

**LOWER MACUNGIE TOWNSHIP**  
**Lehigh County, Pennsylvania**

**ORDINANCE NO. 2020-07**  
**(Duly Adopted December 17, 2020)**

**AN ORDINANCE OF THE TOWNSHIP OF LOWER MACUNGIE, LEHIGH COUNTY, PENNSYLVANIA, SETTING THE TAX RATES FOR THE YEAR 2021 AND APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSES OF THE TOWNSHIP GOVERNMENT DURING THE 2021 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 2021.

**§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

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hereditaments in or partly in the Township of Lower Macungie is hereby enacted and levied, without change, for the year 2021.

**§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, is hereby enacted and levied, without change, for the year 2021.

**§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, without change, for the year 2021.

**§24-5 Library Tax**

The Township Library Tax of .25 mill to be used only to support the Lower Macungie Library for the year is hereby enacted and levied, without change, for the year 2021.

**SECTION II     Annual Budget Appropriations.**

Regarding Township expenditures for the fiscal year 2021, the following amounts are hereby appropriated from the revenues available during the 2021 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 2021 on file in the Township Secretary's Office and attached hereto by reference.

**2021 ADOPTED BUDGETS**

**GENERAL FUND**

Revenue.....	\$13,955,325
Expenditures .....	\$13,955,325

**SEWER FUND**

Revenue.....	\$4,796,050
Expenditures .....	\$4,796,050

**CAPITAL FUND**

Revenue.....	\$1,611,700
Expenditures .....	\$1,611,700

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STATE LIQUID FUELS FUND

Revenue.....	\$2,785,000
Expenditures .....	\$2,785,000

**SECTION III REPEALER**

All ordinances or parts of ordinances which are inconsistent herewith are hereby repealed.

**SECTION IV SEVERABILITY**

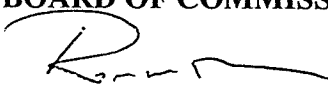
If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is 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, 2021.

ENACTED and ORDAINED this 17<sup>th</sup> day of December, A.D., 2020.

**LOWER MACUNGIE TOWNSHIP  
BOARD OF COMMISSIONERS**

  
 \_\_\_\_\_  
 Ron W. Beitler, President

Attest:

  
 \_\_\_\_\_  
 Renea Flexer, Asst. Township Manager/Secretary

	Motion	2nd	Yes	No	Abstain
R.R. Beitler			✓		
R.W. Beitler			✓		
B. Higgins			✓		
M. Robert	✓		✓		
R. Ward		✓	✓		

Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
<b>General Fund</b>						
<b>Real Property Taxes</b>						
01.301.105	RE Tax - Library	605,000.00	605,000.00	605,000.00	615,912.57	.00
	Total Real Property Taxes:	605,000.00	605,000.00	605,000.00	615,912.57	.00
<b>Local Tax Enabling Act</b>						
01.310.100	Real Estate Transfer Tax	925,000.00	925,000.00	950,000.00	730,377.93	1,211,896.93
01.310.210	EIT Current Resident	5,666,000.00	5,666,000.00	5,635,000.00	5,181,333.87	5,771,675.98
01.310.220	EIT Current Non-Res	125,000.00	125,000.00	125,000.00	102,499.06	127,899.30
01.310.230	EIT Delinquent Resident	140,000.00	140,000.00	140,000.00	81,798.82	157,555.01
01.310.240	EIT Delinquent Non-Res	1,000.00	1,000.00	1,000.00	352.31-	5,620.12
01.310.510	Local Services Tax	625,000.00	625,000.00	625,000.00	498,967.52	672,706.94
	Total Local Tax Enabling Act:	7,482,000.00	7,482,000.00	7,476,000.00	6,594,624.89	7,947,354.28
<b>Business Licenses &amp; Permits</b>						
01.321.320	Junk Yard License	300.00	300.00	210.00	300.00	210.00
01.321.601	Electrical Licenses	9,100.00	9,100.00	8,000.00	9,180.00	7,430.00
01.321.602	Plumbing Licenses	4,250.00	4,250.00	5,000.00	2,460.00	5,545.00
01.321.610	Peddler Licenses	200.00	200.00	200.00	200.00	300.00
01.321.800	Cable TV Franchise Fees	490,000.00	490,000.00	500,000.00	368,854.81	497,742.25
	Total Business Licenses & Permits:	503,850.00	503,850.00	513,410.00	380,994.81	511,227.25
<b>Fines</b>						
01.331.120	Violations- Ordinance/Statues	15,000.00	15,000.00	21,000.00	12,589.59	13,703.11
	Total Fines:	15,000.00	15,000.00	21,000.00	12,589.59	13,703.11
<b>Interest Earnings</b>						
01.341.000	Interest Earnings	1,000.00	1,000.00	1,000.00	3,622.67	75,849.65
	Total Interest Earnings:	1,000.00	1,000.00	1,000.00	3,622.67	75,849.65
<b>Rents and Royalties</b>						
01.342.100	Land Rental	10,000.00	10,000.00	10,000.00	.00	38,429.60
01.342.206	Kratzer House	12,000.00	12,000.00	12,000.00	11,583.74	10,336.24
01.342.207	Schantz Farm Rental	13,500.00	13,500.00	13,500.00	12,583.98	13,607.00
01.342.211	Camp Olympic Farm House	17,000.00	17,000.00	17,000.00	15,013.14	19,395.75
01.342.212	Camp Olympic Bungalow	12,000.00	12,000.00	12,000.00	9,575.47	13,691.46
01.342.213	Camp Olympic Twin	.00	.00	.00	989.20	.00
01.342.530	Cell Tower Rental	14,000.00	14,000.00	14,000.00	12,789.83	14,996.80
01.342.545	Office Rent State Rep	15,000.00	15,000.00	15,000.00	12,500.00	15,000.00
	Total Rents and Royalties:	93,500.00	93,500.00	93,500.00	75,035.36	125,456.85
<b>State Grants</b>						
01.354.020	State Aid Volunteer Fire	210,000.00	210,000.00	215,000.00	238,391.88	232,810.44
01.354.150	State Recycling Grants	100,000.00	100,000.00	.00	.00	345,342.00
	Total State Grants:	310,000.00	310,000.00	215,000.00	238,391.88	578,152.44
<b>State Shared Revenue</b>						
01.355.010	PURTA	500.00	500.00	500.00	9,303.25	8,475.63

Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
01.355.040	Alcoholic Beverages Licenses	1,500.00	4,500.00	4,500.00	5,750.00	5,450.00
01.355.050	Municipal State Aid Pension	235,000.00	235,000.00	211,500.00	231,420.16	235,542.95
Total State Shared Revenue:		237,000.00	240,000.00	216,500.00	246,473.41	249,468.58
<b>Charges for Services Developer</b>						
01.361.350	Application & Cond Use Fees	18,000.00	18,000.00	.00	21,650.00	.00
01.361.400	Residential Plan Review Fees	.00	.00	27,000.00	360.00	31,870.00
01.361.401	Commercial Plan Review Fees	.00	.00	50,000.00	31,205.00	65,710.00
01.361.710	Photocopies	300.00	300.00	200.00	388.85	370.86
Total Charges for Services Developer:		18,300.00	18,300.00	77,200.00	53,603.85	97,950.86
<b>Charges for Services Safety</b>						
01.362.140	School Crossing Guards	35,000.00	35,000.00	35,000.00	23,917.56	34,202.82
01.362.402	Fire Code Plan Review	5,000.00	5,000.00	30,000.00	6,245.00	20,670.00
01.362.410	Building Permits Residential	86,000.00	86,000.00	65,000.00	117,643.12	73,267.83
01.362.411	Building Permits Commercial	455,000.00	455,000.00	95,000.00	610,957.35	181,729.90
01.362.420	Electrical Permits	35,000.00	35,000.00	50,000.00	45,463.00	77,365.00
01.362.430	Plumbing Permits	8,500.00	8,500.00	20,000.00	8,805.25	23,580.00
01.362.435	Building Permit Plan Review	35,000.00	35,000.00	.00	.00	.00
01.362.450	ROP Use & Occupancy Permits	2,500.00	2,500.00	.00	7,740.00	.00
01.362.470	Mechanical Permits	12,000.00	12,000.00	13,000.00	18,996.50	18,340.00
01.362.480	Zoning Permits	13,500.00	13,500.00	9,000.00	21,173.60	17,090.47
01.362.490	On Lot Grading/Pool Reviews	1,500.00	1,500.00	7,000.00	1,080.00	10,500.00
01.362.500	Burning Permits	.00	.00	.00	.00	30.00
01.362.580	Sprinkler System Inspections	6,000.00	6,000.00	2,500.00	7,151.75	3,438.65
01.362.600	Miscellaneous Permits	500.00	500.00	500.00	.00	300.00
01.362.900	Permit Service Fee	525.00	525.00	.00	1,026.33	.00
Total Charges for Services Safety:		696,025.00	696,025.00	327,000.00	870,199.46	460,514.67
<b>Sanitation</b>						
01.364.300	Solid Waste Regular Charges	3,300,000.00	3,300,000.00	3,299,800.00	2,526,970.71	2,995,364.07
01.364.305	Penalties Assessed	20,000.00	20,000.00	20,000.00	7,609.74	27,606.35
01.364.350	Recycling Carts & Bag Tags	250.00	250.00	250.00	2,148.00	509.50
01.364.900	Yard Waste Loading Fees	3,000.00	3,000.00	3,000.00	6,555.00	3,450.00
Total Sanitation:		3,323,250.00	3,323,250.00	3,323,050.00	2,543,283.45	3,026,929.92
<b>Culture and Recreation</b>						
01.367.110	Swimming Pool Fees	90,000.00	90,000.00	95,000.00	150.00	92,992.00
01.367.111	Swim Lesson Fees	7,000.00	7,000.00	7,000.00	.00	7,329.00
01.367.112	Pool Snack Bar Income	20,000.00	20,000.00	20,000.00	14.76	25,670.11
01.367.120	Playground Fees	45,000.00	45,000.00	45,000.00	.00	41,760.00
01.367.140	Camp Olympic Pavilion	.00	.00	.00	.00	620.00
01.367.142	Camp Olympic Barn	15,000.00	15,000.00	20,000.00	6,925.00	28,495.00
01.367.145	Wescosville Rec Hall	10,000.00	10,000.00	15,000.00	7,850.00	21,200.00
01.367.149	Conference Room	1,500.00	1,500.00	1,500.00	220.00-	.00
01.367.150	Gym Rental	30,000.00	30,000.00	35,000.00	18,085.00	37,232.50
01.367.153	Community Center Rooms	25,000.00	25,000.00	30,000.00	4,428.50	30,247.00
01.367.156	Community Center Snack Bar	600.00	600.00	600.00	273.76	579.42
01.367.157	Lockridge Community Center	10,000.00	10,000.00	15,000.00	6,300.00	19,175.00
01.367.160	Library Reimbursable Expenses	16,000.00	16,000.00	16,000.00	11,441.22	17,431.55
01.367.200	Community Center Programs	70,000.00	70,000.00	80,000.00	15,436.55	98,154.13
01.367.300	Garden Plot Program	2,000.00	2,000.00	1,500.00	2,335.00	1,860.00

Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
01.367.301	Field Use Fees	3,000.00	3,000.00	3,300.00	3,450.00	3,885.00
01.367.320	Rental Sanitizing Fee	2,000.00	2,000.00	.00	1,100.00	.00
Total Culture and Recreation:		347,100.00	347,100.00	384,900.00	77,569.79	426,630.71
<b>Reimbursements &amp; Other</b>						
01.380.100	Insurance Reimbursements	30,000.00	30,000.00	10,000.00	353,457.96	128,671.57
01.380.300	Misc Rev & Reimburse	1,000.00	1,000.00	1,000.00	639.80	1,684.46
01.380.900	Refunds for Expenses	1,000.00	1,000.00	1,000.00	5,218.80	9,136.55
Total Reimbursements & Other:		32,000.00	32,000.00	12,000.00	359,316.56	139,492.58
<b>Special Assessments</b>						
01.383.110	Street Light Taxes - Current	290,000.00	290,000.00	290,000.00	294,475.65	295,556.71
01.383.111	Street Light Taxes- Delinquent	1,000.00	1,000.00	1,000.00	500.58	1,062.14
01.383.500	Penalties Late Payment	300.00	300.00	300.00	243.60	1,054.52
Total Special Assessments:		291,300.00	291,300.00	291,300.00	295,219.83	297,673.37
Total Revenue:		13,955,325.00	13,958,325.00	13,556,860.00	12,366,838.12	13,950,404.27
<b>Legislative</b>						
01.400.105	Salaries & Wages - Elected	21,200.00	21,200.00	21,200.00	17,921.96	29,448.00
01.400.210	Office Supplies	500.00	500.00	500.00	148.49	73.00
01.400.420	Dues, Subscriptions & Member	1,000.00	1,000.00	1,000.00	.00	.00
01.400.460	Training & Conferences	500.00	500.00	500.00	.00	.00
Total Legislative:		23,200.00	23,200.00	23,200.00	18,070.45	29,521.00
<b>Financial Administration</b>						
01.402.112	Salaries & Wages - Full Time	237,500.00	237,500.00	228,500.00	196,608.85	211,898.11
01.402.210	Office Supplies	1,000.00	1,000.00	1,000.00	269.18	963.41
01.402.260	Small Tools & Minor Equip	1,000.00	1,000.00	1,000.00	.00	.00
01.402.307	Accounting Systems	32,000.00	32,000.00	28,000.00	31,300.00	28,263.00
01.402.311	Accounting & Auditing Services	15,000.00	15,000.00	17,000.00	12,500.00	20,250.00
01.402.317	Payroll Processing	10,000.00	10,000.00	9,500.00	7,580.44	7,527.99
01.402.353	Surety & Fidelity	9,000.00	9,000.00	9,000.00	.00	8,892.25
01.402.390	Bank Service Charges/Fees	9,000.00	9,000.00	8,000.00	4,935.29	8,638.85
01.402.420	Dues, Subscriptions & Member	1,100.00	1,100.00	1,100.00	250.00	375.70
01.402.460	Training & Conferences	2,500.00	2,500.00	2,500.00	.00	150.00
Total Financial Administration:		318,100.00	318,100.00	305,600.00	253,443.76	286,959.31
<b>Real Estate Tax Collection</b>						
01.403.105	Salaries & Wages - Elected	5,000.00	5,000.00	5,000.00	4,560.13	.00
01.403.210	Tax Collection Office	8,050.00	8,050.00	7,550.00	2,996.90	.00
01.403.450	Contracted Services	8,450.00	8,450.00	8,450.00	6,954.03	12.42
Total Real Estate Tax Collection:		21,500.00	21,500.00	21,000.00	14,511.06	12.42
<b>Legal Services</b>						
01.404.401	Solicitor	120,000.00	120,000.00	125,000.00	101,014.93	95,712.12
01.404.402	Labor Relations	30,000.00	30,000.00	7,500.00	.00	90.00
01.404.403	Legal Planning	80,000.00	80,000.00	80,000.00	42,261.50	84,172.38
01.404.404	Legal Zoning Board	12,000.00	12,000.00	9,000.00	9,604.00	11,986.60
01.404.405	Litigation	5,000.00	5,000.00	5,000.00	2,849.00	3,724.22

Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
01.404.406	Legal Enforcement	18,000.00	18,000.00	18,000.00	3,273.00	22,600.24
Total Legal Services:		265,000.00	265,000.00	244,500.00	159,002.43	218,105.56
<b>Secretary</b>						
01.405.112	Salaries & Wages - Full Time	177,300.00	177,300.00	170,500.00	147,550.50	166,274.31
01.405.210	Office Supplies	8,000.00	8,000.00	8,000.00	4,606.27	6,883.16
01.405.249	General Expense	1,000.00	1,000.00	1,000.00	169.90	376.85
01.405.341	Advertising	8,000.00	8,000.00	8,000.00	8,601.83	9,136.36
01.405.420	Dues, Subscriptions & Member	250.00	250.00	250.00	.00	119.88
01.405.450	Contracted Services	10,000.00	10,000.00	8,000.00	5,757.62	10,067.06
01.405.460	Training & Conferences	1,000.00	1,000.00	1,000.00	.00	190.00
Total Secretary:		205,550.00	205,550.00	196,750.00	166,686.12	193,047.62
<b>General Township Admin</b>						
01.406.112	Salaries & Wages - Full Time	117,300.00	117,300.00	117,300.00	101,548.28	114,684.96
01.406.215	Postage	13,500.00	13,500.00	13,500.00	12,122.51	7,722.57
01.406.249	General Expense	7,000.00	7,000.00	7,000.00	3,386.21	7,647.76
01.406.308	Codification	5,000.00	5,000.00	5,000.00	995.00	14,464.00
01.406.321	Phone & Data	33,000.00	33,000.00	28,500.00	22,357.20	27,822.36
01.406.324	Mobile Phones	1,100.00	1,100.00	1,100.00	957.75	1,082.37
01.406.391	Notary Expenses	800.00	800.00	800.00	.00	.00
01.406.420	Dues, Subscriptions & Member	1,800.00	1,800.00	1,800.00	1,684.00	1,176.95
Total General Township Admin:		179,500.00	179,500.00	175,000.00	143,050.95	174,600.97
<b>Information Technology</b>						
01.407.260	Small Tools & Minor Equip	1,000.00	1,000.00	1,000.00	99.00	1,006.28
01.407.270	Computer Hardware, Software	20,000.00	20,000.00	19,900.00	12,706.91	16,644.51
01.407.374	Equipment Repairs	1,000.00	1,000.00	1,000.00	85.30	483.97
01.407.450	Contracted Services	104,000.00	104,000.00	80,990.00	77,291.33	40,465.78
01.407.453	Web Design/Maintenance	25,000.00	25,000.00	2,000.00	772.50	300.00
01.407.613	Capital-Office/ IT Equipment	30,000.00	30,000.00	30,000.00	12,334.05	13,638.89
Total Information Technology:		181,000.00	181,000.00	134,890.00	103,289.09	72,539.43
<b>Engineering Services</b>						
01.408.313	Engineering & Architectural	110,000.00	110,000.00	110,000.00	121,831.94	105,736.54
01.408.325	Traffic System Plan	.00	.00	.00	.00	410.00
Total Engineering Services:		110,000.00	110,000.00	110,000.00	121,831.94	106,146.54
<b>Buildings &amp; Facilities</b>						
01.409.112	Salaries & Wages - Full Time	325,900.00	325,900.00	314,800.00	220,038.96	292,163.59
01.409.115	Salaries & Wages - Part Time	19,500.00	19,500.00	19,300.00	.00	4,718.50
01.409.191	Uniform & Safety Apparel	5,200.00	5,200.00	4,500.00	3,868.49	2,090.61
01.409.230	Heating Fuel	55,000.00	55,000.00	53,000.00	29,213.62	54,639.33
01.409.241	Operating Supplies	25,000.00	25,000.00	20,000.00	15,622.36	20,712.33
01.409.249	General Expense	3,500.00	3,500.00	3,500.00	2,182.38	1,219.19
01.409.260	Small Tools & Minor Equip	12,000.00	12,000.00	14,000.00	2,052.76	7,336.46
01.409.318	Alarm/Security Services	20,000.00	20,000.00	25,000.00	7,017.80	18,804.39
01.409.361	Electricity	35,000.00	35,000.00	35,000.00	21,557.79	33,108.73
01.409.372	Repairs & Maintenance	150,000.00	150,000.00	150,000.00	172,905.94	149,828.07
01.409.374	Equipment Repairs	6,500.00	6,500.00	6,500.00	691.58	3,254.46
01.409.375	Rental Property Repairs	10,000.00	10,000.00	10,000.00	4,779.37	1,995.90

Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
01.409.378	Vehicle Repairs	7,000.00	7,000.00	10,000.00	2,127.53	2,180.88
01.409.420	Dues, Subscriptions & Member	1,000.00	1,000.00	1,000.00	200.00	470.00
01.409.430	Taxes	7,500.00	7,500.00	7,500.00	7,163.54	2,496.86
01.409.440	Pest Control	5,500.00	5,500.00	5,000.00	3,367.00	3,617.00
01.409.449	Elevator Maintenance	5,000.00	5,000.00	5,000.00	3,763.00	12,441.86
01.409.460	Training & Conferences	2,500.00	2,500.00	2,500.00	1,895.00	65.00
Total Buildings & Facilities:		696,100.00	696,100.00	686,600.00	498,447.12	611,143.16
<b>Public Safety</b>						
01.410.115	Salaries - Crossing Guards	73,500.00	73,500.00	70,000.00	37,297.35	68,743.50
01.410.191	Uniform & Safety Apparel	1,000.00	1,000.00	1,000.00	.00	.00
01.410.249	General Expense	500.00	500.00	500.00	248.50	353.33
Total Public Safety:		75,000.00	75,000.00	71,500.00	37,545.85	69,096.83
<b>Fire</b>						
01.411.115	Salaries & Wages - Part Time	.00	.00	.00	.00	1,783.79
01.411.231	Vehicle Fuel	9,500.00	9,500.00	9,500.00	4,516.15	7,363.79
01.411.363	Hydrant Rental	179,000.00	179,000.00	156,000.00	89,150.98	163,320.98
01.411.500	Volunteer Fireman's Relief	210,000.00	210,000.00	210,000.00	238,391.88	232,810.44
01.411.501	Lower Macungie Fire Co	125,000.00	125,000.00	110,000.00	74,136.82	99,559.15
01.411.503	LMT Fire Police	5,000.00	5,000.00	5,000.00	1,640.81	3,745.47
01.411.505	Lower Macungie Fire Incentive	51,500.00	50,000.00	51,500.00	51,500.00	45,000.00
01.411.506	Alburtis Fire Company	.00	.00	15,000.00	.00	15,000.00
01.411.507	Macungie Ambulance	35,000.00	35,000.00	35,000.00	35,000.00	25,000.00
01.411.508	Emmaus Ambulance	1,500.00	1,500.00	1,500.00	1,500.00	.00
01.411.510	Brandywine Fire Station	30,000.00	30,000.00	30,000.00	59,911.69	18,197.86
01.411.511	LMT False Alarm	3,500.00	3,500.00	3,600.00	1,950.00	.00
Total Fire:		650,000.00	648,500.00	627,100.00	557,698.33	611,781.48
<b>Permits</b>						
01.413.112	Salaries & Wages - Full Time	221,800.00	221,800.00	221,300.00	147,980.02	143,898.39
01.413.191	Uniform & Safety Apparel	2,400.00	2,400.00	.00	328.06	.00
01.413.210	Office Supplies	1,500.00	1,500.00	500.00	224.55	77.50
01.413.241	Operating Supplies	2,000.00	2,000.00	1,500.00	1,724.70	400.95
01.413.249	General Expense	500.00	500.00	500.00	35.00	.00
01.413.260	Small Tools & Minor Equip	15,000.00	15,000.00	20,000.00	6,363.05	15,810.97
01.413.324	Mobile Phones	1,800.00	1,800.00	1,600.00	1,617.06	1,334.88
01.413.378	Vehicle Repairs	2,000.00	2,000.00	2,000.00	417.85	795.58
01.413.420	Dues, Subscriptions & Member	1,600.00	1,600.00	1,300.00	630.00	812.16
01.413.460	Training & Conferences	6,000.00	6,000.00	5,300.00	1,813.99	2,110.43
01.413.471	Alt Residential Inspector	18,500.00	18,500.00	20,000.00	82,503.24	95,910.50
01.413.473	Alt Commercial Inspector	175,000.00	175,000.00	200,000.00	246,753.42	124,883.14
01.413.474	Alt Commercial Plan Review	29,500.00	29,500.00	28,000.00	24,170.00	56,460.00
Total Permits:		477,600.00	477,600.00	502,000.00	514,560.94	442,494.50
<b>Planning and Zoning</b>						
01.414.112	Salaries & Wages - Full Time	212,200.00	212,200.00	203,900.00	175,482.91	254,257.05
01.414.115	Salaries & Wages - Part Time	8,000.00	8,000.00	8,000.00	2,318.00	7,623.60
01.414.210	Office Supplies	1,500.00	1,500.00	1,500.00	515.49	1,025.08
01.414.260	Small Tools & Minor Equip	500.00	500.00	500.00	13.73	23.46
01.414.305	Environmental Advisory Council	.00	.00	1,000.00	.00	1,467.69
01.414.312	Engineer-On Lot Grading/ Pools	13,000.00	13,000.00	8,000.00	20,988.24	9,018.33



Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
01.414.313	Engineering & Architectural	30,000.00	30,000.00	20,000.00	19,584.50	28,026.78
01.414.319	Planning Studies	25,000.00	25,000.00	25,000.00	1,213.50	45,315.50
01.414.420	Dues, Subscriptions & Member	1,500.00	1,500.00	1,500.00	1,380.00	1,418.00
01.414.454	Stenographer	2,000.00	2,000.00	2,000.00	1,475.95	1,570.00
01.414.460	Training & Conferences	1,500.00	1,500.00	1,500.00	375.00	1,248.32
	<b>Total Planning and Zoning:</b>	<b>295,200.00</b>	<b>295,200.00</b>	<b>272,900.00</b>	<b>223,347.32</b>	<b>350,993.81</b>
<b>Emergency Management</b>						
01.415.260	Small Tools & Minor Equip	5,000.00	5,000.00	5,000.00	844.07	4,741.24
01.415.315	Public Safety Commission	.00	.00	.00	.00	496.00
01.415.320	Auto Notification	8,200.00	8,200.00	10,000.00	6,811.28	7,600.00
01.415.324	Wireless Equipment	550.00	550.00	550.00	400.10	.00
	<b>Total Emergency Management:</b>	<b>13,750.00</b>	<b>13,750.00</b>	<b>15,550.00</b>	<b>8,055.45</b>	<b>12,837.24</b>
<b>Recycling Collection Disposal</b>						
01.426.115	Salaries & Wages - Part Time	37,200.00	37,200.00	36,600.00	24,234.88	26,705.02
01.426.241	Operating Supplies	725.00	725.00	750.00	553.41	6.17
01.426.249	General Expense	4,500.00	4,500.00	4,500.00	1,591.75	1,668.41
01.426.260	Small Tools & Minor Equip	3,500.00	3,500.00	3,500.00	.00	439.75
01.426.310	Recycling Consultant	12,500.00	12,500.00	2,500.00	2,800.00	45,085.50
01.426.372	Repairs & Maintenance	20,000.00	20,000.00	15,000.00	25,526.41	26,770.29
01.426.384	ELM Recycling Equipment Rental	35,000.00	35,000.00	30,000.00	30,553.64	1,269.62
	<b>Total Recycling Collection Disposal:</b>	<b>113,425.00</b>	<b>113,425.00</b>	<b>92,850.00</b>	<b>85,260.09</b>	<b>101,944.76</b>
<b>Solid Waste</b>						
01.427.112	Salaries & Wages - Full Time	26,900.00	26,900.00	25,900.00	22,363.27	25,595.01
01.427.210	Office Supplies	15,000.00	15,000.00	15,000.00	10,660.89	12,133.44
01.427.215	Postage	250.00	250.00	250.00	105.32	238.74
01.427.244	Recycling Carts	.00	.00	17,000.00	10,450.00	5,761.00
01.427.367	Solid Waste Collection	2,650,000.00	2,650,000.00	2,857,500.00	2,421,522.72	2,315,215.68
01.427.446	Contracted Leaf Collection	100,000.00	100,000.00	88,000.00	58,364.66	87,546.99
01.427.447	Curbside Yard Waste	400,000.00	400,000.00	117,900.00	106,190.00	37,692.64
	<b>Total Solid Waste:</b>	<b>3,192,150.00</b>	<b>3,192,150.00</b>	<b>3,121,550.00</b>	<b>2,629,656.86</b>	<b>2,484,183.50</b>
<b>Roads - General</b>						
01.430.112	Salaries & Wages - Full Time	851,800.00	851,800.00	823,000.00	640,663.85	747,575.02
01.430.115	Salaries & Wages - Part Time	19,500.00	19,500.00	25,900.00	.00	.00
01.430.191	Uniform & Safety Apparel	16,100.00	16,100.00	7,500.00	9,167.88	6,329.13
01.430.231	Vehicle Fuel	90,000.00	90,000.00	90,000.00	28,725.85	64,763.18
01.430.241	Operating Supplies	25,000.00	25,000.00	25,000.00	15,651.96	15,244.17
01.430.249	General Expense	4,500.00	4,500.00	4,500.00	1,513.39	2,656.25
01.430.260	Small Tools & Minor Equip	30,000.00	30,000.00	30,000.00	12,644.62	15,486.65
01.430.371	Street Tree Maintenance	45,000.00	45,000.00	45,000.00	31,341.48	16,101.00
01.430.372	Repairs & Maintenance	6,000.00	6,000.00	6,000.00	5,275.83	3,190.35
01.430.374	Equipment Repairs	67,500.00	67,500.00	67,500.00	57,877.63	79,172.07
01.430.378	Vehicle Repairs	10,000.00	10,000.00	10,000.00	15,336.21	15,042.58
01.430.379	Emergency Repairs	20,000.00	20,000.00	20,000.00	.00	22,077.02
01.430.384	Machinery & Equipment Rentals	6,000.00	6,000.00	6,000.00	4,070.34	2,580.71
01.430.420	Dues, Subscriptions & Member	200.00	200.00	200.00	.00	.00
01.430.460	Training & Conferences	750.00	750.00	750.00	240.00	540.00

Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
<b>Total Roads - General:</b>		1,192,350.00	1,192,350.00	1,161,350.00	822,509.04	990,758.13
<b>Winter Maintenance</b>						
01.432.255	Damage Repair & Replacement	2,500.00	2,500.00	2,500.00	.00	1,310.42
01.432.450	Contracted Services	5,000.00	5,000.00	5,000.00	.00	5,000.00
<b>Total Winter Maintenance:</b>		7,500.00	7,500.00	7,500.00	.00	6,310.42
<b>Traffic Control Devices</b>						
01.433.241	Operating Supplies	2,500.00	2,500.00	2,500.00	608.17	2,561.89
01.433.245	Traffic & Street Signs	27,500.00	27,500.00	27,500.00	14,701.56	16,641.07
01.433.321	Phone & Data	6,500.00	6,500.00	6,500.00	4,558.65	4,971.48
01.433.361	Electricity	27,000.00	27,000.00	26,000.00	17,555.98	26,044.66
01.433.372	Repairs & Maintenance	20,000.00	20,000.00	8,000.00	25,093.70	8,837.09
01.433.374	Equipment Repairs	17,500.00	17,500.00	17,500.00	1,172.22	14,357.44
01.433.450	Contracted Services	25,000.00	25,000.00	16,000.00	.00	21,400.00
<b>Total Traffic Control Devices:</b>		126,000.00	126,000.00	104,000.00	63,690.28	94,813.63
<b>Street Lighting</b>						
01.434.361	Electricity	292,600.00	292,600.00	292,600.00	229,532.98	248,120.11
<b>Total Street Lighting:</b>		292,600.00	292,600.00	292,600.00	229,532.98	248,120.11
<b>Storm Water and Drains</b>						
01.436.313	Engineering	35,000.00	25,000.00	24,000.00	24,076.81	.00
01.436.366	Storm Drains	.00	.00	.00	61.62	9,944.81
01.436.372	Repairs & Maintenance	85,500.00	70,000.00	60,000.00	45,063.46	.00
01.436.450	Contracted Services	65,000.00	65,000.00	65,000.00	19,237.25	.00
<b>Total Storm Water and Drains:</b>		185,500.00	160,000.00	149,000.00	88,439.14	9,944.81
<b>Roads &amp; Bridges - Maintenance</b>						
01.438.241	Operating Supplies	205,000.00	205,000.00	225,000.00	51,415.54	220,206.82
01.438.258	Materials & Freight	2,000.00	2,000.00	2,000.00	197.37	.00
01.438.376	Guide Rail Repair & Maint	25,000.00	25,000.00	25,000.00	4,481.25	3,917.70
01.438.377	Bridge Repair & Maintenance	70,000.00	70,000.00	85,000.00	1,497.50	1,977.65
01.438.450	Contracted Services	25,000.00	25,000.00	25,000.00	.00	17,899.01
01.438.455	Line Striping	.00	.00	.00	37.02	46,085.74
01.438.456	Crack Sealing	.00	.00	.00	88.50	91,049.10
<b>Total Roads &amp; Bridges - Maintenance:</b>		327,000.00	327,000.00	362,000.00	57,717.18	381,136.02
<b>Public Works - Administration</b>						
01.440.112	Salaries & Wages - Full Time	225,800.00	225,800.00	217,100.00	187,686.89	211,686.79
01.440.191	Uniform & Safety Apparel	1,300.00	1,300.00	.00	.00	.00
01.440.241	Operating Supplies	1,500.00	1,500.00	2,000.00	146.32	51.24
01.440.249	General Expense	4,500.00	4,500.00	5,000.00	1,118.87	2,088.08
01.440.260	Small Tools & Minor Equip	3,750.00	3,750.00	3,750.00	.00	.00
01.440.324	Wireless Equipment	15,000.00	15,000.00	19,100.00	7,364.21	14,573.55
01.440.327	Radio Equipment Maintenance	3,750.00	3,750.00	4,000.00	.00	312.00
01.440.378	Vehicle Repairs	1,000.00	1,000.00	1,000.00	890.65	42.71
01.440.420	Dues, Subscriptions & Member	500.00	500.00	500.00	140.00	140.00
01.440.450	Contracted Services	500.00	500.00	500.00	.00	.00
01.440.460	Training & Conferences	3,000.00	3,000.00	1,500.00	.00	619.00

Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
Total Public Works - Administration:		260,600.00	260,600.00	254,450.00	197,346.94	229,513.37
<b>Community Center</b>						
01.451.112	Salaries & Wages - Full Time	153,700.00	153,700.00	147,800.00	109,198.90	133,866.60
01.451.115	Salaries & Wages - Part Time	119,000.00	119,000.00	119,000.00	39,262.40	98,003.46
01.451.215	Postage	9,000.00	9,000.00	9,000.00	3,768.51	5,070.19
01.451.241	Operating Supplies	9,000.00	9,000.00	9,000.00	5,131.94	8,293.76
01.451.249	General Expense	3,500.00	3,500.00	2,000.00	288.42	1,070.47
01.451.260	Small Tools & Minor Equip	7,400.00	7,400.00	7,400.00	3,482.33	7,203.43
01.451.310	Prof. Svs/Instructor & Program	65,000.00	65,000.00	65,000.00	15,952.89	62,989.96
01.451.311	Community Days	14,000.00	14,000.00	13,000.00	1,782.06	10,667.94
01.451.318	Alarm/Security Services	35,000.00	35,000.00	25,000.00	14,926.00	27,406.90
01.451.324	Mobile Phones	550.00	550.00	550.00	524.33	.00
01.451.342	Printing	1,000.00	1,000.00	1,000.00	.00	515.00
01.451.361	Electricity	60,000.00	60,000.00	60,000.00	38,725.76	51,144.86
01.451.362	Gas	35,000.00	35,000.00	35,000.00	11,105.67	17,752.84
01.451.372	Repairs & Maintenance	55,000.00	55,000.00	55,000.00	33,941.10	53,223.96
01.451.420	Dues, Subscriptions & Member	600.00	600.00	400.00	212.95	572.95
01.451.440	Pest Control	800.00	800.00	700.00	653.00	563.00
01.451.445	Janitorial	48,000.00	48,000.00	48,000.00	27,158.25	25,974.38
01.451.460	Training & Conferences	500.00	500.00	500.00	.00	300.00
Total Community Center:		617,050.00	617,050.00	598,350.00	306,114.51	504,619.70
<b>Swimming Pool</b>						
01.452.115	Salaries & Wages - Part Time	140,000.00	140,000.00	140,000.00	333.00-	114,320.10
01.452.229	Snack Bar - Food & Supplies	22,000.00	22,000.00	20,000.00	.00	15,191.89
01.452.241	Operating Supplies PW	20,000.00	20,000.00	20,000.00	.00	15,438.87
01.452.249	General Expense	15,000.00	15,000.00	12,500.00	1,982.22	14,032.69
01.452.260	Small Tools & Minor Equip PW	4,000.00	4,000.00	4,000.00	127.78	974.01
01.452.324	Mobile Phones	650.00	650.00	650.00	.00	.00
01.452.372	Repairs & Maintenance PW	15,000.00	15,000.00	18,000.00	2,712.60	10,470.25
01.452.430	Snack Bar Sales Tax	2,000.00	2,000.00	2,000.00	.88	1,499.19
01.452.440	Pest Control	750.00	750.00	750.00	599.00	570.00
Total Swimming Pool:		219,400.00	219,400.00	217,900.00	5,089.48	172,497.00
<b>Summer Programs</b>						
01.453.115	Salaries & Wages - Part Time	59,000.00	59,000.00	59,000.00	.00	45,829.28
01.453.247	Playground Supplies	12,000.00	12,000.00	12,000.00	484.83	10,238.37
01.453.249	General Expense	4,000.00	4,000.00	4,000.00	.00	1,852.49
01.453.310	Professional Services/Program	11,000.00	11,000.00	11,000.00	700.00	16,204.59
Total Summer Programs:		86,000.00	86,000.00	86,000.00	1,184.83	74,124.73
<b>Parks</b>						
01.454.112	Salaries & Wages - Full Time	535,100.00	535,100.00	513,300.00	385,747.90	420,449.30
01.454.115	Salaries & Wages - Part Time	108,700.00	108,700.00	108,500.00	20,909.84	61,072.21
01.454.191	Uniform & Safety Apparel	9,100.00	9,100.00	6,500.00	5,529.96	4,665.19
01.454.221	Mulch	25,000.00	25,000.00	25,000.00	15,410.00	15,171.40
01.454.230	Heating Fuel	4,000.00	4,000.00	7,000.00	.00	3,301.81
01.454.241	Operating Supplies	25,000.00	25,000.00	25,000.00	20,043.41	21,833.17
01.454.249	General Expense	6,000.00	6,000.00	6,000.00	1,023.48	5,993.16
01.454.253	Machinery & Equipment Parts	13,000.00	13,000.00	13,000.00	10,423.52	12,805.32
01.454.254	Park Replacements	37,000.00	37,000.00	37,000.00	14,089.02	18,609.83

Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
01.454.260	Small Tools & Minor Equip	12,000.00	12,000.00	12,000.00	2,005.14	5,034.37
01.454.361	Electricity	16,000.00	16,000.00	11,000.00	10,480.12	14,223.64
01.454.370	Pump Park Maintenance	.00	.00	.00	.00	1,473.20
01.454.371	Township Tree Maintenance	75,000.00	55,000.00	75,000.00	11,600.00	28,380.00
01.454.372	Repairs & Maintenance	40,000.00	40,000.00	50,000.00	18,962.51	11,355.81
01.454.374	Equipment Repairs	15,000.00	15,000.00	15,000.00	4,853.59	5,759.86
01.454.378	Vehicle Repairs	7,500.00	7,500.00	7,500.00	4,934.00	6,286.91
01.454.384	Machinery & Equipment Rentals	1,000.00	1,000.00	1,000.00	.00	.00
01.454.420	Dues, Subscriptions & Member	200.00	200.00	200.00	.00	80.00
01.454.450	Contracted Services	65,000.00	65,000.00	65,000.00	69,767.75	120,199.25
01.454.460	Training & Conferences	750.00	750.00	300.00	485.00	280.00
<b>Total Parks:</b>		<b>995,350.00</b>	<b>975,350.00</b>	<b>978,300.00</b>	<b>596,265.24</b>	<b>756,974.43</b>
<b>LMT Library</b>						
01.456.500	Library Subsidy	585,000.00	585,000.00	584,000.00	580,000.00	.00
<b>Total LMT Library:</b>		<b>585,000.00</b>	<b>585,000.00</b>	<b>584,000.00</b>	<b>580,000.00</b>	<b>.00</b>
<b>Grants</b>						
01.459.520	Historical Society	12,700.00	12,700.00	5,920.00	284.00	8,116.65
01.459.521	CACLV	5,000.00	5,000.00	2,500.00	2,500.00	5,000.00
01.459.523	Volunteer Projects	2,000.00	2,000.00	2,000.00	403.51	.00
01.459.524	Animal Control	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
01.459.525	Lehigh County Senior Center	4,000.00	4,000.00	4,000.00	.00	4,000.00
01.459.526	Lower Macungie Senior Citizens	9,000.00	9,000.00	9,000.00	2,250.00	9,000.00
01.459.527	Lower Macungie Youth Assn	35,000.00	35,000.00	75,000.00	675.00	75,000.00
01.459.528	LMT Lazars	9,000.00	9,000.00	9,000.00	.00	5,005.90
01.459.530	Library	.00	.00	.00	.00	532,775.00
01.459.531	Meals on Wheels	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
01.459.532	Garden Club	2,500.00	2,500.00	2,500.00	1,308.94	3,996.92
01.459.534	LMT Mustangs	.00	.00	8,000.00	8,000.00	8,000.00
01.459.535	LV Homeless Veterans	.00	.00	.00	.00	5,000.00
<b>Total Grants:</b>		<b>92,700.00</b>	<b>92,700.00</b>	<b>131,420.00</b>	<b>28,921.45</b>	<b>669,394.47</b>
<b>Employer Paid Benefitis</b>						
01.481.192	FICA - Employer Paid	230,000.00	230,000.00	230,000.00	161,511.25	197,914.33
01.481.193	Medicare - Employer Paid	54,000.00	54,000.00	55,000.00	37,741.32	46,553.05
01.481.194	Unemployment Compensation	10,000.00	10,000.00	10,000.00	6,359.97	5,348.64
<b>Total Employer Paid Benefitis:</b>		<b>294,000.00</b>	<b>294,000.00</b>	<b>295,000.00</b>	<b>205,612.54</b>	<b>249,816.02</b>
<b>Non Uniform Pension</b>						
01.483.150	Pension Plan Fees	33,000.00	33,000.00	33,000.00	21,776.22	29,491.07
01.483.151	457 Plan Contributions	56,000.00	56,000.00	55,000.00	39,604.20	42,864.37
01.483.197	Pension	441,000.00	441,000.00	430,000.00	322,210.00	366,826.85
<b>Total Non Uniform Pension:</b>		<b>530,000.00</b>	<b>530,000.00</b>	<b>518,000.00</b>	<b>383,590.42</b>	<b>439,182.29</b>
<b>Workers Compensation Ins</b>						
01.484.354	Workers Compensation	160,000.00	160,000.00	185,000.00	156,062.01	173,245.96
<b>Total Workers Compensation Ins:</b>		<b>160,000.00</b>	<b>160,000.00</b>	<b>185,000.00</b>	<b>156,062.01</b>	<b>173,245.96</b>

Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
<b>Other Employee Benefits</b>						
01.485.301	Cont Education/Tuition Reimb	2,500.00	2,500.00	2,500.00	.00	.00
Total Other Employee Benefits:		2,500.00	2,500.00	2,500.00	.00	.00
<b>Insurance</b>						
01.486.351	Property Insurance	48,500.00	48,500.00	48,000.00	53,935.00	42,130.00
01.486.352	Public Officials Liability Ins	12,000.00	12,000.00	12,000.00	9,469.00	7,844.00
01.486.353	Governmmet Crime Insurance	2,500.00	2,500.00	2,500.00	.00	2,133.00
01.486.355	Auto Insurance	27,000.00	27,000.00	26,000.00	28,460.00	20,366.00
01.486.356	Commercial Umbrella Policy	28,000.00	28,000.00	25,000.00	28,239.00	16,718.70
Total Insurance:		118,000.00	118,000.00	113,500.00	120,103.00	89,191.70
<b>Health Insurance</b>						
01.487.160	Disability Insurance - LT	40,000.00	40,000.00	40,000.00	31,853.57	33,960.32
01.487.177	Accrued Sick Time Expense	40,000.00	40,000.00	40,000.00	.00	13,417.42
01.487.196	Health Insurance	925,000.00	975,000.00	835,000.00	820,629.56	658,805.49
Total Health Insurance:		1,005,000.00	1,055,000.00	915,000.00	852,483.13	706,183.23
<b>Interfund Transfers</b>						
01.492.190	Transfer to Debt Service Fund	.00	.00	.00	.00	589,592.38
01.492.300	Transfer to Capital Projects	41,700.00	41,700.00	.00	.00	.00
Total Interfund Transfers:		41,700.00	41,700.00	.00	.00	589,592.38
Total Expenditure:		13,955,325.00	13,958,325.00	13,556,860.00	10,229,119.93	12,150,826.53
General Fund Revenue Total:		13,955,325.00	13,958,325.00	13,556,860.00	12,366,838.12	13,950,404.27
General Fund Expenditure Total:		13,955,325.00	13,958,325.00	13,556,860.00	10,229,119.93	12,150,826.53
Net Total General Fund:		.00	.00	.00	2,137,718.19	1,799,577.74

Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
<b>Sewer Fund</b>						
<b>Interest Earnings</b>						
08.341.000	Interest Earnings	2,000.00	2,000.00	2,000.00	.00	88,286.05
	Total Interest Earnings:	2,000.00	2,000.00	2,000.00	.00	88,286.05
<b>State Grants</b>						
08.354.130	Sewer I & I Grants	.00	.00	.00	225,000.00	.00
	Total State Grants:	.00	.00	.00	225,000.00	.00
<b>Sanitation</b>						
08.364.110	Sewer Connection Permit	5,000.00	5,000.00	5,000.00	971.00	4,315.00
08.364.120	Sewer Regular Charges	4,300,000.00	4,300,000.00	4,300,000.00	3,325,824.59	4,376,523.64
08.364.121	Extra Strength Charges	30,000.00	30,000.00	21,000.00	16,502.00	27,341.16
08.364.125	Penalties Assessed	25,000.00	25,000.00	25,000.00	8,551.90	35,785.37
08.364.130	Wastewater Allocation Fees	25,000.00	25,000.00	25,000.00	19,555.50	86,169.54
08.364.140	Sewer Certs	8,000.00	8,000.00	8,000.00	23,250.00	13,740.00
08.364.150	Septic System Permit	1,000.00	1,000.00	1,000.00	1,150.00	1,225.00
	Total Sanitation:	4,394,000.00	4,394,000.00	4,385,000.00	3,395,804.99	4,545,099.71
<b>Reimbursements &amp; Refunds</b>						
08.380.300	Miscellaneous Revenue	2,000.00	2,000.00	2,000.00	2,500.00	422.12
08.380.900	Refunds for Expenses	500.00	500.00	500.00	1,055.02	40.35
	Total Reimbursements & Refunds:	2,500.00	2,500.00	2,500.00	3,555.02	462.47
<b>Reserve Transfers</b>						
08.396.000	Transfer From Reserves	397,550.00	.00	940,600.00	.00	.00
	Total Reserve Transfers:	397,550.00	.00	940,600.00	.00	.00
	Total Revenue:	4,796,050.00	4,398,500.00	5,330,100.00	3,624,360.01	4,633,848.23
<b>Financial Administration</b>						
08.402.311	Accounting & Auditing Services	9,000.00	9,000.00	10,000.00	10,500.00	8,000.00
08.402.317	Payroll Processing	2,000.00	2,000.00	2,000.00	1,494.00	1,500.00
08.402.390	Bank Service Charges/Fees	1,000.00	1,000.00	1,000.00	1,000.00	.08
08.402.391	Credit Card Processing Fee	25,000.00	25,000.00	22,000.00	19,884.00	22,790.03
	Total Financial Administration:	37,000.00	37,000.00	35,000.00	32,878.00	32,290.11
<b>Legal Services</b>						
08.404.401	Solicitor	40,000.00	40,000.00	50,000.00	12,292.65	12,130.87
	Total Legal Services:	40,000.00	40,000.00	50,000.00	12,292.65	12,130.87
<b>Secretary</b>						
08.405.112	Salaries & Wages - Full Time	108,100.00	108,100.00	104,000.00	89,936.21	99,709.37
08.405.210	Office Supplies	15,000.00	15,000.00	15,000.00	11,250.00	15,000.00
08.405.215	Postage	500.00	500.00	500.00	500.00	238.76
08.405.321	Phone & Data	6,000.00	6,000.00	6,000.00	4,500.00	6,000.00

Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
Total Secretary:		129,600.00	129,600.00	125,500.00	106,186.21	120,948.13
<b>Engineering Services</b>						
08.408.313	Engineering & Architectural	75,000.00	75,000.00	150,900.00	34,985.25	25,709.26
Total Engineering Services:		75,000.00	75,000.00	150,900.00	34,985.25	25,709.26
<b>Buildings &amp; Facilities</b>						
08.409.230	Heating Fuel	15,000.00	15,000.00	15,000.00	11,250.00	15,000.00
08.409.361	Electricity	12,000.00	12,000.00	12,000.00	9,000.00	12,000.00
Total Buildings & Facilities:		27,000.00	27,000.00	27,000.00	20,250.00	27,000.00
<b>Permits</b>						
08.413.112	Salaries & Wages - Full Time	56,600.00	56,600.00	54,300.00	46,841.91	52,903.75
Total Permits:		56,600.00	56,600.00	54,300.00	46,841.91	52,903.75
<b>Wastewater Collect &amp; Treat</b>						
08.429.112	Salaries & Wages - Full Time	388,900.00	388,900.00	375,800.00	285,696.06	322,931.76
08.429.115	Salaries & Wages - Part Time	6,300.00	6,300.00	6,300.00	.00	.00
08.429.191	Uniform & Safety Apparel	6,200.00	6,200.00	5,400.00	4,721.85	3,496.83
08.429.231	Vehicle Fuel	18,000.00	18,000.00	18,000.00	13,500.00	18,000.00
08.429.241	Operating Supplies	3,500.00	3,500.00	3,500.00	2,026.05	1,355.80
08.429.249	General Expense	2,500.00	2,500.00	2,500.00	526.64	669.45
08.429.256	Sewer Risers	18,000.00	18,000.00	20,000.00	13,864.17	299.80-
08.429.260	Small Tools & Minor Equip	20,000.00	20,000.00	20,000.00	2,203.02	1,703.79
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	2,812,500.00	1,990,529.70	1,919,968.69
08.429.372	Repairs & Maintenance	75,000.00	75,000.00	175,000.00	10,453.39	49,406.11-
08.429.374	Equipment Repairs	17,500.00	17,500.00	7,500.00	17,317.00	2,035.12
08.429.378	Vehicle Repairs	3,000.00	3,000.00	3,000.00	974.17	1,076.92
08.429.379	Emergency Repairs	25,000.00	25,000.00	25,000.00	15,184.18	411.89
08.429.420	Dues, Subscriptions & Member	500.00	500.00	500.00	200.00	305.00
08.429.450	Contracted Services	25,000.00	25,000.00	25,000.00	.00	12,556.85
08.429.460	Training & Conferences	1,000.00	1,000.00	500.00	145.00	1,740.53
Total Wastewater Collect & Treat:		3,110,650.00	3,110,650.00	3,500,750.00	2,357,341.23	2,236,546.72
<b>Employer Paid Benefits</b>						
08.481.192	FICA - Employer Paid	35,000.00	35,000.00	33,600.00	25,200.00	33,000.00
08.481.193	Medicare - Employer Paid	8,500.00	8,500.00	7,900.00	5,925.00	7,500.00
08.481.194	Unemployment Compensation	1,000.00	1,000.00	500.00	375.00	1,000.00
Total Employer Paid Benefits:		44,500.00	44,500.00	42,000.00	31,500.00	41,500.00
<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	11,500.00	11,500.00	10,700.00	8,025.00	10,500.00
08.483.197	Pension	90,000.00	90,000.00	86,250.00	64,350.00	76,000.00
Total Non Uniform Pension:		107,500.00	107,500.00	102,950.00	76,875.00	92,500.00
<b>Workers Compensation Ins</b>						
08.484.354	Workers Compensation	75,000.00	75,000.00	100,000.00	74,997.00	100,000.00

Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
	Total Workers Compensation Ins:	75,000.00	75,000.00	100,000.00	74,997.00	100,000.00
<b>Other Employee Benefits</b>						
08.485.301	Cont Ed/Tuition Reimbursement	1,200.00	1,200.00	1,200.00	.00	.00
	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	27,000.00	20,250.00	27,000.00
08.486.352	Public Official Liability	6,000.00	6,000.00	6,500.00	4,875.00	6,500.00
08.486.353	Government Crime Insurance	500.00	500.00	500.00	.00	.00
08.486.355	Auto Insurance	20,000.00	20,000.00	20,000.00	15,000.00	20,000.00
08.486.356	Commercial Umbrella Policy	12,000.00	12,000.00	10,000.00	7,500.00	13,000.00
	Total Insurance:	65,500.00	65,500.00	64,000.00	47,625.00	66,500.00
<b>Health Insurance</b>						
08.487.160	LT Disability Insurance	6,500.00	6,500.00	6,500.00	4,869.00	6,500.00
08.487.177	Accrued Sick Time	20,000.00	20,000.00	20,000.00	.00	3,489.01
08.487.178	Accrued Vacation Time	.00	.00	.00	.00	1,352.80
08.487.196	Health Insurance	350,000.00	450,000.00	400,000.00	299,997.00	400,000.00
	Total Health Insurance:	376,500.00	476,500.00	426,500.00	304,866.00	411,341.81
<b>Capital Projects</b>						
08.493.610	Capital Construction (I&I)	650,000.00	650,000.00	650,000.00	217,471.73	66,320.58
	Total Capital Projects:	650,000.00	650,000.00	650,000.00	217,471.73	66,320.58
	Total Expenditure:	4,796,050.00	4,896,050.00	5,330,100.00	3,364,109.98	3,285,691.23
	Sewer Fund Revenue Total:	4,796,050.00	4,398,500.00	5,330,100.00	3,624,360.01	4,633,848.23
	Sewer Fund Expenditure Total:	4,796,050.00	4,896,050.00	5,330,100.00	3,364,109.98	3,285,691.23
	Net Total Sewer Fund:	.00	497,550.00-	.00	260,250.03	1,348,157.00



Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
<b>Capital Projects Fund</b>						
<b>Real Property Taxes</b>						
30.301.100	Real Estate Tax	1,210,000.00	1,210,000.00	1,210,000.00	1,233,769.31	1,236,294.94
30.301.200	Real Estate Tax Prior Years	10,000.00	10,000.00	10,000.00	11,000.68	17,652.75
	Total Real Property Taxes:	1,220,000.00	1,220,000.00	1,220,000.00	1,244,769.99	1,253,947.69
<b>State Grants</b>						
30.354.090	State Community Dev Grants	.00	.00	.00	41,839.00	322,588.00
30.354.150	State Recycling Grants	.00	.00	160,000.00	168,597.00	.00
	Total State Grants:	.00	.00	160,000.00	210,436.00	322,588.00
<b>Fixed Asset Disposition</b>						
30.391.100	Sale of Fixed Assets	.00	.00	927,200.00	831,431.00	765,460.00
	Total Fixed Asset Disposition:	.00	.00	927,200.00	831,431.00	765,460.00
<b>Interfund Operating Transfers</b>						
30.392.010	Transfer From General Fund	41,700.00	41,700.00	.00	.00	.00
30.392.190	Transfer From Dev Impact	.00	.00	.00	.00	410,000.00
	Total Interfund Operating Transfers:	41,700.00	41,700.00	.00	.00	410,000.00
<b>Proceeds of General LT Debt</b>						
30.393.120	General Obligation Bonds	.00	.00	.00	.00	2,000,000.00
	Total Proceeds of General LT Debt:	.00	.00	.00	.00	2,000,000.00
<b>Reserve Transfers</b>						
30.396.000	Transfer From Reserves	350,000.00	.00	670,800.00	.00	.00
	Total Reserve Transfers:	350,000.00	.00	670,800.00	.00	.00
	Total Revenue:	1,611,700.00	1,261,700.00	2,978,000.00	2,286,636.99	4,751,995.69
<b>Real Estate Tax Collection</b>						
30.403.105	Salaries & Wages - Elected	5,000.00	5,000.00	5,000.00	4,560.13	.00
30.403.210	Tax Collection Office	8,050.00	8,050.00	8,550.00	3,996.90	28,190.95
30.403.450	Contracted Services	8,450.00	8,450.00	8,450.00	6,954.03	12.43
	Total Real Estate Tax Collection:	21,500.00	21,500.00	22,000.00	15,511.06	28,203.38
<b>Debt Principal</b>						
30.471.901	Bond/Note Principal	573,000.00	573,000.00	560,000.00	560,000.00	.00
	Total Debt Principal:	573,000.00	573,000.00	560,000.00	560,000.00	.00
<b>Debt Interest</b>						
30.472.911	Bond/Note Interest	160,000.00	160,000.00	175,000.00	163,828.59	.00
	Total Debt Interest:	160,000.00	160,000.00	175,000.00	163,828.59	.00
<b>Capital Projects</b>						
30.493.319	Fire Dept Vehicles	.00	.00	.00	.00	460,007.00

Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
30.493.463	Contracted Paving	200,000.00	200,000.00	175,000.00	156,616.25	350,290.63
30.493.620	Land Purchases	.00	.00	1,461,000.00	1,514,857.69	34,247.37
30.493.630	Property Demolition	.00	.00	.00	.00	10,004.50
30.493.631	Mowers & Blowers	40,000.00	40,000.00	25,000.00	20,546.20	.00
30.493.635	Comm Center Improvements	430,000.00	430,000.00	450,000.00	23,163.38	1,626,925.19
30.493.636	Camp Olympic	20,000.00	20,000.00	.00	.00	19,977.69-
30.493.637	Park Signage	2,500.00	2,500.00	2,500.00	1,413.52	1,717.00
30.493.638	Park Improvements	60,200.00	60,200.00	45,000.00	5,975.46	210,000.65
30.493.647	Sidewalks/Parking Lots	27,000.00	27,000.00	35,000.00	46,036.49	4,470.00
30.493.649	PW Equipment	.00	.00	.00	.00	9,497.00
30.493.650	Bridge Upgrades	.00	.00	.00	.00	298,886.59
30.493.652	Bike Trails & Walking Trails	27,500.00	27,500.00	.00	.00	712,710.59
30.493.658	Storm Water	50,000.00	50,000.00	27,500.00	.00	.00
30.493.660	Traffic Signals	.00	.00	.00	2,452.00	59,044.79
Total Capital Projects:		857,200.00	857,200.00	2,221,000.00	1,771,060.99	3,757,823.62
Total Expenditure:		1,611,700.00	1,611,700.00	2,978,000.00	2,510,400.64	3,786,027.00
Capital Projects Fund Revenue Total:		1,611,700.00	1,261,700.00	2,978,000.00	2,286,636.99	4,751,995.69
Capital Projects Fund Expenditure Total:		1,611,700.00	1,611,700.00	2,978,000.00	2,510,400.64	3,786,027.00
Net Total Capital Projects Fund:		.00	350,000.00-	.00	223,763.65-	965,968.69

Account Number	Account Title	2021 Approved Budget	2021 Initial Budget	2020 Budget	2020 Year to Date Actual	2019 Actual
<b>Liquid Fuels Fund</b>						
<b>Interest Earnings</b>						
35.341.000	Interest Earnings	5,000.00	5,000.00	10,000.00	7,027.09	20,545.73
	Total Interest Earnings:	5,000.00	5,000.00	10,000.00	7,027.09	20,545.73
<b>State Shared Revenue</b>						
35.355.020	Liquid Fuels Allocation	906,400.00	906,400.00	985,750.00	1,001,010.72	1,029,826.20
	Total State Shared Revenue:	906,400.00	906,400.00	985,750.00	1,001,010.72	1,029,826.20
<b>Reserve Transfers</b>						
35.396.000	Transfer From Reserves	1,873,600.00	.00	1,195,950.00	.00	.00
	Total Reserve Transfers:	1,873,600.00	.00	1,195,950.00	.00	.00
	Total Revenue:	2,785,000.00	911,400.00	2,191,700.00	1,008,037.81	1,050,371.93
<b>Winter Maintenance</b>						
35.432.281	Salt	150,000.00	150,000.00	150,000.00	36,966.44	108,740.91
35.432.282	Anti-Skid	15,000.00	15,000.00	16,700.00	2,231.34	8,490.15
	Total Winter Maintenance:	165,000.00	165,000.00	166,700.00	39,197.78	117,231.06
<b>Highways &amp; Streets</b>						
35.439.283	Road Resurfacing	2,300,000.00	2,500,000.00	1,900,000.00	688,305.69	549,257.81
35.439.313	Project Engineering	200,000.00	.00	.00	.00	.00
35.439.612	Capital-Traffic Light Upgrades	.00	.00	.00	.00	21,685.00
	Total Highways & Streets:	2,500,000.00	2,500,000.00	1,900,000.00	688,305.69	570,942.81
<b>Capital Projects</b>						
35.493.680	Major Equipment	120,000.00	120,000.00	125,000.00	84,842.80	75,583.75
	Total Capital Projects:	120,000.00	120,000.00	125,000.00	84,842.80	75,583.75
	Total Expenditure:	2,785,000.00	2,785,000.00	2,191,700.00	812,346.27	763,757.62
	Liquid Fuels Fund Revenue Total:	2,785,000.00	911,400.00	2,191,700.00	1,008,037.81	1,050,371.93
	Liquid Fuels Fund Expenditure Total:	2,785,000.00	2,785,000.00	2,191,700.00	812,346.27	763,757.62
	Net Total Liquid Fuels Fund:	.00	1,873,600.00-	.00	195,691.54	286,614.31

**LOWER MACUNGIE TOWNSHIP  
2021 GENERAL FUND (01)**

**REVENUES**

**REAL PROPERTY TAXES**

01.301.105 **REAL ESTATE TAX - LIBRARY** \$ 605,000  
.25 millage Real Estate Tax and 50% Homestead Exclusion.

**LOCAL TAX ENABLING ACT**

01.310.100 **REAL ESTATE TRANSFER TAX** \$ 925,000  
The 1% Local Realty Transfer Tax is collected by Lehigh County on Real Estate sales. Half goes to the Township, half to EPSD.

01.310.210 **EARNED INCOME TAX (EIT) - Current Resident** \$ 5,666,000  
A 1% Earned Income Tax is paid by Township residents to Berkheimer who collects for Lehigh County. Half goes to the Township, half to EPSD.

01.310.220 **EARNED INCOME TAX (EIT) - Current Non-Resident** \$ 125,000

01.310.230 **EARNED INCOME TAX (EIT) - Delinquent Resident** \$ 140,000

01.310.240 **EARNED INCOME TAX (EIT) - Delinquent Non-Resident** \$ 1,000

01.310.510 **LOCAL SERVICES TAX (LST)** \$ 625,000  
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.

**LICENSES AND PERMITS**

01.321.320 **JUNKYARD LICENSES** \$ 300  
There are 3 junk yards within the Township that pay \$100 (Smith, Knerr, and Horvath are the owners).

01.321.601 **ELECTRICAL LICENSES** \$ 9,100  
Any electrician doing business within the Township must have a Township license issued on an annual basis.

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.	\$ 4,250
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.	\$ 490,000
<hr/> <b>FINES AND FORFEITURES</b> <hr/>		
01.331.120	<b>NON-TRAFFIC VIOLATIONS</b> Fines are imposed for non-motor vehicle related ordinances, such as illegal parking, building code/weed/grass violations, false fire alarms.	\$ 15,000
<hr/> <b>INTEREST AND EARNINGS</b> <hr/>		
01.341.000	<b>INTEREST ON INVESTMENTS</b> Interest rates on deposits and short term investments.	\$ 1,000
<hr/> <b>RENTS AND ROYALTIES</b> <hr/>		
01.342.100	<b>LAND RENTAL</b> Rental of open space for agricultural purposes - Farmland at Kratzer Farm, Quarry Rd, Camp Olympic, and Hamilton Fields.	\$ 10,000
01.342.206	<b>KRATZER HOUSE</b> The rental of this property is about \$1,200 per month, but is reduced for management fees and repairs.	\$ 12,000
01.342.207	<b>SCHANTZ FARM HOUSE RENTAL</b> The rental of this property is based on an average of \$1300 per month after payment for property management fees and repairs.	\$ 13,500
01.342.211	<b>CAMP OLYMPIC FARMHOUSE</b> The rental of this property is based on an average of \$1400 per month after payment for property management fees and repairs.	\$ 17,000
01.342.212	<b>CAMP OLYMPIC BUNGALOW</b> The rental of this property is based on an average of \$980 per month after payment for management fees and repairs.	\$ 12,000

01.342.530 **CELL TOWER RENTAL** \$ 14,000  
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** \$ 210,000  
In September, the Township receives a contribution from the State that gets distributed to the LMT Fireman's Relief Associations.

01.354.150 **STATE RECYCLING GRANTS** \$ 100,000  
As part of the State Act 101 Legislation, Lower Macungie Township received money from the state for the residential and commercial recyclables it collects.

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**STATE SHARED REVENUE**

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01.355.010 **PURTA (Public Utility Real Estate Tax)** \$ 500  
In October of each year, the Township receives a check from the State for all public utilities with land or buildings in the Twp.

01.355.040 **ALCOHOL BEVERAGES LICENSES** \$ 1,500  
Twice a year, the Township receives a check from the State for each establishment that dispenses liquor within the Township.

01.355.050 **MUNICIPAL STATE AID PENSION** \$ 235,000  
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.

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**CHARGES FOR SERVICES-DEVELOPMENTS**

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01.361.350 **APPLICATION AND CONDITIONAL USE FEES** \$ 18,000  
Application fees for residential and commercial developments and the fees for conducting conditional use hearings.

01.361.710 **PHOTOCOPIES** \$ 300  
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.

## CHARGES FOR SERVICES-PUBLIC

01.362.140	<b>SCHOOL CROSSING GUARDS</b> 50% reimbursement from East Penn School District for Willow Lane School crossing guard expenditures.	\$ 35,000
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.	\$ 5,000
01.362.410	<b>BUILDING PERMITS</b> Fees for construction of residential projects; includes inspections and plan reviews.	\$ 86,000
01.362.411	<b>BUILDING PERMITS/COMMERCIAL</b> Fees for construction of commercial projects; includes inspections and plan design by 3rd parties.	\$ 455,000
01.362.420	<b>ELECTRICAL PERMITS</b> Fees for plan check and inspection by 3rd party inspectors.	\$ 35,000
01.362.430	<b>PLUMBING PERMITS</b> The fees for all installations, examinations, in-house S-E-O for residential, and 3rd party commercial.	\$ 8,500
01.362.435	<b>BUILDING PERMIT PLAN REVIEW</b> Any person contemplating building/renovating a residential or 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).	\$ 35,000
01.362.450	<b>ROP USE &amp; OCCUPANCY PERMITS</b> Administrative fees for processing road opening permits.	\$ 2,500
01.362.470	<b>MECHANICAL PERMITS</b> The fees for all installations and examinations for residential, and 3rd party commercial.	\$ 12,000

01.362.480	<b>ZONING PERMITS / ZHB</b> This fee is for driveway/fence/accessory structures and use, setbacks, height, building coverage, etc. compliance with zoning regulations. Proceeds from Zoning Hearing Board fees.	\$ 13,500
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.	\$ 1,500
01.362.580	<b>SPRINKLER SYSTEM INSPECTIONS</b> Fee for sprinkler system inspections.	\$ 6,000
01.362.600	<b>MISCELLANEOUS PERMITS</b> Permits for blasting, razing/demolition, or certificates of structural integrity.	\$ 500
01.362.900	<b>PERMIT SERVICE FEE</b>	\$ 525

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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 \$360 per year and covers the cost of collection by Waste Management.	\$ 3,300,000
01.364.305	<b>PENALTIES ASSESSED</b> Late fee and interest penalties for trash customers.	\$ 20,000
01.364.350	<b>RECYCLING CARTS &amp; BAG TAGS</b> Fee of \$2.50 is charged to purchase bright orange tags used on trash bags to identify yard clippings.	\$ 250
01.364.900	<b>YARD WASTE LOADING FEES</b> Mulch loading service for Township Residents and Macungie Borough Residents.	\$ 3,000

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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.	\$ 90,000
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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
01.367.112	<b>POOL SNACK BAR INCOME</b> Snack bar items sold at pool during the summer season.	\$ 20,000
01.367.120	<b>PLAYGROUND FEES</b> Township charges \$170 per resident child for this 7 week program. Expanding to non-residents in East Penn School District for a higher rate.	\$ 45,000
01.367.142	<b>CAMP OLYMPIC BARN RENTAL</b> Resident rental is \$500/day. Non-resident rental is \$1,000/day.	\$ 15,000
01.367.145	<b>WESCOSVILLE RECREATION HALL RENTAL</b> Resident rental is \$300/day for building; \$350/day for building and pavillion. Non-resident rental is \$600/day for building; \$700 for building and pavillion.	\$ 10,000
01.367.149	<b>CONFERENCE ROOMS</b> Rental of Community Center Conference Rooms	\$ 1,500
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.	\$ 30,000
01.367.153	<b>COMMUNITY ROOM RENTAL A&amp;B</b> Rental of Community Center Rooms: Room A for resident \$85/hour, non-resident \$95/hour. Room B for resident \$80/hour, non-resident \$90/hour.	\$ 25,000
01.367.156	<b>COMMUNITY CENTER SNACK BAR</b> Money from soda machines.	\$ 600
01.367.157	<b>HILLS OF LOCKRIDGE CENTER RENTAL</b> Resident rental \$300/day. Non-resident rental \$600/day.	\$ 10,000
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.	\$ 16,000
01.367.200	<b>COMMUNITY CENTER PROGRAMS</b> Cultural programs offered for a fee at the Community Center.	\$ 70,000

01.367.300 **GARDEN PLOT PROGRAM** \$ 2,000  
Resident \$30/lot for plots at Bogie Ave.  
Non-resident \$40/lot for plots at Bogie Ave.

01.367.301 **FIELD USE FEES** \$ 3,000  
Fees for use of Township fields.

01.367.320 **RENTAL SANITIZING FEE** \$ 2,000  
Surcharge for cleaning of rental rooms for COVID Sanitation.

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**REIMBURSEMENTS AND REFUNDS**

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01.380.100 **INSURANCE REIMBURSEMENTS** \$ 30,000  
For workers compensation dividend, medical dividend,  
and other refunds received are from insurance companies  
due to damage to Township property.

01.380.300 **MISC. REV AND REIMBURSEMENTS** \$ 1,000  
Revenue received from other sources not included in the outlined  
budget categories.

01.380.900 **REFUNDS FOR EXPENSES** \$ 1,000  
Refunds of expenses paid by the Township.

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**SPECIAL ASSESSMENTS**

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01.383.110 **STREET LIGHT TAX** \$ 290,000  
Approximately 4,000 property owners billed for street lights.

01.383.111 **STREET LIGHT TAX** \$ 1,000  
Delinquent accounts.

01.383.500 **PENALTIES LATE PAYMENT** \$ 300  
Charges for late payment of the tax.

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**EXPENSES**

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**LEGISLATIVE**

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01.400.105 **SALARIES & WAGES - ELECTED** \$ 21,200  
Salaries for 5 Commissioners.

01.400.210 **OFFICE SUPPLIES** \$ 500  
Purchase of business cards, file cabinets, laptops, and other office supplies for the Board of Commissioners.

01.400.420 **DUES, MEMBERSHIPS & SUBSCRIPTIONS** \$ 1,000  
Membership to League of Cities/PSATS.

01.400.460 **TRAINING & CONFERENCES** \$ 500  
Attendance at seminars/workshops by Commissioners.

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**FINANCIAL ADMINISTRATION**

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01.402.112 **SALARIES & WAGES - FULL TIME** \$ 237,500  
Salaries for the Director of Finance, Accounts Payable Admin., Cashier, and Asst. Finance Director (50%).

01.402.210 **OFFICE SUPPLIES** \$ 1,000  
Forms, checks, various other office supplies.

01.402.260 **SMALL TOOLS & MINOR EQUIPMENT** \$ 1,000  
Items purchased for Finance Dept.

01.402.307 **ACCOUNTING SYSTEMS** \$ 32,000  
Annual support agreement with Dallas Data Systems.

01.402.311 **ACCOUNTING & AUDITING SERVICES** \$ 15,000  
Annual audit services.

01.402.317 **PAYROLL PROCESSING** \$ 10,000  
Fees for JetPay payroll processing.

01.402.353 **SURETY & FIDELITY** \$ 9,000  
Surety bonds for Twp. Manager, Director of Finance, Assistant Finance Director, Accts. Payable Clerk, 2 Cashiers, and Utility Administrator.

01.402.390 **BANK SERVICE CHARGES/FEES** \$ 9,000  
Monthly bank fees and services charges.

01.402.420 **DUES, MEMBERSHIPS & SUBSCRIPTIONS** \$ 1,100  
Memberships with GFOA etc.

01.402.460 **TRAINING & CONFERENCES** \$ 2,500  
Refresher courses, seminars, and workshops attended by Finance Dept. personnel.

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**REAL ESTATE TAX COLLECTION**

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01.403.105	<b>SALARIES &amp; WAGES - ELECTED</b> 50% of Tax Collector salary.	\$ 5,000
01.403.210	<b>TAX COLLECTION OFFICE</b> 50% of Tax Office expenses.	\$ 8,050
01.403.450	<b>CONTRACTED SERVICES</b> 50% of computer services and billing expenses.	\$ 8,450

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**LEGAL SERVICES**

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01.404.401	<b>SOLICITOR</b> Legal fees for Solicitor services.	\$ 120,000
01.404.402	<b>LABOR RELATIONS</b> Personnel Labor issues as well as labor relation seminars.	\$ 30,000
01.404.403	<b>LEGAL PLANNING</b> Legal fees for planning activities. Zoning Ordinance Update.	\$ 80,000
01.404.404	<b>LEGAL ZONING BOARD</b> Legal Advisor is Mark Malkames of Malkames Law Offices.	\$ 12,000
01.404.405	<b>LITIGATION</b> Potential lawsuits.	\$ 5,000
01.404.406	<b>LEGAL ENFORCEMENT</b> Code enforcement legal issues including municipal liens.	\$ 18,000

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**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.	\$ 177,300
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.	\$	10,000
01.405.460	<b>TRAINING &amp; CONFERENCES</b> State/County/Local Government seminars.	\$	1,000

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**GENERAL TOWNSHIP ADMINISTRATION**

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01.406.112	<b>SALARIES &amp; WAGES - FULL TIME</b> Township Manager's salary.	\$	117,300
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.	\$	5,000
01.406.321	<b>PHONE &amp; DATA</b> Phone, internet, data network, and answering services.	\$	33,000
01.406.324	<b>MOBILE PHONES</b> Cell phones for Township Manager and swimming pool.	\$	1,100
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.	\$	1,800

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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, other hardware & software.	\$ 20,000
01.407.374	<b>EQUIPMENT REPAIRS</b> Small Computer equipment repairs.	\$ 1,000
01.407.450	<b>CONTRACTED SERVICES</b> Network support and various software agreements.	\$ 104,000
01.407.453	<b>WEB DESIGN/MAINTENANCE</b> Webpage upgrade.	\$ 25,000
01.407.613	<b>CAPITAL-OFFICE/IT EQUIPMENT</b> Document imaging of property files and hardware purchases.	\$ 30,000

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**ENGINEERING SERVICES**

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01.408.313	<b>ENGINEERING AND ARCHITECTURAL</b> Expenses for Township appointed engineering firm.	\$ 110,000
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**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.	\$ 325,900
01.409.115	<b>SALARIES &amp; WAGES - PART TIME</b> Salaries for part-time employees.	\$ 19,500
01.409.191	<b>UNIFORM &amp; SAFETY APPAREL</b> Uniform rentals and work boots per union agreement.	\$ 5,200
01.409.230	<b>HEATING FUEL</b> Heating oil is purchased from Lehigh Fuels and gas is purchased from UGI.	\$ 55,000
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.	\$ 25,000

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 Dries, Grainger etc.	\$ 12,000
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.	\$ 20,000
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.	\$ 7,000
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.	\$ 7,500
01.409.440	<b>PEST CONTROL</b> Pest control services.	\$ 5,500
01.409.449	<b>ELEVATOR MAINTENANCE</b> Schindler Elevator Maintenance used for inspections and repairs. Replace packing / hydraulic seals.	\$ 5,000

01.409.460 **TRAINING & CONFERENCES** \$ 2,500  
Attendance at EPWPCOA conference by Public Works employees.

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**PUBLIC SAFETY**

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01.410.115 **SALARIES - CROSSING GUARDS** \$ 73,500  
Salaries for 14 Crossing Guards at Willow Lane School.

01.410.191 **UNIFORM & SAFETY APPAREL** \$ 1,000  
Uniform purchases for school crossing guards.

01.410.249 **GENERAL EXPENSES** \$ 500  
Background checks for school crossing guards.

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**FIRE**

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01.411.231 **VEHICLE FUEL** \$ 9,500  
Purchase of Vehicle fuel for Fire Trucks.

01.411.363 **HYDRANT RENTAL** \$ 179,000  
Payments to Lehigh County Authority for 578 fire hydrants plus system charges totaling about \$44,500 per quarter.

01.411.500 **VOLUNTEER FIREMAN'S RELIEF CONTRIBUTION** \$ 210,000  
Pass through to Volunteer Fire Departments of payments received from the Commonwealth of PA used to purchase safety equipment.

01.411.501 **LOWER MACUNGIE FIRE CO.** \$ 125,000  
Contributions to Lower Macungie Fire Co.

01.411.503 **LMT FIRE POLICE** \$ 5,000  
Purchases for Fire Police and cellular phone service.

01.411.505 **LOWER MACUNGIE FIRE INCENTIVE** \$ 51,500  
Contribution for Lower Macungie Fire Dept.

01.411.507 **MACUNGIE AMBULANCE** \$ 35,000  
Contribution for Macungie Ambulance.

01.411.508 **EMMAUS AMBULANCE** \$ 1,500  
Contribution for Emmaus Ambulance.

01.411.510 **BRANDYWINE FIRE STATION** \$ 30,000  
Brandywine Station utility expenses and insurance.



01.411.511	<b>LMT FALSE ALARM</b> Remit false fire alarm fines to Lower Macungie Fire Co.	\$	3,500
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**PERMITS**

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01.413.112	<b>SALARIES &amp; WAGES - FULL TIME</b> Salaries for Deputy Director of Community Development, Permit Clerk, Permit Coordinator, and Code Specialist.	\$	221,800
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01.413.191	<b>UNIFORM &amp; SAFETY APPAREL</b> Uniform rentals for Permits department.	\$	2,400
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01.413.210	<b>OFFICE SUPPLIES</b> Permit forms, pool inspection forms, electrical inspection forms.	\$	1,500
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01.413.241	<b>OPERATING SUPPLIES</b> International Code Council books, work boots for inspectors, and printed forms.	\$	2,000
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01.413.249	<b>GENERAL EXPENSE</b> General expense items for Permits Dept.	\$	500
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01.413.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Permit-n-Force software support, purchase of copier/scanner/printer . GIS system.	\$	15,000
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01.413.324	<b>MOBILE PHONES</b> Cell phones for Deputy Director of Community Development, SEO, Code Specialist.	\$	1,800
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01.413.378	<b>VEHICLE REPAIRS</b> Truck repairs for Code Specialist and SEO.	\$	2,000
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01.413.420	<b>DUES,SUBSCRIPTIONS &amp; MEMBERSHIPS</b> Memberships for International Codes Council, PennBoc, ASLA, National Fire Protection, and PA Construction Codes Academy.	\$	1,600
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01.413.460	<b>TRAINING &amp; CONFERENCES</b> Attendance at conferences for BOCA, PennBoc, PASEO, PSAB, and PA Constructions Codes Academy to meet continuing education requirements.	\$	6,000
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01.413.471	<b>ALTERNATE BUILDING INSPECTOR</b> Services provided by KeyCodes.	\$	18,500
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01.413.473 **ALTERNATE COMMERCIAL INSPECTOR** \$ 175,000  
Commercial building inspection services provided by KeyCodes and fire inspection services.

01.413.474 **ALTERNATE COMMERCIAL PLAN REVIEW** \$ 29,500  
Services provided by KeyCodes.

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**PLANNING AND ZONING**

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01.414.112 **SALARIES & WAGES - FULL TIME** \$ 212,200  
Salaries for Director of Community Development, Zoning Officer, and Planning Clerk.

01.414.115 **SALARIES & WAGES - PART TIME** \$ 8,000  
Salaries for Zoning Hearing Board and Planning Commission at \$25 per meeting. Salaries for Interns.

01.414.210 **OFFICE SUPPLIES** \$ 1,500  
Office supplies for the Planning & Zoning Dept.

01.414.260 **SMALL TOOLS & MINOR EQUIPMENT** \$ 500  
Minor equipment items for the Planning & Zoning Dept., including GIS software.

01.414.312 **ENGINEERING - ON LOT GRADING/POOLS** \$ 13,000  
Reviews by Township engineering firm.

01.414.313 **ENGINEERING & ARCHITECTURE** \$ 30,000  
Zoning and Planning engineering services provided by Township appointed engineers or alternate engineering firm.

01.414.319 **PLANNING STUDIES** \$ 25,000  
Complete Zoning Ordinance graphics and design.

01.414.420 **DUES, MEMBERSHIPS & SUBSCRIPTIONS** \$ 1,500  
Membership in American Planning Assoc., American Society of Landscape Architects.

01.414.454 **STENOGRAPHER** \$ 2,000  
Stenographer expenses for the Zoning Hearing Board.  
(Appellant pays 1/2 of cost billed.)

01.414.460	<b>TRAINING &amp; CONFERENCES</b> Attendance at meetings/conferences for APA, ASLA, Construction Codes Academy, etc.	\$	1,500
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**EMERGENCY MANAGEMENT**

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01.415.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Emergency Management purchases and cell phone service.	\$	5,000
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01.415.320	<b>AUTOMATIC NOTIFICATION SYSTEM</b> Reverse 911 Service.	\$	8,200
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01.415.324	<b>WIRELESS EQUIPMENT</b>	\$	550
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**RECYCLING COLLECTION & DISPOSAL**

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01.426.115	<b>SALARIES &amp; WAGES - PART TIME</b> Salaries for part time yard waste employees.	\$	37,200
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01.426.241	<b>OPERATING SUPPLIES</b> Supplies for the yard waste site.	\$	725
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01.426.249	<b>GENERAL EXPENSE</b> Port-o-john rentals for the yard waste site.	\$	4,500
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01.426.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Minor equipment purchases for yard waste site.	\$	3,500
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01.426.310	<b>RECYCLING CONSULTANT</b> Fees for Grant Consultant.	\$	12,500
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01.426.372	<b>REPAIRS &amp; MAINTENANCE</b> Repairs for items related to yard waste.	\$	20,000
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01.426.384	<b>MACHINERY &amp; EQUIPMENT RENTALS</b> Machinery rentals related to yard waste. Joint effort with the Borough of Emmaus.	\$	35,000
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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.	\$	26,900
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01.427.210	<b>OFFICE SUPPLIES</b> Paper, envelopes, and other supplies for trash bills.	\$ 15,000
01.427.215	<b>POSTAGE</b> 50% of postage for utility billing; Remaining 50% in Sewer Fund 08.427.215.	\$ 250
01.427.244	<b>RECYCLING CARTS</b>	\$ -
01.427.367	<b>SOLID WASTE COLLECTION</b> Payments to Waste Management for trash collection. Contract expires August 31, 2024.	\$ 2,650,000
01.427.446	<b>CONTRACTED LEAF COLLECTION</b> Payments to Commercial Contractor for leaf collection.	\$ 100,000
01.427.447	<b>CURBSIDE YARD WASTE</b> Payments to Waste Management for yard waste \$120,000 and grass collection \$280,000.	\$ 400,000

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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.	\$ 851,800
01.430.115	<b>SALARIES &amp; WAGES - PART TIME</b> Salaries for 1 part time and 1 seasonal employee.	\$ 19,500
01.430.191	<b>UNIFORM &amp; SAFETY APPAREL</b> Uniform rentals and work boots per union agreement.	\$ 16,100
01.430.231	<b>VEHICLE FUEL</b> Purchase of vehicle fuel.	\$ 90,000
01.430.241	<b>OPERATING SUPPLIES</b> Purchase of supplies for Roads Dept.	\$ 25,000
01.430.249	<b>GENERAL EXPENSE</b> CDL license fees, drug/lab testing, and PA One Call.	\$ 4,500
01.430.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Purchase of minor equipment items from 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.	\$	6,000
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.	\$	6,000
01.430.420	<b>DUES, MEMBERSHIPS &amp; SUBSCRIPTIONS</b> Subscriptions for Roads Crew.	\$	200
01.430.460	<b>TRAINING &amp; CONFERENCES</b> Conference attendance by Roads Crew.	\$	750
<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.	\$	2,500
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.	\$	6,500
01.433.361	<b>ELECTRICITY</b> Electricity for traffic lights provided by PPL.	\$	27,000

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.	\$	20,000
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.	\$	25,000

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**STREET LIGHTS**

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01.434.361	<b>ELECTRICITY</b> Electricity for subdivision streetlights. Electricity generation provided by Direct Energy.	\$	292,600
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**STORM WATER**

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01.436.313	<b>ENGINEERING</b> Engineering reviews for storm water.	\$	35,000
01.436.372	<b>REPAIRS &amp; MAINTENANCE</b> Repairs & maintenance for storm water.	\$	85,500
01.436.450	<b>CONTRACTED SERVICES</b> EMI mowing services for storm water basins.	\$	65,000

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**ROADS & BRIDGES - MAINTENANCE**

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01.438.241	<b>OPERATING SUPPLIES</b> Paving supplies purchased from Eastern Industries.	\$	205,000
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.	\$	70,000

01.438.450	<b>CONTRACTED SERVICES</b>	\$	25,000
	Paving services done by Kuhns & Anthony Paving Co. as well as other contractors. This includes milling, fog seal, and road MAT.		

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**PUBLIC WORKS ADMINISTRATION**

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01.440.112	<b>SALARIES &amp; WAGES - FULL TIME</b>	\$	225,800
	Salaries for the Director of Public Works, Administrative Asst., and Projects/Parks-Facilities Director.		

01.440.191	<b>UNIFORM &amp; SAFETY APPAREL</b>	\$	1,300
	Uniform rentals for Public Works Administration.		

01.440.241	<b>OPERATING SUPPLIES</b>	\$	1,500
	Operating supplies needed for Public Works Dept.		

01.440.249	<b>GENERAL EXPENSE</b>	\$	4,500
	General expense purchases by Public Works Dept.		

01.440.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b>	\$	3,750
	Minor equipment purchases for Public Works Dept.		

01.440.324	<b>WIRELESS EQUIPMENT</b>	\$	15,000
	Cell phones PW Staff and Truck GPS Systems.		

01.440.327	<b>RADIO EQUIPMENT MAINTENANCE</b>	\$	3,750
	Maintenance work done by ECCO Communications.		

01.440.378	<b>VEHICLE REPAIRS</b>	\$	1,000
	Repairs to PW Director vehicle.		

01.440.420	<b>DUES, SUBSCRIPTIONS &amp; MEMBERSHIPS</b>	\$	500
	Membership for Public Works Administration personnel.		

01.440.450	<b>CONTRACTED SERVICES</b>	\$	500
	Maintenance of copy machine.		

01.440.460	<b>TRAINING &amp; CONFERENCES</b>	\$	3,000
	Conference attendance by Public Works Administration.		

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**COMMUNITY CENTER**

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01.451.112	<b>SALARIES &amp; WAGES - FULL TIME</b>	\$	153,700
	Salaries for Director of Recreation, 1 Recreation Asst., and 1 Recreation Attendant.		

01.451.115	<b>SALARIES &amp; WAGES - PART TIME</b> Salaries for 12 Community Center Attendants.	\$	119,000
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.	\$	9,000
01.451.241	<b>OPERATING SUPPLIES</b> Paper products, soap, etc. purchased from Master Supply, Staples, Dries, Sam's Club, Light Fixture, etc.	\$	9,000
01.451.249	<b>GENERAL EXPENSE</b> Mileage reimbursements for Community Center personnel.	\$	3,500
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.	\$	14,000
01.451.318	<b>ALARM/SECURITY SERVICES</b> Security Alarm Services. Security Guard Services.	\$	35,000
01.451.324	<b>MOBILE PHONES</b>	\$	550
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.	\$	35,000
01.451.372	<b>REPAIRS &amp; MAINTENANCE</b> Community Center repairs to HVAC system, gym floor, appliance repairs, water testing, and other miscellaneous repairs.	\$	55,000
01.451.420	<b>DUES, SUBSCRITIONS &amp; MEMBERSHIPS</b> Membership in the PA Recreation and Park Society.	\$	600



01.451.440	<b>PEST CONTROL</b> Pest control services provided by JC Ehrlich.	\$	800
01.451.445	<b>JANITORIAL</b> Services provided by Advanced Cleaning Solutions.	\$	48,000
01.451.460	<b>TRAINING &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.	\$	140,000
01.452.229	<b>SNACK FOODS</b> Purchases for the swimming pool snack bar.	\$	22,000
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.	\$	15,000
01.452.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Minor equipment purchases for pool.	\$	4,000
01.452.324	<b>MOBILE PHONES</b>	\$	650
01.452.372	<b>REPAIRS &amp; MAINTENANCE</b> Pool cleaning, water testing, and other maintenance items.	\$	15,000
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.	\$	750

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**SUMMER PROGRAMS**

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01.453.115	<b>SALARIES &amp; WAGES - PART TIME</b> Salaries for 5 senior level and 42 playground employees at 5 playgrounds for the 7 week summer program.	\$	59,000
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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>	\$	11,000
	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>	\$	535,100
	Salaries for 1 Crew Chief and 6 Crew Members.		
01.454.115	<b>SALARIES &amp; WAGES - PART TIME</b>	\$	108,700
	Salaries for 14 Seasonal employees and 1 Part-time employee.		
01.454.191	<b>UNIFORM &amp; SAFETY APPAREL</b>	\$	9,100
	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>	\$	4,000
	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>	\$	13,000
	Purchases for mowers.		
01.454.254	<b>PARK REPLACEMENTS</b>	\$	37,000
	Replacement items for playground and park equipment.		

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.	\$	16,000
01.454.371	<b>TOWNSHIP TREE MAINTENANCE</b> Township owned trees requiring maintenance.	\$	75,000
01.454.372	<b>REPAIRS &amp; MAINTENANCE</b> Water service from LCA, tennis court, pickel court, and other maintenance.	\$	40,000
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.	\$	65,000
01.454.460	<b>TRAINING &amp; CONFERENCES</b> Conference attendance by Parks employees.	\$	750
<b>LMT LIBRARY</b>			
01.456.500	<b>LIBRARY SUBSIDY</b> Remittance of library tax revenue less collection expenses.	\$	585,000
<b>GRANTS</b>			
01.459.520	<b>HISTORICAL SOCIETY</b> Contribution to Lower Macungie Historical Society.	\$	12,700
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. In addition Meeting Room Waiver applies.	\$	9,000
01.459.527	<b>YOUTH ASSOC.</b> Contribution to Lower Macungie Youth Assoc. (LMYA). NO gym fee waivers in 2021.	\$	35,000
01.459.528	<b>LMT LAZERS</b> Contribution to Lower Macungie Summer Swim Team.	\$	9,000
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. In addition Meeting Room Waiver applies.	\$	2,500
01.459.534	<b>LMT MUSTANGS</b> Contribution to Lower Macungie Mustangs Football and Cheerleading	\$	-
<b>EMPLOYER PAID BENEFITS</b>			
01.481.192	<b>FICA - EMPLOYER PAID</b> Social security taxes at 6.2% of wages.	\$	230,000
01.481.193	<b>MEDICARE - EMPLOYER PAID</b> Medicare taxes at 1.45% of wages.	\$	54,000
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.	\$ 56,000
01.483.197	<b>PENSION</b> Contribution to pension plan administered by Fulton Financial.	\$ 441,000

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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.	\$ 160,000
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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.	\$ 2,500
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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. Cyber Insurance Policy.	\$ 48,500
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	<b>AUTO INSURANCE</b> Auto Insurance through Stauffer Insurance Agency.	\$ 27,000
01.486.356	<b>COMMERCIAL UMBRELLA POLICY</b> Supplemental general liability insurance coverage through Stauffer Insurance Agency.	\$ 28,000

**HEALTH INSURANCE**

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01.487.160	<b>DISABILITY INSURANCE</b> Short and long term disability provided by One America.	\$ 40,000
01.487.177	<b>ACCRUED SICK TIME</b> Accumulated sick time.	\$ 40,000
01.487.196	<b>HEALTH INSURANCE</b> Health Insurance provided by Township.	\$ 925,000

**INTERFUND TRANSFERS**

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01.492.300	<b>TRANSFER TO CAPITAL PROJECTS FUND</b> Transfer to support major projects for capital fund.	\$ 41,700
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**LOWER MACUNGIE TOWNSHIP  
2021 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>	\$	5,000
	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>	\$	30,000
	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>	\$	1,000
	Permit fee charged for septic systems.		

**REIMBURSEMENTS & REFUNDS**

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

**RESERVE TRANSFERS**

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08.396.000	<b>TRANSFER FROM RESERVES</b>	\$ 397,550
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**EXPENSES**

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**FINANCIAL ADMINISTRATION**

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08.402.311	<b>ACCOUNTING &amp; AUDITING SERVICES</b> A portion of the annual audit fee is allocated to the Sewer Fund.	\$ 9,000
08.402.317	<b>PAYROLL PROCESSING</b> A portion of payroll processing done by JetPay is allocated to the Sewer Fund.	\$ 2,000
08.402.390	<b>BANK SERVICE CHARGES/FEEES</b> Banking fees for returned checks.	\$ 1,000
08.402.391	<b>CREDIT CARD PROCESSING FEES</b> Processing fees for online credit card payments.	\$ 25,000

**LEGAL SERVICES**

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08.404.401	<b>SOLICITOR</b> Services provided by Township appointed law firm.	\$ 40,000
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**SECRETARY**

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08.405.112	<b>SALARIES &amp; WAGES - FULL TIME</b>	\$ 108,100
	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>	\$ 75,000
	Services provided by Township appointed engineering firm.	

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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>	\$ 56,600
	Water Resource Specialist / SEO.	

**WASTEWATER COLLECTION AND TREATMENT**

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08.429.112	<b>SALARIES &amp; WAGES - FULL TIME</b> Salary for Sewer Crew Chief, 4 Crew Members.	\$ 388,900
08.429.115	<b>SALARIES &amp; WAGES - PART TIME</b> Salaries 1 seasonal employee in the Sewer Dept. for GIS/Admin work.	\$ 6,300
08.429.191	<b>UNIFORM &amp; SAFETY APPAREL</b> Uniform rentals and work boots per union agreement.	\$ 6,200
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.	\$ 18,000
08.429.260	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b> Purchase of minor equipment items from Dries, Grainger, Teledyne, etc.	\$ 20,000
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.	\$	17,500
08.429.378	<b>VEHICLE REPAIRS</b> Repairs to vehicles used by Sewer Dept.	\$	3,000
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.	\$	25,000
08.429.460	<b>TRAINING &amp; CONFERENCES</b> Conference attendance for EPWPCOA.	\$	1,000
<b>EMPLOYER PAID BENEFITS</b>			
08.481.192	<b>FICA - EMPLOYER PAID</b> Social security taxes at 6.2% of wages.	\$	35,000
08.481.193	<b>MEDICARE - EMPLOYER PAID</b> Medicare taxes at 1.45% of wages.	\$	8,500
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 **457 PLAN CONTRIBUTIONS** \$ 11,500  
Township contributes 2% to plan participants.

08.483.197 **PENSION** \$ 90,000  
Contribution to pension plan administered by Fulton Financial.

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**WORKERS' COMPENSATION**

08.484.354 **WORKERS' COMPENSATION** \$ 75,000  
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**

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

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**INSURANCE**

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** \$ 6,000  
Liability Insurance through Stauffer Insurance Agency.

08.486.353 **GOV'T. CRIME INSURANCE POLICY** \$ 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	<b>COMMERCIAL UMBRELLA POLICY</b>	\$	12,000
	Supplemental general liability insurance coverage through Stauffer Insurance Agency.		

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**HEALTH INSURANCE**

08.487.160	<b>DISABILITY INSURANCE</b>	\$	6,500
	Short and long term disability provided by One America.		

08.487.177	<b>ACCRUED SICK TIME</b>	\$	20,000
	Accumulated sick time.		

08.487.196	<b>HEALTH INSURANCE</b>	\$	350,000
	Health Insurance provided by Township.		

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**CAPITAL PROJECTS**

08.493.610	<b>CAPITAL CONSTRUCTION</b>	\$	650,000
	Sewer Infiltration & Inflow work.		

**LOWER MACUNGIE TOWNSHIP  
2021 CAPITAL PROJECTS FUND (30)**

**REVENUES**

**REAL PROPERTY TAXES**

30.301.100	<b>REAL ESTATE TAX</b>	\$ 1,210,000
	.50 millage Real Estate Property Tax & 50% Homestead Exclusion.	
30.301.200	<b>REAL ESTATE TAX PRIOR YEARS</b>	\$ 10,000
	Real Estate Property Tax - prior years.	

**STATE GRANTS**

30.354.150	<b>STATE RECYCLING GRANTS</b>	\$ -
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**FIXED ASSETS DISPOSITION**

30.391.100	<b>SALE OF FIXED ASSETS</b>	\$ -
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**INTERFUND OPERATING TRANSFERS**

30.392.010	<b>TRANSFER FROM GENERAL FUND</b>	\$ 41,700
	Transfer to support major projects from General Fund reserves	

**RESERVE TRANSFERS**

30.396.000	<b>TRANSFER FROM RESERVES</b>	\$ 350,000
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**EXPENSES**

**REAL ESTATE TAX COLLECTION**

30.403.105	<b>SALARIES &amp; WAGES - ELECTED</b>	\$ 5,000
	50% of Tax Collector salary.	
30.403.210	<b>TAX COLLECTION OFFICE SUPPLIES</b>	\$ 8,050
	50% of Tax Office expenses.	

30.403.450	<b>CONTRACTED SERVICES</b>	\$	8,450
	50% of computer services and billing expenses.		

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**DEBT PRINCIPAL**

30.471.901	<b>BOND/NOTE PRINCIPAL</b>	\$	573,000
	Principal payments New Tripoli Bank Note.		

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**DEBT INTEREST**

30.472.911	<b>BOND/NOTE INTEREST</b>	\$	160,000
	Interest payments New Tripoli Bank Note.		

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**CAPITAL PROJECTS**

30.493.463	<b>CONTRACTED PAVING</b>	\$	200,000
	Major road surfacing projects.		

30.493.631	<b>MOWERS &amp; BLOWERS</b>	\$	40,000
	Purchase two mowers and two sickle bars.		

30.493.635	<b>COMMUNITY CENTER IMPROVEMENTS</b>	\$	430,000
	Lobby roof, skylight, and ceiling tile repairs.		

30.493.636	<b>CAMP OLYMPIC</b>	\$	20,000
	Repoint house.		

30.493.637	<b>PARK SIGNAGE</b>	\$	2,500
	Replacement and Open Space Trail signage.		

30.493.638	<b>PARK IMPROVEMENTS</b>	\$	60,200
	Rehabilitate basketball and tennis courts.		

30.493.647	<b>SIDEWALKS/PARKING LOTS</b>	\$	27,000
	Crack seal and repair.		

30.493.652	<b>BIKE TRAILS &amp; WALKING TRAILS</b>	\$	27,500
	Crack seal, resurfacing, and repair.		

30.493.658	<b>STORM WATER</b>	\$	50,000
	Improvement to basins including fencing.		



**LOWER MACUNGIE TOWNSHIP  
2021 LIQUID FUELS FUND (35)**

**REVENUES**

**INTEREST EARNINGS**

35.341.000	<b>INTEREST EARNINGS</b>	\$ 5,000
	Interest from deposits and short term investments.	

**STATE SHARED REVENUE**

35.355.020	<b>LIQUID FUELS ALLOCATION (Act 655)</b>	\$ 906,400
	The amount is based on 131 miles of Township owned roads and a population of 30,633 as of the 2010 census.	

**RESERVE TRANSFERS**

35.396.000	<b>TRANSFER FROM RESERVES</b>	\$ 1,873,600
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**EXPENSES**

**WINTER MAINTENANCE**

35.432.281	<b>SALT</b>	\$ 150,000
	Road salt purchased from COSTARS state contract.	

35.432.282	<b>ANTI-SKID</b>	\$ 15,000
	Anti-skid purchased from Eastern Industries.	

**HIGHWAYS & STREETS**

35.439.283	<b>ROAD RESURFACING</b>	\$ 2,300,000
	Microsurfacing and Ultra Thin \$510,000, Maulfair Drive Repair \$270,000, Compost site Road \$460,000, Orchard Road Repair \$90,000, Sauerkraut Basin \$600,000, Gehman Road Bridge \$370,000	

35.439.313	<b>PROJECT ENGINEERING</b>	\$ 200,000
	Engineering expenses associated with roads, drainage basins, and bridge projects.	

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**CAPITAL PROJECTS**

35.493.680	<b>MAJOR EQUIPMENT</b>	\$ 120,000
	(2) Pick Up Trucks with Plows.	