center Attendants.	\$ 95,000
01.451.215	<b>POSTAGE</b> 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	<b>OPERATING SUPPLIES</b> Paper products, soap, etc. purchased from Master Supply, Staples, Dries, Sam's Club, Light Fixture, etc.	\$ 7,500
01.451.249	<b>GENERAL EXPENSE</b> Mileage reimbursements for Community Center personnel.	\$ 2,000
01.451.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Minor equipment purchases for the Community Center.	\$ 7,400
01.451.310	<b>PROFESSIONAL SERVICES/PROGRAMS</b> Cultural/recreation programs offered at the Community Center.	\$ 65,000
01.451.311	<b>COMMUNITY DAYS</b> Annual Community Days event.	\$ 11,000
01.451.318	<b>ALARM/SECURITY SERVICES</b> Security Alarm Services. Security Guard Services.	\$ 17,500
01.451.342	<b>PRINTING</b> Printing of signs for events and brochures for Community Center rentals.	\$ 1,000
01.451.361	<b>ELECTRICITY</b> Electricity provided by PPL.	\$ 60,000
01.451.362	<b>GAS</b> Gas service provided by UGI.	\$ 30,000
01.451.372	<b>REPAIRS &amp; MAINTENANCE</b> Community Center repairs to HVAC system, gym floor, appliance repairs, water testing, and other miscellaneous repairs.	\$ 75,000

01.451.420	<b>DUES, SUBSCRIPTIONS &amp; MEMBERSHIPS</b> Membership in the PA Recreation and Park Society.	\$	200
01.451.440	<b>PEST CONTROL</b> Pest control services provided by JC Ehrlich.	\$	600
01.451.445	<b>JANITORIAL</b> Services provided by Advanced Cleaning Solutions.	\$	35,000
01.451.460	<b>MEETINGS &amp; CONFERENCES</b> Conference attendance by Community Center personnel.	\$	500

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**SWIMMING POOL**

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01.452.115	<b>SALARIES &amp; WAGES - PART TIME</b> Salaries for lifeguards, snack bar/admission attendants, and 2 Part-time Pool Managers.	\$	133,000
01.452.229	<b>SNACK FOODS</b> Purchases for the swimming pool snack bar.	\$	20,000
01.452.241	<b>OPERATING SUPPLIES</b> Pool chemicals from Main Line Commercial Pools.	\$	20,000
01.452.249	<b>GENERAL EXPENSE</b> 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.	\$	12,500
01.452.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Minor equipment purchases for pool.	\$	5,000
01.452.372	<b>REPAIRS &amp; MAINTENANCE</b> Pool cleaning, water testing, and other maintenance items.	\$	10,000
01.452.430	<b>TAXES</b> PA sales taxes for snack bar items sold.	\$	2,000
01.452.440	<b>PEST CONTROL</b> Pest control for pool house and snack bar by JC Ehrlich.	\$	500
01.452.460	<b>MEETINGS &amp; CONFERENCES</b> Conference attendance on pool safety.	\$	200



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**SUMMER PROGRAMS**

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

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**PARKS**

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01.454.112	<b>SALARIES &amp; WAGES - FULL TIME</b>	\$	488,900
	Salaries for 1 Crew Chief and 6 Crew Members.		
01.454.115	<b>SALARIES &amp; WAGES - PART TIME</b>	\$	108,600
	Salaries for 14 Seasonal employees and 1 Part-time employee.		
01.454.191	<b>UNIFORM &amp; SAFETY APPAREL</b>	\$	6,500
	ACME Uniform rentals and work boots per union agreement.		
01.454.221	<b>MULCH</b>	\$	25,000
	Type and amount of playground mulch determined by state requirements.		
01.454.230	<b>HEATING FUEL</b>	\$	7,000
	Heating fuel purchased from Lehigh Fuel and used for parks and Wescosville Rec. Hall.		
01.454.241	<b>OPERATING SUPPLIES</b>	\$	25,000
	Supplies from Grainger, Dries, Tractor Supply, Herbein Garden Center, and other vendors.		
01.454.249	<b>GENERAL EXPENSE</b>	\$	6,000
	Port-O-John rentals for the parks and employee background checks.		
01.454.253	<b>MACHINERY &amp; EQUIPMENT PARTS</b>	\$	6,000
	Purchases for mowers.		

01.454.254	<b>PARK REPLACEMENTS</b> Replacement items for playground and park equipment.	\$	37,000
01.454.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Minor equipment purchases for Township parks.	\$	12,000
01.454.361	<b>ELECTRICITY</b> Service provided by PPL.	\$	8,000
01.454.370	<b>PUMP PARK MAINTENANCE - CAMP OLYMPIC</b> Maintenance of pump park.	\$	2,000
01.454.371	<b>TOWNSHIP TREE MAINTENANCE</b> Township owned trees requiring maintenance: Tree Contractors - \$95,000. Consultant - \$5,000.	\$	100,000
01.454.372	<b>REPAIRS &amp; MAINTENANCE</b> Water service from LCA, tennis court, pickel court, and other maintenance.	\$	50,000
01.454.374	<b>EQUIPMENT REPAIRS</b> Repairs to equipment used to maintain the parks.	\$	15,000
01.454.378	<b>VEHICLE REPAIRS</b> Repairs to Parks Dept. vehicles.	\$	7,500
01.454.384	<b>MACHINERY &amp; EQUIPMENT RENTALS</b> Roto-tiller, bobcat cylinder, and other equipment rentals.	\$	1,000
01.454.420	<b>DUES, SUBSCRIPTIONS &amp; MEMBERSHIPS</b> Memberships for Parks employees.	\$	200
01.454.450	<b>CONTRACTED SERVICES</b> Estate Maintenance provides mowing services. The contract bid was awarded for 2017-2021.	\$	130,000
01.454.460	<b>MEETINGS &amp; CONFERENCES</b> Conference attendance by Parks employees.	\$	250

## GRANTS

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01.459.520	<b>HISTORICAL SOCIETY</b> Contribution to Lower Macungie Historical Society.	\$ 8,089
01.459.521	<b>CACLV</b> Annual contribution request.	\$ 5,000
01.459.523	<b>VOUNTEER PROJECTS</b> Contribution for Boy/Eagle Scouts and other volunteer projects.	\$ 2,000
01.459.524	<b>ANIMAL CONTROL</b> Pick up of stray animals.	\$ 7,000
01.459.525	<b>LEHIGH COUNTY SENIOR CENTER</b> Contribution to Lehigh County Senior Center.	\$ 4,000
01.459.526	<b>LOWER MACUNGIE SENIOR CITIZENS</b> Contribution to Lower Macungie Seniors.	\$ 9,000
01.459.527	<b>YOUTH ASSOC.</b> Contribution to Lower Macungie Youth Assoc. (LMYA). In addition a Gym Fee Waiver of \$20,000 applies.	\$ 75,000
01.459.528	<b>LMT LAZERS</b> Contribution to Lower Macungie Summer Swim Team.	\$ 6,000
01.459.530	<b>LIBRARY</b> Contribution to Lower Macungie Library.	\$ 532,775
01.459.531	<b>MEALS ON WHEELS</b> Contribution to Meals on Wheels which provides services for homebound individuals.	\$ 6,500
01.459.532	<b>GARDEN CLUB</b> Garden activities for Lower Macungie residents.	\$ 4,000
01.459.534	<b>LMT MUSTANGS</b> Contribution to Lower Macungie Mustangs Football and Cheerleading	\$ 8,000
01.459.535	<b>LEHIGH VALLEY HOMELESS VETERANS</b> Contribution to Lehigh Valley Homeless Veterans Task Force.	\$ 5,000

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**EMPLOYER PAID BENEFITS**

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01.481.192	<b>FICA - EMPLOYER PAID</b> Social security taxes at 6.2% of wages.	\$	220,000
01.481.193	<b>MEDICARE - EMPLOYER PAID</b> Medicare taxes at 1.45% of wages.	\$	52,000
01.481.194	<b>UNEMPLOYMENT COMPENSATION</b> Unemployment benefit payments to PA UC Fund.	\$	10,000

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**NON-UNIFORM PENSION**

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01.483.150	<b>PENSION PLAN FEES</b> Plan administered through Fulton Financial Advisors.	\$	33,000
01.483.151	<b>457 PLAN CONTRIBUTIONS</b> Township contributes 2% to plan participants.	\$	50,000
01.483.197	<b>PENSION</b> Contribution to pension plan administered by Fulton Financial.	\$	425,000

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**WORKERS' COMPENSATION**

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01.484.354	<b>WORKERS' COMPENSATION</b> Stauffer Insurance Agency provides the statutorily required insurance that compensates employees for occupational injuries as outlined in the Workers' Compensation Act of PA.	\$	175,000
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**OTHER EMPLOYEE BENEFITS**

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

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01.486.351	<b>COMMERCIAL PROPERTY INSURANCE</b> 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.	\$	48,000
01.486.352	<b>PUBLIC OFFICIALS LIABILITY INSURANCE</b> Liability Insurance through Stauffer Insurance Agency.	\$	12,000
01.486.353	<b>GOV'T CRIME INSURANCE POLICY</b> Insurance through Stauffer Insurance Agency.	\$	2,500

01.486.355 **AUTO INSURANCE** \$ 26,000  
Auto Insurance through Stauffer Insurance Agency.

01.486.356 **COMMERCIAL UMBRELLA POLICY** \$ 28,000  
Supplemental general liability insurance coverage through  
Stauffer Insurance Agency.

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**HEALTH INSURANCE**

01.487.160 **DISABILITY INSURANCE** \$ 40,000  
Short and long term disability provided by One America.

01.487.177 **ACCRUED SICK TIME** \$ 50,000  
Accumulated sick time.

01.487.196 **HEALTH INSURANCE** \$ 751,000  
Health Insurance provided by Township.

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**INTERFUND TRANSFERS**

01.492.190 **TRANSFER TO DEBT SERVICE FUND** \$ 700,000  
Transfer for quarterly note and bond payments.

01.492.300 **TRANSFER TO CAPITAL PROJECTS FUND** \$ 434,000  
Transfer to support major projects for capital fund.

**LOWER MACUNGIE TOWNSHIP  
2019 SEWER FUND (08)**

**REVENUES**

**INTEREST EARNINGS**

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

**SANITATION**

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

08.364.120	<b>SEWER REGULAR CHARGES</b>	\$	4,300,000
	Sewer fees paid to the Township by approximately 10,500 sewer customers.		

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

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

08.364.130	<b>WASTEWATER ALLOCATION FEES</b>	\$	25,000
	Tapping fee charged when a new sewer lateral is connected to the Township sewer main.		

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

08.364.150	<b>SEPTIC SYSTEM PERMITS</b>	\$	1,500
	Permit fee of \$100 charged for septic systems.		

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**REIMBURSEMENTS & REFUNDS**

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08.380.300	<b>MISCELLANEOUS REVENUE</b>	\$ 2,000
08.380.900	<b>REFUNDS FOR EXPENSES</b>	\$ 500

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**PRIOR YEAR RESERVES**

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08.396.000	<b>PRIOR YEAR RESERVES</b>	\$ 520,250
	Budget as needed when prior year reserves are required for use in the current year.	

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**EXPENSES**

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**FINANCIAL ADMINISTRATION**

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08.402.311	<b>ACCOUNTING &amp; AUDITING SERVICES</b>	\$ 8,000
	A portion of the annual audit fee is allocated to the Sewer Fund.	
08.402.317	<b>PAYROLL PROCESSING</b>	\$ 1,500
	A portion of payroll processing done by JetPay is allocated to the Sewer Fund.	
08.402.390	<b>BANK SERVICE CHARGES/FEES</b>	\$ 500
	Banking fees for returned checks.	
08.402.391	<b>CREDIT CARD PROCESSING FEES</b>	\$ 18,000
	Processing fees for online credit card payments.	

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**LEGAL SERVICES**

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08.404.401	<b>SOLICITOR</b>	\$ 15,000
	Services provided by Norris McLaughlin & Marcus.	

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**SECRETARY**

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08.405.112	<b>SALARIES &amp; WAGES - FULL TIME</b>	\$	100,700
	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	<b>OFFICE SUPPLIES</b>	\$	15,000
	Paper, envelopes, and other supplies for sewer bills.		
08.405.215	<b>POSTAGE</b>	\$	500
	Postage for sewer billings.		
08.405.321	<b>PHONE &amp; DATA</b>	\$	6,000
	A portion of the phone and data network expenses are allocated to this fund.		

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**ENGINEERING**

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08.408.313	<b>ENGINEERING &amp; ARCHITECTURE</b>	\$	50,000
	Services provided by Keystone Consulting Engineers.		

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**BUILDING & FACILITIES**

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

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**PERMITS**

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08.413.112	<b>SALARIES &amp; WAGES - FULL TIME</b>	\$	53,100
	Water Resource Specialist / SEO.		

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**WASTEWATER COLLECTION AND TREATMENT**

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08.429.112	<b>SALARIES &amp; WAGES - FULL TIME</b>	\$	363,100
	Salary for Sewer Crew Chief, 4 Crew Members.		



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

08.429.378	<b>VEHICLE REPAIRS</b> Repairs to vehicles used by Sewer Dept.	\$	3,500
08.429.379	<b>EMERGENCY REPAIRS</b> Emergency repairs to the sewer system.	\$	25,000
08.429.420	<b>DUES, SUBSCRIPTIONS &amp; MEMBERSHIPS</b> Subscription/memberships to PA Water Environment Assoc., EPWPCOA.	\$	500
08.429.450	<b>CONTRACTED SERVICES</b> Purchases from Municipal Sales.	\$	30,000
08.429.460	<b>MEETINGS &amp; CONFERENCES</b> Conference attendance for EPWPCOA.	\$	500
<b>EMPLOYER PAID BENEFITS</b>			
08.481.192	<b>FICA - EMPLOYER PAID</b> Social security taxes at 6.2% of wages.	\$	33,000
08.481.193	<b>MEDICARE - EMPLOYER PAID</b> Medicare taxes at 1.45% of wages.	\$	7,500
08.481.194	<b>UNEMPLOYMENT COMPENSATION</b> Unemployment benefit payments through PSATS.	\$	1,000
<b>NON-UNIFORM PENSION</b>			
08.483.150	<b>PENSION PLAN FEES</b> Plan administered through Fulton Financial Advisors.	\$	6,000
08.483.151	<b>457 PLAN CONTRIBUTIONS</b> Township contributes 2% to plan participants.	\$	10,500
08.483.197	<b>PENSION</b> Contribution to pension plan administered by Fulton Financial.	\$	76,000

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**WORKERS' COMPENSATION**

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08.484.354 **WORKERS' COMPENSATION** \$ 100,000  
Stauffer Insurance Agency provides the statutorily required insurance that compensates employees for occupational injuries as outlined in the Workers' Compensation Act of PA.

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**OTHER EMPLOYEE BENEFITS**

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

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**INSURANCE**

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08.486.351 **PROPERTY/AUTO INSURANCE** \$ 27,000  
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** \$ 6,500  
Liability Insurance through Stauffer Insurance Agency.

08.486.353 **GOV'T. CRIME INSURANCE POLICY** \$ 1,500  
Crime policy insurance coverage through Stauffer Insurance Agency.

08.486.355 **AUTO INSURANCE** \$ 20,000  
Auto Insurance through Stauffer Insurance Agency.

08.486.356 **COMMERCIAL UMBRELLA POLICY** \$ 13,000  
Supplemental general liability insurance coverage through Stauffer Insurance Agency.

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**HEALTH INSURANCE**

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08.487.160 **DISABILITY INSURANCE** \$ 6,500  
Short and long term disability provided by One America.

08.487.177 **ACCRUED SICK TIME** \$ 20,000  
Accumulated sick time.

08.487.196 **HEALTH INSURANCE** \$ 400,000  
Health Insurance provided by Township.

**CAPITAL PROJECTS**

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08.493.610 **CAPITAL CONSTRUCTION** \$ 800,000  
Sewer Infiltration & Inflow work.

**LOWER MACUNGIE TOWNSHIP  
2019 CAPITAL PROJECTS FUND (30)**

**REVENUES**

**REAL PROPERTY TAXES**

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

**STATE GRANTS**

30.354.090	<b>STATE COMMUNITY DEVELOPMENT GRANTS</b>	\$ 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	<b>SALE OF FIXED ASSETS</b>	\$ 1,025,000
	Weiner Tract Land Preservation and partial sales \$1,000,000	
	Other \$25,000.	

**INTERFUND OPERATING TRANSFERS**

30.392.010	<b>TRANSFER FROM GENERAL FUND</b>	\$ 434,000
	Transfer to support major projects from General Fund reserves.	
30.392.190	<b>TRANSFER FROM DEVELOPER IMPACT FUND</b>	\$ 400,000
	Traffic Impact - \$300,000 towards traffic light at Minesite & Cedar Crest & \$100,000 for (4) Emergency Preemption Systems.	

**PROCEEDS OF GENERAL LONG TERM DEBT**

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30.393.120 **GENERAL OBLIGATION BONDS** \$ 2,000,000  
For Library/Community Center expansion.

**EXPENSES**

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**REAL ESTATE TAX COLLECTION**

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30.403.210 **TAX COLLECTION OFFICE SUPPLIES** \$ 28,000  
Printing and mailing costs associated with real estate  
property tax billings and collections.

**CAPITAL PROJECTS**

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30.493.319 **FIRE DEPT VEHICLES** \$ 465,000  
Final payment for Tanker / Pumper Fire Truck.

30.493.463 **CONTRACTED PAVING** \$ 425,000  
Major road surfacing projects.

30.493.620 **LAND PURCHASES** \$ 1,286,000  
Open space opportunities.

30.493.630 **PROPERTY DEMOLITION** \$ 50,000  
Demolition of property on Seem Road.

30.493.631 **MOWERS & BLOWERS** \$ 25,000  
Replace (2) zero turn mowers.

30.493.635 **COMMUNITY CENTER IMPROVEMENTS** \$ 1,945,000  
Expansion of Community Center / Library.

30.493.636 **CAMP OLYMPIC** \$ 12,000  
Camp Olympic upgrade AC - \$7,000  
Camp Olympic Benches/Trees - \$5,000

30.493.637 **PARK SIGNAGE** \$ 2,000

30.493.638	<b>PARK IMPROVEMENTS</b>	\$	115,000
	ADA Compliance at parks \$40,000		
	Park Cameras \$40,000, ChurchLane Tennis Fence \$35,000		
30.493.641	<b>POLE BARN BLDGS/STORAGE SHEDS</b>	\$	50,000
	Barn Renovations - Weiner Tract.		
30.493.647	<b>GROUNDS IMPROV-SIDEWALK/PARKING LOT</b>	\$	75,000
	Wild Cherry Park Path, Spring Creek Sidewalk		
30.493.649	<b>PW EQUIPMENT</b>	\$	11,000
	Ride on Spreader and Sprayer \$11,000		
30.493.650	<b>BRIDGES</b>	\$	330,000
	Township owns and maintains 14 bridges.		
30.493.652	<b>BIKE TRAILS &amp; WALKING TRAILS</b>	\$	750,000
	Spring Creek Pedestrian Bridge \$500,000		
	Spring Ridge Crossings Park & Trail \$250,000		
30.493.660	<b>TRAFFIC SIGNALS</b>	\$	400,000
	General Fund portion for traffic light at Minesite & Cedar Crest, and (4) Emergency Preemption Systems. Also \$1.2 million of funding in Liquid Fuels for traffic lights.		

**LOWER MACUNGIE TOWNSHIP  
2019 LIQUID FUELS FUND (35)**

**REVENUES**

**INTEREST EARNINGS**

35.341.000	<b>INTEREST EARNINGS</b>	\$ 12,000
	Interest from deposits and short term investments.	

**STATE SHARED REVENUE**

35.355.020	<b>LIQUID FUELS ALLOCATION (Act 655)</b> - The amount is based on 131 miles of Township owned roads and a population of 30,633 as of the 2010 census.	\$ 1,005,000
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**PRIOR YEAR RESERVES**

35.396.000	<b>PRIOR YEAR RESERVES</b>	\$ 1,018,000
	Budget as needed when prior year reserves are required for use in the current year budget.	

**EXPENSES**

**WINTER MAINTENANCE**

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

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



