

LOWER MACUNGIE TOWNSHIP
Lehigh County, Pennsylvania

ORDINANCE NO. 2021-XX
(Duly Adopted December XX, 2021)

**AN ORDINANCE OF THE TOWNSHIP OF LOWER
MACUNGIE, LEHIGH COUNTY, PENNSYLVANIA,
SETTING THE TAX RATES FOR THE YEAR 2022 AND
APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE
REQUIRED FOR THE SPECIFIC PURPOSES OF THE
TOWNSHIP GOVERNMENT DURING THE 2022 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 2022. If for any reason the East Penn School District does not impose a tax on earned income received and net profits earned on all the persons herein taxed by Lower Macungie Township, or imposes a tax of less than five mills or 1/2%, then, in that event, the tax imposed by Lower Macungie Township pursuant to Section 1 above shall be 10 mills or 1% less the amount of tax imposed by the East Penn School District.

In addition to the taxes levied above, there shall be a 0.15% additional tax on earned income, as defined by this Part, received by residents of the Township, and on the net profits, as defined in this part, of businesses, professions, and other activities conducted by residents in the Township, on or after January 1, 2022, to be used to purchase, maintain, improve and retire debt for open space in the Township

§24-2 Realty Transfer Tax

The Township Transfer Tax of one percent (1%) upon the privilege of transferring or conveying, by deed or other document, any interest in any lands, tenements, or hereditaments in or partly in the Township of Lower Macungie is hereby enacted and levied, without change, for the year 2022. It is the intent of this part that the entire burden of the tax imposed herein on a person or transfer shall not exceed the limitations prescribed in The Realty Transfer Tax Act, 72 P.S. §§ 3283 - 3292., so that if any other political subdivision shall impose or hereafter shall impose such tax on the same person or transfer then the tax levied by Lower Macungie Township under the authority of that Act shall, during the time such duplication of the tax exists, except as hereinafter otherwise provided, be one-half of the rate, and such one-half rate shall become effective without any action on the part of Lower Macungie Township; provided, however, that the Lower Macungie Township and any other political subdivision which impose such tax on the same person or transfer may agree that, instead of limiting their respective rates to one-half of the rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted under The Realty Transfer Tax Act.

§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 2022.

§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 2022.

§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 2022.

SECTION II Annual Budget Appropriations.

Regarding Township expenditures for the fiscal year 2022, the following amounts are hereby appropriated from the revenues available during the 2022 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 2022 on file in the Township Secretary’s Office and attached hereto by reference.

2022 ADOPTED BUDGETS

GENERAL FUND

Revenue.....\$15,678,575
Expenditures\$15,678,575

SEWER FUND

Revenue.....\$4,444,600
Expenditures\$4,444,600

DEBT SERVICE FUND

Revenue.....\$1,487,800
Expenditures\$1,487,800

CAPITAL FUND

Revenue.....\$2,898,800
Expenditures\$2,898,800

FEDERAL GRANTS FUND

Revenue.....\$3,375,000
Expenditures\$3,375,000

OPEN SPACE FUND

Revenue.....\$7,900,000
Expenditures\$7,230,000

STATE LIQUID FUELS FUND

Revenue.....\$2,510,000
Expenditures\$2,510,000

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, 2022.

ENACTED and **ORDAINED** this XXth day of December, A.D., 2021.

**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	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
General Fund						
Real Property Taxes						
01.301.105	RE Tax - Library	628,000.00	628,000.00	605,000.00	635,234.17	623,591.20
01.301.205	RE Tax - Library Prior Years	2,000.00	2,000.00	.00	3,583.00	94.00
Total Real Property Taxes:		630,000.00	630,000.00	605,000.00	638,817.17	623,497.20
Local Tax Enabling Act						
01.310.100	Real Estate Transfer Tax	925,000.00	925,000.00	925,000.00	1,229,434.96	926,604.76
01.310.210	EIT Current Resident	6,100,000.00	6,100,000.00	5,666,000.00	5,214,784.83	5,868,034.97
01.310.220	EIT Current Non-Res	125,000.00	125,000.00	125,000.00	123,430.08	125,617.92
01.310.230	EIT Delinquent Resident	140,000.00	140,000.00	140,000.00	65,573.18	117,058.64
01.310.240	EIT Delinquent Non-Res	1,000.00	1,000.00	1,000.00	408.75	352.31
01.310.510	Local Services Tax	630,000.00	630,000.00	625,000.00	537,472.94	618,463.85
Total Local Tax Enabling Act:		7,921,000.00	7,921,000.00	7,482,000.00	7,171,104.74	7,655,427.83
Business Licenses & Permits						
01.321.320	Junk Yard License	300.00	300.00	300.00	.00	300.00
01.321.601	Electrical Licenses	8,400.00	8,400.00	9,100.00	8,400.00	11,400.00
01.321.602	Plumbing Licenses	4,200.00	4,200.00	4,250.00	4,190.00	3,480.00
01.321.610	Peddler Licenses	200.00	200.00	200.00	400.00	200.00
01.321.800	Cable TV Franchise Fees	480,000.00	480,000.00	490,000.00	353,867.37	489,767.04
Total Business Licenses & Permits:		493,100.00	493,100.00	503,850.00	366,857.37	505,147.04
Fines						
01.331.120	Violations- Ordinance/Statues	15,000.00	15,000.00	15,000.00	13,587.68	14,469.86
Total Fines:		15,000.00	15,000.00	15,000.00	13,587.68	14,469.86
Interest Earnings						
01.341.000	Interest Earnings	1,000.00	1,000.00	1,000.00	1,518.61	40,488.76
Total Interest Earnings:		1,000.00	1,000.00	1,000.00	1,518.61	40,488.76
Rents and Royalties						
01.342.100	Land Rental	10,000.00	10,000.00	10,000.00	2,000.00	14,850.00
01.342.206	Kratzer House	12,000.00	12,000.00	12,000.00	12,125.46	14,043.44
01.342.207	Schantz Farm Rental	13,500.00	13,500.00	13,500.00	14,990.13	13,994.48
01.342.211	Camp Olympic Farm House	17,000.00	17,000.00	17,000.00	19,383.56	18,028.61
01.342.212	Camp Olympic Bungalow	12,000.00	12,000.00	12,000.00	14,455.95	12,296.37
01.342.213	Camp Olympic Twin	.00	.00	.00	.00	989.20
01.342.530	Cell Tower Rental	14,000.00	14,000.00	14,000.00	13,031.11	15,366.27
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	88,486.21	104,568.37
State Grants						
01.354.020	State Aid Volunteer Fire	210,000.00	210,000.00	210,000.00	214,802.96	238,391.88
01.354.090	State Community Dev Grants	.00	.00	.00	.00	529,000.00
01.354.150	State Recycling Grants	100,000.00	100,000.00	100,000.00	157,715.37	.00
Total State Grants:		310,000.00	310,000.00	310,000.00	372,518.33	767,391.88

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
State Shared Revenue						
01.355.010	PURTA	8,500.00	8,500.00	500.00	9,816.96	9,303.25
01.355.040	Alcoholic Beverages Licenses	1,500.00	1,500.00	1,500.00	300.00	5,750.00
01.355.050	Municipal State Aid Pension	225,000.00	225,000.00	235,000.00	230,269.56	231,420.16
Total State Shared Revenue:		235,000.00	235,000.00	237,000.00	240,386.52	246,473.41
Charges for Services Developer						
01.361.350	Application & Cond Use Fees	35,000.00	35,000.00	18,000.00	46,500.00	21,650.00
01.361.400	Residential Plan Review Fees	.00	.00	.00	.00	360.00
01.361.401	Commercial Plan Review Fees	.00	.00	.00	.00	34,295.00
01.361.710	Photocopies	300.00	300.00	300.00	399.26	393.85
Total Charges for Services Developer:		35,300.00	35,300.00	18,300.00	46,899.26	56,698.85
Charges for Services Safety						
01.362.140	School Crossing Guards	23,400.00	23,400.00	35,000.00	35,545.43	23,917.56
01.362.402	Fire Code Plan Review	1,500.00	1,500.00	5,000.00	37,960.00	11,060.00
01.362.403	Fire Inspection Fees	85,000.00	85,000.00	.00	.00	.00
01.362.410	Building Permits Residential	185,000.00	185,000.00	86,000.00	194,501.50	181,227.00
01.362.411	Building Permits Commercial	415,000.00	415,000.00	455,000.00	498,384.50	639,817.35
01.362.420	Electrical Permits	.00	.00	35,000.00	29,712.50	57,862.00
01.362.430	Plumbing Permits	.00	.00	8,500.00	8,049.00	13,121.25
01.362.435	Building Permit Plan Review	16,500.00	16,500.00	35,000.00	24,155.00	.00
01.362.450	ROP Use & Occupancy Permits	2,500.00	2,500.00	2,500.00	11,600.00	12,140.00
01.362.470	Mechanical Permits	.00	.00	12,000.00	19,229.00	28,555.50
01.362.480	Zoning Permits	18,000.00	18,000.00	13,500.00	26,754.70	24,023.60
01.362.490	On Lot Grading/Pool Reviews	500.00	500.00	1,500.00	1,451.50	1,380.00
01.362.500	Burning Permits	50.00	50.00	.00	100.00	50.00
01.362.580	Sprinkler System Inspections	.00	.00	6,000.00	6,146.80	8,051.75
01.362.600	Miscellaneous Permits	250.00	250.00	500.00	250.00	.00
01.362.900	Permit Service Fee	525.00	525.00	525.00	798.86	924.49
Total Charges for Services Safety:		748,225.00	748,225.00	696,025.00	894,638.79	1,002,130.50
Sanitation						
01.364.300	Solid Waste Regular Charges	3,330,000.00	3,330,000.00	3,300,000.00	2,504,208.00	3,340,615.71
01.364.305	Penalties Assessed	20,000.00	20,000.00	20,000.00	121.57-	7,587.78
01.364.350	Recycling Carts & Bag Tags	250.00	250.00	250.00	1,720.00	2,383.00
01.364.900	Yard Waste Loading Fees	3,000.00	3,000.00	3,000.00	4,855.00	6,565.00
Total Sanitation:		3,353,250.00	3,353,250.00	3,323,250.00	2,510,661.43	3,357,151.49
Culture and Recreation						
01.367.110	Swimming Pool Fees	90,000.00	90,000.00	90,000.00	101,403.00	150.00
01.367.111	Swim Lesson Fees	7,000.00	7,000.00	7,000.00	14,262.50	.00
01.367.112	Pool Snack Bar Income	20,000.00	20,000.00	20,000.00	16,969.46	14.76
01.367.120	Playground Fees	45,000.00	45,000.00	45,000.00	.00	.00
01.367.142	Camp Olympic Barn	15,000.00	15,000.00	15,000.00	14,250.00	5,975.00
01.367.145	Wescosville Rec Hall	10,000.00	10,000.00	10,000.00	15,300.00	6,550.00
01.367.149	Conference Room	1,500.00	1,500.00	1,500.00	.00	220.00-
01.367.150	Gym Rental	30,000.00	30,000.00	30,000.00	37,835.00	21,102.50
01.367.153	Community Center Rooms	25,000.00	25,000.00	25,000.00	6,945.00	4,448.50
01.367.156	Community Center Snack Bar	600.00	600.00	600.00	165.39	273.76
01.367.157	Lockridge Community Center	10,000.00	10,000.00	10,000.00	10,920.00	5,450.00
01.367.160	Library Reimbursable Expenses	16,000.00	16,000.00	16,000.00	9,040.43	16,367.14

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
01.367.200	Community Center Programs	70,000.00	70,000.00	70,000.00	50,654.29	17,294.04
01.367.300	Garden Plot Program	1,800.00	1,800.00	2,000.00	2,040.00	2,335.00
01.367.301	Field Use Fees	3,000.00	3,000.00	3,000.00	3,334.99	3,450.00
01.367.320	Rental Sanitizing Fee	.00	.00	2,000.00	1,750.00	1,000.00
Total Culture and Recreation:		344,900.00	344,900.00	347,100.00	284,870.06	84,190.70
Reimbursements & Other						
01.380.100	Insurance Reimbursements	30,000.00	30,000.00	30,000.00	144,775.83	333,408.92
01.380.300	Misc Rev & Reimburse	1,000.00	1,000.00	1,000.00	118.20	639.80
01.380.900	Refunds for Expenses	1,000.00	1,000.00	1,000.00	8,108.12	5,622.05
Total Reimbursements & Other:		32,000.00	32,000.00	32,000.00	153,002.15	339,670.77
Special Assessments						
01.383.110	Street Light Taxes - Current	290,000.00	290,000.00	290,000.00	297,681.61	297,921.97
01.383.111	Street Light Taxes- Delinquent	1,000.00	1,000.00	1,000.00	1,488.19	940.17
01.383.130	Special Assessment Water Lines	.00	.00	.00	20,000.00	.00
01.383.500	Penalties Late Payment	300.00	300.00	300.00	2,261.94	617.69
Total Special Assessments:		291,300.00	291,300.00	291,300.00	321,431.74	299,479.83
Contributions Private Sources						
01.387.100	Private Donations	.00	.00	.00	4,475.40	.00
Total Contributions Private Sources:		.00	.00	.00	4,475.40	.00
Interfund Operating Transfers						
01.392.320	Transfer from Fed Entitlements	1,175,000.00	1,175,000.00	.00	.00	.00
Total Interfund Operating Transfers:		1,175,000.00	1,175,000.00	.00	.00	.00
Total Revenue:		15,678,575.00	15,678,575.00	13,955,325.00	13,109,255.46	15,096,786.49
Legislative						
01.400.105	Salaries & Wages - Elected	21,900.00	21,900.00	21,200.00	17,875.44	19,779.52
01.400.210	Office Supplies	500.00	500.00	500.00	85.48	148.49
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:		23,900.00	23,900.00	23,200.00	17,960.92	19,928.01
Financial Administration						
01.402.112	Salaries & Wages - Full Time	242,300.00	242,300.00	237,500.00	192,041.09	227,686.93
01.402.210	Office Supplies	1,000.00	1,000.00	1,000.00	258.68	574.86
01.402.260	Small Tools & Minor Equip	1,000.00	1,000.00	1,000.00	.00	.00
01.402.307	Accounting Systems	26,000.00	26,000.00	32,000.00	28,510.00	31,300.00
01.402.311	Accounting & Auditing Services	20,000.00	20,000.00	15,000.00	14,700.00	12,500.00
01.402.317	Payroll Processing	10,000.00	10,000.00	10,000.00	6,621.27	8,357.03
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	12,000.00	12,000.00	9,000.00	6,653.84	6,164.46
01.402.420	Dues, Subscriptions & Member	1,100.00	1,100.00	1,100.00	.00	575.00
01.402.460	Training & Conferences	2,500.00	2,500.00	2,500.00	1,065.98	.00
Total Financial Administration:		324,900.00	324,900.00	318,100.00	249,850.86	296,050.53

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Real Estate Tax Collection						
01.403.105	Salaries & Wages - Elected	5,000.00	5,000.00	5,000.00	4,230.82	5,000.06
01.403.210	Tax Collection Office	8,050.00	8,050.00	8,050.00	5,142.81	7,550.00
01.403.450	Contracted Services	8,450.00	8,450.00	8,450.00	7,272.27	7,095.03
	Total Real Estate Tax Collection:	21,500.00	21,500.00	21,500.00	16,645.90	19,645.09
Legal Services						
01.404.401	Solicitor	120,000.00	120,000.00	120,000.00	128,266.38	131,901.13
01.404.402	Labor Relations	30,000.00	30,000.00	30,000.00	9,786.50	.00
01.404.403	Legal Planning	80,000.00	80,000.00	80,000.00	23,218.00	48,190.50
01.404.404	Legal Zoning Board	12,000.00	12,000.00	12,000.00	7,550.00	10,629.00
01.404.405	Litigation	5,000.00	5,000.00	5,000.00	3,353.19	2,849.00
01.404.406	Legal Enforcement	18,000.00	18,000.00	18,000.00	6,511.84	4,689.00
	Total Legal Services:	265,000.00	265,000.00	265,000.00	178,685.91	198,258.63
Secretary						
01.405.112	Salaries & Wages - Full Time	182,500.00	182,500.00	177,300.00	151,271.12	170,920.71
01.405.210	Office Supplies	8,000.00	8,000.00	8,000.00	4,452.19	3,439.22
01.405.249	General Expense	1,000.00	1,000.00	1,000.00	400.00	219.90
01.405.341	Advertising	10,000.00	10,000.00	8,000.00	5,646.51	9,382.63
01.405.420	Dues, Subscriptions & Member	250.00	250.00	250.00	59.95	23.98
01.405.450	Contracted Services	10,000.00	10,000.00	10,000.00	6,209.28	7,828.85
01.405.460	Training & Conferences	1,000.00	1,000.00	1,000.00	.00	.00
	Total Secretary:	212,750.00	212,750.00	205,550.00	168,039.05	191,815.29
General Township Admin						
01.406.112	Salaries & Wages - Full Time	124,500.00	124,500.00	117,300.00	103,230.53	117,632.00
01.406.215	Postage	13,500.00	13,500.00	13,500.00	12,642.74	13,389.76
01.406.249	General Expense	7,000.00	7,000.00	7,000.00	6,128.43	15,067.93
01.406.308	Codification	5,000.00	5,000.00	5,000.00	3,852.40	4,495.00
01.406.321	Phone & Data	33,000.00	33,000.00	33,000.00	26,457.23	23,443.49
01.406.324	Mobile Phones	1,100.00	1,100.00	1,100.00	846.52	1,059.17
01.406.391	Notary Expenses	800.00	800.00	800.00	488.35	.00
01.406.420	Dues, Subscriptions & Member	1,900.00	1,900.00	1,800.00	1,840.00	1,696.95
	Total General Township Admin:	186,800.00	186,800.00	179,500.00	155,486.20	176,784.30
Information Technology						
01.407.260	Small Tools & Minor Equip	1,000.00	1,000.00	1,000.00	97.50	99.00
01.407.270	Computer Hardware, Software	10,000.00	10,000.00	20,000.00	4,908.33	7,856.24
01.407.374	Equipment Repairs	.00	.00	1,000.00	.00	85.30
01.407.450	Contracted Services	50,000.00	50,000.00	104,000.00	45,278.80	75,291.25
01.407.453	Web Platform	28,000.00	28,000.00	25,000.00	25,180.00	772.50
01.407.613	Capital-Office/ IT Equipment	23,600.00	23,600.00	30,000.00	18,027.02	.00
	Total Information Technology:	112,600.00	112,600.00	181,000.00	93,491.65	84,104.29
Engineering Services						
01.408.313	Engineering & Architectural	140,000.00	140,000.00	110,000.00	143,170.85	131,499.45
	Total Engineering Services:	140,000.00	140,000.00	110,000.00	143,170.85	131,499.45

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Buildings & Facilities						
01.409.112	Salaries & Wages - Full Time	338,800.00	338,800.00	325,900.00	246,418.55	255,110.90
01.409.115	Salaries & Wages - Part Time	26,050.00	26,050.00	19,500.00	3,097.25	.00
01.409.191	Uniform & Safety Apparel	5,200.00	5,200.00	5,200.00	4,199.72	4,791.10
01.409.230	Heating Fuel	60,000.00	60,000.00	55,000.00	40,636.42	37,444.85
01.409.241	Operating Supplies	25,000.00	25,000.00	25,000.00	12,757.45	16,050.65
01.409.249	General Expense	3,500.00	3,500.00	3,500.00	1,959.94	1,726.41
01.409.260	Small Tools & Minor Equip	7,500.00	7,500.00	12,000.00	3,676.90	2,279.05
01.409.318	Alarm/Security Services	20,000.00	20,000.00	20,000.00	9,794.17	8,521.31
01.409.361	Electricity	38,000.00	38,000.00	35,000.00	32,916.91	21,831.77
01.409.372	Repairs & Maintenance	155,000.00	155,000.00	150,000.00	145,135.93	282,997.65
01.409.374	Equipment Repairs	6,500.00	6,500.00	6,500.00	1,728.08	691.58
01.409.375	Rental Property Repairs	11,000.00	11,000.00	10,000.00	8,682.41	4,915.45
01.409.378	Vehicle Repairs	6,000.00	6,000.00	7,000.00	4,044.66	2,455.61
01.409.420	Dues, Subscriptions & Member	1,000.00	1,000.00	1,000.00	460.00	200.00
01.409.430	Taxes	7,500.00	7,500.00	7,500.00	7,324.27	7,163.54
01.409.440	Pest Control	5,000.00	5,000.00	5,500.00	2,340.00	3,367.00
01.409.449	Elevator Maintenance	5,000.00	5,000.00	5,000.00	4,802.96	4,530.55
01.409.460	Training & Conferences	2,500.00	2,500.00	2,500.00	2,550.81	1,895.00
Total Buildings & Facilities:		723,550.00	723,550.00	696,100.00	532,526.43	655,972.42
Public Safety						
01.410.115	Salaries - Crossing Guards	51,200.00	51,200.00	73,500.00	47,428.71	42,582.35
01.410.191	Uniform & Safety Apparel	.00	.00	1,000.00	925.82	2,000.00
01.410.249	General Expense	.00	.00	500.00	17.02	678.04
Total Public Safety:		51,200.00	51,200.00	75,000.00	46,519.91	45,260.39
Fire						
01.411.231	Vehicle Fuel	9,500.00	9,500.00	9,500.00	6,178.52	5,292.95
01.411.363	Hydrant Rental	179,000.00	179,000.00	179,000.00	143,684.92	178,432.72
01.411.500	Volunteer Fireman's Relief	210,000.00	210,000.00	210,000.00	214,802.96	238,391.88
01.411.501	Lower Macungie Fire Co	125,000.00	125,000.00	125,000.00	61,113.85	109,999.19
01.411.503	LMT Fire Police	5,000.00	5,000.00	5,000.00	225.98	1,640.81
01.411.505	Lower Macungie Fire Incentive	51,500.00	51,500.00	51,500.00	51,500.00	51,500.00
01.411.506	Alburtis Fire Company	.00	.00	.00	.00	15,000.00
01.411.507	Macungie Ambulance	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
01.411.508	Emmaus Ambulance	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
01.411.510	Brandywine Fire Station	30,000.00	30,000.00	30,000.00	20,987.46	16,716.77
01.411.511	LMT False Alarm	3,500.00	3,500.00	3,500.00	9,600.00	3,600.00
Total Fire:		650,000.00	650,000.00	650,000.00	544,593.69	657,074.32
Permits						
01.413.112	Salaries & Wages - Full Time	279,000.00	279,000.00	221,800.00	192,121.20	177,553.98
01.413.191	Uniform & Safety Apparel	2,500.00	2,500.00	2,400.00	1,386.58	532.21
01.413.210	Office Supplies	1,500.00	1,500.00	1,500.00	95.94	224.55
01.413.241	Operating Supplies	2,500.00	2,500.00	2,000.00	2,053.47	1,724.70
01.413.249	General Expense	500.00	500.00	500.00	20.01	35.00
01.413.260	Small Tools & Minor Equip	15,000.00	15,000.00	15,000.00	11,060.70	6,363.05
01.413.324	Mobile Phones	2,300.00	2,300.00	1,800.00	1,693.04	1,816.21
01.413.378	Vehicle Repairs	2,000.00	2,000.00	2,000.00	2,798.09	417.85
01.413.420	Dues, Subscriptions & Member	1,500.00	1,500.00	1,600.00	655.00	715.00
01.413.460	Training & Conferences	6,000.00	6,000.00	6,000.00	2,712.87	1,816.47
01.413.471	Alt Residential Inspector	2,500.00	2,500.00	18,500.00	43,952.00	89,926.49

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
01.413.472	Alt Res Electrical Inspector	55,000.00	55,000.00	.00	.00	.00
01.413.473	Alt Commercial Inspector	225,000.00	225,000.00	175,000.00	247,981.77	267,837.80
01.413.474	Alt Commercial Plan Review	23,000.00	23,000.00	29,500.00	16,135.00	28,075.00
01.413.476	Alt Fire Inspector	60,000.00	60,000.00	.00	.00	.00
Total Permits:		678,300.00	678,300.00	477,600.00	522,665.67	577,038.31
Planning and Zoning						
01.414.112	Salaries & Wages - Full Time	272,000.00	272,000.00	212,200.00	142,439.83	203,261.67
01.414.115	Salaries & Wages - Part Time	8,000.00	8,000.00	8,000.00	2,575.00	2,514.00
01.414.210	Office Supplies	1,500.00	1,500.00	1,500.00	49.63	515.49
01.414.260	Small Tools & Minor Equip	500.00	500.00	500.00	.00	13.73
01.414.312	Engineer-On Lot Grading/ Pools	25,000.00	25,000.00	13,000.00	31,248.52	28,348.85
01.414.313	Engineering & Architectural	30,000.00	30,000.00	30,000.00	16,228.80	21,391.13
01.414.319	Planning Studies	15,000.00	15,000.00	25,000.00	120.18	9,273.97
01.414.420	Dues, Subscriptions & Member	1,500.00	1,500.00	1,500.00	690.00	1,380.00
01.414.454	Stenographer	5,000.00	5,000.00	2,000.00	4,974.05	1,600.95
01.414.460	Training & Conferences	1,500.00	1,500.00	1,500.00	175.00	525.00
Total Planning and Zoning:		360,000.00	360,000.00	295,200.00	198,501.01	268,824.79
Emergency Management						
01.415.260	Small Tools & Minor Equip	5,000.00	5,000.00	5,000.00	953.48	988.88
01.415.320	Auto Notification	8,200.00	8,200.00	8,200.00	8,042.32	6,811.28
01.415.324	Wireless Equipment	1,100.00	1,100.00	550.00	767.60	448.53
Total Emergency Management:		14,300.00	14,300.00	13,750.00	9,763.40	8,248.69
Recycling Collection Disposal						
01.426.115	Salaries & Wages - Part Time	37,900.00	37,900.00	37,200.00	24,704.77	26,048.22
01.426.241	Operating Supplies	725.00	725.00	725.00	29.98	553.41
01.426.249	General Expense	3,750.00	3,750.00	4,500.00	947.46	1,787.65
01.426.260	Small Tools & Minor Equip	3,500.00	3,500.00	3,500.00	516.59	.00
01.426.310	Recycling Consultant	12,500.00	12,500.00	12,500.00	25,000.00	2,800.00
01.426.372	Repairs & Maintenance	20,000.00	20,000.00	20,000.00	15,323.47	26,784.70
01.426.384	ELM Recycling Equipment Rental	47,500.00	47,500.00	35,000.00	30,965.86	30,553.64
Total Recycling Collection Disposal:		125,875.00	125,875.00	113,425.00	97,488.13	88,527.62
Solid Waste						
01.427.112	Salaries & Wages - Full Time	.00	.00	26,900.00	19,239.59	25,912.72
01.427.210	Office Supplies	15,000.00	15,000.00	15,000.00	9,856.48	12,402.83
01.427.215	Postage	250.00	250.00	250.00	180.00	105.32
01.427.244	Recycling Carts	.00	.00	.00	.00	10,450.00
01.427.367	Solid Waste Collection	2,650,000.00	2,650,000.00	2,650,000.00	2,368,973.51	2,661,345.99
01.427.446	Contracted Leaf Collection	100,000.00	100,000.00	100,000.00	67,083.34	87,546.99
01.427.447	Curbside Yard Waste	403,000.00	403,000.00	400,000.00	360,653.55	115,218.00
01.427.450	Contracted Services	25,000.00	25,000.00	.00	6,000.00	.00
Total Solid Waste:		3,193,250.00	3,193,250.00	3,192,150.00	2,831,986.47	2,912,981.85
Roads - General						
01.430.112	Salaries & Wages - Full Time	886,100.00	886,100.00	851,800.00	670,306.80	749,590.69
01.430.115	Salaries & Wages - Part Time	26,050.00	26,050.00	19,500.00	2,639.00	.00
01.430.191	Uniform & Safety Apparel	16,100.00	16,100.00	16,100.00	9,487.35	11,298.01
01.430.231	Vehicle Fuel	95,000.00	95,000.00	90,000.00	63,486.65	34,002.61

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
01.430.241	Operating Supplies	25,000.00	25,000.00	25,000.00	14,265.82	19,069.26
01.430.249	General Expense	4,500.00	4,500.00	4,500.00	2,538.37	1,939.49
01.430.260	Small Tools & Minor Equip	30,000.00	30,000.00	30,000.00	9,476.19	17,549.21
01.430.371	Street Tree Maintenance	40,000.00	40,000.00	45,000.00	11,124.69	31,341.48
01.430.372	Repairs & Maintenance	7,500.00	7,500.00	6,000.00	4,161.42	9,307.08
01.430.374	Equipment Repairs	85,000.00	85,000.00	67,500.00	105,370.14	65,453.13
01.430.378	Vehicle Repairs	12,500.00	12,500.00	10,000.00	17,389.73	17,807.80
01.430.379	Emergency Repairs	20,000.00	20,000.00	20,000.00	19.39	.00
01.430.384	Machinery & Equipment Rentals	6,000.00	6,000.00	6,000.00	2,481.47	4,120.65
01.430.420	Dues, Subscriptions & Member	300.00	300.00	200.00	.00	.00
01.430.460	Training & Conferences	1,000.00	1,000.00	750.00	625.00	240.00
Total Roads - General:		1,255,050.00	1,255,050.00	1,192,350.00	913,372.02	961,719.41
Winter Maintenance						
01.432.255	Damage Repair & Replacement	2,500.00	2,500.00	2,500.00	623.45	68.31
01.432.450	Contracted Services	5,000.00	5,000.00	5,000.00	.00	.00
Total Winter Maintenance:		7,500.00	7,500.00	7,500.00	623.45	68.31
Traffic Control Devices						
01.433.241	Operating Supplies	2,500.00	2,500.00	2,500.00	.00	608.17
01.433.245	Traffic & Street Signs	27,500.00	27,500.00	27,500.00	7,227.82	17,606.98
01.433.321	Phone & Data	5,500.00	5,500.00	6,500.00	4,093.43	5,018.56
01.433.361	Electricity	27,500.00	27,500.00	27,000.00	19,220.06	19,314.24
01.433.372	Repairs & Maintenance	20,000.00	20,000.00	20,000.00	11,548.50	28,634.30
01.433.374	Equipment Repairs	17,500.00	17,500.00	17,500.00	5,539.00	1,494.22
01.433.450	Contracted Services	25,000.00	25,000.00	25,000.00	.00	10,700.00
Total Traffic Control Devices:		125,500.00	125,500.00	126,000.00	47,628.81	83,376.47
Street Lighting						
01.434.361	Electricity	292,600.00	292,600.00	292,600.00	218,622.50	250,590.97
Total Street Lighting:		292,600.00	292,600.00	292,600.00	218,622.50	250,590.97
Storm Water and Drains						
01.436.313	Engineering	45,000.00	45,000.00	35,000.00	43,919.85	24,394.31
01.436.366	Storm Drains	.00	.00	.00	.00	61.62
01.436.372	Repairs & Maintenance	100,000.00	100,000.00	85,500.00	37,353.74	92,143.50
01.436.450	Contracted Services	70,000.00	70,000.00	65,000.00	41,084.75	35,631.50
Total Storm Water and Drains:		215,000.00	215,000.00	185,500.00	122,358.34	152,230.93
Roads & Bridges - Maintenance						
01.438.241	Operating Supplies	205,000.00	205,000.00	205,000.00	36,067.67	51,748.70
01.438.258	Materials & Freight	2,000.00	2,000.00	2,000.00	205.09	197.37
01.438.376	Guide Rail Repair & Maint	25,000.00	25,000.00	25,000.00	4,150.00-	4,481.25
01.438.377	Bridge Repair & Maintenance	115,000.00	115,000.00	70,000.00	80,031.63	27,339.11
01.438.450	Contracted Services	25,000.00	25,000.00	25,000.00	266.22	.00
01.438.455	Line Striping	.00	.00	.00	100.00	37.02
01.438.456	Crack Sealing	.00	.00	.00	.00	88.50
Total Roads & Bridges - Maintenance:		372,000.00	372,000.00	327,000.00	112,520.61	83,891.95

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Public Works - Administration						
01.440.112	Salaries & Wages - Full Time	231,000.00	231,000.00	225,800.00	191,451.98	217,419.73
01.440.191	Uniform & Safety Apparel	1,300.00	1,300.00	1,300.00	511.65	.00
01.440.241	Operating Supplies	1,500.00	1,500.00	1,500.00	66.54	525.78
01.440.249	General Expense	4,500.00	4,500.00	4,500.00	507.85	1,118.87
01.440.260	Small Tools & Minor Equip	3,750.00	3,750.00	3,750.00	138.48	.00
01.440.324	Wireless Equipment	15,000.00	15,000.00	15,000.00	10,865.70	9,115.80
01.440.327	Radio Equipment Maintenance	3,750.00	3,750.00	3,750.00	1,959.80	.00
01.440.378	Vehicle Repairs	1,000.00	1,000.00	1,000.00	1,032.00	758.75
01.440.420	Dues, Subscriptions & Member	500.00	500.00	500.00	40.00	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	3,000.00	3,690.00	.00
Total Public Works - Administration:		265,800.00	265,800.00	260,600.00	210,264.00	229,078.93
Community Center						
01.451.112	Salaries & Wages - Full Time	158,100.00	158,100.00	153,700.00	114,856.17	125,324.85
01.451.115	Salaries & Wages - Part Time	119,000.00	119,000.00	119,000.00	70,719.26	47,840.99
01.451.215	Postage	9,000.00	9,000.00	9,000.00	7,642.30	9,582.66
01.451.241	Operating Supplies	9,000.00	9,000.00	9,000.00	7,531.91	4,161.39
01.451.249	General Expense	3,500.00	3,500.00	3,500.00	4,025.51	1,881.52
01.451.260	Small Tools & Minor Equip	7,400.00	7,400.00	7,400.00	4,693.30	4,122.29
01.451.310	Prof. Svs/Instructor & Program	65,000.00	65,000.00	65,000.00	35,207.13	17,195.26
01.451.311	Community Days	14,000.00	14,000.00	14,000.00	.00	1,782.06
01.451.318	Alarm/Security Services	35,000.00	35,000.00	35,000.00	16,666.50	18,143.00
01.451.324	Mobile Phones	600.00	600.00	550.00	423.24	575.04
01.451.342	Printing	1,000.00	1,000.00	1,000.00	205.00	300.00
01.451.361	Electricity	60,000.00	60,000.00	60,000.00	36,533.96	41,769.90
01.451.362	Gas	35,000.00	35,000.00	35,000.00	14,438.10	14,969.11
01.451.372	Repairs & Maintenance	55,000.00	55,000.00	55,000.00	40,893.81	67,617.40
01.451.420	Dues, Subscriptions & Member	600.00	600.00	600.00	232.94	392.95
01.451.440	Pest Control	800.00	800.00	800.00	675.00	653.00
01.451.445	Janitorial	48,000.00	48,000.00	48,000.00	26,336.50	29,792.00
01.451.460	Training & Conferences	500.00	500.00	500.00	646.00	.00
Total Community Center:		621,500.00	621,500.00	617,050.00	381,726.63	386,103.42
Swimming Pool						
01.452.115	Salaries & Wages - Part Time	35,000.00	35,000.00	140,000.00	9,412.51	333.00-
01.452.229	Snack Bar - Food & Supplies	22,000.00	22,000.00	22,000.00	7,640.33	.00
01.452.241	Operating Supplies PW	15,000.00	15,000.00	20,000.00	4,529.64	.00
01.452.249	General Expense	10,000.00	10,000.00	15,000.00	6,418.19	1,982.22
01.452.260	Small Tools & Minor Equip PW	4,000.00	4,000.00	4,000.00	1,108.92	127.78
01.452.324	Mobile Phones	.00	.00	650.00	.00	.00
01.452.372	Repairs & Maintenance PW	25,000.00	25,000.00	15,000.00	24,394.00	2,712.60
01.452.430	Snack Bar Sales Tax	2,000.00	2,000.00	2,000.00	341.52	.88
01.452.440	Pest Control	750.00	750.00	750.00	.00	599.00
01.452.450	Contracted Services	133,000.00	133,000.00	.00	136,902.22	.00
Total Swimming Pool:		246,750.00	246,750.00	219,400.00	190,747.33	5,089.48
Summer Programs						
01.453.115	Salaries & Wages - Part Time	59,000.00	59,000.00	59,000.00	.00	.00
01.453.247	Playground Supplies	12,000.00	12,000.00	12,000.00	217.70	484.83
01.453.249	General Expense	4,000.00	4,000.00	4,000.00	46.85	.00
01.453.310	Professional Services/Program	11,000.00	11,000.00	11,000.00	7,319.00	700.00

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Total Summer Programs:		86,000.00	86,000.00	86,000.00	7,583.55	1,184.83
Parks						
01.454.112	Salaries & Wages - Full Time	564,600.00	564,600.00	535,100.00	425,352.64	452,624.06
01.454.115	Salaries & Wages - Part Time	108,450.00	108,450.00	108,700.00	37,992.50	22,052.72
01.454.191	Uniform & Safety Apparel	11,300.00	11,300.00	9,100.00	6,517.80	7,061.76
01.454.221	Mulch	30,000.00	30,000.00	25,000.00	22,406.00	15,410.00
01.454.230	Heating Fuel	2,000.00	2,000.00	4,000.00	.00	.00
01.454.241	Operating Supplies	30,000.00	30,000.00	25,000.00	20,296.87	21,890.83
01.454.249	General Expense	6,000.00	6,000.00	6,000.00	5,215.66	762.48
01.454.253	Machinery & Equipment Parts	14,000.00	14,000.00	13,000.00	10,688.29	11,824.02
01.454.254	Park Replacements	40,000.00	40,000.00	37,000.00	21,542.15	20,713.88
01.454.260	Small Tools & Minor Equip	12,000.00	12,000.00	12,000.00	3,631.60	4,793.59
01.454.361	Electricity	16,000.00	16,000.00	16,000.00	9,724.89	11,367.75
01.454.371	Township Tree Maintenance	67,400.00	67,400.00	75,000.00	39,552.67	35,612.50
01.454.372	Repairs & Maintenance	93,000.00	93,000.00	40,000.00	22,072.41	19,402.78
01.454.374	Equipment Repairs	15,000.00	15,000.00	15,000.00	6,733.25	4,876.33
01.454.378	Vehicle Repairs	8,000.00	8,000.00	7,500.00	6,978.11	6,717.48
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	10.00	.00
01.454.450	Contracted Services	75,000.00	75,000.00	65,000.00	66,964.81	61,659.25
01.454.460	Training & Conferences	750.00	750.00	750.00	585.00	485.00
Total Parks:		1,094,700.00	1,094,700.00	995,350.00	706,264.65	697,254.43
LMT Library						
01.456.500	Library Subsidy	615,000.00	615,000.00	585,000.00	613,852.11	595,000.00
Total LMT Library:		615,000.00	615,000.00	585,000.00	613,852.11	595,000.00
Grants						
01.459.520	Historical Society	10,650.00	10,650.00	12,700.00	12,556.50	3,696.43
01.459.521	CACLV	5,000.00	5,000.00	5,000.00	.00	2,500.00
01.459.523	Volunteer Projects	3,000.00	3,000.00	2,000.00	3,113.50	403.51
01.459.524	Animal Control	7,000.00	7,000.00	7,000.00	1,570.00	7,000.00
01.459.525	Lehigh County Senior Center	4,000.00	4,000.00	4,000.00	.00	.00
01.459.526	Lower Macungie Senior Citizens	9,000.00	9,000.00	9,000.00	4,500.00	2,250.00
01.459.527	Lower Macungie Youth Assn	35,000.00	35,000.00	35,000.00	23,392.25	75,000.00
01.459.528	LMT Lazars	6,000.00	6,000.00	9,000.00	.00	.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	3,000.00	3,000.00	2,500.00	2,377.92	1,834.48
01.459.534	LMT Mustangs	8,000.00	8,000.00	.00	.00	8,000.00
01.459.536	LV Chamber of Commerce	.00	.00	.00	.00	2,300.00
01.459.540	DCED Covid - Township	.00	.00	.00	.00	358,000.00
01.459.541	DCED Covid - Other Non Profit	.00	.00	.00	.00	125,000.00
01.459.542	DCED Covid - Business	.00	.00	.00	.00	46,000.00
Total Grants:		97,150.00	97,150.00	92,700.00	54,010.17	638,484.42
Employer Paid Benefitis						
01.481.192	FICA - Employer Paid	236,100.00	236,100.00	230,000.00	163,799.27	186,657.55
01.481.193	Medicare - Employer Paid	55,300.00	55,300.00	54,000.00	38,072.01	43,611.82
01.481.194	Unemployment Compensation	10,000.00	10,000.00	10,000.00	5,673.31	6,234.97

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Total Employer Paid Benefits:		301,400.00	301,400.00	294,000.00	207,544.59	236,504.34
Non Uniform Pension						
01.483.150	Pension Plan Fees	41,500.00	41,500.00	33,000.00	29,160.80	30,694.27
01.483.151	457 Plan Contributions	57,500.00	57,500.00	56,000.00	38,731.90	45,151.63
01.483.197	Pension	457,100.00	457,100.00	441,000.00	330,750.00	379,999.26
Total Non Uniform Pension:		556,100.00	556,100.00	530,000.00	398,642.70	455,845.16
Workers Compensation Ins						
01.484.354	Workers Compensation	160,000.00	160,000.00	160,000.00	122,954.75	133,915.01
Total Workers Compensation Ins:		160,000.00	160,000.00	160,000.00	122,954.75	133,915.01
Other Employee Benefits						
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
Insurance						
01.486.351	Property Insurance	60,500.00	60,500.00	48,500.00	58,313.00	47,185.00
01.486.352	Public Officials Liability Ins	12,000.00	12,000.00	12,000.00	9,844.00	7,844.00
01.486.353	Governmmet Crime Insurance	2,500.00	2,500.00	2,500.00	.00	.00
01.486.355	Auto Insurance	32,000.00	32,000.00	27,000.00	31,240.00	23,460.00
01.486.356	Commercial Umbrella Policy	34,500.00	34,500.00	28,000.00	32,620.00	25,739.00
Total Insurance:		141,500.00	141,500.00	118,000.00	132,017.00	104,228.00
Health Insurance						
01.487.160	Disability Insurance - LT	42,000.00	42,000.00	40,000.00	33,119.50	33,554.44
01.487.177	Accrued Sick Time Expense	40,000.00	40,000.00	40,000.00	.00	.00
01.487.196	Health Insurance	1,025,000.00	1,025,000.00	925,000.00	813,611.52	838,398.79
01.487.198	Post Retire Health Ins	16,600.00	16,600.00	.00	3,561.36	.00
Total Health Insurance:		1,123,600.00	1,123,600.00	1,005,000.00	850,292.38	871,953.23
Interfund Transfers						
01.492.300	Transfer to Capital Projects	1,015,000.00	1,015,000.00	41,700.00	.00	1,500,000.00
Total Interfund Transfers:		1,015,000.00	1,015,000.00	41,700.00	.00	1,500,000.00
Total Expenditure:		15,678,575.00	15,678,575.00	13,955,325.00	11,098,401.64	13,718,533.27
General Fund Revenue Total:		15,678,575.00	15,678,575.00	13,955,325.00	13,109,255.46	15,096,786.49
General Fund Expenditure Total:		15,678,575.00	15,678,575.00	13,955,325.00	11,098,401.64	13,718,533.27
Net Total General Fund:		.00	.00	.00	2,010,853.82	1,378,253.22

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Sewer Fund						
Interest Earnings						
08.341.000	Interest Earnings	2,000.00	2,000.00	2,000.00	.00	43,958.74
	Total Interest Earnings:	2,000.00	2,000.00	2,000.00	.00	43,958.74
State Grants						
08.354.130	Sewer I & I Grants	.00	.00	.00	.00	225,000.00
	Total State Grants:	.00	.00	.00	.00	225,000.00
Sanitation						
08.364.110	Sewer Connection Permit	5,000.00	5,000.00	5,000.00	2,680.50	1,441.50
08.364.120	Sewer Regular Charges	4,320,000.00	4,320,000.00	4,300,000.00	3,328,265.40	4,488,271.53
08.364.121	Extra Strength Charges	45,000.00	45,000.00	30,000.00	41,823.00	36,785.00
08.364.125	Penalties Assessed	25,000.00	25,000.00	25,000.00	693.18	8,750.42
08.364.130	Wastewater Allocation Fees	25,000.00	25,000.00	25,000.00	.00	19,555.50
08.364.140	Sewer Certs	19,100.00	19,100.00	8,000.00	30,135.00	26,440.00
08.364.150	Sewage Review/Permit	1,000.00	1,000.00	1,000.00	2,950.00	1,350.00
	Total Sanitation:	4,440,100.00	4,440,100.00	4,394,000.00	3,406,547.08	4,582,593.95
Reimbursements & Refunds						
08.380.300	Miscellaneous Revenue	2,000.00	2,000.00	2,000.00	4,888.57	2,900.00
08.380.900	Refunds for Expenses	500.00	500.00	500.00	1,343.48-	1,055.02
	Total Reimbursements & Refunds:	2,500.00	2,500.00	2,500.00	3,545.09	3,955.02
Reserve Transfers						
08.396.000	Transfer From Reserves	.00	.00	397,550.00	.00	.00
	Total Reserve Transfers:	.00	.00	397,550.00	.00	.00
	Total Revenue:	4,444,600.00	4,444,600.00	4,796,050.00	3,410,092.17	4,855,507.71
Financial Administration						
08.402.307	Accounting Systems	4,000.00	4,000.00	.00	.00	.00
08.402.311	Accounting & Auditing Services	10,000.00	10,000.00	9,000.00	8,800.00	10,500.00
08.402.317	Payroll Processing	2,000.00	2,000.00	2,000.00	1,494.00	2,000.00
08.402.390	Bank Service Charges/Fees	6,000.00	6,000.00	1,000.00	.00	1,000.00
08.402.391	Credit Card Processing Fee	30,000.00	30,000.00	25,000.00	29,779.12	22,881.40
	Total Financial Administration:	52,000.00	52,000.00	37,000.00	40,073.12	36,381.40
Legal Services						
08.404.401	Solicitor	40,000.00	40,000.00	40,000.00	13,342.00	12,646.65
	Total Legal Services:	40,000.00	40,000.00	40,000.00	13,342.00	12,646.65
Sewer Administration						
08.405.112	Salaries & Wages - Full Time	83,500.00	83,500.00	108,100.00	85,985.35	104,174.04
08.405.210	Office Supplies	17,400.00	17,400.00	15,000.00	11,250.00	15,000.00
08.405.215	Postage	500.00	500.00	500.00	180.00	500.00
08.405.321	Phone & Data	6,000.00	6,000.00	6,000.00	4,500.00	6,000.00
08.405.450	Contracted Services	25,000.00	25,000.00	.00	6,000.00	.00

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Total Sewer Administration:		132,400.00	132,400.00	129,600.00	107,915.35	125,674.04
Engineering Services						
08.408.313	Engineering & Architectural	75,000.00	75,000.00	75,000.00	43,602.00	44,873.75
Total Engineering Services:		75,000.00	75,000.00	75,000.00	43,602.00	44,873.75
Buildings & Facilities						
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
Permits						
08.413.112	Salaries & Wages - Full Time	57,600.00	57,600.00	56,600.00	45,501.09	54,261.43
Total Permits:		57,600.00	57,600.00	56,600.00	45,501.09	54,261.43
Wastewater Collect & Treat						
08.429.112	Salaries & Wages - Full Time	404,600.00	404,600.00	388,900.00	292,969.02	324,248.86
08.429.115	Salaries & Wages - Part Time	6,200.00	6,200.00	6,300.00	.00	.00
08.429.191	Uniform & Safety Apparel	6,200.00	6,200.00	6,200.00	4,419.50	5,234.24
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	579.74	2,335.58
08.429.249	General Expense	2,500.00	2,500.00	2,500.00	457.00	526.64
08.429.256	Sewer Risers	18,000.00	18,000.00	18,000.00	13,656.88	.17
08.429.260	Small Tools & Minor Equip	17,500.00	17,500.00	20,000.00	3,158.35	7,389.25
08.429.327	Radio Equipment Maintenance	250.00	250.00	250.00	.00	.00
08.429.364	Sewer Treatment & Transport	2,425,000.00	2,425,000.00	2,500,000.00	1,920,599.48	1,927,042.24
08.429.372	Repairs & Maintenance	75,000.00	75,000.00	75,000.00	7,200.00	15,726.39
08.429.374	Equipment Repairs	.00	.00	17,500.00	953.64	19,492.13
08.429.378	Vehicle Repairs	17,500.00	17,500.00	3,000.00	1,093.64	974.17
08.429.379	Emergency Repairs	41,000.00	41,000.00	25,000.00	63,600.14	15,184.18
08.429.420	Dues, Subscriptions & Member	500.00	500.00	500.00	200.00	200.00
08.429.450	Contracted Services	25,000.00	25,000.00	25,000.00	11,031.42	.00
08.429.460	Training & Conferences	950.00	950.00	1,000.00	1,250.00	145.00
Total Wastewater Collect & Treat:		3,061,700.00	3,061,700.00	3,110,650.00	2,334,668.81	2,336,498.85
Employer Paid Benefits						
08.481.192	FICA - Employer Paid	35,000.00	35,000.00	35,000.00	26,250.00	33,600.00
08.481.193	Medicare - Employer Paid	8,100.00	8,100.00	8,500.00	6,375.00	7,900.00
08.481.194	Unemployment Compensation	1,000.00	1,000.00	1,000.00	750.00	500.00
Total Employer Paid Benefits:		44,100.00	44,100.00	44,500.00	33,375.00	42,000.00
Non Uniform Pension						
08.483.150	Pension Plan Fees	6,500.00	6,500.00	6,000.00	4,500.00	6,000.00
08.483.151	457 Plan Contributions	11,000.00	11,000.00	11,500.00	8,625.00	10,700.00
08.483.197	Pension	87,100.00	87,100.00	90,000.00	67,500.00	86,250.00
Total Non Uniform Pension:		104,600.00	104,600.00	107,500.00	80,625.00	102,950.00
Workers Compensation Ins						
08.484.354	Workers Compensation	75,000.00	75,000.00	75,000.00	56,250.00	100,000.00

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
	Total Workers Compensation Ins:	75,000.00	75,000.00	75,000.00	56,250.00	100,000.00
Other Employee Benefits						
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
Insurance						
08.486.351	Property Insurance	30,000.00	30,000.00	27,000.00	20,250.00	27,000.00
08.486.352	Public Official Liability	6,000.00	6,000.00	6,000.00	4,500.00	6,500.00
08.486.353	Government Crime Insurance	500.00	500.00	500.00	.00	.00
08.486.355	Auto Insurance	22,000.00	22,000.00	20,000.00	15,000.00	20,000.00
08.486.356	Commercial Umbrella Policy	13,500.00	13,500.00	12,000.00	9,000.00	10,000.00
	Total Insurance:	72,000.00	72,000.00	65,500.00	48,750.00	63,500.00
Health Insurance						
08.487.160	LT Disability Insurance	7,000.00	7,000.00	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	7,042.91
08.487.178	Accrued Vacation Time	.00	.00	.00	.00	2,536.36
08.487.196	Health Insurance	325,000.00	325,000.00	350,000.00	262,494.00	400,000.00
	Total Health Insurance:	352,000.00	352,000.00	376,500.00	267,363.00	416,079.27
Capital Projects						
08.493.610	Capital Construction (I&I)	350,000.00	350,000.00	650,000.00	329,136.66	3,252.12
	Total Capital Projects:	350,000.00	350,000.00	650,000.00	329,136.66	3,252.12
	Total Expenditure:	4,444,600.00	4,444,600.00	4,796,050.00	3,420,852.03	3,365,117.51
	Sewer Fund Revenue Total:	4,444,600.00	4,444,600.00	4,796,050.00	3,410,092.17	4,855,507.71
	Sewer Fund Expenditure Total:	4,444,600.00	4,444,600.00	4,796,050.00	3,420,852.03	3,365,117.51
	Net Total Sewer Fund:	.00	.00	.00	10,759.86-	1,490,390.20

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Debt Service Fund						
Interfund Operating Transfers						
19.392.300	Transfer From Capital Projects	357,800.00	357,800.00	.00	.00	.00
19.392.330	Transfer From Open Space Fund	1,130,000.00	1,130,000.00	.00	.00	.00
	Total Interfund Operating Transfers:	1,487,800.00	1,487,800.00	.00	.00	.00
	Total Revenue:	1,487,800.00	1,487,800.00	.00	.00	.00
Debt Principal						
19.471.901	Debt Principal	1,249,000.00	1,249,000.00	.00	.00	.00
	Total Debt Principal:	1,249,000.00	1,249,000.00	.00	.00	.00
Debt Interest						
19.472.911	Debt Interest	163,800.00	163,800.00	.00	.00	.00
	Total Debt Interest:	163,800.00	163,800.00	.00	.00	.00
Debt Issuance Costs						
19.475.921	Debt Issuance Costs	75,000.00	75,000.00	.00	.00	.00
	Total Debt Issuance Costs:	75,000.00	75,000.00	.00	.00	.00
	Total Expenditure:	1,487,800.00	1,487,800.00	.00	.00	.00
	Debt Service Fund Revenue Total:	1,487,800.00	1,487,800.00	.00	.00	.00
	Debt Service Fund Expenditure Total:	1,487,800.00	1,487,800.00	.00	.00	.00
	Net Total Debt Service Fund:	.00	.00	.00	.00	.00

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Capital Projects Fund						
Real Property Taxes						
30.301.100	Real Estate Tax	1,250,000.00	1,250,000.00	1,210,000.00	1,270,830.39	1,249,126.57
30.301.200	Real Estate Tax Prior Years	10,000.00	10,000.00	10,000.00	11,740.02	11,044.04
	Total Real Property Taxes:	1,260,000.00	1,260,000.00	1,220,000.00	1,282,570.41	1,260,170.61
State Grants						
30.354.090	State Community Dev Grants	.00	.00	.00	.00	41,839.00
30.354.150	State Recycling Grants	.00	.00	.00	.00	168,597.00
	Total State Grants:	.00	.00	.00	.00	210,436.00
Insurance Reimbursements						
30.380.100	Insurance Reimbursements	.00	.00	.00	52,700.00	39,456.04
	Total Insurance Reimbursements:	.00	.00	.00	52,700.00	39,456.04
Fixed Asset Disposition						
30.391.100	Sale of Fixed Assets	.00	.00	.00	.00	831,431.00
	Total Fixed Asset Disposition:	.00	.00	.00	.00	831,431.00
Interfund Operating Transfers						
30.392.010	Transfer From General Fund	1,015,000.00	1,015,000.00	41,700.00	.00	1,500,000.00
30.392.190	Transfer From Dev Impact	500,000.00	500,000.00	.00	.00	.00
	Total Interfund Operating Transfers:	1,515,000.00	1,515,000.00	41,700.00	.00	1,500,000.00
Proceeds of General LT Debt						
30.393.120	General Obligation Debt	.00	.00	.00	47,660.51	.00
	Total Proceeds of General LT Debt:	.00	.00	.00	47,660.51	.00
Reserve Transfers						
30.396.000	Transfer From Reserves	123,800.00	.00	350,000.00	.00	.00
	Total Reserve Transfers:	123,800.00	.00	350,000.00	.00	.00
	Total Revenue:	2,898,800.00	2,775,000.00	1,611,700.00	1,382,930.92	3,841,493.65
Real Estate Tax Collection						
30.403.105	Salaries & Wages - Elected	5,000.00	5,000.00	5,000.00	4,230.82	5,000.06
30.403.210	Tax Collection Office	8,050.00	8,050.00	8,050.00	5,142.82	8,550.00
30.403.450	Contracted Services	8,450.00	8,450.00	8,450.00	7,272.26	7,095.03
	Total Real Estate Tax Collection:	21,500.00	21,500.00	21,500.00	16,645.90	20,645.09
Intersection Improvements						
30.439.612	Intersection Improve (ACT 209)	500,000.00	500,000.00	.00	.00	.00
	Total Intersection Improvements:	500,000.00	500,000.00	.00	.00	.00
Debt Principal						
30.471.901	Bond/Note Principal	.00	.00	573,000.00	358,000.00	560,000.00

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Total Debt Principal:		.00	.00	573,000.00	358,000.00	560,000.00
Debt Interest						
30.472.911	Bond/Note Interest	.00	.00	160,000.00	93,781.64	163,828.59
Total Debt Interest:		.00	.00	160,000.00	93,781.64	163,828.59
Debt Placement Fees						
30.475.921	Debt Placement Fees	.00	.00	.00	32,703.29	.00
Total Debt Placement Fees:		.00	.00	.00	32,703.29	.00
Interfund Transfers						
30.492.190	Transfer to Debt Service Fund	357,800.00	357,800.00	.00	.00	.00
Total Interfund Transfers:		357,800.00	357,800.00	.00	.00	.00
Capital Projects						
30.493.320	Township Vehicles	.00	.00	.00	42.23	29,614.00
30.493.463	Contracted Paving	485,000.00	485,000.00	200,000.00	200,000.00	156,614.25
30.493.613	Walking Trails	25,000.00	25,000.00	.00	.00	.00
30.493.617	Playground Equipment	10,000.00	10,000.00	.00	.00	.00
30.493.620	Land Purchases	.00	.00	.00	.00	1,517,255.19
30.493.631	Mowers & Blowers	25,000.00	25,000.00	40,000.00	37,834.00	30,388.24
30.493.635	Comm Center Improvements	568,000.00	568,000.00	430,000.00	48,669.99	34,042.46
30.493.636	Camp Olympic	.00	.00	20,000.00	6,666.66	.00
30.493.637	Park Signage	2,500.00	2,500.00	2,500.00	762.00	1,413.52
30.493.638	Park Improvements	40,000.00	40,000.00	60,200.00	1,987.00	15,612.21
30.493.646	PW Annex Capital Projects	10,000.00	10,000.00	.00	.00	.00
30.493.647	Sidewalks/Parking Lots	.00	.00	27,000.00	16,243.50	53,694.71
30.493.648	Municipal Bldg Capital Improve	25,000.00	25,000.00	.00	.00	.00
30.493.649	PW Equipment	85,000.00	.00	.00	.00	.00
30.493.650	Bridge Upgrades	550,000.00	550,000.00	.00	.00	.00
30.493.652	Bike Trails & Walking Trails	14,000.00	14,000.00	27,500.00	640.00	.00
30.493.658	Storm Water	150,000.00	150,000.00	50,000.00	9,045.00	11,220.00
30.493.660	Traffic Signals	30,000.00	30,000.00	.00	.00	2,452.00
Total Capital Projects:		2,019,500.00	1,934,500.00	857,200.00	321,890.38	1,852,306.58
Total Expenditure:		2,898,800.00	2,813,800.00	1,611,700.00	823,021.21	2,596,780.26
Capital Projects Fund Revenue Total:		2,898,800.00	2,775,000.00	1,611,700.00	1,382,930.92	3,841,493.65
Capital Projects Fund Expenditure Total:		2,898,800.00	2,813,800.00	1,611,700.00	823,021.21	2,596,780.26
Net Total Capital Projects Fund:		.00	38,800.00-	.00	559,909.71	1,244,713.39

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

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

Account Number	Account Title	2022 Approved Budget	2022 Initial Budget	2021 Budget	2021 Year to Date Actual	2020 Actual
Liquid Fuels Fund						
Interest Earnings						
35.341.000	Interest Earnings	5,000.00	5,000.00	5,000.00	2,812.01	7,828.18
	Total Interest Earnings:	5,000.00	5,000.00	5,000.00	2,812.01	7,828.18
State Shared Revenue						
35.355.020	Liquid Fuels Allocation	919,000.00	919,000.00	906,400.00	929,994.11	1,001,010.72
	Total State Shared Revenue:	919,000.00	919,000.00	906,400.00	929,994.11	1,001,010.72
Reserve Transfers						
35.396.000	Transfer From Reserves	1,586,000.00	.00	1,873,600.00	.00	.00
	Total Reserve Transfers:	1,586,000.00	.00	1,873,600.00	.00	.00
	Total Revenue:	2,510,000.00	924,000.00	2,785,000.00	932,806.12	1,008,838.90
Winter Maintenance						
35.432.281	Salt	155,000.00	155,000.00	150,000.00	88,082.21	54,777.74
35.432.282	Anti-Skid	15,000.00	15,000.00	15,000.00	4,342.53	2,231.34
	Total Winter Maintenance:	170,000.00	170,000.00	165,000.00	92,424.74	57,009.08
Highways & Streets						
35.439.283	Road Resurfacing	1,960,000.00	1,960,000.00	2,300,000.00	657,989.82	724,566.10
35.439.313	Project Engineering	25,000.00	25,000.00	200,000.00	.00	.00
	Total Highways & Streets:	1,985,000.00	1,985,000.00	2,500,000.00	657,989.82	724,566.10
Capital Projects						
35.493.680	Major Equipment	355,000.00	120,000.00	120,000.00	92,105.89	84,842.80
	Total Capital Projects:	355,000.00	120,000.00	120,000.00	92,105.89	84,842.80
	Total Expenditure:	2,510,000.00	2,275,000.00	2,785,000.00	842,520.45	866,417.98
	Liquid Fuels Fund Revenue Total:	2,510,000.00	924,000.00	2,785,000.00	932,806.12	1,008,838.90
	Liquid Fuels Fund Expenditure Total:	2,510,000.00	2,275,000.00	2,785,000.00	842,520.45	866,417.98
	Net Total Liquid Fuels Fund:	.00	1,351,000.00-	.00	90,285.67	142,420.92

**LOWER MACUNGIE TOWNSHIP
2022 GENERAL FUND (01)**

REVENUES

REAL PROPERTY TAXES

01.301.105	REAL ESTATE TAX - LIBRARY .25 millage Real Estate Tax and 50% Homestead Exclusion.	\$ 628,000
01.301.205	REAL ESTATE TAX - LIBRARY - Prior Years	\$ 2,000

LOCAL TAX ENABLING ACT

01.310.100	REAL ESTATE TRANSFER TAX The 1% Local Realty Transfer Tax is collected by Lehigh County on Real Estate sales. Half goes to the Township, half to EPSD.	\$ 925,000
01.310.210	EARNED INCOME TAX (EIT) - Current Resident 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.	\$ 6,100,000
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) 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.	\$ 630,000

LICENSES AND PERMITS

01.321.320	JUNKYARD LICENSES There are 3 junk yards within the Township that pay \$100 (Smith, Knerr, and Horvath are the owners).	\$ 300
01.321.601	ELECTRICAL LICENSES Any electrician doing business within the Township must have a Township license issued on an annual basis.	\$ 8,400

01.321.602	PLUMBING LICENSES Any plumber doing business within the township must have a license issued annually.	\$ 4,200
01.321.610	PEDDLERS LICENSES Any for profit agency/person going door to door soliciting goods pays a one time fee of \$25 which covers a three month period.	\$ 200
01.321.800	CABLE TV FRANCHISE FEE The fee is based on 5% of the gross receipts of cable providers (Service Electric and RCN) and payments are received quarterly.	\$ 480,000
<hr/> FINES AND FORFEITURES <hr/>		
01.331.120	NON-TRAFFIC VIOLATIONS Fines are imposed for non-motor vehicle related ordinances, such as illegal parking, building code/weed/grass violations, false fire alarms.	\$ 15,000
<hr/> INTEREST AND EARNINGS <hr/>		
01.341.000	INTEREST ON INVESTMENTS Interest rates on deposits and short term investments.	\$ 1,000
<hr/> RENTS AND ROYALTIES <hr/>		
01.342.100	LAND RENTAL Rental of open space for agricultural purposes - Farmland at Kratzer Farm, Quarry Rd, Camp Olympic, and Hamilton Fields.	\$ 10,000
01.342.206	KRATZER HOUSE The rental of this property is about \$1,200 per month, but is reduced for management fees and repairs.	\$ 12,000
01.342.207	SCHANTZ FARM HOUSE RENTAL 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	CAMP OLYMPIC FARMHOUSE 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	CAMP OLYMPIC BUNGALOW 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.

STATE GRANTS

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 Association.

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.

STATE SHARED REVENUE

01.355.010 **PURTA (Public Utility Real Estate Tax)** \$ 8,500
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** \$ 225,000
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.

CHARGES FOR SERVICES-DEVELOPMENTS

01.361.350 **APPLICATION AND CONDITIONAL USE FEES** \$ 35,000
Application fees for residential and commercial developments and the fees for conducting conditional use hearings.

01.361.710	PHOTOCOPIES Any resident who needs copies of township paperwork pays a nominal fee. With the number of right-to-know requests increasing, there will be a corresponding increase in the amounts received for photocopies. The price ranges from \$0.25 - \$1.00 per copy depending upon size and color requested.	\$ 300
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CHARGES FOR SERVICES-PUBLIC

01.362.140	SCHOOL CROSSING GUARDS 50% reimbursement from East Penn School District for Willow Lane School crossing guard expenditures.	\$ 23,400
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01.362.402	FIRE CODE PLAN REVIEW Review fee for third party plans that indicate whether a sprinkler system or other items are required for conformity with the International Fire Code as well as commercial fire inspections.	\$ 1,500
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01.362.403	FIRE INSPECTION FEES Inspection of commercial sites every two years.	\$ 85,000
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01.362.410	BUILDING PERMITS Fees for construction of residential projects; includes inspections and plan reviews.	\$ 185,000
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01.362.411	BUILDING PERMITS/COMMERCIAL Fees for construction of commercial projects; includes inspections and plan design by 3rd parties.	\$ 415,000
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01.362.435	BUILDING PERMIT PLAN REVIEW 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).	\$ 16,500
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01.362.450	ROP USE & OCCUPANCY PERMITS Administrative fees for processing road opening permits.	\$ 2,500
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01.362.480	ZONING PERMITS / ZHB 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.	\$ 18,000
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01.362.490	ON LOT GRADING/POOL REVIEWS Before any person can excavate on their property they must first receive an on lot grading permit. This permit is necessary so that proper erosion and sedimentation plans are in place.	\$	500
01.362.500	BURNING PERMITS Zoning Officer issues permits to landowners for burning.	\$	50
01.362.600	MISCELLANEOUS PERMITS Permits for blasting, razing/demolition, or certificates of structural integrity.	\$	250
01.362.900	PERMIT SERVICE FEE	\$	525

SANITATION

01.364.300	SOLID WASTE REGULAR CHARGES The fee charged for trash collection is \$360 per year and covers the cost of collection by Waste Management.	\$	3,330,000
01.364.305	PENALTIES ASSESSED Late fee and interest penalties for trash customers.	\$	20,000
01.364.350	RECYCLING CARTS Charge for replacement carts.	\$	250
01.364.900	YARD WASTE LOADING FEES Mulch loading service for Township Residents and Macungie Borough Residents.	\$	3,000

CULTURE AND RECREATION

01.367.110	SWIMMING POOL FEES Swimming pool fees for resident and nonresident rates are adopted annually and can be found in our most current fee schedule on our website.	\$	90,000
01.367.111	SWIM LESSONS FEES Swim lesson fees are adopted annually and can be found in our most current fee schedule.	\$	7,000
01.367.112	POOL SNACK BAR INCOME Snack bar items sold at pool during the summer season.	\$	20,000

01.367.120	PLAYGROUND FEES	\$	45,000
	Township charges \$170 per resident child for this 7 week program. Expanding to non-residents in East Penn School District for a higher rate.		
01.367.142	CAMP OLYMPIC BARN RENTAL	\$	15,000
	Resident rental is \$500/day. Non-resident rental is \$1,000/day.		
01.367.145	WESCOSVILLE RECREATION HALL RENTAL	\$	10,000
	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.		
01.367.149	CONFERENCE ROOMS	\$	1,500
	Rental of Community Center Conference Rooms		
01.367.150	GYM RENTAL	\$	30,000
	Fee for Community Center Gym usage, \$60-\$100/hour depending on resident status and weekday or weekend rental.		
01.367.153	COMMUNITY ROOM RENTAL A&B	\$	25,000
	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.		
01.367.156	COMMUNITY CENTER SNACK BAR	\$	600
	Money from soda machines.		
01.367.157	HILLS OF LOCKRIDGE CENTER RENTAL	\$	10,000
	Resident rental \$300/day. Non-resident rental \$600/day.		
01.367.160	LIBRARY REIMBURSABLE EXPENSES	\$	16,000
	The Lower Macungie Township Library reimburses the township for electrical and gas service, pest control, and alarm services.		
01.367.200	COMMUNITY CENTER PROGRAMS	\$	70,000
	Cultural programs offered for a fee at the Community Center.		
01.367.300	GARDEN PLOT PROGRAM	\$	1,800
	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	\$	-
	Surcharge for cleaning of rental rooms for COVID Sanitation.		

REIMBURSEMENTS AND REFUNDS

01.380.100	INSURANCE REIMBURSEMENTS For workers compensation dividend, medical dividend, and other refunds received are from insurance companies due to damage to Township property.	\$ 30,000
01.380.300	MISC. REV AND REIMBURSEMENTS Revenue received from other sources not included in the outlined budget categories.	\$ 1,000
01.380.900	REFUNDS FOR EXPENSES Refunds of expenses paid by the Township.	\$ 1,000

SPECIAL ASSESSMENTS

01.383.110	STREET LIGHT TAX Approximately 4,000 property owners billed for street lights.	\$ 290,000
01.383.111	STREET LIGHT TAX Delinquent accounts.	\$ 1,000
01.383.500	PENALTIES LATE PAYMENT Charges for late payment of the tax.	\$ 300

INTERFUND OPERATING TRANSFERS

01.392.320	TRANSFER FROM FEDERAL ENTITLEMENTS American Rescue Plan Act funds for revenue replacement.	\$ 1,175,000
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EXPENSES

LEGISLATIVE

01.400.105	SALARIES & WAGES - ELECTED Salaries for 5 Commissioners.	\$ 21,900
01.400.210	OFFICE SUPPLIES Purchase of business cards, file cabinets, laptops, and other office supplies for the Board of Commissioners.	\$ 500
01.400.420	DUES, MEMBERSHIPS & SUBSCRIPTIONS Membership to League of Cities/PSATS.	\$ 1,000

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

01.402.112	SALARIES & WAGES - FULL TIME Salaries for the Director of Finance, Accounts Payable Admin., Cashier, and Assistant Finance Director (50%).	\$	242,300
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01.402.210	OFFICE SUPPLIES Forms, checks, various other office supplies.	\$	1,000
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01.402.260	SMALL TOOLS & MINOR EQUIPMENT Items purchased for Finance Dept.	\$	1,000
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01.402.307	ACCOUNTING SYSTEMS Annual support agreement with Dallas Data Systems.	\$	26,000
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01.402.311	ACCOUNTING & AUDITING SERVICES Annual audit services.	\$	20,000
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01.402.317	PAYROLL PROCESSING Fees for JetPay payroll processing.	\$	10,000
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01.402.353	SURETY & FIDELITY Surety bonds for Twp. Manager, Director of Finance, Assistant Finance Director, Accts. Payable Clerk, 2 Cashiers, and Utility Administrator.	\$	9,000
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01.402.390	BANK SERVICE CHARGES/FEES Monthly bank fees and services charges.	\$	12,000
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01.402.420	DUES, MEMBERSHIPS & SUBSCRIPTIONS Memberships with GFOA etc.	\$	1,100
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01.402.460	TRAINING & CONFERENCES Refresher courses, seminars, and workshops attended by Finance Dept. personnel.	\$	2,500
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REAL ESTATE TAX COLLECTION

01.403.105	SALARIES & WAGES - ELECTED 50% of Tax Collector salary.	\$	5,000
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01.403.210 **TAX COLLECTION OFFICE** \$ 8,050
50% of Tax Office expenses.

01.403.450 **CONTRACTED SERVICES** \$ 8,450
50% of computer services and billing expenses.

LEGAL SERVICES

01.404.401 **SOLICITOR** \$ 120,000
Legal fees for Solicitor services.

01.404.402 **LABOR RELATIONS** \$ 30,000
Personnel Labor issues as well as labor relation seminars.

01.404.403 **LEGAL PLANNING** \$ 80,000
Legal fees for planning activities.
Zoning Ordinance Update.

01.404.404 **LEGAL ZONING BOARD** \$ 12,000
Legal Advisor is Mark Malkames of Malkames Law Offices.

01.404.405 **LITIGATION** \$ 5,000
Potential lawsuits.

01.404.406 **LEGAL ENFORCEMENT** \$ 18,000
Code enforcement legal issues including municipal liens.

SECRETARY

01.405.112 **SALARIES & WAGES - FULLTIME** \$ 182,500
Salaries for Assistant Twp. Manager/Secretary, Receptionist,
and HR Admin Assistant.

01.405.210 **OFFICE SUPPLIES** \$ 8,000
Office supplies for Municipal Office, Public Works Annex, and
Community Center.

01.405.249 **GENERAL EXPENSE** \$ 1,000
Kitchen expenses and sympathy contributions.

01.405.341 **ADVERTISING** \$ 10,000
All legal and display ads, incl. Board/Commission Meetings,
ordinances, and public announcements; filing fees for Lehigh
County Dept. of Law.

01.405.420	DUES, MEMBERSHIPS & SUBSCRIPTIONS Legal or government subscriptions.	\$	250
01.405.450	CONTRACTED SERVICES Maintenance billing for the copier machines.	\$	10,000
01.405.460	TRAINING & CONFERENCES State/County/Local Government seminars.	\$	1,000

GENERAL TOWNSHIP ADMINISTRATION

01.406.112	SALARIES & WAGES - FULL TIME Township Manager's salary.	\$	124,500
01.406.215	POSTAGE Refill postage meter for township mail and newsletter. Lease and maintain postage equipment.	\$	13,500
01.406.249	GENERAL EXPENSE Mileage reimbursements for travel on Township business, Whistleblower Hotline, refreshments, and other general items.	\$	7,000
01.406.308	CODIFICATION Printing costs to include new ordinances in codification.	\$	5,000
01.406.321	PHONE & DATA Phone, internet, data network, and answering services.	\$	33,000
01.406.324	MOBILE PHONES Cell phones for Township Manager and swimming pool.	\$	1,100
01.406.391	NOTARY EXPENSES Notary license fee.	\$	800
01.406.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS ICMA, League of Cities, and Assoc. for PA Municipal Mgt.	\$	1,900

INFORMATION TECHNOLOGY

01.407.260	SMALL TOOLS & MINOR EQUIPMENT Equipment from Staples, Office Depot, Amazon.	\$	1,000
01.407.270	COMPUTER HARDWARE, SOFTWARE PC replacements, other hardware & software.	\$	10,000

01.407.450	CONTRACTED SERVICES Network support and various software agreements.	\$	50,000
01.407.453	WEB DESIGN/MAINTENANCE Webpage upgrade.	\$	28,000
01.407.613	CAPITAL-OFFICE/IT EQUIPMENT Document imaging of property files and hardware purchases.	\$	23,600
ENGINEERING SERVICES			
01.408.313	ENGINEERING AND ARCHITECTURAL Expenses for Township appointed engineering firm.	\$	140,000
BUILDINGS & FACILITIES			
01.409.112	SALARIES & WAGES - FULL TIME Salaries for Facilities Crew Chief and 3 Crew Members.	\$	338,800
01.409.115	SALARIES & WAGES - PART TIME Salaries for part-time employees.	\$	26,050
01.409.191	UNIFORM & SAFETY APPAREL Uniform rentals and work boots per union agreement.	\$	5,200
01.409.230	HEATING FUEL Heating oil is purchased from Lehigh Fuels and gas is purchased from UGI.	\$	60,000
01.409.241	OPERATING SUPPLIES Supplies for Annex from Dries, ABE Door, Shelly's Lumber, Light Fixture, Master Supply, Buss, Grainger, Zee, etc.	\$	25,000
01.409.249	GENERAL EXPENSE Drug and alcohol testing, port-a-john rentals, ABE labs, and employee background checks.	\$	3,500
01.409.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases from Dries, Grainger etc.	\$	7,500
01.409.318	ALARM/SECURITY SERVICES Alarms for Municipal Complex, Community Centers, Public Works Annex, Schantz Farm and Hills at Lock Ridge Community Center. Additional camera fees.	\$	20,000

01.409.361	ELECTRICITY Electricity provided by PPL, generated by Constellation. Township uses COSTARS, which is a State-wide cooperative purchasing program to procure our electrical service.	\$ 38,000
01.409.372	REPAIRS & MAINTENANCE Cleaning services, mat rentals, as well as siding, roof, electrical, plumbing, HVAC repairs, and tennis court painting.	\$ 155,000
01.409.374	EQUIPMENT REPAIRS Repairs of equipment related to Township buildings.	\$ 6,500
01.409.375	RENTAL PROPERTY REPAIRS West End Associates handles property maintenance of the Township's rental properties.	\$ 11,000
01.409.378	VEHICLE REPAIRS Vendors include Auto Zone, Total Performance, Jeff's Auto, Greg's Auto and Tire. Replace Truck Utility Bed.	\$ 6,000
01.409.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS Public Works Associations.	\$ 1,000
01.409.430	TAXES Real Estate taxes for 3450 Brookside Rd and Camp Olympic properties.	\$ 7,500
01.409.440	PEST CONTROL Pest control services.	\$ 5,000
01.409.449	ELEVATOR MAINTENANCE Schindler Elevator Maintenance used for inspections and repairs. Replace packing / hydraulic seals.	\$ 5,000
01.409.460	TRAINING & CONFERENCES Attendance at EPWPCOA conference by Public Works employees.	\$ 2,500
PUBLIC SAFETY		
01.410.115	SALARIES - CROSSING GUARDS Salaries for 14 Crossing Guards at Willow Lane School.	\$ 51,200

FIRE

01.411.231	VEHICLE FUEL Purchase of Vehicle fuel for Fire Trucks.	\$ 9,500
01.411.363	HYDRANT RENTAL Payments to Lehigh County Authority for 578 fire hydrants plus system charges totaling about \$44,500 per quarter.	\$ 179,000
01.411.500	VOLUNTEER FIREMAN'S RELIEF CONTRIBUTION Pass through to Volunteer Fire Departments of payments received from the Commonwealth of PA used to purchase safety equipment.	\$ 210,000
01.411.501	LOWER MACUNGIE FIRE CO. Contributions to Lower Macungie Fire Co.	\$ 125,000
01.411.503	LMT FIRE POLICE Purchases for Fire Police and cellular phone service.	\$ 5,000
01.411.505	LOWER MACUNGIE FIRE INCENTIVE Contribution for Lower Macungie Fire Dept.	\$ 51,500
01.411.507	MACUNGIE AMBULANCE Contribution for Macungie Ambulance.	\$ 35,000
01.411.508	EMMAUS AMBULANCE Contribution for Emmaus Ambulance.	\$ 1,500
01.411.510	BRANDYWINE FIRE STATION Brandywine Station utility expenses and insurance.	\$ 30,000
01.411.511	LMT FALSE ALARM Remit false fire alarm fines to Lower Macungie Fire Co.	\$ 3,500

PERMITS

01.413.112	SALARIES & WAGES - FULL TIME Salaries for Deputy Director of Community Development, Permit Clerk, Permit Coordinator, Code Specialist, Entry Level Code Specialist.	\$ 279,000
01.413.191	UNIFORM & SAFETY APPAREL Uniform rentals for Permits department.	\$ 2,500
01.413.210	OFFICE SUPPLIES Permit forms, pool inspection forms, electrical inspection forms.	\$ 1,500

01.413.241	OPERATING SUPPLIES International Code Council books, work boots for inspectors, and printed forms.	\$ 2,500
01.413.249	GENERAL EXPENSE General expense items for Permits Dept.	\$ 500
01.413.260	SMALL TOOLS & MINOR EQUIPMENT Codes and permitting software support, purchase of copier/scanner/printer . GIS system.	\$ 15,000
01.413.324	MOBILE PHONES Cell phones for Deputy Director of Community Development, SEO, Code Specialist.	\$ 2,300
01.413.378	VEHICLE REPAIRS Truck repairs for Code Specialist and SEO.	\$ 2,000
01.413.420	DUES,SUBSCRIPTIONS & MEMBERSHIPS Memberships for International Codes Council, PennBoc, ASLA, National Fire Protection, and PA Construction Codes Academy.	\$ 1,500
01.413.460	TRAINING & CONFERENCES Attendance at conferences for BOCA, PennBoc, PASEO, PSAB, and PA Constructions Codes Academy to meet continuing education requirements.	\$ 6,000
01.413.471	ALTERNATE BUILDING INSPECTOR Services provided by KeyCodes.	\$ 2,500
01.413.472	ALTERNATE ELECTRICAL INSPECTOR	\$ 55,000
01.413.473	ALTERNATE COMMERCIAL INSPECTOR Commercial building inspection services provided by KeyCodes and fire inspection services.	\$ 225,000
01.413.474	ALTERNATE COMMERCIAL PLAN REVIEW Services provided by KeyCodes.	\$ 23,000
01.413.476	ALTERNATE FIRE INSPECTOR Services provided by third party fire inspector.	\$ 60,000

PLANNING AND ZONING

01.414.112	SALARIES & WAGES - FULL TIME Salaries for Director of Community Development, Zoning Officer, Planning Clerk, and Assistant Zoning Officer.	\$ 272,000
01.414.115	SALARIES & WAGES - PART TIME Salaries for Zoning Hearing Board and Planning Commission at \$25 per meeting. Salaries for Interns.	\$ 8,000
01.414.210	OFFICE SUPPLIES Office supplies for the Planning & Zoning Dept.	\$ 1,500
01.414.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment items for the Planning & Zoning Dept., including GIS software.	\$ 500
01.414.312	ENGINEERING - ON LOT GRADING/POOLS Reviews by Township engineering firm.	\$ 25,000
01.414.313	ENGINEERING & ARCHITECTURE Zoning and Planning engineering services provided by Township appointed engineers or alternate engineering firm.	\$ 30,000
01.414.319	PLANNING STUDIES Complete Zoning Ordinance graphics and design.	\$ 15,000
01.414.420	DUES, MEMBERSHIPS & SUBSCRIPTIONS Membership in American Planning Assoc., American Society of Landscape Architects.	\$ 1,500
01.414.454	STENOGRAPHER Stenographer expenses for the Zoning Hearing Board. (Appellant pays 1/2 of cost billed.)	\$ 5,000
01.414.460	TRAINING & CONFERENCES Attendance at meetings/conferences for APA, ASLA, Construction Codes Academy, etc.	\$ 1,500

EMERGENCY MANAGEMENT

01.415.260	SMALL TOOLS & MINOR EQUIPMENT Emergency Management purchases and cell phone service.	\$ 5,000
01.415.320	AUTOMATIC NOTIFICATION SYSTEM Reverse 911 Service.	\$ 8,200

01.415.324 **WIRELESS EQUIPMENT** \$ 1,100

RECYCLING COLLECTION & DISPOSAL

01.426.115 **SALARIES & WAGES - PART TIME** \$ 37,900
Salaries for part time yard waste employees.

01.426.241 **OPERATING SUPPLIES** \$ 725
Supplies for the yard waste site.

01.426.249 **GENERAL EXPENSE** \$ 3,750
Port-o-john rentals for the yard waste site.

01.426.260 **SMALL TOOLS & MINOR EQUIPMENT** \$ 3,500
Minor equipment purchases for yard waste site.

01.426.310 **RECYCLING CONSULTANT** \$ 12,500
Fees for Grant Consultant.

01.426.372 **REPAIRS & MAINTENANCE** \$ 20,000
Repairs for items related to yard waste.

01.426.384 **MACHINERY & EQUIPMENT RENTALS** \$ 47,500
Machinery rentals related to yard waste. Joint effort with the Borough of Emmaus.

SOLID WASTE SERVICES

01.427.210 **OFFICE SUPPLIES** \$ 15,000
Paper, envelopes, and other supplies for trash bills.

01.427.215 **POSTAGE** \$ 250
50% of postage for utility billing;
Remaining 50% in Sewer Fund 08.427.215.

01.427.244 **RECYCLING CARTS** \$ -

01.427.367 **SOLID WASTE COLLECTION** \$ 2,650,000
Payments to Waste Management for trash collection.
Contract expires August 31, 2024.

01.427.446 **CONTRACTED LEAF COLLECTION** \$ 100,000
Payments to Commercial Contractor for leaf collection.

01.427.447 **CURBSIDE YARD WASTE** \$ 403,000
Payments to Waste Management for yard waste \$120,000 and
grass collection \$280,000.

01.427.450 **CONTRACTED SERVICES** \$ 25,000
Utility billing invoices.

ROADS - GENERAL

01.430.112 **SALARIES & WAGES - FULL TIME** \$ 886,100
Salaries for 1 Crew Chief and 10 crew members.

01.430.115 **SALARIES & WAGES - PART TIME** \$ 26,050
Salaries for 1 part time and 1 seasonal employee.

01.430.191 **UNIFORM & SAFETY APPAREL** \$ 16,100
Uniform rentals and work boots per union agreement.

01.430.231 **VEHICLE FUEL** \$ 95,000
Purchase of vehicle fuel.

01.430.241 **OPERATING SUPPLIES** \$ 25,000
Purchase of supplies for Roads Dept.

01.430.249 **GENERAL EXPENSE** \$ 4,500
CDL license fees, drug/lab testing, and PA One Call.

01.430.260 **SMALL TOOLS & MINOR EQUIPMENT** \$ 30,000
Purchase of minor equipment items from Grainger,
Tractor Supply, etc.

01.430.371 **STREET TREE MAINTENANCE** \$ 40,000
Tree trimming by Martin Harthcock Horticultural Services.

01.430.372 **REPAIRS & MAINTENANCE** \$ 7,500
Maintenance repairs for the Roads Dept.

01.430.374 **EQUIPMENT REPAIRS** \$ 85,000
Repairs of Roads Dept. equipment.

01.430.378 **VEHICLE REPAIRS** \$ 12,500
Repairs of vehicles used by Roads Dept.

01.430.379 **EMERGENCY REPAIRS** \$ 20,000
Emergency road repairs and depressions.

01.430.384	MACHINERY & EQUIPMENT RENTALS Rentals from Plasterer Equipment.	\$	6,000
01.430.420	DUES, MEMBERSHIPS & SUBSCRIPTIONS Subscriptions for Roads Crew.	\$	300
01.430.460	TRAINING & CONFERENCES Conference attendance by Roads Crew.	\$	1,000
WINTER MAINTENANCE			
01.432.255	DAMAGE REPAIR & REPLACEMENT Mailbox repairs for damage during snow removal.	\$	2,500
01.432.450	CONTRACTED SERVICES Supplemental contracted snow removal services.	\$	5,000
TRAFFIC CONTROL DEVICES			
01.433.241	OPERATING SUPPLIES Operating supplies for traffic signals.	\$	2,500
01.433.245	TRAFFIC & STREET SIGNS Purchase of signs from Reliable Signs & Striping, Express Sign Outlet, Chemung Supply.	\$	27,500
01.433.321	PHONE & DATA Data Connectivity for Traffic Control Signals.	\$	5,500
01.433.361	ELECTRICITY Electricity for traffic lights provided by PPL.	\$	27,500
01.433.372	REPAIRS & MAINTENANCE Maintenance of traffic lights using Signal Service, A-1 Traffic Products, and items purchased from Grainger. There are 28 traffic lights and 8 school flashing signals at 3 schools.	\$	20,000
01.433.374	EQUIPMENT REPAIRS Traffic Light repairs by Signal Service.	\$	17,500
01.433.450	CONTRACTED SERVICES Services provided by Signal Service as an independent inspector for the traffic lights.	\$	25,000

STREET LIGHTS

01.434.361 **ELECTRICITY** \$ 292,600
Electricity for subdivision streetlights. Electricity generation provided by Direct Energy.

STORM WATER

01.436.313 **ENGINEERING** \$ 45,000
Engineering reviews for storm water.

01.436.372 **REPAIRS & MAINTENANCE** \$ 100,000
Repairs & maintenance for storm water.

01.436.450 **CONTRACTED SERVICES** \$ 70,000
EMI mowing services for storm water basins.

ROADS & BRIDGES - MAINTENANCE

01.438.241 **OPERATING SUPPLIES** \$ 205,000
Paving supplies purchased from Eastern Industries.

01.438.258 **MATERIALS & FREIGHT** \$ 2,000
Material and freight charges for road and bridge items.

01.438.376 **GUIDE RAIL REPAIR & MAINTENANCE** \$ 25,000
Repairs to guide rails.

01.438.377 **BRIDGES REPAIR & MAINTENANCE** \$ 115,000
Repairs to bridges. Bridge inspection program.

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

PUBLIC WORKS ADMINISTRATION

01.440.112 **SALARIES & WAGES - FULL TIME** \$ 231,000
Salaries for the Director of Public Works, Administrative Asst., and Projects/Parks-Facilities Director.

01.440.191 **UNIFORM & SAFETY APPAREL** \$ 1,300
Uniform rentals for Public Works Administration.

01.440.241 **OPERATING SUPPLIES** \$ 1,500
Operating supplies needed for Public Works Dept.

01.440.249	GENERAL EXPENSE General expense purchases by Public Works Dept.	\$	4,500
01.440.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases for Public Works Dept.	\$	3,750
01.440.324	WIRELESS EQUIPMENT Cell phones PW Staff and Truck GPS Systems.	\$	15,000
01.440.327	RADIO EQUIPMENT MAINTENANCE Maintenance work done by ECCO Communications.	\$	3,750
01.440.378	VEHICLE REPAIRS Repairs to PW Director vehicle.	\$	1,000
01.440.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS Membership for Public Works Administration personnel.	\$	500
01.440.450	CONTRACTED SERVICES Maintenance of copy machine.	\$	500
01.440.460	TRAINING & CONFERENCES Conference attendance by Public Works Administration.	\$	3,000
COMMUNITY CENTER			
01.451.112	SALARIES & WAGES - FULL TIME Salaries for Director of Recreation, 1 Recreation Asst., and 1 Recreation Attendant.	\$	158,100
01.451.115	SALARIES & WAGES - PART TIME Salaries for 12 Community Center Attendants.	\$	119,000
01.451.215	POSTAGE 50% Postage for the newsletter and postage for the Troop Support program where supplies are sent to troops stationed overseas. Remaining 50% is in 01.406.215.	\$	9,000
01.451.241	OPERATING SUPPLIES Paper products, soap, etc. purchased from Master Supply, Staples, Dries, Sam's Club, Light Fixture, etc.	\$	9,000
01.451.249	GENERAL EXPENSE Mileage reimbursements for Community Center personnel.	\$	3,500

01.451.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases for the Community Center.	\$	7,400
01.451.310	PROFESSIONAL SERVICES/PROGRAMS Cultural/recreation programs offered at the Community Center.	\$	65,000
01.451.311	COMMUNITY DAYS Annual Community Days event.	\$	14,000
01.451.318	ALARM/SECURITY SERVICES Security Alarm Services. Security Guard Services.	\$	35,000
01.451.324	MOBILE PHONES	\$	600
01.451.342	PRINTING Printing of signs for events and brochures for Community Center rentals.	\$	1,000
01.451.361	ELECTRICITY Electricity provided by PPL.	\$	60,000
01.451.362	GAS Gas service provided by UGI.	\$	35,000
01.451.372	REPAIRS & MAINTENANCE Community Center repairs to HVAC system, gym floor, appliance repairs, water testing, and other miscellaneous repairs.	\$	55,000
01.451.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS Membership in the PA Recreation and Park Society.	\$	600
01.451.440	PEST CONTROL Pest control services provided by JC Ehrlich.	\$	800
01.451.445	JANITORIAL Services provided by Advanced Cleaning Solutions.	\$	48,000
01.451.460	TRAINING & CONFERENCES Conference attendance by Community Center personnel.	\$	500

SWIMMING POOL

01.452.115	SALARIES & WAGES - PART TIME Salaries for snack bar/admission attendants, and Part-time Manager.	\$	35,000
01.452.229	SNACK FOODS Purchases for the swimming pool snack bar.	\$	22,000
01.452.241	OPERATING SUPPLIES Pool chemicals from Main Line Commercial Pools.	\$	15,000
01.452.249	GENERAL EXPENSE Employee background checks, reimbursements for lifeguard certifications, summer cell phone, swimming apparel, first aid supplies, and paper products/soap/cleaning supplies. This also includes the purchase of pool lounge chairs.	\$	10,000
01.452.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases for pool.	\$	4,000
01.452.324	MOBILE PHONES	\$	-
01.452.372	REPAIRS & MAINTENANCE Pool cleaning, water testing, and other maintenance items.	\$	25,000
01.452.430	TAXES PA sales taxes for snack bar items sold.	\$	2,000
01.452.440	PEST CONTROL Pest control for pool house and snack bar by JC Ehrlich.	\$	750
01.452.450	CONTRACTED SERVICES EMAC contracted services	\$	133,000

SUMMER PROGRAMS

01.453.115	SALARIES & WAGES - PART TIME Salaries for 5 senior level and 42 playground employees at 5 playgrounds for the 7 week summer program.	\$	59,000
01.453.247	PLAYGROUND SUPPLIES Art supplies, craft kits, first aid supplies from Medco Supply, and counselor shirts from A & H Sporting Goods.	\$	12,000

01.453.249 **GENERAL EXPENSE** \$ 4,000
Employee background checks. Electrical upgrade at HLR Band Shell.

01.453.310 **PROFESSIONAL SERVICES/PROGRAMS** \$ 11,000
Roundup Day rentals, special demonstrations, park concerts, and Dip 'N Dance at pool.

PARKS

01.454.112 **SALARIES & WAGES - FULL TIME** \$ 564,600
Salaries for 1 Crew Chief and 6 Crew Members.

01.454.115 **SALARIES & WAGES - PART TIME** \$ 108,450
Salaries for 14 Seasonal employees and 1 Part-time employee.

01.454.191 **UNIFORM & SAFETY APPAREL** \$ 11,300
Uniform rentals and work boots per union agreement.

01.454.221 **MULCH** \$ 30,000
Type and amount of playground mulch determined by state requirements.

01.454.230 **HEATING FUEL** \$ 2,000
Heating fuel purchased from Lehigh Fuel and used for parks and Wescosville Rec. Hall.

01.454.241 **OPERATING SUPPLIES** \$ 30,000
Supplies from Grainger, Dries, Tractor Supply, Herbein Garden Center, and other vendors.

01.454.249 **GENERAL EXPENSE** \$ 6,000
Port-O-John rentals for the parks and employee background checks.

01.454.253 **MACHINERY & EQUIPMENT PARTS** \$ 14,000
Purchases for mowers.

01.454.254 **PARK REPLACEMENTS** \$ 40,000
Replacement items for playground and park equipment.

01.454.260 **SMALL TOOLS & MINOR EQUIPMENT** \$ 12,000
Minor equipment purchases for Township parks.

01.454.361 **ELECTRICITY** \$ 16,000
Service provided by PPL.

01.454.371	TOWNSHIP TREE MAINTENANCE Township owned trees requiring maintenance.	\$	67,400
01.454.372	REPAIRS & MAINTENANCE Water service from LCA, tennis court, pickel court, and other maintenance.	\$	93,000
01.454.374	EQUIPMENT REPAIRS Repairs to equipment used to maintain the parks.	\$	15,000
01.454.378	VEHICLE REPAIRS Repairs to Parks Dept. vehicles.	\$	8,000
01.454.384	MACHINERY & EQUIPMENT RENTALS Roto-tiller, bobcat cylinder, and other equipment rentals.	\$	1,000
01.454.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS Memberships for Parks employees.	\$	200
01.454.450	CONTRACTED SERVICES Estate Maintenance provides mowing services. The contract bid was awarded for 2017-2021.	\$	75,000
01.454.460	TRAINING & CONFERENCES Conference attendance by Parks employees.	\$	750
LMT LIBRARY			
01.456.500	LIBRARY SUBSIDY Remittance of library tax revenue less collection expenses.	\$	615,000
GRANTS			
01.459.520	HISTORICAL SOCIETY Contribution to Lower Macungie Historical Society.	\$	10,650
01.459.521	CACLV Annual contribution request.	\$	5,000
01.459.523	VOUNTEER PROJECTS Contribution for Boy/Eagle Scouts and other volunteer projects.	\$	3,000
01.459.524	ANIMAL CONTROL Pick up of stray animals.	\$	7,000

01.459.525	LEHIGH COUNTY SENIOR CENTER Contribution to Lehigh County Senior Center.	\$	4,000
01.459.526	LOWER MACUNGIE SENIOR CITIZENS Contribution to Lower Macungie Seniors. In addition Meeting Room Waiver applies.	\$	9,000
01.459.527	YOUTH ASSOC. Contribution to Lower Macungie Youth Assoc. (LMYA). NO gym fee waivers in 2021.	\$	35,000
01.459.528	LMT LAZERS Contribution to Lower Macungie Summer Swim Team.	\$	6,000
01.459.531	MEALS ON WHEELS Contribution to Meals on Wheels which provides services for homebound individuals.	\$	6,500
01.459.532	GARDEN CLUB Garden activities for Lower Macungie residents. In addition Meeting Room Waiver applies.	\$	3,000
01.459.534	LMT MUSTANGS Contribution to Lower Macungie Mustangs Football and Cheerleading	\$	8,000
EMPLOYER PAID BENEFITS			
01.481.192	FICA - EMPLOYER PAID Social security taxes at 6.2% of wages.	\$	236,100
01.481.193	MEDICARE - EMPLOYER PAID Medicare taxes at 1.45% of wages.	\$	55,300
01.481.194	UNEMPLOYMENT COMPENSATION Unemployment benefit payments to PA UC Fund.	\$	10,000

NON-UNIFORM PENSION

01.483.150	PENSION PLAN FEES Plan administered through Fulton Financial Advisors.	\$ 41,500
01.483.151	457 PLAN CONTRIBUTIONS Township contributes 2% to plan participants.	\$ 57,500
01.483.197	PENSION Contribution to pension plan administered by Fulton Financial.	\$ 457,100

WORKERS' COMPENSATION

01.484.354	WORKERS' COMPENSATION 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

01.485.301	CONTINUING EDUCATION/TUITION REIMBURSEMENT Township provides \$1200 per employee for tuition reimbursement.	\$ 2,500
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INSURANCE

01.486.351	COMMERCIAL PROPERTY INSURANCE Property Insurance through Stauffer Insurance Agency. This is general liabilities coverage for injury/property damage, or "All Risk" protection on bldgs./contents and Inland Marine/Contractors' Equipment. Cyber Insurance Policy.	\$ 60,500
01.486.352	PUBLIC OFFICIALS LIABILITY INSURANCE Liability Insurance through Stauffer Insurance Agency.	\$ 12,000
01.486.353	GOV'T CRIME INSURANCE POLICY Insurance through Stauffer Insurance Agency.	\$ 2,500
01.486.355	AUTO INSURANCE Auto Insurance through Stauffer Insurance Agency.	\$ 32,000
01.486.356	COMMERCIAL UMBRELLA POLICY Supplemental general liability insurance coverage through Stauffer Insurance Agency.	\$ 34,500

HEALTH INSURANCE

01.487.160	DISABILITY INSURANCE Short and long term disability provided by One America.	\$ 42,000
01.487.177	ACCRUED SICK TIME Accumulated sick time.	\$ 40,000
01.487.196	HEALTH INSURANCE Health Insurance provided by Township.	\$ 1,025,000
01.487.198	POST RETIRE HEALTH INSURANCE Other post retirement benefits per Union contracts.	\$ 16,600

INTERFUND TRANSFERS

01.492.300	TRANSFER TO CAPITAL PROJECTS FUND Transfer to support major projects for capital fund.	\$ 1,015,000
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**LOWER MACUNGIE TOWNSHIP
2022 SEWER FUND (08)**

REVENUES

INTEREST EARNINGS

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

SANITATION

08.364.110	SEWER CONNECTION PERMIT	\$	5,000
	Permit fee for connection to the Township sewer lines.		

08.364.120	SEWER REGULAR CHARGES	\$	4,320,000
	Sewer fees paid to the Township by approximately 10,500 sewer customers.		

08.364.121	EXTRA STRENGTH CHARGE	\$	45,000
	Charges for commercial accounts, such as restaurants or other businesses with heavier flows.		

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

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

08.364.140	SEWER CERTS	\$	19,100
	Fee to calculate final balances as part of closing costs for properties that are sold.		

08.364.150	SEPTIC SYSTEM PERMITS	\$	1,000
	Permit fee charged for septic systems.		

REIMBURSEMENTS & REFUNDS

08.380.300	MISCELLANEOUS REVENUE	\$	2,000
08.380.900	REFUNDS FOR EXPENSES	\$	500

EXPENSES

FINANCIAL ADMINISTRATION

08.402.307	ACCOUNTING SYSTEMS Annual support agreement with Dallas Data Systems	\$	4,000
08.402.311	ACCOUNTING & AUDITING SERVICES A portion of the annual audit fee is allocated to the Sewer Fund.	\$	10,000
08.402.317	PAYROLL PROCESSING A portion of payroll processing done by JetPay is allocated to the Sewer Fund.	\$	2,000
08.402.390	BANK SERVICE CHARGES/FEES Banking fees for returned checks.	\$	6,000
08.402.391	CREDIT CARD PROCESSING FEES Processing fees for online credit card payments.	\$	30,000

LEGAL SERVICES

08.404.401	SOLICITOR Services provided by Township appointed law firm.	\$	40,000
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SECRETARY

08.405.112	SALARIES & WAGES - FULL TIME	\$ 83,500
	Assistant Finance Director (50%), remaining 50% is in in 01.402.112. Public Works Admin Assistant (100%).	
08.405.210	OFFICE SUPPLIES	\$ 17,400
	Paper, envelopes, and other supplies for sewer bills.	
08.405.215	POSTAGE	\$ 500
	Postage for sewer billings.	
08.405.321	PHONE & DATA	\$ 6,000
	A portion of the phone and data network expenses are allocated to this fund.	
08.405.450	CONTRACTED SERVICES	\$ 25,000
	Utility billing services.	

ENGINEERING

08.408.313	ENGINEERING & ARCHITECTURE	\$ 75,000
	Services provided by Township appointed engineering firm.	

BUILDING & FACILITIES

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

PERMITS

08.413.112	SALARIES & WAGES - FULL TIME	\$ 57,600
	Water Resource Specialist / SEO.	

WASTEWATER COLLECTION AND TREATMENT

08.429.112	SALARIES & WAGES - FULL TIME Salary for Sewer Crew Chief, 4 Crew Members.	\$	404,600
08.429.115	SALARIES & WAGES - PART TIME Salaries 1 seasonal employee in the Sewer Dept. for GIS/Admin work.	\$	6,200
08.429.191	UNIFORM & SAFETY APPAREL Uniform rentals and work boots per union agreement.	\$	6,200
08.429.231	VEHICLE FUEL Purchase of vehicle fuel.	\$	18,000
08.429.241	OPERATING SUPPLIES Purchase of supplies from Industrial Chemical Labs, Grainger, etc.	\$	3,500
08.429.249	GENERAL EXPENSE CDL license fees, drug/lab testing, and PA One Call.	\$	2,500
08.429.256	SEWER RISERS Sewer risers purchased from Exeter Supply.	\$	18,000
08.429.260	SMALL TOOLS & MINOR EQUIPMENT Purchase of minor equipment items from Dries, Grainger, Teledyne, etc.	\$	17,500
08.429.327	RADIO EQUIPMENT MAINTENANCE Maintenance done by ECCO Communications.	\$	250
08.429.364	SEWER TREATMENT & TRANSPORTATION Sewer usage fees charged by South Whitehall, Emmaus, Upper Macungie, Macungie, and LCA as well as water testing done by Benchmark Analytics.	\$	2,425,000

08.429.372	REPAIRS & MAINTENANCE Repairs to sewer system.	\$	75,000
08.429.374	EQUIPMENT REPAIRS Repairs to equipment used by Sewer Dept.	\$	-
08.429.378	VEHICLE REPAIRS Repairs to vehicles used by Sewer Dept.	\$	17,500
08.429.379	EMERGENCY REPAIRS Emergency repairs to the sewer system.	\$	41,000
08.429.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS Subscription/memberships to PA Water Environment Assoc., EPWPCOA.	\$	500
08.429.450	CONTRACTED SERVICES Purchases from Municipal Sales.	\$	25,000
08.429.460	TRAINING & CONFERENCES Conference attendance for EPWPCOA.	\$	950
EMPLOYER PAID BENEFITS			
08.481.192	FICA - EMPLOYER PAID Social security taxes at 6.2% of wages.	\$	35,000
08.481.193	MEDICARE - EMPLOYER PAID Medicare taxes at 1.45% of wages.	\$	8,100
08.481.194	UNEMPLOYMENT COMPENSATION Unemployment benefit payments through PSATS.	\$	1,000
NON-UNIFORM PENSION			
08.483.150	PENSION PLAN FEES Plan administered through Fulton Financial Advisors.	\$	6,500

08.483.151 **457 PLAN CONTRIBUTIONS** \$ 11,000
Township contributes 2% to plan participants.

08.483.197 **PENSION** \$ 87,100
Contribution to pension plan administered by Fulton Financial.

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.

OTHER EMPLOYEE BENEFITS

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

INSURANCE

08.486.351 **PROPERTY/AUTO INSURANCE** \$ 30,000
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** \$ 22,000
Auto Insurance through Stauffer Insurance Agency.

08.486.356	COMMERCIAL UMBRELLA POLICY	\$	13,500
	Supplemental general liability insurance coverage through Stauffer Insurance Agency.		

HEALTH INSURANCE

08.487.160	DISABILITY INSURANCE	\$	7,000
	Short and long term disability provided by One America.		

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

08.487.196	HEALTH INSURANCE	\$	325,000
	Health Insurance provided by Township.		

08.487.198	POST RETIRE HEALTH INSURANCE	\$	-
	Other post retirement benefits per Union contracts.		

CAPITAL PROJECTS

08.493.610	CAPITAL CONSTRUCTION	\$	350,000
	Sewer Infiltration & Inflow work.		

**LOWER MACUNGIE TOWNSHIP
2022 DEBT SERVICE FUND (19)**

REVENUES

INTERFUND OPERATING TRANSFERS

19.392.300	TRANSFER FROM CAPITAL PROJECTS	\$ 357,800
19.392.330	TRANSFER FROM OPEN SPACE FUND	\$ 1,130,000

EXPENSES

INTERFUND TRANSFERS

19.471.901	DEBT PRINCIPAL Series 2021 & Series 2022 Notes	\$ 1,249,000
19.472.911	DEBT INTEREST Series 2021 & Series 2022 Interest	\$ 163,800
19.475.921	DEBT ISSUANCE COSTS Series 2022 Issuance Costs	\$ 75,000

**LOWER MACUNGIE TOWNSHIP
2022 CAPITAL PROJECTS FUND (30)**

REVENUES

REAL PROPERTY TAXES

30.301.100	REAL ESTATE TAX	\$ 1,250,000
	.50 millage Real Estate Property Tax & 50% Homestead Exclusion.	
30.301.200	REAL ESTATE TAX PRIOR YEARS	\$ 10,000
	Real Estate Property Tax - prior years.	

STATE GRANTS

30.354.150	STATE RECYCLING GRANTS	\$ -
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INSURANCE REIMBURSEMENTS

30.380.100	INSURANCE REIMBURSEMENTS	\$ -
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FIXED ASSETS DISPOSITION

30.391.100	SALE OF FIXED ASSETS	\$ -
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INTERFUND OPERATING TRANSFERS

30.392.010	TRANSFER FROM GENERAL FUND	\$ 1,015,000
	Transfer to support major projects from General Fund reserves.	
30.392.190	TRANSFER FROM DEV IMPACT	\$ 500,000

RESERVE TRANSFERS

30.396.000	TRANSFER FROM RESERVES	\$ 123,800
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EXPENSES

REAL ESTATE TAX COLLECTION

30.403.105	SALARIES & WAGES - ELECTED	\$	5,000
	50% of Tax Collector salary.		
30.403.210	TAX COLLECTION OFFICE SUPPLIES	\$	8,050
	50% of Tax Office expenses.		
30.403.450	CONTRACTED SERVICES	\$	8,450
	50% of computer services and billing expenses.		

INTERSECTION IMPROVEMENTS

30.439.612	INTERSECTION IMPROVE (ACT 209)	\$	500,000
	Installation of Smart Traffic Control devices for lights at Millcreek and Hamilton.		

INTERFUND TRANSFERS

30.492.190	TRANSFER TO DEBT SERVICE	\$	357,800
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CAPITAL PROJECTS

30.493.463	CONTRACTED PAVING	\$	485,000
	Fog Seal Paving \$225,000, Compost Center Roadway Construction \$260,000.		
30.493.613	WALKING TRAILS	\$	25,000
	Engineer review of Kratzer Trail, Winding Brook Connection, and Wild Cherry to Township Campus.		
30.493.617	PLAYGROUND EQUIPMENT	\$	10,000
	Design Spring Ridge Park playground.		
30.493.631	MOWERS & BLOWERS	\$	25,000
	Purchase two mowers.		

30.493.635	COMMUNITY CENTER IMPROVEMENTS Community Center final payment \$310,000, Roof Repair \$130,000, Furniture \$50,000, Rain Garden Basin \$28,000, Retrofit of BMPS \$50,000.	\$	568,000
30.493.637	PARK SIGNAGE Replacement and Open Space Trail signage.	\$	2,500
30.493.638	PARK IMPROVEMENTS Improvements of tennis court, fields, and fencing.	\$	40,000
30.493.646	PW ANNEX CAPITAL PROJECTS Roof survey and review for replacement.	\$	10,000
30.493.648	MUNICIPAL BLDG CAPITAL IMPROVEMENTS Design and spec elevator replacement.	\$	25,000
30.493.649	PW EQUIPMENT Wheel Loader Loan (2nd year of 3)	\$	85,000
30.493.650	BRIDGE UPGRADES Gehman Road Bridge replacement and project management.	\$	550,000
30.493.652	BIKE TRAILS & WALKING TRAILS Wild Cherry ADA Ramps.	\$	14,000
30.493.658	STORM WATER Cross Creek pipe repair. Storm Water fence repair.	\$	150,000
30.493.660	TRAFFIC SIGNALS Opticom system for various lights.	\$	30,000

**LOWER MACUNGIE TOWNSHIP
2022 FEDERAL GRANTS FUND (32)**

REVENUES

CAPITAL AND OPERATING GRANTS

32.351.200	AMERICAN RESCUE PLAN	\$ 1,710,000
	Second 50% of American Rescue Plan Act (ARPA) funds.	

RESERVE TRANSFERS

32.396.000	TRANSFER FROM RESERVES	\$ 1,665,000
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EXPENSES

INTERFUND TRANSFERS

32.492.010	TRANSFER TO GENERAL FUND	\$ 1,175,000
	ARPA funds for revenue replacement.	

CAPITAL PROJECTS

32.493.100	ARPA CAPITAL PROJECTS	\$ 2,200,000
	Storm Water & Waste Water Infrastructure projects.	

**LOWER MACUNGIE TOWNSHIP
2022 OPEN SPACE FUND (33)**

REVENUES

LOCAL TAX ENABLING ACT

33.310.210 **EIT CURRENT RESIDENT** \$ 1,800,000
Open Space EIT 0.15%

PROCEEDS OF GENERAL LT DEBT

33.393.120 **GENERAL OBLIGATION NOTE** \$ 6,100,000
Series 2022 Note

EXPENSES

INTERFUND TRANSFERS

33.492.190 **TRANSFER TO DEBT SERVICE FUND** \$ 1,130,000

CAPITAL PROJECTS

33.493.200 **LAND PURCHASES** \$ 6,100,000

**LOWER MACUNGIE TOWNSHIP
2022 LIQUID FUELS FUND (35)**

REVENUES

INTEREST EARNINGS

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

STATE SHARED REVENUE

35.355.020	LIQUID FUELS ALLOCATION (Act 655)	\$	919,000
	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	TRANSFER FROM RESERVES	\$	1,586,000
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EXPENSES

WINTER MAINTENANCE

35.432.281	SALT	\$	155,000
	Road salt purchased from COSTARS state contract.		

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

HIGHWAYS & STREETS

35.439.283	ROAD RESURFACING	\$	1,960,000
	Novachip \$300,000, Ralumac \$345,000, Crack Seal \$100,000, Line Painting \$75,000, Orchard Road Cul-de-sac \$120,000, Maulfair Drive Storm repair \$550,000, Sauerkraut Lane Overlay \$260,000, Paving of Antique Lane \$210,000.		

35.439.313	PROJECT ENGINEERING	\$ 25,000
	Engineering expenses associated with roads, drainage basins, and bridge projects.	

CAPITAL PROJECTS

35.493.680	MAJOR EQUIPMENT	\$ 355,000
	Equipment Purchases	