



*Lower Macungie  
Township  
2020 Budget*

*Approved December 19, 2019*

**LOWER MACUNGIE TOWNSHIP  
Lehigh County, Pennsylvania**

**ORDINANCE NO. 2019-15  
(Duly Adopted December 19, 2019)**

**AN ORDINANCE OF THE TOWNSHIP OF LOWER MACUNGIE, LEHIGH COUNTY, PENNSYLVANIA, SETTING THE TAX RATES FOR THE YEAR 2020 AND APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSES OF THE TOWNSHIP GOVERNMENT DURING THE 2020 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 2020.

LIMIT00004

§24-2 Transfer Tax

The Township Transfer Tax of one percent (1%) upon the privilege of transferring or conveying, by deed or other document, any interest in any lands, tenements, or hereditaments in or partly in the Township of Lower Macungie is hereby enacted and levied, without change, for the year 2020.

§24-3 Local Services Tax

The Township Local Services Tax of Fifty-Two Dollars (\$52.00) per annum on each adult resident and nonresident employed and/or engaged in an occupation within Lower Macungie Township, without change, for the year 2020.

§24-4 Real Estate Tax

The Township Real Estate Tax of .50 mill to be used only for capital improvements is hereby enacted and levied for the year 2020.

§24-5 Library Tax

The Township Library Tax of .25 mill to be used only to support the Lower Macungie Library for the year 2020.

**SECTION II      Annual Budget Appropriations.**

Regarding Township expenditures for the fiscal year 2020, the following amounts are hereby appropriated from the revenues available during the 2020 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 2020 on file in the Township Secretary's Office and attached hereto by reference.

**2020 ADOPTED BUDGETS**

**GENERAL FUND**

|                    |              |
|--------------------|--------------|
| Revenue.....       | \$13,556,860 |
| Expenditures ..... | \$13,556,860 |

**SEWER FUND**

|                    |             |
|--------------------|-------------|
| Revenue.....       | \$5,330,100 |
| Expenditures ..... | \$5,330,100 |

LMT0003

**CAPITAL FUND**

|                    |             |
|--------------------|-------------|
| Revenue.....       | \$2,978,000 |
| Expenditures ..... | \$2,978,800 |

**STATE LIQUID FUELS FUND**

|                    |             |
|--------------------|-------------|
| Revenue.....       | \$2,191,700 |
| Expenditures ..... | \$2,191,700 |

**SECTION III REPEALER**

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

**SECTION IV SEVERABILITY**

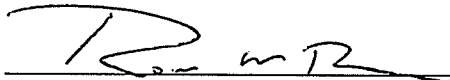
If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is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

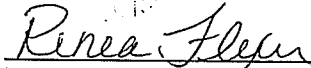
This Ordinance shall become effective January 1, 2020.

**ENACTED** and **ORDAINED** this 19<sup>th</sup> day of December, A.D., 2019.

**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 |        |     | ✓      |    |         |
| D. Brown     |        |     | ✓      |    |         |
| B. Higgins   | ✓      |     | ✓      |    |         |
| R. Ward      |        |     | Absent |    |         |

LMT00004

| Account Number                         | Account Title                 | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget | 2019<br>Year to Date<br>Actual | 2018<br>Actual |
|--|-------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
| <b>General Fund</b>                    |                               |                         |                        |                |                                |                |
| <b>Real Property Taxes</b>             |                               |                         |                        |                |                                |                |
| 01.301.105                             | RE Tax - Library              | 605,000.00              | .00                    | .00            | .00                            | .00            |
| Total Real Property Taxes:             |                               | 605,000.00              | .00                    | .00            | .00                            | .00            |
| <b>Local Tax Enabling Act</b>          |                               |                         |                        |                |                                |                |
| 01.310.100                             | Real Estate Transfer Tax      | 950,000.00              | 925,000.00             | 1,150,000.00   | 868,997.95                     | 1,339,071.83   |
| 01.310.210                             | EIT Current Resident          | 5,635,000.00            | 5,635,000.00           | 5,900,000.00   | 5,076,613.62                   | 5,496,092.27   |
| 01.310.220                             | EIT Current Non-Res           | 125,000.00              | 125,000.00             | .00            | 102,307.69                     | 127,155.78     |
| 01.310.230                             | EIT Delinquent Resident       | 140,000.00              | 140,000.00             | .00            | 129,877.25                     | 141,662.12     |
| 01.310.240                             | EIT Delinquent Non-Res        | 1,000.00                | 1,000.00               | .00            | 4,841.36                       | 1,280.73       |
| 01.310.510                             | Local Services Tax            | 625,000.00              | 625,000.00             | 525,000.00     | 632,402.58                     | 607,101.40     |
| Total Local Tax Enabling Act:          |                               | 7,476,000.00            | 7,451,000.00           | 7,575,000.00   | 6,815,040.45                   | 7,712,364.13   |
| <b>Business Licenses &amp; Permits</b> |                               |                         |                        |                |                                |                |
| 01.321.320                             | Junk Yard License             | 210.00                  | 210.00                 | 210.00         | 210.00                         | 210.00         |
| 01.321.601                             | Electrical Licenses           | 8,000.00                | 8,000.00               | 6,000.00       | 6,650.00                       | 11,045.00      |
| 01.321.602                             | Plumbing Licenses             | 5,000.00                | 5,000.00               | 4,500.00       | 3,205.00                       | 6,375.00       |
| 01.321.610                             | Peddler Licenses              | 200.00                  | 200.00                 | 200.00         | 300.00                         | 179.00         |
| 01.321.800                             | Cable TV Franchise Fees       | 500,000.00              | 500,000.00             | 510,000.00     | 375,340.93                     | 503,124.79     |
| Total Business Licenses & Permits:     |                               | 513,410.00              | 513,410.00             | 520,910.00     | 385,705.93                     | 520,933.79     |
| <b>Fines</b>                           |                               |                         |                        |                |                                |                |
| 01.331.120                             | Violations- Ordinance/Statues | 21,000.00               | 21,000.00              | 18,000.00      | 11,558.80                      | 14,155.99      |
| Total Fines:                           |                               | 21,000.00               | 21,000.00              | 18,000.00      | 11,558.80                      | 14,155.99      |
| <b>Interest Earnings</b>               |                               |                         |                        |                |                                |                |
| 01.341.000                             | Interest Earnings             | 1,000.00                | 1,000.00               | 15,000.00      | 2,482.29                       | 103,407.69     |
| Total Interest Earnings:               |                               | 1,000.00                | 1,000.00               | 15,000.00      | 2,482.29                       | 103,407.69     |
| <b>Rents and Royalties</b>             |                               |                         |                        |                |                                |                |
| 01.342.100                             | Land Rental                   | 10,000.00               | 10,000.00              | 23,000.00      | 12,584.00                      | 1,258.40       |
| 01.342.206                             | Kratzer House                 | 12,000.00               | 12,000.00              | 12,000.00      | 9,066.79                       | 13,926.39      |
| 01.342.207                             | Schantz Farm Rental           | 13,500.00               | 13,500.00              | 13,500.00      | 12,196.50                      | 16,004.38      |
| 01.342.211                             | Camp Olympic Farm House       | 17,000.00               | 17,000.00              | 17,000.00      | 17,689.50                      | 19,060.40      |
| 01.342.212                             | Camp Olympic Bungalow         | 12,000.00               | 12,000.00              | 12,000.00      | 12,305.99                      | 10,689.56      |
| 01.342.530                             | Cell Tower Rental             | 14,000.00               | 14,000.00              | 15,000.00      | 12,485.36                      | 14,717.03      |
| 01.342.540                             | Electronic Billboard          | .00                     | .00                    | .00            | .00                            | 999.99         |
| 01.342.545                             | Office Rent State Rep         | 15,000.00               | 15,000.00              | 15,000.00      | 12,500.00                      | 16,725.00      |
| Total Rents and Royalties:             |                               | 93,500.00               | 93,500.00              | 107,500.00     | 88,828.14                      | 93,381.15      |
| <b>State Grants</b>                    |                               |                         |                        |                |                                |                |
| 01.354.020                             | State Aid Volunteer Fire      | 215,000.00              | 215,000.00             | 250,000.00     | 232,810.44                     | 211,594.72     |
| 01.354.090                             | State Community Dev Grants    | .00                     | .00                    | 25,000.00      | .00                            | .00            |
| 01.354.150                             | State Recycling Grants        | .00                     | 100,000.00             | 315,000.00     | 345,342.00                     | .00            |
| Total State Grants:                    |                               | 215,000.00              | 315,000.00             | 590,000.00     | 578,152.44                     | 211,594.72     |

| Account Number                        | Account Title                 | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget | 2019<br>Year to Date<br>Actual | 2018<br>Actual |
|---------------------------------------|-------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
| <b>State Shared Revenue</b>           |                               |                         |                        |                |                                |                |
| 01.355.010                            | PURTA                         | 500.00                  | 500.00                 | 600.00         | 8,475.63                       | 9,161.98       |
| 01.355.040                            | Alcoholic Beverages Licenses  | 4,500.00                | 4,500.00               | 3,480.00       | 5,450.00                       | 5,150.00       |
| 01.355.050                            | Municipal State Aid Pension   | 211,500.00              | 211,500.00             | 190,000.00     | 235,542.95                     | 201,428.70     |
| Total State Shared Revenue:           |                               | 216,500.00              | 216,500.00             | 194,080.00     | 249,468.58                     | 215,740.68     |
| <b>Charges for Services Developer</b> |                               |                         |                        |                |                                |                |
| 01.361.400                            | Residential Plan Review Fees  | 27,000.00               | 27,000.00              | 23,500.00      | 28,320.00                      | 22,605.00      |
| 01.361.401                            | Commercial Plan Review Fees   | 50,000.00               | 50,000.00              | 48,000.00      | 58,530.00                      | 54,345.00      |
| 01.361.710                            | Photocopies                   | 200.00                  | 200.00                 | 200.00         | 358.76                         | 364.12         |
| Total Charges for Services Developer: |                               | 77,200.00               | 77,200.00              | 71,700.00      | 87,208.76                      | 77,314.12      |
| <b>Charges for Services Safety</b>    |                               |                         |                        |                |                                |                |
| 01.362.140                            | School Crossing Guards        | 35,000.00               | 35,000.00              | 31,000.00      | 34,202.82                      | 33,698.01      |
| 01.362.402                            | Fire Code Plan Review         | 30,000.00               | 30,000.00              | 35,000.00      | 18,490.00                      | 58,085.00      |
| 01.362.410                            | Building Permits              | 65,000.00               | 65,000.00              | 65,000.00      | 56,844.50                      | 68,240.00      |
| 01.362.411                            | Building Permits/Commercial   | 95,000.00               | 95,000.00              | 95,000.00      | 160,301.20                     | 99,023.08      |
| 01.362.420                            | Electrical Permits            | 50,000.00               | 50,000.00              | 75,000.00      | 63,780.00                      | 79,639.50      |
| 01.362.430                            | Plumbing Permits              | 20,000.00               | 20,000.00              | 26,000.00      | 18,430.00                      | 28,140.00      |
| 01.362.450                            | ROP Use & Occupancy Permits   | .00                     | .00                    | .00            | .00                            | 600.00         |
| 01.362.470                            | Mechanical Permits            | 13,000.00               | 13,000.00              | 12,000.00      | 14,420.00                      | 18,460.00      |
| 01.362.480                            | Zoning Permits                | 9,000.00                | 9,000.00               | 14,000.00      | 15,310.47                      | 15,435.88      |
| 01.362.490                            | On Lot Grading/Pool Reviews   | 7,000.00                | 7,000.00               | 6,000.00       | 9,170.00                       | 6,685.00       |
| 01.362.500                            | Burning Permits               | .00                     | .00                    | 50.00          | 30.00                          | 30.00          |
| 01.362.580                            | Sprinkler System Inspections  | 2,500.00                | 2,500.00               | 1,200.00       | 3,138.65                       | 1,341.75       |
| 01.362.600                            | Miscellaneous Permits         | 500.00                  | 500.00                 | 250.00         | 300.00                         | 150.00         |
| Total Charges for Services Safety:    |                               | 327,000.00              | 327,000.00             | 360,500.00     | 394,417.64                     | 408,328.22     |
| <b>Sanitation</b>                     |                               |                         |                        |                |                                |                |
| 01.364.300                            | Solid Waste Regular Charges   | 3,299,800.00            | 3,299,800.00           | 2,620,000.00   | 2,444,924.35                   | 2,640,483.39   |
| 01.364.305                            | Penalties Assessed            | 20,000.00               | 20,000.00              | 22,000.00      | 21,310.60                      | 25,021.44      |
| 01.364.350                            | Recycling Carts & Bag Tags    | 250.00                  | 250.00                 | 1,200.00       | 463.50                         | 939.00         |
| 01.364.900                            | Yard Waste Loading Fees       | 3,000.00                | 3,000.00               | 4,100.00       | 3,450.00                       | 4,090.00       |
| Total Sanitation:                     |                               | 3,323,050.00            | 3,323,050.00           | 2,647,300.00   | 2,470,148.45                   | 2,670,533.83   |
| <b>Culture and Recreation</b>         |                               |                         |                        |                |                                |                |
| 01.367.110                            | Swimming Pool Fees            | 95,000.00               | 95,000.00              | 100,000.00     | 92,992.00                      | 95,644.00      |
| 01.367.111                            | Swim Lesson Fees              | 7,000.00                | 7,000.00               | 7,000.00       | 7,329.00                       | 5,850.00       |
| 01.367.112                            | Pool Snack Bar Income         | 20,000.00               | 20,000.00              | 20,000.00      | 25,238.50                      | 22,098.05      |
| 01.367.120                            | Playground Fees               | 45,000.00               | 45,000.00              | 50,000.00      | 41,760.00                      | 45,875.00      |
| 01.367.140                            | Camp Olympic Pavilion         | .00                     | .00                    | 4,500.00       | 620.00                         | 4,475.00       |
| 01.367.142                            | Camp Olympic Barn             | 20,000.00               | 20,000.00              | 20,000.00      | 25,695.00                      | 23,105.00      |
| 01.367.145                            | Wescosville Rec Hall          | 15,000.00               | 15,000.00              | 15,000.00      | 19,950.00                      | 19,530.00      |
| 01.367.149                            | Conference Room               | 1,500.00                | 1,500.00               | .00            | .00                            | .00            |
| 01.367.150                            | Gym Rental                    | 35,000.00               | 35,000.00              | 35,000.00      | 30,995.00                      | 26,484.00      |
| 01.367.153                            | Community Center Rooms        | 30,000.00               | 30,000.00              | 30,000.00      | 27,576.00                      | 31,217.50      |
| 01.367.156                            | Community Center Snack Bar    | 600.00                  | 600.00                 | 700.00         | 579.42                         | 654.91         |
| 01.367.157                            | Lockridge Community Center    | 15,000.00               | 15,000.00              | 15,000.00      | 19,175.00                      | 13,355.00      |
| 01.367.160                            | Library Reimbursable Expenses | 16,000.00               | 16,000.00              | 20,000.00      | 11,811.13                      | 14,686.56      |
| 01.367.200                            | Community Center Programs     | 80,000.00               | 80,000.00              | 75,000.00      | 86,235.38                      | 86,955.03      |
| 01.367.300                            | Garden Plot Program           | 1,500.00                | 1,500.00               | 2,600.00       | 1,860.00                       | 2,530.00       |
| 01.367.301                            | Field Use Fees                | 3,300.00                | 3,300.00               | 3,300.00       | 3,885.00                       | 3,043.43       |

| Account Number                       | Account Title                        | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget | 2019<br>Year to Date<br>Actual | 2018<br>Actual |
|--------------------------------------|--------------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
| 01.367.315                           | Dog Park Fees                        | .00                     | .00                    | .00            | .00                            | 300.00         |
|                                      | Total Culture and Recreation:        | 384,900.00              | 384,900.00             | 398,100.00     | 395,701.43                     | 395,803.48     |
| <b>Reimbursements &amp; Other</b>    |                                      |                         |                        |                |                                |                |
| 01.380.100                           | Insurance Reimbursements             | 10,000.00               | 10,000.00              | 120,000.00     | 128,671.57                     | 135,846.66     |
| 01.380.300                           | Misc Rev & Reimburse                 | 1,000.00                | 1,000.00               | 1,000.00       | 648.20                         | 1,117.25       |
| 01.380.900                           | Refunds for Expenses                 | 1,000.00                | 1,000.00               | 1,000.00       | 9,136.55                       | 684.22         |
|                                      | Total Reimbursements & Other:        | 12,000.00               | 12,000.00              | 122,000.00     | 138,456.32                     | 137,648.13     |
| <b>Special Assessments</b>           |                                      |                         |                        |                |                                |                |
| 01.383.110                           | Street Light Taxes - Current         | 290,000.00              | 290,000.00             | 287,000.00     | 291,917.91                     | 290,567.11     |
| 01.383.111                           | Street Light Taxes- Delinquent       | 1,000.00                | 1,000.00               | 250.00         | 827.52                         | 1,521.01       |
| 01.383.500                           | Penalties Late Payment               | 300.00                  | 300.00                 | 1,000.00       | 1,054.52                       | 195.88         |
|                                      | Total Special Assessments:           | 291,300.00              | 291,300.00             | 288,250.00     | 293,799.95                     | 292,284.00     |
| <b>Interfund Operating Transfers</b> |                                      |                         |                        |                |                                |                |
| 01.392.370                           | Transfer from Dev. Impact Fund       | .00                     | .00                    | 400,000.00     | .00                            | .00            |
|                                      | Total Interfund Operating Transfers: | .00                     | .00                    | 400,000.00     | .00                            | .00            |
| <b>Reserve Transfers</b>             |                                      |                         |                        |                |                                |                |
| 01.396.000                           | Transfer from Reserves               | .00                     | .00                    | 528,361.00     | .00                            | .00            |
|                                      | Total Reserve Transfers:             | .00                     | .00                    | 528,361.00     | .00                            | .00            |
|                                      | Total Revenue:                       | 13,556,860.00           | 13,026,860.00          | 13,836,701.00  | 11,910,969.18                  | 12,853,489.93  |
| <b>Legislative</b>                   |                                      |                         |                        |                |                                |                |
| 01.400.105                           | Salaries & Wages - Elected           | 21,200.00               | 31,200.00              | 30,700.00      | 26,672.16                      | 30,793.92      |
| 01.400.210                           | Office Supplies                      | 500.00                  | 500.00                 | 500.00         | 38.00                          | 409.08         |
| 01.400.420                           | Dues, Subscriptions & Member         | 1,000.00                | 1,000.00               | 500.00         | .00                            | 1,000.00       |
| 01.400.460                           | Training & Conferences               | 500.00                  | 500.00                 | 500.00         | .00                            | 228.13         |
|                                      | Total Legislative:                   | 23,200.00               | 33,200.00              | 32,200.00      | 26,710.16                      | 32,431.13      |
| <b>Financial Administration</b>      |                                      |                         |                        |                |                                |                |
| 01.402.112                           | Salaries & Wages - Full Time         | 228,500.00              | 229,800.00             | 222,200.00     | 192,070.05                     | 213,283.54     |
| 01.402.210                           | Office Supplies                      | 1,000.00                | 1,000.00               | 1,000.00       | 225.12                         | .00            |
| 01.402.260                           | Small Tools & Minor Equip            | 1,000.00                | 1,000.00               | 1,000.00       | .00                            | 205.99         |
| 01.402.307                           | Accounting Systems                   | 28,000.00               | 28,000.00              | 26,000.00      | 25,833.00                      | 25,833.00      |
| 01.402.311                           | Accounting & Auditing Services       | 17,000.00               | 17,000.00              | 16,000.00      | 15,750.00                      | 14,250.00      |
| 01.402.317                           | Payroll Processing                   | 9,500.00                | 9,500.00               | 8,500.00       | 7,014.19                       | 8,732.24       |
| 01.402.353                           | Surety & Fidelity                    | 9,000.00                | 9,000.00               | 9,000.00       | .00                            | 8,811.58       |
| 01.402.390                           | Bank Service Charges/Fees            | 8,000.00                | 8,000.00               | 7,000.00       | 7,501.11                       | 7,053.49       |
| 01.402.420                           | Dues, Subscriptions & Member         | 1,100.00                | 1,100.00               | 1,100.00       | 375.70                         | .00            |
| 01.402.460                           | Training & Conferences               | 2,500.00                | 2,500.00               | 2,500.00       | 150.00                         | 2,306.62       |
|                                      | Total Financial Administration:      | 305,600.00              | 306,900.00             | 294,300.00     | 248,919.17                     | 280,476.46     |
| <b>Real Estate Tax Collection</b>    |                                      |                         |                        |                |                                |                |
| 01.403.105                           | Salaries & Wages - Elected           | 5,000.00                | .00                    | .00            | .00                            | .00            |
| 01.403.210                           | Tax Collection Office                | 7,550.00                | .00                    | .00            | .00                            | .00            |
| 01.403.450                           | Contracted Services                  | 8,450.00                | .00                    | .00            | .00                            | .00            |

| Account Number                    | Account Title                | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget | 2019<br>Year to Date<br>Actual | 2018<br>Actual |
|-----------------------------------|------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
| Total Real Estate Tax Collection: |                              | 21,000.00               | .00                    | .00            | .00                            | .00            |
| <b>Legal Services</b>             |                              |                         |                        |                |                                |                |
| 01.404.401                        | Solicitor                    | 125,000.00              | 125,000.00             | 110,000.00     | 84,050.62                      | 116,501.65     |
| 01.404.402                        | Labor Relations              | 7,500.00                | 7,500.00               | 2,500.00       | 90.00-                         | 8,879.86       |
| 01.404.403                        | Legal Planning               | 80,000.00               | 80,000.00              | 80,000.00      | 78,646.38                      | 131,303.70     |
| 01.404.404                        | Legal Zoning Board           | 9,000.00                | 9,000.00               | 8,000.00       | 10,406.60                      | 9,900.00       |
| 01.404.405                        | Litigation                   | 5,000.00                | 5,000.00               | 25,000.00      | 994.22                         | 9,272.91       |
| 01.404.406                        | Legal Zoning Enforcement     | 18,000.00               | 18,000.00              | 9,000.00       | 20,417.74                      | 18,615.15      |
| Total Legal Services:             |                              | 244,500.00              | 244,500.00             | 234,500.00     | 194,425.56                     | 294,473.27     |
| <b>Secretary</b>                  |                              |                         |                        |                |                                |                |
| 01.405.112                        | Salaries & Wages - Full Time | 170,500.00              | 171,300.00             | 165,600.00     | 151,307.29                     | 160,674.78     |
| 01.405.210                        | Office Supplies              | 8,000.00                | 8,000.00               | 8,000.00       | 7,218.31                       | 4,674.30       |
| 01.405.249                        | General Expense              | 1,000.00                | 1,000.00               | 1,000.00       | 376.85                         | 674.05         |
| 01.405.341                        | Advertising                  | 8,000.00                | 8,000.00               | 8,000.00       | 8,527.26                       | 6,355.51       |
| 01.405.420                        | Dues, Subscriptions & Member | 250.00                  | 250.00                 | 250.00         | .00                            | 99.00          |
| 01.405.450                        | Contracted Services          | 8,000.00                | 8,000.00               | 6,500.00       | 8,590.35                       | 8,740.40       |
| 01.405.460                        | Training & Conferences       | 1,000.00                | 1,000.00               | 1,000.00       | 190.00                         | 472.50         |
| Total Secretary:                  |                              | 196,750.00              | 197,550.00             | 190,350.00     | 176,210.06                     | 181,690.54     |
| <b>General Township Admin</b>     |                              |                         |                        |                |                                |                |
| 01.406.112                        | Salaries & Wages - Full Time | 117,300.00              | 118,500.00             | 115,000.00     | 104,288.04                     | 129,411.80     |
| 01.406.215                        | Postage                      | 13,500.00               | 13,500.00              | 13,500.00      | 7,741.47                       | 11,814.03      |
| 01.406.249                        | General Expense              | 7,000.00                | 7,000.00               | 7,000.00       | 5,146.53                       | 14,495.04      |
| 01.406.308                        | Codification                 | 5,000.00                | 5,000.00               | 30,000.00      | 3,855.00                       | 6,383.99       |
| 01.406.321                        | Phone & Data                 | 28,500.00               | 28,500.00              | 26,000.00      | 24,133.13                      | 20,711.29      |
| 01.406.324                        | Mobile Phones                | 1,100.00                | 1,100.00               | 400.00         | 831.73                         | 390.00         |
| 01.406.391                        | Notary Expenses              | 800.00                  | 800.00                 | 800.00         | .00                            | 652.85         |
| 01.406.420                        | Dues, Subscriptions & Member | 1,800.00                | 1,800.00               | 500.00         | 1,164.00                       | 12.95          |
| Total General Township Admin:     |                              | 175,000.00              | 176,200.00             | 193,200.00     | 147,159.90                     | 183,871.95     |
| <b>Information Technology</b>     |                              |                         |                        |                |                                |                |
| 01.407.260                        | Small Tools & Minor Equip    | 1,000.00                | 1,000.00               | 1,000.00       | 1,006.28                       | 1,187.13       |
| 01.407.270                        | Computer Hardware, Software  | 19,900.00               | 19,900.00              | 18,000.00      | 15,779.05                      | 21,090.87      |
| 01.407.374                        | Equipment Repairs            | 1,000.00                | 1,000.00               | 887.00         | 483.97                         | 963.28         |
| 01.407.450                        | Contracted Services          | 80,990.00               | 65,600.00              | 45,000.00      | 38,965.78                      | 36,480.87      |
| 01.407.453                        | Web Design/Maintenance       | 2,000.00                | 2,000.00               | 2,000.00       | 300.00                         | 480.00         |
| 01.407.613                        | Capital-Office/ IT Equipment | 30,000.00               | 30,000.00              | 25,000.00      | 13,638.89                      | 44,998.97      |
| Total Information Technology:     |                              | 134,890.00              | 119,500.00             | 91,887.00      | 70,173.97                      | 105,201.12     |
| <b>Engineering Services</b>       |                              |                         |                        |                |                                |                |
| 01.408.313                        | Engineering & Architectural  | 110,000.00              | 90,000.00              | 80,000.00      | 82,448.09                      | 75,669.59      |
| 01.408.325                        | Traffic System Plan          | .00                     | .00                    | 20,000.00      | 410.00                         | 24,912.26      |
| Total Engineering Services:       |                              | 110,000.00              | 90,000.00              | 100,000.00     | 82,858.09                      | 100,581.85     |
| <b>Buildings &amp; Facilities</b> |                              |                         |                        |                |                                |                |
| 01.409.112                        | Salaries & Wages - Full Time | 314,800.00              | 314,800.00             | 291,300.00     | 267,989.87                     | 266,347.96     |
| 01.409.115                        | Salaries & Wages - Part Time | 19,300.00               | 19,300.00              | 19,000.00      | 4,718.50                       | 17,344.60      |
| 01.409.191                        | Uniform & Safety Apparel     | 4,500.00                | 4,500.00               | 4,500.00       | 1,582.26                       | 3,779.38       |



| Account Number                           | Account Title                  | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget    | 2019<br>Year to Date<br>Actual | 2018<br>Actual    |
|--|--------------------------------|-------------------------|------------------------|-------------------|--------------------------------|-------------------|
| 01.409.230                               | Heating Fuel                   | 53,000.00               | 53,000.00              | 37,500.00         | 42,162.50                      | 41,848.97         |
| 01.409.241                               | Operating Supplies             | 20,000.00               | 20,000.00              | 20,000.00         | 19,640.40                      | 26,737.24         |
| 01.409.249                               | General Expense                | 3,500.00                | 3,500.00               | 3,500.00          | 1,169.19                       | 2,768.60          |
| 01.409.260                               | Small Tools & Minor Equip      | 14,000.00               | 14,000.00              | 14,000.00         | 7,336.46                       | 13,539.11         |
| 01.409.318                               | Alarm/Security Services        | 25,000.00               | 25,000.00              | 15,000.00         | 18,357.63                      | 21,441.53         |
| 01.409.361                               | Electricity                    | 35,000.00               | 35,000.00              | 35,000.00         | 28,840.18                      | 33,059.79         |
| 01.409.372                               | Repairs & Maintenance          | 150,000.00              | 150,000.00             | 150,000.00        | 124,488.65                     | 139,313.45        |
| 01.409.374                               | Equipment Repairs              | 6,500.00                | 6,500.00               | 6,500.00          | 3,254.46                       | 2,354.50          |
| 01.409.375                               | Rental Property Repairs        | 10,000.00               | 10,000.00              | 10,000.00         | 1,995.90                       | 14,246.08         |
| 01.409.378                               | Vehicle Repairs                | 10,000.00               | 10,000.00              | 20,000.00         | 1,018.95                       | 3,346.06          |
| 01.409.420                               | Dues, Subscriptions & Member   | 1,000.00                | 1,000.00               | 1,000.00          | 470.00                         | 518.81            |
| 01.409.430                               | Taxes                          | 7,500.00                | 7,500.00               | 2,600.00          | 2,496.86                       | 2,496.86          |
| 01.409.440                               | Pest Control                   | 5,000.00                | 5,000.00               | 5,000.00          | 2,997.00                       | 5,315.00          |
| 01.409.449                               | Elevator Maintenance           | 5,000.00                | 5,000.00               | 5,000.00          | 12,154.10                      | 2,293.29          |
| 01.409.460                               | Training & Conferences         | 2,500.00                | 2,500.00               | 2,500.00          | 65.00                          | 755.40            |
| <b>Total Buildings &amp; Facilities:</b> |                                | <b>686,600.00</b>       | <b>686,600.00</b>      | <b>642,400.00</b> | <b>540,737.91</b>              | <b>597,506.63</b> |
| <b>Public Safety</b>                     |                                |                         |                        |                   |                                |                   |
| 01.410.115                               | Salaries - Crossing Guards     | 70,000.00               | 70,000.00              | 65,000.00         | 63,612.35                      | 67,156.90         |
| 01.410.191                               | Uniform & Saftey Apparel       | 1,000.00                | 1,000.00               | 250.00            | .00                            | 192.60            |
| 01.410.249                               | General Expense                | 500.00                  | 500.00                 | 500.00            | 293.48                         | 311.34            |
| <b>Total Public Safety:</b>              |                                | <b>71,500.00</b>        | <b>71,500.00</b>       | <b>65,750.00</b>  | <b>63,905.83</b>               | <b>67,660.84</b>  |
| <b>Fire</b>                              |                                |                         |                        |                   |                                |                   |
| 01.411.115                               | Salaries & Wages - Part Time   | 1,500.00                | 1,500.00               | 1,500.00          | 1,383.47                       | 1,221.56          |
| 01.411.231                               | Vehicle Fuel                   | 9,500.00                | 9,500.00               | 9,500.00          | 5,965.81                       | .00               |
| 01.411.363                               | Hydrant Rental                 | 156,000.00              | 156,000.00             | 156,000.00        | 122,380.36                     | 150,744.91        |
| 01.411.500                               | Volunteer Fireman's Relief     | 210,000.00              | 210,000.00             | 250,000.00        | 232,810.44                     | 211,594.72        |
| 01.411.501                               | Lower Macungie Fire Co         | 110,000.00              | 110,000.00             | 105,000.00        | 71,712.97                      | 95,585.16         |
| 01.411.503                               | LMT Fire Police                | 5,000.00                | 5,000.00               | 5,000.00          | 2,747.43                       | 4,765.52          |
| 01.411.505                               | Lower Macungie Fire Incentive  | 50,000.00               | 50,000.00              | 45,000.00         | .00                            | 40,000.00         |
| 01.411.506                               | Alburtis Fire Company          | 15,000.00               | 15,000.00              | 15,000.00         | .00                            | 15,000.00         |
| 01.411.507                               | Macungie Ambulance             | 35,000.00               | 35,000.00              | 25,000.00         | 25,000.00                      | 25,000.00         |
| 01.411.508                               | Emmaus Ambulance               | 1,500.00                | 7,800.00               | .00               | .00                            | .00               |
| 01.411.510                               | Brandywine Fire Station        | 30,000.00               | 30,000.00              | 30,000.00         | 15,094.30                      | 19,341.92         |
| 01.411.511                               | LMT False Alarm                | 3,600.00                | 8,500.00               | .00               | .00                            | .00               |
| <b>Total Fire:</b>                       |                                | <b>627,100.00</b>       | <b>638,300.00</b>      | <b>642,000.00</b> | <b>477,094.78</b>              | <b>563,253.79</b> |
| <b>Permits</b>                           |                                |                         |                        |                   |                                |                   |
| 01.413.112                               | Salaries & Wages - Full Time   | 221,300.00              | 221,300.00             | 206,100.00        | 130,088.12                     | 185,985.21        |
| 01.413.210                               | Office Supplies                | 500.00                  | 500.00                 | 500.00            | 77.50                          | 110.00            |
| 01.413.241                               | Operating Supplies             | 1,500.00                | 1,500.00               | 1,500.00          | 400.95                         | 1,269.05          |
| 01.413.249                               | General Expense                | 500.00                  | 500.00                 | 500.00            | .00                            | .00               |
| 01.413.260                               | Small Tools & Minor Equip      | 20,000.00               | 20,000.00              | 20,000.00         | 15,810.97                      | 14,116.14         |
| 01.413.324                               | Mobile Phones                  | 1,600.00                | 1,600.00               | 1,000.00          | 898.92                         | 1,265.08          |
| 01.413.378                               | Vehicle Repairs                | 2,000.00                | 2,000.00               | 1,300.00          | 774.01                         | 112.04            |
| 01.413.420                               | Dues, Subscriptions & Member   | 1,300.00                | 1,300.00               | 1,300.00          | 812.16                         | 840.00            |
| 01.413.460                               | Training & Conferences         | 5,300.00                | 5,300.00               | 5,300.00          | 2,110.43                       | 994.00            |
| 01.413.471                               | Alternate Building Inspector   | 20,000.00               | 20,000.00              | 10,000.00         | 68,683.00                      | 19,610.00         |
| 01.413.473                               | Alternate Commercial Inspector | 200,000.00              | 200,000.00             | 200,000.00        | 85,787.84                      | 281,209.61        |
| 01.413.474                               | Alternate Commercial Plan Rev  | 28,000.00               | 28,000.00              | 25,000.00         | 42,875.00                      | 26,410.00         |

| Account Number                              | Account Title                  | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget | 2019<br>Year to Date<br>Actual | 2018<br>Actual |
|---|--------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
| <b>Total Permits:</b>                       |                                | 502,000.00              | 502,000.00             | 472,500.00     | 348,318.90                     | 531,921.13     |
| <b>Planning and Zoning</b>                  |                                |                         |                        |                |                                |                |
| 01.414.112                                  | Salaries & Wages - Full Time   | 203,900.00              | 205,500.00             | 294,100.00     | 236,272.09                     | 261,885.00     |
| 01.414.115                                  | Salaries & Wages - Part Time   | 8,000.00                | 8,000.00               | 8,000.00       | 7,316.60                       | 5,139.00       |
| 01.414.210                                  | Office Supplies                | 1,500.00                | 1,500.00               | 1,500.00       | 802.50                         | 336.97         |
| 01.414.260                                  | Small Tools & Minor Equip      | 500.00                  | 500.00                 | 500.00         | 14.99                          | .00            |
| 01.414.305                                  | Environmental Advisory Council | 1,000.00                | 3,000.00               | 3,000.00       | 1,467.69                       | 1,695.00       |
| 01.414.312                                  | Engineer-On Lot Grading/Pools  | 8,000.00                | 8,000.00               | 7,000.00       | 7,528.33                       | 6,135.00       |
| 01.414.313                                  | Engineering & Architectural    | 20,000.00               | 20,000.00              | 20,000.00      | 17,092.90                      | 11,607.16      |
| 01.414.319                                  | Planning Studies               | 25,000.00               | 25,000.00              | 25,000.00      | 45,315.50                      | 39,789.50      |
| 01.414.420                                  | Dues, Subscriptions & Member   | 1,500.00                | 1,500.00               | 1,200.00       | 1,418.00                       | 1,077.35       |
| 01.414.454                                  | Stenographer                   | 2,000.00                | 2,000.00               | 2,000.00       | 1,310.00                       | 2,075.00       |
| 01.414.460                                  | Training & Conferences         | 1,500.00                | 1,500.00               | 1,500.00       | 1,248.32                       | 1,473.85       |
| <b>Total Planning and Zoning:</b>           |                                | 272,900.00              | 276,500.00             | 363,800.00     | 319,786.92                     | 331,213.83     |
| <b>Emergency Management</b>                 |                                |                         |                        |                |                                |                |
| 01.415.260                                  | Small Tools & Minor Equip      | 5,000.00                | 5,000.00               | 6,500.00       | 4,741.24                       | 8,218.39       |
| 01.415.315                                  | Public Safety Commission       | .00                     | .00                    | 500.00         | 496.00                         | 560.00         |
| 01.415.320                                  | Auto Notification              | 10,000.00               | 10,000.00              | 10,000.00      | 7,600.00                       | 7,600.00       |
| 01.415.324                                  | Wireless Equipment             | 550.00                  | 550.00                 | .00            | .00                            | .00            |
| <b>Total Emergency Management:</b>          |                                | 15,550.00               | 15,550.00              | 17,000.00      | 12,837.24                      | 16,378.39      |
| <b>Recycling Collection Disposal</b>        |                                |                         |                        |                |                                |                |
| 01.426.115                                  | Salaries & Wages - Part Time   | 36,600.00               | 36,600.00              | 34,000.00      | 25,425.99                      | 26,268.76      |
| 01.426.241                                  | Operating Supplies             | 750.00                  | 750.00                 | 750.00         | 6.17                           | 344.97         |
| 01.426.249                                  | General Expense                | 4,500.00                | 4,500.00               | 5,000.00       | 1,668.41                       | 3,905.01       |
| 01.426.260                                  | Small Tools & Minor Equip      | 3,500.00                | 3,500.00               | 3,500.00       | 383.83                         | 25.79          |
| 01.426.310                                  | Recycling Consultant           | 2,500.00                | 19,000.00              | 25,000.00      | 24,675.75                      | 3,388.80       |
| 01.426.372                                  | Repairs & Maintenance          | 15,000.00               | 15,000.00              | 15,000.00      | 21,308.83                      | 20,981.21      |
| 01.426.384                                  | ELM Recycling Equipment Rental | 30,000.00               | 30,000.00              | 30,000.00      | 1,269.62                       | 17,729.33      |
| <b>Total Recycling Collection Disposal:</b> |                                | 92,850.00               | 109,350.00             | 113,250.00     | 74,738.60                      | 72,643.87      |
| <b>Solid Waste</b>                          |                                |                         |                        |                |                                |                |
| 01.427.112                                  | Salaries & Wages - Full Time   | 25,900.00               | 25,900.00              | 24,900.00      | 23,344.41                      | 24,096.32      |
| 01.427.210                                  | Office Supplies                | 15,000.00               | 15,000.00              | 15,000.00      | 10,398.83                      | 12,051.71      |
| 01.427.215                                  | Postage                        | 250.00                  | 250.00                 | 250.00         | 194.29                         | 143.25         |
| 01.427.244                                  | Recycling Carts                | 17,000.00               | 17,000.00              | .00            | .00                            | .00            |
| 01.427.367                                  | Solid Waste Collection         | 2,857,500.00            | 2,857,500.00           | 2,200,000.00   | 2,099,248.16                   | 2,202,247.43   |
| 01.427.446                                  | Contracted Leaf Collection     | 88,000.00               | 88,000.00              | 88,000.00      | 29,182.33                      | 87,546.99      |
| 01.427.447                                  | Curbside Yard Waste            | 117,900.00              | 117,900.00             | 13,200.00      | 28,664.64                      | .00            |
| <b>Total Solid Waste:</b>                   |                                | 3,121,550.00            | 3,121,550.00           | 2,341,350.00   | 2,191,032.66                   | 2,326,085.70   |
| <b>Roads - General</b>                      |                                |                         |                        |                |                                |                |
| 01.430.112                                  | Salaries & Wages - Full Time   | 823,000.00              | 823,000.00             | 795,300.00     | 679,202.30                     | 715,760.00     |
| 01.430.115                                  | Salaries & Wages - Part Time   | 25,900.00               | 25,900.00              | 25,500.00      | .00                            | 9,213.75       |
| 01.430.191                                  | Uniform & Safety Apparel       | 7,500.00                | 7,500.00               | 7,500.00       | 4,979.38                       | 7,271.25       |
| 01.430.231                                  | Vehicle Fuel                   | 90,000.00               | 90,000.00              | 80,500.00      | 79,148.47                      | 92,513.00      |
| 01.430.241                                  | Operating Supplies             | 25,000.00               | 25,000.00              | 25,000.00      | 14,319.70                      | 16,005.76      |
| 01.430.249                                  | General Expense                | 4,500.00                | 4,500.00               | 4,500.00       | 2,366.50                       | 6,631.08       |
| 01.430.260                                  | Small Tools & Minor Equip      | 30,000.00               | 30,000.00              | 30,000.00      | 14,767.60                      | 25,650.61      |

| Account Number                                   | Account Title                 | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget      | 2019<br>Year to Date<br>Actual | 2018<br>Actual    |
|--|-------------------------------|-------------------------|------------------------|---------------------|--------------------------------|-------------------|
| 01.430.371                                       | Street Tree Maintenance       | 45,000.00               | 45,000.00              | 45,000.00           | 14,246.00                      | 33,147.00         |
| 01.430.372                                       | Repairs & Maintenance         | 6,000.00                | 6,000.00               | 6,500.00            | 3,140.09                       | 2,926.38          |
| 01.430.374                                       | Equipment Repairs             | 67,500.00               | 67,500.00              | 67,500.00           | 61,674.84                      | 66,713.17         |
| 01.430.378                                       | Vehicle Repairs               | 10,000.00               | 10,000.00              | 10,000.00           | 12,479.95                      | 13,977.55         |
| 01.430.379                                       | Emergency Repairs             | 20,000.00               | 20,000.00              | 20,000.00           | 22,077.02                      | 4,766.41          |
| 01.430.384                                       | Machinery & Equipment Rentals | 6,000.00                | 6,000.00               | 10,000.00           | 2,580.71                       | 3,976.15          |
| 01.430.420                                       | Dues, Subscriptions & Member  | 200.00                  | 200.00                 | 200.00              | .00                            | 109.97            |
| 01.430.460                                       | Training & Conferences        | 750.00                  | 750.00                 | 500.00              | 540.00                         | 405.00            |
| <b>Total Roads - General:</b>                    |                               | <b>1,161,350.00</b>     | <b>1,161,350.00</b>    | <b>1,128,000.00</b> | <b>911,522.56</b>              | <b>999,067.08</b> |
| <b>Winter Maintenance</b>                        |                               |                         |                        |                     |                                |                   |
| 01.432.255                                       | Damage Repair & Replacement   | 2,500.00                | 2,500.00               | 2,500.00            | 755.60                         | 728.47            |
| 01.432.450                                       | Contracted Services           | 5,000.00                | 5,000.00               | 5,000.00            | 5,000.00                       | .00               |
| <b>Total Winter Maintenance:</b>                 |                               | <b>7,500.00</b>         | <b>7,500.00</b>        | <b>7,500.00</b>     | <b>5,755.60</b>                | <b>728.47</b>     |
| <b>Traffic Control Devices</b>                   |                               |                         |                        |                     |                                |                   |
| 01.433.241                                       | Operating Supplies            | 2,500.00                | 2,500.00               | 5,000.00            | 1,721.89                       | 479.00-           |
| 01.433.245                                       | Traffic & Street Signs        | 27,500.00               | 27,500.00              | 27,500.00           | 15,786.31                      | 15,091.23         |
| 01.433.321                                       | Phone & Data                  | 6,500.00                | 6,500.00               | 7,600.00            | 4,518.27                       | 4,848.07          |
| 01.433.361                                       | Electricity                   | 26,000.00               | 26,000.00              | 26,000.00           | 22,712.59                      | 21,222.80         |
| 01.433.372                                       | Repairs & Maintenance         | 8,000.00                | 8,000.00               | 8,000.00            | 8,097.09                       | 6,298.58          |
| 01.433.374                                       | Equipment Repairs             | 17,500.00               | 17,500.00              | 17,500.00           | 14,357.44                      | 6,194.07          |
| 01.433.450                                       | Contracted Services           | 16,000.00               | 16,000.00              | 16,000.00           | 10,700.00                      | .00               |
| <b>Total Traffic Control Devices:</b>            |                               | <b>104,000.00</b>       | <b>104,000.00</b>      | <b>107,600.00</b>   | <b>77,893.59</b>               | <b>53,175.75</b>  |
| <b>Street Lighting</b>                           |                               |                         |                        |                     |                                |                   |
| 01.434.361                                       | Electricity                   | 292,600.00              | 292,600.00             | 277,000.00          | 222,596.40                     | 278,641.90        |
| <b>Total Street Lighting:</b>                    |                               | <b>292,600.00</b>       | <b>292,600.00</b>      | <b>277,000.00</b>   | <b>222,596.40</b>              | <b>278,641.90</b> |
| <b>Sidewalks, Crosswalks &amp; Trails</b>        |                               |                         |                        |                     |                                |                   |
| 01.435.372                                       | Repairs & Maintenance         | .00                     | .00                    | 11,000.00           | .00                            | .00               |
| <b>Total Sidewalks, Crosswalks &amp; Trails:</b> |                               | <b>.00</b>              | <b>.00</b>             | <b>11,000.00</b>    | <b>.00</b>                     | <b>.00</b>        |
| <b>Storm Water and Drains</b>                    |                               |                         |                        |                     |                                |                   |
| 01.436.313                                       | Engineering                   | 24,000.00               | 10,000.00              | .00                 | .00                            | .00               |
| 01.436.366                                       | Storm Drains                  | .00                     | .00                    | 10,000.00           | 9,944.81                       | 5,510.29          |
| 01.436.372                                       | Repairs & Maintenance         | 60,000.00               | 10,000.00              | .00                 | .00                            | .00               |
| 01.436.450                                       | Contracted Services           | 65,000.00               | 65,000.00              | .00                 | .00                            | .00               |
| <b>Total Storm Water and Drains:</b>             |                               | <b>149,000.00</b>       | <b>85,000.00</b>       | <b>10,000.00</b>    | <b>9,944.81</b>                | <b>5,510.29</b>   |
| <b>Roads &amp; Bridges - Maintenance</b>         |                               |                         |                        |                     |                                |                   |
| 01.438.241                                       | Operating Supplies            | 225,000.00              | 225,000.00             | 325,000.00          | 218,326.73                     | 61,135.86         |
| 01.438.258                                       | Materials & Freight           | 2,000.00                | 2,000.00               | 2,000.00            | .00                            | 3,379.70          |
| 01.438.376                                       | Guide Rail Repair & Maint     | 25,000.00               | 25,000.00              | 25,000.00           | 3,917.70                       | 1,000.00          |
| 01.438.377                                       | Bridge Repair & Maintenance   | 85,000.00               | 85,000.00              | 85,000.00           | 1,977.65                       | 14,404.72         |
| 01.438.450                                       | Contracted Services           | 25,000.00               | 25,000.00              | 25,000.00           | 22,670.92                      | 294,775.67        |
| 01.438.455                                       | Line Striping                 | .00                     | .00                    | 80,000.00           | 46,085.74                      | 50,992.51         |
| 01.438.456                                       | Crack Sealing                 | .00                     | .00                    | 95,000.00           | 91,049.10                      | 64,216.79         |

| Account Number                       | Account Title                  | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget | 2019<br>Year to Date<br>Actual | 2018<br>Actual |
|--------------------------------------|--------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
| Total Roads & Bridges - Maintenance: |                                | 362,000.00              | 362,000.00             | 637,000.00     | 384,027.84                     | 489,905.25     |
| <b>Public Works - Administration</b> |                                |                         |                        |                |                                |                |
| 01.440.112                           | Salaries & Wages - Full Time   | 217,100.00              | 218,800.00             | 212,000.00     | 192,443.49                     | 206,465.11     |
| 01.440.241                           | Operating Supplies             | 2,000.00                | 2,000.00               | 2,000.00       | 51.24                          | 334.96         |
| 01.440.249                           | General Expense                | 5,000.00                | 5,000.00               | 6,000.00       | 1,892.59                       | 2,272.50       |
| 01.440.260                           | Small Tools & Minor Equip      | 3,750.00                | 3,750.00               | 4,500.00       | .00                            | 2,044.09       |
| 01.440.324                           | Wireless Equipment             | 19,100.00               | 19,100.00              | 16,500.00      | 11,723.96                      | 12,041.08      |
| 01.440.327                           | Radio Equipment Maintenance    | 4,000.00                | 4,000.00               | 5,000.00       | .00                            | 1,075.36       |
| 01.440.378                           | Vehicle Repairs                | 1,000.00                | 1,000.00               | 1,000.00       | 42.71                          | .00            |
| 01.440.420                           | Dues, Subscriptions & Member   | 500.00                  | 500.00                 | 500.00         | 140.00                         | 40.00          |
| 01.440.450                           | Contracted Services            | 500.00                  | 500.00                 | 500.00         | .00                            | .00            |
| 01.440.460                           | Training & Conferences         | 1,500.00                | 1,500.00               | 1,500.00       | 619.00                         | 919.20         |
| Total Public Works - Administration: |                                | 254,450.00              | 256,150.00             | 249,500.00     | 206,912.99                     | 225,192.30     |
| <b>Community Center</b>              |                                |                         |                        |                |                                |                |
| 01.451.112                           | Salaries & Wages - Full Time   | 147,800.00              | 150,500.00             | 141,500.00     | 122,970.41                     | 128,519.83     |
| 01.451.115                           | Salaries & Wages - Part Time   | 119,000.00              | 145,000.00             | 95,000.00      | 87,906.38                      | 68,225.95      |
| 01.451.215                           | Postage                        | 9,000.00                | 9,000.00               | 8,000.00       | 4,994.37                       | 8,872.84       |
| 01.451.241                           | Operating Supplies             | 9,000.00                | 9,000.00               | 7,500.00       | 7,970.76                       | 8,661.20       |
| 01.451.249                           | General Expense                | 2,000.00                | 2,000.00               | 2,000.00       | 848.14                         | 3,867.58       |
| 01.451.260                           | Small Tools & Minor Equip      | 7,400.00                | 7,400.00               | 7,400.00       | 5,632.31                       | 6,020.52       |
| 01.451.310                           | Prof. Svs/Instructor & Program | 65,000.00               | 65,000.00              | 65,000.00      | 57,244.28                      | 61,292.96      |
| 01.451.311                           | Community Days                 | 13,000.00               | 13,000.00              | 11,000.00      | 10,667.94                      | 10,122.82      |
| 01.451.318                           | Alarm/Security Services        | 25,000.00               | 20,000.00              | 17,500.00      | 19,777.90                      | 10,793.46      |
| 01.451.324                           | Mobile Phones                  | 550.00                  | 550.00                 | .00            | .00                            | .00            |
| 01.451.342                           | Printing                       | 1,000.00                | 1,000.00               | 1,000.00       | 515.00                         | 325.00         |
| 01.451.361                           | Electricity                    | 60,000.00               | 60,000.00              | 60,000.00      | 44,108.56                      | 38,729.28      |
| 01.451.362                           | Gas                            | 35,000.00               | 35,000.00              | 30,000.00      | 14,895.09                      | 7,373.33       |
| 01.451.372                           | Repairs & Maintenance          | 55,000.00               | 55,000.00              | 75,000.00      | 48,658.05                      | 85,973.20      |
| 01.451.420                           | Dues, Subscriptions & Member   | 400.00                  | 400.00                 | 200.00         | 392.95                         | 212.95         |
| 01.451.440                           | Pest Control                   | 700.00                  | 700.00                 | 600.00         | 563.00                         | 790.00         |
| 01.451.445                           | Janitorial                     | 48,000.00               | 48,000.00              | 35,000.00      | 20,199.38                      | 28,569.78      |
| 01.451.460                           | Training & Conferences         | 500.00                  | 500.00                 | 500.00         | 300.00                         | 656.50         |
| Total Community Center:              |                                | 598,350.00              | 622,050.00             | 557,200.00     | 447,644.52                     | 469,007.20     |
| <b>Swimming Pool</b>                 |                                |                         |                        |                |                                |                |
| 01.452.115                           | Salaries & Wages - Part Time   | 140,000.00              | 140,000.00             | 133,000.00     | 113,987.10                     | 106,630.39     |
| 01.452.229                           | Snack Bar - Food & Supplies    | 20,000.00               | 20,000.00              | 20,000.00      | 15,191.89                      | 15,282.84      |
| 01.452.241                           | Operating Supplies PW          | 20,000.00               | 20,000.00              | 20,000.00      | 15,438.87                      | 11,036.64      |
| 01.452.249                           | General Expense                | 12,500.00               | 12,500.00              | 12,500.00      | 13,893.72                      | 16,869.73      |
| 01.452.260                           | Small Tools & Minor Equip PW   | 4,000.00                | 4,000.00               | 5,000.00       | 974.01                         | 9,657.30       |
| 01.452.324                           | Mobile Phones                  | 650.00                  | 650.00                 | .00            | .00                            | .00            |
| 01.452.372                           | Repairs & Maintenance PW       | 18,000.00               | 18,000.00              | 10,000.00      | 10,470.25                      | 6,291.68       |
| 01.452.430                           | Snack Bar Sales Tax            | 2,000.00                | 2,000.00               | 2,000.00       | 1,499.19                       | 1,334.07       |
| 01.452.440                           | Pest Control                   | 750.00                  | 750.00                 | 500.00         | 570.00                         | 184.00         |
| 01.452.460                           | Training & Conferences         | .00                     | .00                    | 200.00         | .00                            | .00            |
| Total Swimming Pool:                 |                                | 217,900.00              | 217,900.00             | 203,200.00     | 172,025.03                     | 167,286.65     |
| <b>Summer Programs</b>               |                                |                         |                        |                |                                |                |
| 01.453.115                           | Salaries & Wages - Part Time   | 59,000.00               | 59,000.00              | 57,000.00      | 45,829.28                      | 45,592.41      |
| 01.453.247                           | Playground Supplies            | 12,000.00               | 12,000.00              | 9,795.00       | 6,356.97                       | 11,795.67      |

| Account Number                 | Account Title                  | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget      | 2019<br>Year to Date<br>Actual | 2018<br>Actual    |
|--------------------------------|--------------------------------|-------------------------|------------------------|---------------------|--------------------------------|-------------------|
| 01.453.249                     | General Expense                | 4,000.00                | 4,000.00               | 4,000.00            | 1,852.49                       | 3,979.07          |
| 01.453.310                     | Professional Services/Program  | 11,000.00               | 17,000.00              | 16,205.00           | 16,204.59                      | 11,263.64         |
| <b>Total Summer Programs:</b>  |                                | <b>86,000.00</b>        | <b>92,000.00</b>       | <b>87,000.00</b>    | <b>70,243.33</b>               | <b>72,630.79</b>  |
| <b>Parks</b>                   |                                |                         |                        |                     |                                |                   |
| 01.454.112                     | Salaries & Wages - Full Time   | 513,300.00              | 513,300.00             | 488,900.00          | 378,728.89                     | 406,187.90        |
| 01.454.115                     | Salaries & Wages - Part Time   | 108,500.00              | 108,500.00             | 108,600.00          | 60,746.21                      | 78,223.09         |
| 01.454.191                     | Uniform & Safety Apparel       | 6,500.00                | 6,500.00               | 6,500.00            | 4,136.25                       | 5,387.81          |
| 01.454.221                     | Mulch                          | 25,000.00               | 25,000.00              | 25,000.00           | 15,171.40                      | 23,894.10         |
| 01.454.230                     | Heating Fuel                   | 7,000.00                | 7,000.00               | 7,000.00            | 3,000.12                       | 3,423.61          |
| 01.454.241                     | Operating Supplies             | 25,000.00               | 25,000.00              | 25,000.00           | 20,548.87                      | 22,076.51         |
| 01.454.249                     | General Expense                | 6,000.00                | 6,000.00               | 6,000.00            | 5,783.16                       | 4,120.84          |
| 01.454.253                     | Machinery & Equipment Parts    | 13,000.00               | 13,000.00              | 11,000.00           | 11,831.14                      | 7,558.56          |
| 01.454.254                     | Park Replacements              | 37,000.00               | 37,000.00              | 37,000.00           | 18,609.83                      | 28,546.72         |
| 01.454.260                     | Small Tools & Minor Equip      | 12,000.00               | 12,000.00              | 12,000.00           | 3,336.22                       | 8,430.08          |
| 01.454.361                     | Electricity                    | 11,000.00               | 11,000.00              | 8,000.00            | 11,913.67                      | 13,701.64         |
| 01.454.370                     | Pump Park Maintenance          | .00                     | 3,500.00               | 2,000.00            | 3,000.00-                      | 3,000.00          |
| 01.454.371                     | Township Tree Maintenance      | 75,000.00               | 75,000.00              | 100,000.00          | 4,445.00                       | 40,521.56         |
| 01.454.372                     | Repairs & Maintenance          | 50,000.00               | 50,000.00              | 50,000.00           | 10,159.11                      | 16,543.45         |
| 01.454.374                     | Equipment Repairs              | 15,000.00               | 15,000.00              | 10,000.00           | 5,487.63                       | 12,409.31         |
| 01.454.378                     | Vehicle Repairs                | 7,500.00                | 7,500.00               | 7,500.00            | 5,835.06                       | 7,021.02          |
| 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              | 80.00                          | 35.00             |
| 01.454.450                     | Contracted Services            | 65,000.00               | 65,000.00              | 130,000.00          | 119,874.25                     | 101,228.75        |
| 01.454.460                     | Training & Conferences         | 300.00                  | 300.00                 | 250.00              | 280.00                         | 155.00            |
| <b>Total Parks:</b>            |                                | <b>978,300.00</b>       | <b>981,800.00</b>      | <b>1,035,950.00</b> | <b>676,966.81</b>              | <b>782,464.95</b> |
| <b>LMT Library</b>             |                                |                         |                        |                     |                                |                   |
| 01.456.500                     | Library Subsidy                | 584,000.00              | .00                    | .00                 | .00                            | .00               |
| <b>Total LMT Library:</b>      |                                | <b>584,000.00</b>       | <b>.00</b>             | <b>.00</b>          | <b>.00</b>                     | <b>.00</b>        |
| <b>Grants</b>                  |                                |                         |                        |                     |                                |                   |
| 01.459.520                     | Historical Society             | 5,920.00                | 5,920.00               | 8,089.00            | 3,866.50                       | 26,098.54         |
| 01.459.521                     | CACLV                          | 2,500.00                | 5,000.00               | 5,000.00            | 5,000.00                       | 5,000.00          |
| 01.459.523                     | Volunteer Projects             | 2,000.00                | 2,000.00               | 2,000.00            | .00                            | 1,658.50          |
| 01.459.524                     | Animal Control                 | 7,000.00                | 7,000.00               | 7,000.00            | 7,000.00                       | 730.00            |
| 01.459.525                     | Lehigh County Senior Center    | 4,000.00                | 4,000.00               | 4,000.00            | 4,000.00                       | 4,000.00          |
| 01.459.526                     | Lower Macungie Senior Citizens | 9,000.00                | 9,000.00               | 9,000.00            | 6,750.00                       | 9,000.00          |
| 01.459.527                     | Youth Association              | 75,000.00               | 75,000.00              | 75,000.00           | 2,875.00                       | 75,000.00         |
| 01.459.528                     | LMT Lazars                     | 9,000.00                | 9,000.00               | 6,000.00            | .00                            | 5,511.97          |
| 01.459.530                     | Library                        | .00                     | 532,700.00             | 532,775.00          | 532,775.00                     | 532,775.00        |
| 01.459.531                     | Meals on Wheels                | 6,500.00                | 6,500.00               | 6,500.00            | 6,500.00                       | 6,500.00          |
| 01.459.532                     | Garden Club                    | 2,500.00                | 4,000.00               | 4,000.00            | 3,567.05                       | 3,997.96          |
| 01.459.534                     | LMT Mustangs                   | 8,000.00                | 8,000.00               | 8,000.00            | 8,000.00                       | 8,000.00          |
| 01.459.535                     | LV Homeless Veterans           | .00                     | .00                    | 5,000.00            | .00                            | .00               |
| <b>Total Grants:</b>           |                                | <b>131,420.00</b>       | <b>668,120.00</b>      | <b>672,364.00</b>   | <b>580,333.55</b>              | <b>678,271.97</b> |
| <b>Employer Paid Benefitis</b> |                                |                         |                        |                     |                                |                   |
| 01.481.192                     | FICA - Employer Paid           | 230,000.00              | 230,000.00             | 220,000.00          | 180,553.44                     | 198,710.65        |
| 01.481.193                     | Medicare - Employer Paid       | 55,000.00               | 55,000.00              | 52,000.00           | 42,492.84                      | 46,696.05         |
| 01.481.194                     | Unemployment Compensation      | 10,000.00               | 10,000.00              | 10,000.00           | 5,348.64                       | 14,245.07         |

| Account Number                  | Account Title                   | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget | 2019<br>Year to Date<br>Actual | 2018<br>Actual |
|---------------------------------|---------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
|                                 | Total Employer Paid Benefits:   | 295,000.00              | 295,000.00             | 282,000.00     | 228,394.92                     | 259,651.77     |
| <b>Non Uniform Pension</b>      |                                 |                         |                        |                |                                |                |
| 01.483.150                      | Pension Plan Fees               | 33,000.00               | 33,000.00              | 33,000.00      | 21,404.42                      | 25,761.76      |
| 01.483.151                      | 457 Plan Contributions          | 55,000.00               | 55,000.00              | 50,000.00      | 38,785.28                      | 43,294.98      |
| 01.483.197                      | Pension                         | 430,000.00              | 430,000.00             | 425,000.00     | 354,000.00                     | 382,561.69     |
|                                 | Total Non Uniform Pension:      | 518,000.00              | 518,000.00             | 508,000.00     | 414,189.70                     | 451,618.43     |
| <b>Workers Compensation Ins</b> |                                 |                         |                        |                |                                |                |
| 01.484.354                      | Workers Compensation            | 185,000.00              | 185,000.00             | 175,000.00     | 163,573.96                     | 187,641.86     |
|                                 | Total Workers Compensation Ins: | 185,000.00              | 185,000.00             | 175,000.00     | 163,573.96                     | 187,641.86     |
| <b>Other Employee Benefits</b>  |                                 |                         |                        |                |                                |                |
| 01.485.301                      | Cont Education/Tuition Reimb    | 2,500.00                | 2,500.00               | 2,400.00       | .00                            | 1,130.00       |
|                                 | Total Other Employee Benefits:  | 2,500.00                | 2,500.00               | 2,400.00       | .00                            | 1,130.00       |
| <b>Insurance</b>                |                                 |                         |                        |                |                                |                |
| 01.486.351                      | Property Insurance              | 48,000.00               | 48,000.00              | 48,000.00      | 42,130.00                      | 43,115.00      |
| 01.486.352                      | Public Officials Liability Ins  | 12,000.00               | 12,000.00              | 12,000.00      | 7,844.00                       | 7,870.00       |
| 01.486.353                      | Government Crime Insurance      | 2,500.00                | 2,500.00               | 2,500.00       | 2,133.00                       | .00            |
| 01.486.355                      | Auto Insurance                  | 26,000.00               | 26,000.00              | 26,000.00      | 20,480.00                      | 25,748.00      |
| 01.486.356                      | Commercial Umbrella Policy      | 25,000.00               | 25,000.00              | 28,000.00      | 16,718.70                      | 18,869.00      |
|                                 | Total Insurance:                | 113,500.00              | 113,500.00             | 116,500.00     | 89,305.70                      | 95,602.00      |
| <b>Health Insurance</b>         |                                 |                         |                        |                |                                |                |
| 01.487.160                      | Disability Insurance - LT       | 40,000.00               | 40,000.00              | 40,000.00      | 31,706.45                      | 35,409.88      |
| 01.487.177                      | Accrued Sick Time Expense       | 40,000.00               | 40,000.00              | 50,000.00      | 13,417.42                      | 35,237.32      |
| 01.487.196                      | Health Insurance                | 835,000.00              | 815,000.00             | 751,000.00     | 664,816.67                     | 746,899.28     |
|                                 | Total Health Insurance:         | 915,000.00              | 895,000.00             | 841,000.00     | 709,940.54                     | 817,546.48     |
| <b>Interfund Transfers</b>      |                                 |                         |                        |                |                                |                |
| 01.492.190                      | Transfer to Debt Service Fund   | .00                     | .00                    | 700,000.00     | 600,000.00                     | 596,000.00     |
| 01.492.300                      | Transfer to Capital Projects    | .00                     | .00                    | 434,000.00     | .00                            | 4,250,000.00   |
|                                 | Total Interfund Transfers:      | .00                     | .00                    | 1,134,000.00   | 600,000.00                     | 4,846,000.00   |
|                                 | Total Expenditure:              | 13,556,860.00           | 13,448,670.00          | 13,836,701.00  | 10,946,181.60                  | 16,566,463.64  |
|                                 | General Fund Revenue Total:     | 13,556,860.00           | 13,026,860.00          | 13,836,701.00  | 11,910,969.18                  | 12,853,489.93  |
|                                 | General Fund Expenditure Total: | 13,556,860.00           | 13,448,670.00          | 13,836,701.00  | 10,946,181.60                  | 16,566,463.64  |
|                                 | Net Total General Fund:         | .00                     | 421,810.00-            | .00            | 964,787.58                     | 3,712,973.71-  |

| Account Number                      | Account Title                   | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget | 2019<br>Year to Date<br>Actual | 2018<br>Actual |
|-------------------------------------|---------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
| <b>Sewer Fund</b>                   |                                 |                         |                        |                |                                |                |
| <b>Interest Earnings</b>            |                                 |                         |                        |                |                                |                |
| 08.341.000                          | Interest Earnings               | 2,000.00                | 2,000.00               | 2,000.00       | .00                            | 64,172.40      |
|                                     | Total Interest Earnings:        | 2,000.00                | 2,000.00               | 2,000.00       | .00                            | 64,172.40      |
| <b>Sanitation</b>                   |                                 |                         |                        |                |                                |                |
| 08.364.110                          | Sewer Connection Permit         | 5,000.00                | 5,000.00               | 6,000.00       | 3,165.00                       | 4,495.00       |
| 08.364.120                          | Sewer Regular Charges           | 4,300,000.00            | 4,300,000.00           | 4,300,000.00   | 3,677,552.04                   | 4,448,905.59   |
| 08.364.121                          | Extra Strength Charges          | 21,000.00               | 21,000.00              | 21,000.00      | 27,341.16                      | 32,506.05      |
| 08.364.125                          | Penalties Assessed              | 25,000.00               | 25,000.00              | 25,000.00      | 28,817.13                      | 33,151.71      |
| 08.364.130                          | Wastewater Allocation Fees      | 25,000.00               | 25,000.00              | 25,000.00      | 80,957.34                      | 23,394.50      |
| 08.364.140                          | Sewer Certs                     | 8,000.00                | 8,000.00               | 8,000.00       | 13,050.00                      | 12,625.00      |
| 08.364.150                          | Septic System Permit            | 1,000.00                | 1,000.00               | 1,500.00       | 1,225.00                       | 1,925.00       |
|                                     | Total Sanitation:               | 4,385,000.00            | 4,385,000.00           | 4,386,500.00   | 3,832,107.67                   | 4,557,002.85   |
| <b>Reimbursements &amp; Refunds</b> |                                 |                         |                        |                |                                |                |
| 08.380.300                          | Miscellaneous Revenue           | 2,000.00                | 2,000.00               | 2,000.00       | 400.00                         | 2,800.00       |
| 08.380.900                          | Refunds for Expenses            | 500.00                  | 500.00                 | 500.00         | 40.35                          | 188.30         |
|                                     | Total Reimbursements & Refunds: | 2,500.00                | 2,500.00               | 2,500.00       | 440.35                         | 2,988.30       |
| <b>Reserve Transfers</b>            |                                 |                         |                        |                |                                |                |
| 08.396.000                          | Transfer From Reserves          | 940,600.00              | .00                    | 520,250.00     | .00                            | .00            |
|                                     | Total Reserve Transfers:        | 940,600.00              | .00                    | 520,250.00     | .00                            | .00            |
|                                     | Total Revenue:                  | 5,330,100.00            | 4,389,500.00           | 4,911,250.00   | 3,832,548.02                   | 4,624,163.55   |
| <b>Financial Administration</b>     |                                 |                         |                        |                |                                |                |
| 08.402.311                          | Accounting & Auditing Services  | 10,000.00               | 10,000.00              | 8,000.00       | 8,000.00                       | 8,000.00       |
| 08.402.317                          | Payroll Processing              | 2,000.00                | 2,000.00               | 1,500.00       | 1,250.00                       | 1,500.00       |
| 08.402.390                          | Bank Service Charges/Fees       | 1,000.00                | 1,000.00               | 500.00         | .08                            | .00            |
| 08.402.391                          | Credit Card Processing Fee      | 22,000.00               | 22,000.00              | 18,000.00      | 19,820.38                      | 19,617.81      |
|                                     | Total Financial Administration: | 35,000.00               | 35,000.00              | 28,000.00      | 29,070.46                      | 29,117.81      |
| <b>Legal Services</b>               |                                 |                         |                        |                |                                |                |
| 08.404.401                          | Solicitor                       | 50,000.00               | 50,000.00              | 15,000.00      | 10,748.87                      | 5,729.11       |
|                                     | Total Legal Services:           | 50,000.00               | 50,000.00              | 15,000.00      | 10,748.87                      | 5,729.11       |
| <b>Secretary</b>                    |                                 |                         |                        |                |                                |                |
| 08.405.112                          | Salaries & Wages - Full Time    | 104,000.00              | 104,400.00             | 100,700.00     | 90,535.50                      | 97,596.06      |
| 08.405.210                          | Office Supplies                 | 15,000.00               | 15,000.00              | 15,000.00      | 12,500.00                      | 15,000.00      |
| 08.405.215                          | Postage                         | 500.00                  | 500.00                 | 500.00         | 194.31                         | 143.28         |
| 08.405.321                          | Phone & Data                    | 6,000.00                | 6,000.00               | 6,000.00       | 5,000.00                       | 6,000.00       |
|                                     | Total Secretary:                | 125,500.00              | 125,900.00             | 122,200.00     | 108,229.81                     | 118,739.34     |
| <b>Engineering Services</b>         |                                 |                         |                        |                |                                |                |
| 08.408.313                          | Engineering & Architectural     | 150,900.00              | 150,000.00             | 50,000.00      | 18,991.84                      | 44,346.83      |

| Account Number                        | Account Title                 | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget | 2019<br>Year to Date<br>Actual | 2018<br>Actual |
|---------------------------------------|-------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
| Total Engineering Services:           |                               | 150,900.00              | 150,000.00             | 50,000.00      | 18,991.84                      | 44,346.83      |
| <b>Buildings &amp; Facilities</b>     |                               |                         |                        |                |                                |                |
| 08.409.230                            | Heating Fuel                  | 15,000.00               | 15,000.00              | 15,000.00      | 12,500.00                      | 15,000.00      |
| 08.409.361                            | Electricity                   | 12,000.00               | 12,000.00              | 12,000.00      | 10,000.00                      | 12,000.00      |
| Total Buildings & Facilities:         |                               | 27,000.00               | 27,000.00              | 27,000.00      | 22,500.00                      | 27,000.00      |
| <b>Permits</b>                        |                               |                         |                        |                |                                |                |
| 08.413.112                            | Salaries & Wages - Full Time  | 54,300.00               | 54,800.00              | 53,100.00      | 48,108.37                      | 51,643.64      |
| Total Permits:                        |                               | 54,300.00               | 54,800.00              | 53,100.00      | 48,108.37                      | 51,643.64      |
| <b>Wastewater Collect &amp; Treat</b> |                               |                         |                        |                |                                |                |
| 08.429.112                            | Salaries & Wages - Full Time  | 375,800.00              | 375,800.00             | 363,100.00     | 293,725.79                     | 299,128.76     |
| 08.429.115                            | Salaries & Wages - Part Time  | 6,300.00                | 6,300.00               | 6,500.00       | .00                            | 6,187.50       |
| 08.429.191                            | Uniform & Safety Apparel      | 5,400.00                | 5,400.00               | 5,400.00       | 3,192.42                       | 4,213.32       |
| 08.429.231                            | Vehicle Fuel                  | 18,000.00               | 18,000.00              | 18,000.00      | 15,000.00                      | 18,000.00      |
| 08.429.241                            | Operating Supplies            | 3,500.00                | 3,500.00               | 3,500.00       | 1,355.80                       | 1,172.34       |
| 08.429.249                            | General Expense               | 2,500.00                | 2,500.00               | 2,500.00       | 547.60                         | 283.67         |
| 08.429.256                            | Sewer Risers                  | 20,000.00               | 20,000.00              | 20,000.00      | 12,490.20                      | 525.43         |
| 08.429.260                            | Small Tools & Minor Equip     | 20,000.00               | 20,000.00              | 25,000.00      | 17,135.79                      | 14,085.71      |
| 08.429.327                            | Radio Equipment Maintenance   | 250.00                  | 250.00                 | 250.00         | .00                            | .00            |
| 08.429.364                            | Sewer Treatment & Transport   | 2,812,500.00            | 2,812,500.00           | 2,500,000.00   | 2,073,217.81                   | 1,540,181.02   |
| 08.429.372                            | Repairs & Maintenance         | 175,000.00              | 175,000.00             | 73,000.00      | 15,807.20                      | 3,821.03       |
| 08.429.374                            | Equipment Repairs             | 7,500.00                | 7,500.00               | 9,500.00       | 2,035.12                       | 7,375.13       |
| 08.429.378                            | Vehicle Repairs               | 3,000.00                | 3,000.00               | 3,500.00       | 1,076.92                       | 1,194.94       |
| 08.429.379                            | Emergency Repairs             | 25,000.00               | 25,000.00              | 25,000.00      | 411.89                         | 23,139.81      |
| 08.429.420                            | Dues, Subscriptions & Member  | 500.00                  | 500.00                 | 500.00         | 305.00                         | 200.00         |
| 08.429.450                            | Contracted Services           | 25,000.00               | 25,000.00              | 30,000.00      | 12,556.85                      | 15,723.95      |
| 08.429.460                            | Training & Conferences        | 500.00                  | 500.00                 | 500.00         | 1,672.54                       | 165.00         |
| Total Wastewater Collect & Treat:     |                               | 3,500,750.00            | 3,500,750.00           | 3,086,250.00   | 2,450,530.93                   | 1,935,397.61   |
| <b>Employer Paid Benefits</b>         |                               |                         |                        |                |                                |                |
| 08.481.192                            | FICA - Employer Paid          | 33,600.00               | 33,600.00              | 33,000.00      | 33,000.00                      | 30,000.00      |
| 08.481.193                            | Medicare - Employer Paid      | 7,900.00                | 7,900.00               | 7,500.00       | 7,500.00                       | 7,000.00       |
| 08.481.194                            | Unemployment Compensation     | 500.00                  | 500.00                 | 1,000.00       | 1,000.00                       | 1,000.00       |
| Total Employer Paid Benefits:         |                               | 42,000.00               | 42,000.00              | 41,500.00      | 41,500.00                      | 38,000.00      |
| <b>Non Uniform Pension</b>            |                               |                         |                        |                |                                |                |
| 08.483.150                            | Pension Plan Fees             | 6,000.00                | 6,000.00               | 6,000.00       | 4,500.00                       | 6,000.00       |
| 08.483.151                            | 457 Plan Contributions        | 10,700.00               | 10,700.00              | 10,500.00      | 10,500.00                      | 7,500.00       |
| 08.483.197                            | Pension                       | 86,250.00               | 86,250.00              | 76,000.00      | 63,000.00                      | 66,000.00      |
| Total Non Uniform Pension:            |                               | 102,950.00              | 102,950.00             | 92,500.00      | 78,000.00                      | 79,500.00      |
| <b>Workers Compensation Ins</b>       |                               |                         |                        |                |                                |                |
| 08.484.354                            | Workers Compensation          | 100,000.00              | 100,000.00             | 100,000.00     | 83,330.00                      | 90,000.00      |
| Total Workers Compensation Ins:       |                               | 100,000.00              | 100,000.00             | 100,000.00     | 83,330.00                      | 90,000.00      |
| <b>Other Employee Benefits</b>        |                               |                         |                        |                |                                |                |
| 08.485.301                            | Cont Ed/Tuition Reimbursement | 1,200.00                | 1,200.00               | 1,200.00       | .00                            | .00            |



| Account Number | Account Title                         | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget | 2019<br>Year to Date<br>Actual | 2018<br>Actual |
|----------------|---------------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
|                | <b>Total Other Employee Benefits:</b> | 1,200.00                | 1,200.00               | 1,200.00       | .00                            | .00            |
|                | <b>Insurance</b>                      |                         |                        |                |                                |                |
| 08.486.351     | Property Insurance                    | 27,000.00               | 27,000.00              | 27,000.00      | 27,000.00                      | 23,000.00      |
| 08.486.352     | Public Official Liability             | 6,500.00                | 6,500.00               | 6,500.00       | 6,500.00                       | 5,250.00       |
| 08.486.353     | Government Crime Insurance            | 500.00                  | 500.00                 | 1,500.00       | .00                            | .00            |
| 08.486.355     | Auto Insurance                        | 20,000.00               | 20,000.00              | 20,000.00      | 20,000.00                      | 14,000.00      |
| 08.486.356     | Commercial Umbrella Policy            | 10,000.00               | 10,000.00              | 13,000.00      | 13,000.00                      | 10,500.00      |
|                | <b>Total Insurance:</b>               | 64,000.00               | 64,000.00              | 68,000.00      | 66,500.00                      | 52,750.00      |
|                | <b>Health Insurance</b>               |                         |                        |                |                                |                |
| 08.487.160     | LT Disability Insurance               | 6,500.00                | 6,500.00               | 6,500.00       | 5,410.00                       | 5,250.00       |
| 08.487.177     | Accrued Sick Time                     | 20,000.00               | 20,000.00              | 20,000.00      | .00                            | 1,715.41       |
| 08.487.178     | Accrued Vacation Time                 | .00                     | .00                    | .00            | .00                            | 908.66         |
| 08.487.196     | Health Insurance                      | 400,000.00              | 400,000.00             | 400,000.00     | 333,330.00                     | 350,000.00     |
|                | <b>Total Health Insurance:</b>        | 426,500.00              | 426,500.00             | 426,500.00     | 338,740.00                     | 357,874.07     |
|                | <b>Capital Projects</b>               |                         |                        |                |                                |                |
| 08.493.610     | Capital Construction (I&I)            | 650,000.00              | 650,000.00             | 800,000.00     | 84,037.56                      | 21,594.63      |
|                | <b>Total Capital Projects:</b>        | 650,000.00              | 650,000.00             | 800,000.00     | 84,037.56                      | 21,594.63      |
|                | <b>Total Expenditure:</b>             | 5,330,100.00            | 5,330,100.00           | 4,911,250.00   | 3,380,287.84                   | 2,851,693.04   |
|                | <b>Sewer Fund Revenue Total:</b>      | 5,330,100.00            | 4,389,500.00           | 4,911,250.00   | 3,832,548.02                   | 4,624,163.55   |
|                | <b>Sewer Fund Expenditure Total:</b>  | 5,330,100.00            | 5,330,100.00           | 4,911,250.00   | 3,380,287.84                   | 2,851,693.04   |
|                | <b>Net Total Sewer Fund:</b>          | .00                     | 940,600.00-            | .00            | 452,260.18                     | 1,772,470.51   |

| Account Number                       | Account Title                        | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget | 2019<br>Year to Date<br>Actual | 2018<br>Actual |
|--------------------------------------|--------------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
| <b>Capital Projects Fund</b>         |                                      |                         |                        |                |                                |                |
| <b>Real Property Taxes</b>           |                                      |                         |                        |                |                                |                |
| 30.301.100                           | Real Estate Tax                      | 1,210,000.00            | 1,200,000.00           | 1,200,000.00   | 1,214,272.90                   | 1,199,003.37   |
| 30.301.200                           | Real Estate Tax Prior Years          | 10,000.00               | 5,000.00               | 10,000.00      | 17,432.29                      | 10,959.63      |
|                                      | Total Real Property Taxes:           | 1,220,000.00            | 1,205,000.00           | 1,210,000.00   | 1,231,705.19                   | 1,209,963.00   |
| <b>State Grants</b>                  |                                      |                         |                        |                |                                |                |
| 30.354.090                           | State Community Dev Grants           | .00                     | .00                    | 900,000.00     | 560,088.00                     | .00            |
| 30.354.150                           | State Recycling Grants               | 160,000.00              | .00                    | .00            | .00                            | .00            |
|                                      | Total State Grants:                  | 160,000.00              | .00                    | 900,000.00     | 560,088.00                     | .00            |
| <b>Fixed Asset Disposition</b>       |                                      |                         |                        |                |                                |                |
| 30.391.100                           | Sale of Fixed Assets                 | 927,200.00              | 927,200.00             | 1,025,000.00   | 765,460.00                     | 49,001.00      |
|                                      | Total Fixed Asset Disposition:       | 927,200.00              | 927,200.00             | 1,025,000.00   | 765,460.00                     | 49,001.00      |
| <b>Interfund Operating Transfers</b> |                                      |                         |                        |                |                                |                |
| 30.392.010                           | Transfer From General Fund           | .00                     | .00                    | 434,000.00     | .00                            | 4,250,000.00   |
| 30.392.190                           | Transfer From Dev Impact             | .00                     | .00                    | 400,000.00     | 410,000.00                     | 123,947.78     |
|                                      | Total Interfund Operating Transfers: | .00                     | .00                    | 834,000.00     | 410,000.00                     | 4,373,947.78   |
| <b>Proceeds of General LT Debt</b>   |                                      |                         |                        |                |                                |                |
| 30.393.120                           | General Obligation Bonds             | .00                     | .00                    | 2,000,000.00   | 1,000,000.00                   | 4,000,000.00   |
|                                      | Total Proceeds of General LT Debt:   | .00                     | .00                    | 2,000,000.00   | 1,000,000.00                   | 4,000,000.00   |
| <b>Reserve Transfers</b>             |                                      |                         |                        |                |                                |                |
| 30.396.000                           | Transfer From Reserves               | 670,800.00              | .00                    | .00            | .00                            | .00            |
|                                      | Total Reserve Transfers:             | 670,800.00              | .00                    | .00            | .00                            | .00            |
|                                      | Total Revenue:                       | 2,978,000.00            | 2,132,200.00           | 5,969,000.00   | 3,967,253.19                   | 9,632,911.78   |
| <b>Real Estate Tax Collection</b>    |                                      |                         |                        |                |                                |                |
| 30.403.105                           | Salaries & Wages - Elected           | 5,000.00                | .00                    | .00            | .00                            | .00            |
| 30.403.210                           | Tax Collection Office                | 8,550.00                | 30,000.00              | 28,000.00      | 27,204.01                      | 24,300.00      |
| 30.403.450                           | Contracted Services                  | 8,450.00                | .00                    | .00            | .00                            | .00            |
|                                      | Total Real Estate Tax Collection:    | 22,000.00               | 30,000.00              | 28,000.00      | 27,204.01                      | 24,300.00      |
| <b>Debt Principal</b>                |                                      |                         |                        |                |                                |                |
| 30.471.901                           | Bond/Note Principal                  | 560,000.00              | 560,000.00             | .00            | .00                            | .00            |
|                                      | Total Debt Principal:                | 560,000.00              | 560,000.00             | .00            | .00                            | .00            |
| <b>Debt Interest</b>                 |                                      |                         |                        |                |                                |                |
| 30.472.911                           | Bond/Note Interest                   | 175,000.00              | 175,000.00             | .00            | .00                            | .00            |
|                                      | Total Debt Interest:                 | 175,000.00              | 175,000.00             | .00            | .00                            | .00            |
| <b>Capital Projects</b>              |                                      |                         |                        |                |                                |                |
| 30.493.319                           | Fire Dept Vehicles                   | .00                     | .00                    | 465,000.00     | 460,007.00                     | 883,255.70     |

| Account Number                           | Account Title                 | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget | 2019<br>Year to Date<br>Actual | 2018<br>Actual |
|--|-------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
| 30.493.320                               | Township Vehicles             | .00                     | .00                    | .00            | .00                            | 45,988.00-     |
| 30.493.463                               | Contracted Paving             | 175,000.00              | 175,000.00             | 425,000.00     | 350,290.63                     | .00            |
| 30.493.617                               | Playground Equipment          | .00                     | .00                    | .00            | .00                            | 780.00         |
| 30.493.620                               | Land Purchases                | 1,461,000.00            | 1,057,200.00           | 1,286,000.00   | 34,247.37                      | 5,357,627.02   |
| 30.493.626                               | Leaf Vacuums                  | .00                     | .00                    | .00            | .00                            | 47,156.90      |
| 30.493.630                               | Property Demolition           | .00                     | .00                    | 50,000.00      | .00                            | .00            |
| 30.493.631                               | Mowers & Blowers              | 25,000.00               | 25,000.00              | 25,000.00      | .00                            | 142,137.14     |
| 30.493.635                               | Comm Center Improvements      | 450,000.00              | 450,000.00             | 1,945,000.00   | 1,501,376.11                   | 4,118,341.09   |
| 30.493.636                               | Camp Olympic                  | .00                     | .00                    | 12,000.00      | 10,645.70                      | 34,512.82      |
| 30.493.637                               | Park Signage                  | 2,500.00                | 2,500.00               | 2,000.00       | 735.00                         | 209.70         |
| 30.493.638                               | Park Improvements             | 45,000.00               | 45,000.00              | 115,000.00     | 210,000.65                     | 254,287.99     |
| 30.493.641                               | Pole Barn Bldgs/Storage Sheds | .00                     | .00                    | 50,000.00      | .00                            | .00            |
| 30.493.647                               | Sidewalks/Parking Lots        | 35,000.00               | 35,000.00              | 75,000.00      | 4,470.00                       | 103,295.85     |
| 30.493.649                               | PW Equipment                  | .00                     | .00                    | 11,000.00      | 9,497.00                       | 132,228.00     |
| 30.493.650                               | Bridge Upgrades               | .00                     | .00                    | 330,000.00     | 277,638.21                     | 346,549.94     |
| 30.493.652                               | Bike Trails & Walking Trails  | .00                     | .00                    | 750,000.00     | 672,591.79                     | 228,587.10     |
| 30.493.656                               | Community Park Projects       | .00                     | .00                    | .00            | .00                            | 58,329.31      |
| 30.493.658                               | Storm Water                   | 27,500.00               | 27,500.00              | .00            | .00                            | .00            |
| 30.493.659                               | Traffic Control Equipment     | .00                     | .00                    | .00            | .00                            | 15,000.00      |
| 30.493.660                               | Traffic Signals               | .00                     | .00                    | 400,000.00     | 42,018.15                      | 182,535.15     |
| Total Capital Projects:                  |                               | 2,221,000.00            | 1,817,200.00           | 5,941,000.00   | 3,573,517.61                   | 11,858,845.71  |
| Total Expenditure:                       |                               | 2,978,000.00            | 2,582,200.00           | 5,969,000.00   | 3,600,721.62                   | 11,883,145.71  |
| Capital Projects Fund Revenue Total:     |                               | 2,978,000.00            | 2,132,200.00           | 5,969,000.00   | 3,967,253.19                   | 9,632,911.78   |
| Capital Projects Fund Expenditure Total: |                               | 2,978,000.00            | 2,582,200.00           | 5,969,000.00   | 3,600,721.62                   | 11,883,145.71  |
| Net Total Capital Projects Fund:         |                               | .00                     | 450,000.00-            | .00            | 366,531.57                     | 2,250,233.93-  |

| Account Number                | Account Title                        | 2020<br>Approved Budget | 2020<br>Initial Budget | 2019<br>Budget | 2019<br>Year to Date<br>Actual | 2018<br>Actual |
|-------------------------------|--------------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
| <b>Liquid Fuels Fund</b>      |                                      |                         |                        |                |                                |                |
| <b>Interest Earnings</b>      |                                      |                         |                        |                |                                |                |
| 35.341.000                    | Interest Earnings                    | 10,000.00               | 10,000.00              | 12,000.00      | 18,441.81                      | 20,559.71      |
|                               | Total Interest Earnings:             | 10,000.00               | 10,000.00              | 12,000.00      | 18,441.81                      | 20,559.71      |
| <b>State Shared Revenue</b>   |                                      |                         |                        |                |                                |                |
| 35.355.020                    | Liquid Fuels Allocation              | 985,750.00              | 985,750.00             | 1,005,000.00   | 1,029,826.20                   | 1,005,583.44   |
|                               | Total State Shared Revenue:          | 985,750.00              | 985,750.00             | 1,005,000.00   | 1,029,826.20                   | 1,005,583.44   |
| <b>Reserve Transfers</b>      |                                      |                         |                        |                |                                |                |
| 35.396.000                    | Transfer From Reserves               | 1,195,950.00            | .00                    | 1,018,000.00   | .00                            | .00            |
|                               | Total Reserve Transfers:             | 1,195,950.00            | .00                    | 1,018,000.00   | .00                            | .00            |
|                               | Total Revenue:                       | 2,191,700.00            | 995,750.00             | 2,035,000.00   | 1,048,268.01                   | 1,026,143.15   |
| <b>Winter Maintenance</b>     |                                      |                         |                        |                |                                |                |
| 35.432.281                    | Salt                                 | 150,000.00              | 150,000.00             | 150,000.00     | 79,169.81                      | 136,734.56     |
| 35.432.282                    | Anti-Skid                            | 16,700.00               | 16,700.00              | 10,000.00      | 7,651.37                       | 10,531.04      |
|                               | Total Winter Maintenance:            | 166,700.00              | 166,700.00             | 160,000.00     | 86,821.18                      | 147,265.60     |
| <b>Highways &amp; Streets</b> |                                      |                         |                        |                |                                |                |
| 35.439.283                    | Road Resurfacing                     | 1,900,000.00            | 1,000,000.00           | 550,000.00     | 549,257.81                     | 577,466.52     |
| 35.439.300                    | Traffic Studies                      | .00                     | .00                    | .00            | .00                            | 33,333.20      |
| 35.439.612                    | Capital-Traffic Light Upgrades       | .00                     | 1,500,000.00           | 1,200,000.00   | 21,685.00                      | .00            |
|                               | Total Highways & Streets:            | 1,900,000.00            | 2,500,000.00           | 1,750,000.00   | 570,942.81                     | 610,799.72     |
| <b>Capital Projects</b>       |                                      |                         |                        |                |                                |                |
| 35.493.680                    | Major Equipment                      | 125,000.00              | 125,000.00             | 125,000.00     | .00                            | 185,482.39     |
|                               | Total Capital Projects:              | 125,000.00              | 125,000.00             | 125,000.00     | .00                            | 185,482.39     |
|                               | Total Expenditure:                   | 2,191,700.00            | 2,791,700.00           | 2,035,000.00   | 657,763.99                     | 943,547.71     |
|                               | Liquid Fuels Fund Revenue Total:     | 2,191,700.00            | 995,750.00             | 2,035,000.00   | 1,048,268.01                   | 1,026,143.15   |
|                               | Liquid Fuels Fund Expenditure Total: | 2,191,700.00            | 2,791,700.00           | 2,035,000.00   | 657,763.99                     | 943,547.71     |
|                               | Net Total Liquid Fuels Fund:         | .00                     | 1,795,950.00-          | .00            | 390,504.02                     | 82,595.44      |

**LOWER MACUNGIE TOWNSHIP  
2020 GENERAL FUND (01)**

**REVENUES**

**REAL PROPERTY TAXES**

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

**LOCAL TAX ENABLING ACT**

01.310.100 **REAL ESTATE TRANSFER TAX** \$ 950,000  
The Township receives 1/2 of 1% of all real estate sold.

01.310.210 **EARNED INCOME TAX (EIT) - Current Resident** \$ 5,635,000  
The Earned Income Tax is collected for Township residents at a rate of 1/2 of 1% of their earnings. Berkheimer is the tax collector for all of Lehigh County.

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

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

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

01.310.510 **LOCAL SERVICES TAX (LST)** \$ 625,000  
Persons working within the Township are assessed \$52 for the benefits derived from the use of local services. Those earning less than \$12,000 are exempt.

**LICENSES AND PERMITS**

01.321.320 **JUNKYARD LICENSES** \$ 210  
There are 3 junk yards within the Township that pay \$70 (Smith, Knerr, and Horvath are the owners).

01.321.601 **ELECTRICAL LICENSES** \$ 8,000  
Any electrician doing business within the Township must have a Township license issued on an annual basis.

01.321.602 **PLUMBING LICENSES** \$ 5,000  
Only certified master plumbers are permitted to do business within the Township and must have a license issued annually.

01.321.610 **PEDDLERS LICENSES** \$ 200  
Any for profit agency/person going door to door soliciting goods pays a one time fee of \$25 which covers a three month period.

01.321.800 **CABLE TV FRANCHISE FEE** \$ 500,000  
The fee is based on 5% of the gross receipts of cable providers (Service Electric and RCN) and payments are received quarterly.

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**FINES AND FORFEITURES**

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01.331.120 **NON-TRAFFIC VIOLATIONS** \$ 21,000  
Fines are imposed for non-motor vehicle related ordinances, such as illegal parking, building code/weed/grass violations, false fire alarms.

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**INTEREST AND EARNINGS**

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01.341.000 **INTEREST ON INVESTMENTS** \$ 1,000  
Interest rates on deposits and short term investments.

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**RENTS AND ROYALTIES**

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01.342.100 **LAND RENTAL** \$ 10,000  
Rental of open space for agricultural purposes - Farmland at Kratzer Farm, Quarry Rd, Camp Olympic, and Hamilton Fields.

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

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

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

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

01.342.530 **CELL TOWER RENTAL** \$ 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**

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01.354.020 **STATE AID VOLUNTEER FIRE** \$ 215,000  
In September, the Township receives a contribution from the State that gets distributed to the LMT Fireman's Relief Associations.

**STATE SHARED REVENUE**

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

01.355.040 **ALCOHOL BEVERAGES LICENSES** \$ 4,500  
In September of each year, the Township receives a check from the State for each establishment that dispenses liquor within the Township. There are currently 12 establishments.

01.355.050 **MUNICIPAL STATE AID PENSION** \$ 211,500  
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**

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01.361.400 **RESIDENTIAL PLAN REVIEW FEES** \$ 27,000  
Any person contemplating building/renovating a residential property must have the plans reviewed by the Township. The fee is based on the square footage of the project. This includes residential subdivision land development fees with the applicable amount deposited in developers' escrow.

01.361.401 **COMMERCIAL PLAN REVIEW FEES** \$ 50,000  
Any person contemplating building/renovating a commercial property must have the plans reviewed by the Township. The fee is based on the square footage of the project or the cost of construction (alterations). This includes commercial subdivision land development fees with the applicable amount deposited in developers' escrow.

01.361.710 **PHOTOCOPIES** \$ 200  
Any resident who needs copies of township paperwork pays a nominal fee. With the number of right-to-know requests increasing, there will be a corresponding increase in the amounts received for photocopies. The price ranges from \$0.25 - \$1.00 per copy depending upon size and color requested.

## CHARGES FOR SERVICES-PUBLIC

|            |  |           |
|------------|--|-----------|
| 01.362.140 | <b>SCHOOL CROSSING GUARDS</b><br>50% reimbursement from East Penn School District for Willow Lane School crossing guard expenditures.  | \$ 35,000 |
| 01.362.402 | <b>FIRE CODE PLAN REVIEW</b><br>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.  | \$ 30,000 |
| 01.362.410 | <b>BUILDING PERMITS</b><br>Fees for construction of residential projects; includes inspections and plan reviews.   | \$ 65,000 |
| 01.362.411 | <b>BUILDING PERMITS/COMMERCIAL</b><br>Fees for construction of commercial projects; includes inspections and plan design by 3rd parties.   | \$ 95,000 |
| 01.362.420 | <b>ELECTRICAL PERMITS</b><br>Fees for plan check and inspection by 3rd party inspectors.   | \$ 50,000 |
| 01.362.430 | <b>PLUMBING PERMITS</b><br>The fees for all installations, examinations, in-house S-E-O for residential, and 3rd party commercial.   | \$ 20,000 |
| 01.362.470 | <b>MECHANICAL PERMITS</b><br>The township appoints a 3rd party inspector to do all mechanical inspections. The township charges the property owner and then reimburses the 3rd party inspector.                                | \$ 13,000 |
| 01.362.480 | <b>ZONING PERMITS / ZHB</b><br>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.             | \$ 9,000  |
| 01.362.490 | <b>ON LOT GRADING/POOL REVIEWS</b><br>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. | \$ 7,000  |
| 01.362.580 | <b>SPRINKLER SYSTEM INSPECTIONS</b><br>Fee for sprinkler system inspections.   | \$ 2,500  |
| 01.362.600 | <b>MISCELLANEOUS PERMITS</b><br>Permits for blasting, razing/demolition, or certificates of structural integrity.  | \$ 500    |



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**SANITATION**

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|------------|---|--------------|
| 01.364.300 | <b>SOLID WASTE REGULAR CHARGES</b><br>The fee charged for trash collection is \$360 per year and covers the cost of collection by Waste Management. | \$ 3,299,800 |
| 01.364.305 | <b>PENALTIES ASSESSED</b><br>Late fee and interest penalties for trash customers.   | \$ 20,000    |
| 01.364.350 | <b>RECYCLING CARTS &amp; BAG TAGS</b><br>Fee of \$2.50 is charged to purchase bright orange tags used on trash bags to identify yard clippings.     | \$ 250       |
| 01.364.900 | <b>YARD WASTE LOADING FEES</b><br>Mulch loading service for Township Residents.   | \$ 3,000     |

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**CULTURE AND RECREATION**

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|------------|---|-----------|
| 01.367.110 | <b>SWIMMING POOL FEES</b><br>Fees for Residential passes: family is \$175, adult couple is \$140, adult is \$80, child pass is \$60 and senior is \$40. Nonresidential family is \$275, adult couple is \$200, adult is \$120, child is \$80 and Senior Adult is \$50. Includes daily entry fees. | \$ 95,000 |
| 01.367.111 | <b>SWIM LESSONS FEES</b><br>The Township charges \$64 for pool member and \$84 for non-pool member for eight 1/2 hour sessions.   | \$ 7,000  |
| 01.367.112 | <b>POOL SNACK BAR INCOME</b><br>Snack bar items sold at pool during the summer season.  | \$ 20,000 |
| 01.367.120 | <b>PLAYGROUND FEES</b><br>Township charges \$170 per resident child for this 7 week program. Expanding to non-residents in East Penn School District for a higher rate.   | \$ 45,000 |
| 01.367.142 | <b>CAMP OLYMPIC BARN RENTAL</b><br>Resident rental is \$350/day. Non-resident rental is \$700/day.  | \$ 20,000 |
| 01.367.145 | <b>WESCOSVILLE RECREATION HALL RENTAL</b><br>Resident rental is \$250/day for building; \$300/day for building and pavillion. Non-resident rental is \$500/day for building; \$600 for building and pavillion.  | \$ 15,000 |
| 01.367.149 | <b>CONFERENCE ROOMS</b><br>Rental of Community Center Conference Rooms  | \$ 1,500  |

|            |   |    |        |
|------------|---|----|--------|
| 01.367.150 | <b>GYM RENTAL</b><br>Fee for Community Center Gym usage, \$60-\$100/hour depending on resident status and weekday or weekend rental.  | \$ | 35,000 |
| 01.367.153 | <b>COMMUNITY ROOM RENTAL A&amp;B</b><br>Rental of Community Center Rooms:<br>Room A for resident \$80/hour, non-resident \$90/hour.<br>Room B for resident \$75/hour, non-resident \$85/hour. | \$ | 30,000 |
| 01.367.156 | <b>COMMUNITY CENTER SNACK BAR</b><br>Money from soda machines.  | \$ | 600    |
| 01.367.157 | <b>HILLS OF LOCKRIDGE CENTER RENTAL</b><br>Resident rental \$250/day. Non-resident rental \$500/day.  | \$ | 15,000 |
| 01.367.160 | <b>LIBRARY REIMBURSABLE EXPENSES</b><br>The Lower Macungie Township Library reimburses the township for electrical and gas service, pest control, and alarm services.                         | \$ | 16,000 |
| 01.367.200 | <b>COMMUNITY CENTER PROGRAMS</b><br>Cultural programs offered for a fee at the Community Center.  | \$ | 80,000 |
| 01.367.300 | <b>GARDEN PLOT PROGRAM</b><br>Resident \$30/lot for plots at Bogie Ave.<br>Non-resident \$40/lot for plots at Bogie Ave.  | \$ | 1,500  |
| 01.367.301 | <b>FIELD USE FEES</b><br>Fees for use of Township fields.   | \$ | 3,300  |

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### REIMBURSEMENTS AND REFUNDS

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|------------|---|----|--------|
| 01.380.100 | <b>INSURANCE REIMBURSEMENTS</b><br>For workers compensation dividend, medical dividend, and other refunds received are from insurance companies due to damage to Township property. | \$ | 10,000 |
| 01.380.300 | <b>MISC. REV AND REIMBURSEMENTS</b><br>Revenue received from other sources not included in the outlined budget categories.  | \$ | 1,000  |
| 01.380.900 | <b>REFUNDS FOR EXPENSES</b><br>Refunds of expenses paid by the Township.  | \$ | 1,000  |

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### SPECIAL ASSESSMENTS

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|            |  |    |         |
|------------|--|----|---------|
| 01.383.110 | <b>STREET LIGHT TAX</b><br>Approximately 4,000 property owners billed for street lights. | \$ | 290,000 |
|------------|--|----|---------|

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

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

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**EXPENSES**

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**LEGISLATIVE**

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

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

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

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

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**FINANCIAL ADMINISTRATION**

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01.402.112 **SALARIES & WAGES - FULL TIME** \$ 228,500  
Salaries for the Director of Finance, Accounts Payable Admin., Cashier, and Asst. Finance Director (50%).

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

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

01.402.307 **ACCOUNTING SYSTEMS** \$ 28,000  
Annual support agreement with Dallas Data Systems \$26,000.

01.402.311 **ACCOUNTING & AUDITING SERVICES** \$ 17,000  
Annual audit services \$12,000.  
Consultant for OPEB \$4,000.

01.402.317 **PAYROLL PROCESSING** \$ 9,500  
Fees for JetPay payroll processing.

|                                   |  |    |         |
|-----------------------------------|--|----|---------|
| 01.402.353                        | <b>SURETY &amp; FIDELITY</b><br>Surety bonds for Twp. Manager, Director of Finance,<br>Assistant Finance Director, Accts. Payable Clerk,<br>2 Cashiers, and Utility Administrator. | \$ | 9,000   |
| 01.402.390                        | <b>BANK SERVICE CHARGES/FEES</b><br>Monthly bank fees and services charges.  | \$ | 8,000   |
| 01.402.420                        | <b>DUES, MEMBERSHIPS &amp; SUBSCRIPTIONS</b><br>Memberships with GFOA etc.   | \$ | 1,100   |
| 01.402.460                        | <b>TRAINING &amp; CONFERENCES</b><br>Refresher courses, seminars, and workshops attended by<br>Finance Dept. personnel.  | \$ | 2,500   |
| <b>REAL ESTATE TAX COLLECTION</b> |  |    |         |
| 01.403.105                        | <b>SALARIES &amp; WAGES - ELECTED</b><br>50% of Tax Collector salary.  | \$ | 5,000   |
| 01.403.210                        | <b>TAX COLLECTION OFFICE</b><br>Portion of Tax Office expenses.  | \$ | 7,550   |
| 01.403.450                        | <b>CONTRACTED SERVICES</b><br>50% of computer services and billing expenses.   | \$ | 8,450   |
| <b>LEGAL SERVICES</b>             |  |    |         |
| 01.404.401                        | <b>SOLICITOR</b><br>Legal fees for Solicitor services.   | \$ | 125,000 |
| 01.404.402                        | <b>LABOR RELATIONS</b><br>Personnel Labor issues as well as labor relation seminars.   | \$ | 7,500   |
| 01.404.403                        | <b>LEGAL PLANNING</b><br>Legal fees for planning activities.<br>Zoning Ordinance Update.   | \$ | 80,000  |
| 01.404.404                        | <b>LEGAL ZONING BOARD</b><br>Legal Advisor is Mark Malkames of Malkames Law Offices.   | \$ | 9,000   |
| 01.404.405                        | <b>LITIGATION</b><br>Potential lawsuits.   | \$ | 5,000   |
| 01.404.406                        | <b>LEGAL ZONING ENFORCEMENT</b><br>Code enforcement legal issues including municipal liens.  | \$ | 18,000  |

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**SECRETARY**

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|------------|---|------------|
| 01.405.112 | <b>SALARIES &amp; WAGES - FULLTIME</b><br>Salaries for Assistant Twp. Manager/Secretary, Receptionist,<br>and HR Admin Assistant.   | \$ 170,500 |
| 01.405.210 | <b>OFFICE SUPPLIES</b><br>Office supplies for Municipal Office, Public Works Annex, and<br>Community Center.  | \$ 8,000   |
| 01.405.249 | <b>GENERAL EXPENSE</b><br>Kitchen expenses and sympathy contributions.  | \$ 1,000   |
| 01.405.341 | <b>ADVERTISING</b><br>All legal and display ads, incl. Board/Commission Meetings,<br>ordinances, and public announcements; filing fees for Lehigh<br>County Dept. of Law. | \$ 8,000   |
| 01.405.420 | <b>DUES, MEMBERSHIPS &amp; SUBSCRIPTIONS</b><br>Legal or government subscriptions.  | \$ 250     |
| 01.405.450 | <b>CONTRACTED SERVICES</b><br>Maintenance billing for the copier machines.  | \$ 8,000   |
| 01.405.460 | <b>TRAINING &amp; CONFERENCES</b><br>State/County/Local Government seminars.  | \$ 1,000   |

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**GENERAL TOWNSHIP ADMINISTRATION**

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|------------|--|------------|
| 01.406.112 | <b>SALARIES &amp; WAGES - FULL TIME</b><br>Township Manager's salary.  | \$ 117,300 |
| 01.406.215 | <b>POSTAGE</b><br>Refill postage meter for township mail and newsletter. Lease and<br>maintain postage equipment.                                  | \$ 13,500  |
| 01.406.249 | <b>GENERAL EXPENSE</b><br>Mileage reimbursements for travel on Township business,<br>Whistleblower Hotline, refreshments, and other general items. | \$ 7,000   |
| 01.406.308 | <b>CODIFICATION</b><br>Printing costs to include new ordinances in codification.   | \$ 5,000   |
| 01.406.321 | <b>PHONE &amp; DATA</b><br>Phone, internet, data network, and answering services.  | \$ 28,500  |
| 01.406.324 | <b>MOBILE PHONES</b><br>Cell phones for Township Manager and swimming pool.  | \$ 1,100   |

01.406.391 **NOTARY EXPENSES** \$ 800  
Notary license fee.

01.406.420 **DUES,SUBSCRIPTIONS & MEMBERSHIPS** \$ 1,800  
ICMA, League of Cities, and Assoc. for PA Municipal Mgt.

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**INFORMATION TECHNOLOGY**

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01.407.260 **SMALL TOOLS & MINOR EQUIPMENT** \$ 1,000  
Equipment from Staples, Office Depot, Amazon.

01.407.270 **COMPUTER HARDWARE, SOFTWARE** \$ 19,900  
PC replacements, other hardware & software.

01.407.374 **EQUIPMENT REPAIRS** \$ 1,000  
Small Computer equipment repairs.

01.407.450 **CONTRACTED SERVICES** \$ 80,990  
Susquehanna Computer Innovations (SCI) provides network support and various software agreements.

01.407.453 **WEB DESIGN/MAINTENANCE** \$ 2,000  
Webpage maintenance \$2,000.

01.407.613 **CAPITAL-OFFICE/IT EQUIPMENT** \$ 30,000  
Document imaging of property files. (10 of 34 file cabinets).

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**ENGINEERING SERVICES**

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01.408.313 **ENGINEERING AND ARCHITECTURAL** \$ 110,000  
Expenses for Township appointed engineering firm.

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**BUILDINGS & FACILITIES**

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01.409.112 **SALARIES & WAGES - FULL TIME** \$ 314,800  
Salaries for Facilities Crew Chief and 3 Crew Members.

01.409.115 **SALARIES & WAGES - PART TIME** \$ 19,300  
Salaries for part-time employees.

01.409.191 **UNIFORM & SAFETY APPAREL** \$ 4,500  
Acme Uniforms rentals and work boots per union agreement.

01.409.230 **HEATING FUEL** \$ 53,000  
Heating oil is purchased from Lehigh Fuels and gas is purchased from UGI.

|            |   |            |
|------------|---|------------|
| 01.409.241 | <b>OPERATING SUPPLIES</b><br>Supplies for Annex from Dries, ABE Door, Shelly's Lumber, Light Fixture, Master Supply, Buss, Grainger, Zee, etc.  | \$ 20,000  |
| 01.409.249 | <b>GENERAL EXPENSE</b><br>Drug and alcohol testing, port-a-john rentals, ABE labs, and employee background checks.  | \$ 3,500   |
| 01.409.260 | <b>SMALL TOOLS &amp; MINOR EQUIPMENT</b><br>Minor equipment purchases from Sears, Dries, and Grainger.  | \$ 14,000  |
| 01.409.318 | <b>ALARM/SECURITY SERVICES</b><br>Alarms for Municipal Complex, Community Centers, Public Works Annex, Schantz Farm and Hills at Lock Ridge Community Center. Additional camera fees.         | \$ 25,000  |
| 01.409.361 | <b>ELECTRICITY</b><br>Electricity provided by PPL, generated by Constellation. Township uses COSTARS, which is a State-wide cooperative purchasing program to procure our electrical service. | \$ 35,000  |
| 01.409.372 | <b>REPAIRS &amp; MAINTENANCE</b><br>Cleaning services, mat rentals, as well as siding, roof, electrical, plumbing, HVAC repairs, and tennis court painting.                                   | \$ 150,000 |
| 01.409.374 | <b>EQUIPMENT REPAIRS</b><br>Repairs of equipment related to Township buildings.   | \$ 6,500   |
| 01.409.375 | <b>RENTAL PROPERTY REPAIRS</b><br>West End Associates handles property maintenance of the Township's rental properties.   | \$ 10,000  |
| 01.409.378 | <b>VEHICLE REPAIRS</b><br>Vendors include Auto Zone, Total Performance, Jeff's Auto, Greg's Auto and Tire. Replace Truck Utility Bed.   | \$ 10,000  |
| 01.409.420 | <b>DUES, SUBSCRIPTIONS &amp; MEMBERSHIPS</b><br>Public Works Associations.  | \$ 1,000   |
| 01.409.430 | <b>TAXES</b><br>Real Estate taxes for 3450 Brookside Rd and Camp Olympic properties.  | \$ 7,500   |
| 01.409.440 | <b>PEST CONTROL</b><br>Pest control services provided by J C Ehrlich.   | \$ 5,000   |

01.409.449 **ELEVATOR MAINTENANCE** \$ 5,000  
Schindler Elevator Maintenance used for inspections and repairs.  
Replace packing / hydraulic seals.

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

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**PUBLIC SAFETY**

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01.410.115 **SALARIES - CROSSING GUARDS** \$ 70,000  
Salaries for 14 Crossing Guards at Willow Lane School.

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

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

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**FIRE**

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01.411.115 **SALARIES & WAGES - PART TIME** \$ 1,500  
Temporary help for traffic control at Township events.

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

01.411.363 **HYDRANT RENTAL** \$ 156,000  
Payments to Lehigh County Authority for 578 fire hydrants  
plus system charges totaling about \$40,000 per quarter.

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

01.411.501 **LOWER MACUNGIE FIRE CO.** \$ 110,000  
Contributions to Lower Macungie Fire Co.

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

01.411.505 **LOWER MACUNGIE FIRE INCENTIVE** \$ 50,000  
Contribution for Lower Macungie Fire Dept.

01.411.506 **ALBURTIS FIRE COMPANY** \$ 15,000  
Contribution to Alburdis Fire Company.



|            |  |    |        |
|------------|--|----|--------|
| 01.411.507 | <b>MACUNGIE AMBULANCE</b><br>Contribution for Macungie Ambulance.                    | \$ | 35,000 |
| 01.411.508 | <b>EMMAUS AMBULANCE</b><br>Contribution for Emmaus Ambulance.                        | \$ | 1,500  |
| 01.411.510 | <b>BRANDYWINE FIRE STATION</b><br>Brandywine Station utility expenses and insurance. | \$ | 30,000 |
| 01.411.511 | <b>LMT FALSE ALARM</b><br>Remit fals fire alarm fines to Lower Macungie Fire Co.     | \$ | 3,600  |

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**PERMITS**

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|            |  |    |         |
|------------|--|----|---------|
| 01.413.112 | <b>SALARIES &amp; WAGES - FULL TIME</b><br>Salaries for Deputy Director of Community Development, Permit Clerk, Permit Coordinator, and Code/Building Inspector.             | \$ | 221,300 |
| 01.413.210 | <b>OFFICE SUPPLIES</b><br>Permit forms, pool inspection forms, electrical inspection forms.  | \$ | 500     |
| 01.413.241 | <b>OPERATING SUPPLIES</b><br>International Code Council books, work boots for inspectors, and printed forms.   | \$ | 1,500   |
| 01.413.249 | <b>GENERAL EXPENSE</b><br>General expense items for Permits Dept.  | \$ | 500     |
| 01.413.260 | <b>SMALL TOOLS &amp; MINOR EQUIPMENT</b><br>Permit-n-Force software support, purchase of copier/scanner/printer . GIS system.  | \$ | 20,000  |
| 01.413.324 | <b>MOBILE PHONES</b><br>Cell phones for Building Inspector, SEO, and Code Enforcement Officer.   | \$ | 1,600   |
| 01.413.378 | <b>VEHICLE REPAIRS</b><br>Truck repairs for Building Inspector and SEO.  | \$ | 2,000   |
| 01.413.420 | <b>DUES,SUBSCRIPTIONS &amp; MEMBERSHIPS</b><br>Memberships for International Codes Council, PennBoc, ASLA, National Fire Protection, and PA Construction Codes Academy.      | \$ | 1,300   |
| 01.413.460 | <b>TRAINING &amp; CONFERENCES</b><br>Attendance at conferences for BOCA, PennBoc, PASEO, PSAB, and PA Constructions Codes Academy to meet continuing education requirements. | \$ | 5,300   |

|            |   |    |         |
|------------|---|----|---------|
| 01.413.471 | <b>ALTERNATE BUILDING INSPECTOR</b><br>Services provided by KeyCodes.   | \$ | 20,000  |
| 01.413.473 | <b>ALTERNATE COMMERCIAL INSPECTOR</b><br>Commercial building inspection services provided by KeyCodes and fire inspection services. | \$ | 200,000 |
| 01.413.474 | <b>ALTERNATE COMMERCIAL PLAN REVIEW</b><br>Services provided by KeyCodes.   | \$ | 28,000  |

**PLANNING AND ZONING**

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|            |   |    |         |
|------------|---|----|---------|
| 01.414.112 | <b>SALARIES &amp; WAGES - FULL TIME</b><br>Salaries for Director of Community Development, Zoning Officer, and Planning Clerk.                            | \$ | 203,900 |
| 01.414.115 | <b>SALARIES &amp; WAGES - PART TIME</b><br>Salaries for Zoning Hearing Board and Planning Commission at \$25 per meeting. Salaries for Interns.           | \$ | 8,000   |
| 01.414.210 | <b>OFFICE SUPPLIES</b><br>Office supplies for the Planning & Zoning Dept.   | \$ | 1,500   |
| 01.414.260 | <b>SMALL TOOLS &amp; MINOR EQUIPMENT</b><br>Minor equipment items for the Planning & Zoning Dept., including GIS software.                                | \$ | 500     |
| 01.414.305 | <b>ENVIRONMENTAL ADVISORY COUNCIL</b><br>Expenses for the Environmental Advisory Council (EAC).   | \$ | 1,000   |
| 01.414.312 | <b>ENGINEERING - ON LOT GRADING/POOLS</b><br>Reviews by Township engineering firm.  | \$ | 8,000   |
| 01.414.313 | <b>ENGINEERING &amp; ARCHITECTURE</b><br>Zoning and Planning engineering services provided by Township appointed engineers or alternate engineering firm. | \$ | 20,000  |
| 01.414.319 | <b>PLANNING STUDIES</b><br>Complete Zoning Ordinance graphics and design.   | \$ | 25,000  |
| 01.414.420 | <b>DUES, MEMBERSHIPS &amp; SUBSCRIPTIONS</b><br>Membership in American Planning Assoc., American Society of Landscape Architects.                         | \$ | 1,500   |
| 01.414.454 | <b>STENOGRAPHER</b><br>Stenographer expenses for the Zoning Hearing Board.<br>(Appellant pays 1/2 of cost billed.)  | \$ | 2,000   |

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

**EMERGENCY MANAGEMENT**

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|            |  |    |       |
|------------|--|----|-------|
| 01.415.260 | <b>SMALL TOOLS &amp; MINOR EQUIPMENT</b><br>Emergency Management purchases and cell phone service. | \$ | 5,000 |
|------------|--|----|-------|

|            |  |    |        |
|------------|--|----|--------|
| 01.415.320 | <b>AUTOMATIC NOTIFICATION SYSTEM</b><br>Reverse 911 Service. | \$ | 10,000 |
|------------|--|----|--------|

|            |                           |    |     |
|------------|---------------------------|----|-----|
| 01.415.324 | <b>WIRELESS EQUIPMENT</b> | \$ | 550 |
|------------|---------------------------|----|-----|

**RECYCLING COLLECTION & DISPOSAL**

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|            |   |    |        |
|------------|---|----|--------|
| 01.426.115 | <b>SALARIES &amp; WAGES - PART TIME</b><br>Salaries for part time yard waste employees. | \$ | 36,600 |
|------------|---|----|--------|

|            |  |    |     |
|------------|--|----|-----|
| 01.426.241 | <b>OPERATING SUPPLIES</b><br>Supplies for the yard waste site. | \$ | 750 |
|------------|--|----|-----|

|            |  |    |       |
|------------|--|----|-------|
| 01.426.249 | <b>GENERAL EXPENSE</b><br>Port-o-john rentals for the yard waste site. | \$ | 4,500 |
|------------|--|----|-------|

|            |  |    |       |
|------------|--|----|-------|
| 01.426.260 | <b>SMALL TOOLS &amp; MINOR EQUIPMENT</b><br>Minor equipment purchases for yard waste site. | \$ | 3,500 |
|------------|--|----|-------|

|            |   |    |       |
|------------|---|----|-------|
| 01.426.310 | <b>RECYCLING CONSULTANT</b><br>Fees for Grant Consultant. | \$ | 2,500 |
|------------|---|----|-------|

|            |  |    |        |
|------------|--|----|--------|
| 01.426.372 | <b>REPAIRS &amp; MAINTENANCE</b><br>Repairs for items related to yard waste. | \$ | 15,000 |
|------------|--|----|--------|

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

**SOLID WASTE SERVICES**

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|            |  |    |        |
|------------|--|----|--------|
| 01.427.112 | <b>SALARIES &amp; WAGES - FULL TIME</b><br>Utility Billing Admin. 50% - General Fund;<br>Remaining 50% in Sewer Fund 08.427.112. | \$ | 25,900 |
|------------|--|----|--------|

|            |   |    |        |
|------------|---|----|--------|
| 01.427.210 | <b>OFFICE SUPPLIES</b><br>Paper, envelopes, and other supplies for trash bills. | \$ | 15,000 |
|------------|---|----|--------|

|                        |   |    |           |
|------------------------|---|----|-----------|
| 01.427.215             | <b>POSTAGE</b><br>50% of postage for utility billing;<br>Remaining 50% in Sewer Fund 08.427.215.                                      | \$ | 250       |
| 01.427.244             | <b>RECYCLING CARTS</b>  | \$ | 17,000    |
| 01.427.367             | <b>SOLID WASTE COLLECTION</b><br>Payments to Waste Management for trash collection.<br>Contract expires August 31, 2024.              | \$ | 2,857,500 |
| 01.427.446             | <b>CONTRACTED LEAF COLLECTION</b><br>Payments to Estate Maintenance for leaf collection.<br>The five year contract is from 2016-2020. | \$ | 88,000    |
| 01.427.447             | <b>CURBSIDE YARD WASTE</b><br>Payments to Waste Management for yard waste collection.   | \$ | 117,900   |
| <b>ROADS - GENERAL</b> |   |    |           |
| 01.430.112             | <b>SALARIES &amp; WAGES - FULL TIME</b><br>Salaries for 1 Crew Chief and 10 crew members.   | \$ | 823,000   |
| 01.430.115             | <b>SALARIES &amp; WAGES - PART TIME</b><br>Salaries for 1 part time and 1 seasonal employee.  | \$ | 25,900    |
| 01.430.191             | <b>UNIFORM &amp; SAFETY APPAREL</b><br>ACME Uniform rentals and work boots per union agreement.                                       | \$ | 7,500     |
| 01.430.231             | <b>VEHICLE FUEL</b><br>Purchase of vehicle fuel.  | \$ | 90,000    |
| 01.430.241             | <b>OPERATING SUPPLIES</b><br>Purchase of supplies for Roads Dept.   | \$ | 25,000    |
| 01.430.249             | <b>GENERAL EXPENSE</b><br>CDL license fees, drug/lab testing, and PA One Call.  | \$ | 4,500     |
| 01.430.260             | <b>SMALL TOOLS &amp; MINOR EQUIPMENT</b><br>Purchase of minor equipment items from Sears, Grainger,<br>Tractor Supply, etc.           | \$ | 30,000    |
| 01.430.371             | <b>STREET TREE MAINTENANCE</b><br>Tree trimming by Martin Harthcock Horticultural Services.   | \$ | 45,000    |
| 01.430.372             | <b>REPAIRS &amp; MAINTENANCE</b><br>Maintenance repairs for the Roads Dept.   | \$ | 6,000     |

|                                |  |    |        |
|--------------------------------|--|----|--------|
| 01.430.374                     | <b>EQUIPMENT REPAIRS</b><br>Repairs of Roads Dept. equipment.  | \$ | 67,500 |
| 01.430.378                     | <b>VEHICLE REPAIRS</b><br>Repairs of vehicles used by Roads Dept.  | \$ | 10,000 |
| 01.430.379                     | <b>EMERGENCY REPAIRS</b><br>Emergency road repairs and depressions.  | \$ | 20,000 |
| 01.430.384                     | <b>MACHINERY &amp; EQUIPMENT RENTALS</b><br>Rentals from Plasterer Equipment.  | \$ | 6,000  |
| 01.430.420                     | <b>DUES, MEMBERSHIPS &amp; SUBSCRIPTIONS</b><br>Subscriptions for Roads Crew.  | \$ | 200    |
| 01.430.460                     | <b>TRAINING &amp; CONFERENCES</b><br>Conference attendance by Roads Crew.  | \$ | 750    |
| <b>WINTER MAINTENANCE</b>      |  |    |        |
| 01.432.255                     | <b>DAMAGE REPAIR &amp; REPLACEMENT</b><br>Mailbox repairs for damage during snow removal.  | \$ | 2,500  |
| 01.432.450                     | <b>CONTRACTED SERVICES</b><br>Supplemental contracted snow removal services.   | \$ | 5,000  |
| <b>TRAFFIC CONTROL DEVICES</b> |  |    |        |
| 01.433.241                     | <b>OPERATING SUPPLIES</b><br>Operating supplies for traffic signals.   | \$ | 2,500  |
| 01.433.245                     | <b>TRAFFIC &amp; STREET SIGNS</b><br>Purchase of signs from Reliable Signs & Striping, Express Sign Outlet, Chemung Supply.  | \$ | 27,500 |
| 01.433.321                     | <b>PHONE &amp; DATA</b><br>Data Connectivity for Traffic Control Signals.  | \$ | 6,500  |
| 01.433.361                     | <b>ELECTRICITY</b><br>Electricity for traffic lights provided by PPL.  | \$ | 26,000 |
| 01.433.372                     | <b>REPAIRS &amp; MAINTENANCE</b><br>Maintenance of traffic lights using Signal Service, A-1 Traffic Products, and items purchased from Grainger. There are 28 traffic lights and 8 school flashing signals at 3 schools. | \$ | 8,000  |
| 01.433.374                     | <b>EQUIPMENT REPAIRS</b><br>Traffic Light repairs by Signal Service.   | \$ | 17,500 |

|            |   |    |        |
|------------|---|----|--------|
| 01.433.450 | <b>CONTRACTED SERVICES</b><br>Services provided by Signal Service as an independent inspector for the traffic lights. | \$ | 16,000 |
|------------|---|----|--------|

**STREET LIGHTS**

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|            |   |    |         |
|------------|---|----|---------|
| 01.434.361 | <b>ELECTRICITY</b><br>Electricity for subdivision streetlights. Electricity generation provided by Direct Energy. | \$ | 292,600 |
|------------|---|----|---------|

**STORM WATER**

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|            |  |    |        |
|------------|--|----|--------|
| 01.436.313 | <b>ENGINEERING</b><br>Engineering reviews for storm water. | \$ | 24,000 |
|------------|--|----|--------|

|            |  |    |        |
|------------|--|----|--------|
| 01.436.372 | <b>REPAIRS &amp; MAINTENANCE</b><br>Repairs & maintenance for storm water. | \$ | 60,000 |
|------------|--|----|--------|

|            |   |    |        |
|------------|---|----|--------|
| 01.436.450 | <b>CONTRACTED SERVICES</b><br>EMI mowing services for storm water basins. | \$ | 65,000 |
|------------|---|----|--------|

**ROADS & BRIDGES - MAINTENANCE**

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|            |   |    |         |
|------------|---|----|---------|
| 01.438.241 | <b>OPERATING SUPPLIES</b><br>Paving supplies purchased from Eastern Industries. | \$ | 225,000 |
|------------|---|----|---------|

|            |   |    |       |
|------------|---|----|-------|
| 01.438.258 | <b>MATERIALS &amp; FREIGHT</b><br>Material and freight charges for road and bridge items. | \$ | 2,000 |
|------------|---|----|-------|

|            |   |    |        |
|------------|---|----|--------|
| 01.438.376 | <b>GUIDE RAIL REPAIR &amp; MAINTENANCE</b><br>Repairs to guide rails. | \$ | 25,000 |
|------------|---|----|--------|

|            |  |    |        |
|------------|--|----|--------|
| 01.438.377 | <b>BRIDGES REPAIR &amp; MAINTENANCE</b><br>Repairs to bridges. | \$ | 85,000 |
|------------|--|----|--------|

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

**PUBLIC WORKS ADMINISTRATION**

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|            |   |    |         |
|------------|---|----|---------|
| 01.440.112 | <b>SALARIES &amp; WAGES - FULL TIME</b><br>Salaries for the Director of Public Works, Administrative Asst., and Projects/Parks-Facilities Director. | \$ | 217,100 |
|------------|---|----|---------|

|            |   |    |        |
|------------|---|----|--------|
| 01.440.241 | <b>OPERATING SUPPLIES</b><br>Operating supplies needed for Public Works Dept.                         | \$ | 2,000  |
| 01.440.249 | <b>GENERAL EXPENSE</b><br>General expense purchases by Public Works Dept.                             | \$ | 5,000  |
| 01.440.260 | <b>SMALL TOOLS &amp; MINOR EQUIPMENT</b><br>Minor equipment purchases for Public Works Dept.          | \$ | 3,750  |
| 01.440.324 | <b>WIRELESS EQUIPMENT</b><br>Cell phones PW Staff and Truck GPS Systems.                              | \$ | 19,100 |
| 01.440.327 | <b>RADIO EQUIPMENT MAINTENANCE</b><br>Maintenance work done by ECCO Communications.                   | \$ | 4,000  |
| 01.440.378 | <b>VEHICLE REPAIRS</b><br>Repairs to PW Director vehicle.   | \$ | 1,000  |
| 01.440.420 | <b>DUES, SUBSCRIPTIONS &amp; MEMBERSHIPS</b><br>Membership for Public Works Administration personnel. | \$ | 500    |
| 01.440.450 | <b>CONTRACTED SERVICES</b><br>Maintenance of copy machine.  | \$ | 500    |
| 01.440.460 | <b>TRAINING &amp; CONFERENCES</b><br>Conference attendance by Public Works Administration.            | \$ | 1,500  |

#### **COMMUNITY CENTER**

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|            |  |    |         |
|------------|--|----|---------|
| 01.451.112 | <b>SALARIES &amp; WAGES - FULL TIME</b><br>Salaries for Director of Recreation, 1 Recreation Asst., and 1 Recreation Attendant.  | \$ | 147,800 |
| 01.451.115 | <b>SALARIES &amp; WAGES - PART TIME</b><br>Salaries for 12 Community Center Attendants.  | \$ | 119,000 |
| 01.451.215 | <b>POSTAGE</b><br>50% Postage for the newsletter and postage for the Troop Support program where supplies are sent to troops stationed overseas. Remaining 50% is in 01.406.215. | \$ | 9,000   |
| 01.451.241 | <b>OPERATING SUPPLIES</b><br>Paper products, soap, etc. purchased from Master Supply, Staples, Dries, Sam's Club, Light Fixture, etc.  | \$ | 9,000   |
| 01.451.249 | <b>GENERAL EXPENSE</b><br>Mileage reimbursements for Community Center personnel.   | \$ | 2,000   |

|                      |  |    |         |
|----------------------|--|----|---------|
| 01.451.260           | <b>SMALL TOOLS &amp; MINOR EQUIPMENT</b><br>Minor equipment purchases for the Community Center.  | \$ | 7,400   |
| 01.451.310           | <b>PROFESSIONAL SERVICES/PROGRAMS</b><br>Cultural/recreation programs offered at the Community Center.   | \$ | 65,000  |
| 01.451.311           | <b>COMMUNITY DAYS</b><br>Annual Community Days event.  | \$ | 13,000  |
| 01.451.318           | <b>ALARM/SECURITY SERVICES</b><br>Security Alarm Services. Security Guard Services.  | \$ | 25,000  |
| 01.451.324           | <b>MOBILE PHONES</b>   | \$ | 550     |
| 01.451.342           | <b>PRINTING</b><br>Printing of signs for events and brochures for Community Center rentals.  | \$ | 1,000   |
| 01.451.361           | <b>ELECTRICITY</b><br>Electricity provided by PPL.   | \$ | 60,000  |
| 01.451.362           | <b>GAS</b><br>Gas service provided by UGI.   | \$ | 35,000  |
| 01.451.372           | <b>REPAIRS &amp; MAINTENANCE</b><br>Community Center repairs to HVAC system, gym floor, appliance repairs, water testing, and other miscellaneous repairs. | \$ | 55,000  |
| 01.451.420           | <b>DUES, SUBSCRIPTIONS &amp; MEMBERSHIPS</b><br>Membership in the PA Recreation and Park Society.  | \$ | 400     |
| 01.451.440           | <b>PEST CONTROL</b><br>Pest control services provided by JC Ehrlich.   | \$ | 700     |
| 01.451.445           | <b>JANITORIAL</b><br>Services provided by Advanced Cleaning Solutions.   | \$ | 48,000  |
| 01.451.460           | <b>TRAINING &amp; CONFERENCES</b><br>Conference attendance by Community Center personnel.  | \$ | 500     |
| <b>SWIMMING POOL</b> |  |    |         |
| 01.452.115           | <b>SALARIES &amp; WAGES - PART TIME</b><br>Salaries for lifeguards, snack bar/admission attendants, and 2 Part-time Pool Managers.                         | \$ | 140,000 |
| 01.452.229           | <b>SNACK FOODS</b><br>Purchases for the swimming pool snack bar.   | \$ | 20,000  |



|            |  |    |        |
|------------|--|----|--------|
| 01.452.241 | <b>OPERATING SUPPLIES</b><br>Pool chemicals from Main Line Commercial Pools.   | \$ | 20,000 |
| 01.452.249 | <b>GENERAL EXPENSE</b><br>Employee background checks, reimbursements for lifeguard certifications, summer cell phone, swimming apparel, first aid supplies, and paper products/soap/cleaning supplies.<br>This also includes the purchase of pool lounge chairs. | \$ | 12,500 |
| 01.452.260 | <b>SMALL TOOLS &amp; MINOR EQUIPMENT</b><br>Minor equipment purchases for pool.  | \$ | 4,000  |
| 01.452.324 | <b>MOBILE PHONES</b>   | \$ | 650    |
| 01.452.372 | <b>REPAIRS &amp; MAINTENANCE</b><br>Pool cleaning, water testing, and other maintenance items.   | \$ | 18,000 |
| 01.452.430 | <b>TAXES</b><br>PA sales taxes for snack bar items sold.   | \$ | 2,000  |
| 01.452.440 | <b>PEST CONTROL</b><br>Pest control for pool house and snack bar by JC Ehrlich.  | \$ | 750    |

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#### **SUMMER PROGRAMS**

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|            |  |    |        |
|------------|--|----|--------|
| 01.453.115 | <b>SALARIES &amp; WAGES - PART TIME</b><br>Salaries for 5 senior level and 42 playground employees at 5 playgrounds for the 7 week summer program. | \$ | 59,000 |
| 01.453.247 | <b>PLAYGROUND SUPPLIES</b><br>Art supplies, craft kits, first aid supplies from Medco Supply, and counselor shirts from A & H Sporting Goods.      | \$ | 12,000 |
| 01.453.249 | <b>GENERAL EXPENSE</b><br>Employee background checks. Electrical upgrade at HLR Band Shell.  | \$ | 4,000  |
| 01.453.310 | <b>PROFESSIONAL SERVICES/PROGRAMS</b><br>Roundup Day rentals, special demonstrations, park concerts, and Dip 'N Dance at pool.                     | \$ | 11,000 |

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#### **PARKS**

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|            |   |    |         |
|------------|---|----|---------|
| 01.454.112 | <b>SALARIES &amp; WAGES - FULL TIME</b><br>Salaries for 1 Crew Chief and 6 Crew Members.                | \$ | 513,300 |
| 01.454.115 | <b>SALARIES &amp; WAGES - PART TIME</b><br>Salaries for 14 Seasonal employees and 1 Part-time employee. | \$ | 108,500 |

|            |   |    |        |
|------------|---|----|--------|
| 01.454.191 | <b>UNIFORM &amp; SAFETY APPAREL</b><br>ACME Uniform rentals and work boots per union agreement.                       | \$ | 6,500  |
| 01.454.221 | <b>MULCH</b><br>Type and amount of playground mulch determined by state requirements.                                 | \$ | 25,000 |
| 01.454.230 | <b>HEATING FUEL</b><br>Heating fuel purchased from Lehigh Fuel and used for parks and Wescosville Rec. Hall.          | \$ | 7,000  |
| 01.454.241 | <b>OPERATING SUPPLIES</b><br>Supplies from Grainger, Dries, Tractor Supply, Herbein Garden Center, and other vendors. | \$ | 25,000 |
| 01.454.249 | <b>GENERAL EXPENSE</b><br>Port-O-John rentals for the parks and employee background checks.                           | \$ | 6,000  |
| 01.454.253 | <b>MACHINERY &amp; EQUIPMENT PARTS</b><br>Purchases for mowers.   | \$ | 13,000 |
| 01.454.254 | <b>PARK REPLACEMENTS</b><br>Replacement items for playground and park equipment.                                      | \$ | 37,000 |
| 01.454.260 | <b>SMALL TOOLS &amp; MINOR EQUIPMENT</b><br>Minor equipment purchases for Township parks.                             | \$ | 12,000 |
| 01.454.361 | <b>ELECTRICITY</b><br>Service provided by PPL.  | \$ | 11,000 |
| 01.454.371 | <b>TOWNSHIP TREE MAINTENANCE</b><br>Township owned trees requiring maintenance.                                       | \$ | 75,000 |
| 01.454.372 | <b>REPAIRS &amp; MAINTENANCE</b><br>Water service from LCA, tennis court, pickel court, and other maintenance.        | \$ | 50,000 |
| 01.454.374 | <b>EQUIPMENT REPAIRS</b><br>Repairs to equipment used to maintain the parks.  | \$ | 15,000 |
| 01.454.378 | <b>VEHICLE REPAIRS</b><br>Repairs to Parks Dept. vehicles.  | \$ | 7,500  |
| 01.454.384 | <b>MACHINERY &amp; EQUIPMENT RENTALS</b><br>Roto-tiller, bobcat cylinder, and other equipment rentals.                | \$ | 1,000  |

|            |  |    |        |
|------------|--|----|--------|
| 01.454.420 | <b>DUES, SUBSCRIPTIONS &amp; MEMBERSHIPS</b><br>Memberships for Parks employees.                                       | \$ | 200    |
| 01.454.450 | <b>CONTRACTED SERVICES</b><br>Estate Maintenance provides mowing services. The contract bid was awarded for 2017-2021. | \$ | 65,000 |
| 01.454.460 | <b>TRAINING &amp; CONFERENCES</b><br>Conference attendance by Parks employees.   | \$ | 300    |

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**LMT LIBRARY**

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|            |   |    |         |
|------------|---|----|---------|
| 01.456.500 | <b>LIBRARY SUBSIDY</b><br>Remittance of library tax revenue less collection expenses. | \$ | 584,000 |
|------------|---|----|---------|

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**GRANTS**

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|            |  |    |        |
|------------|--|----|--------|
| 01.459.520 | <b>HISTORICAL SOCIETY</b><br>Contribution to Lower Macungie Historical Society.  | \$ | 5,920  |
| 01.459.521 | <b>CACLV</b><br>Annual contribution request.   | \$ | 2,500  |
| 01.459.523 | <b>VOUNTEER PROJECTS</b><br>Contribution for Boy/Eagle Scouts and other volunteer projects.                                  | \$ | 2,000  |
| 01.459.524 | <b>ANIMAL CONTROL</b><br>Pick up of stray animals.   | \$ | 7,000  |
| 01.459.525 | <b>LEHIGH COUNTY SENIOR CENTER</b><br>Contribution to Lehigh County Senior Center.   | \$ | 4,000  |
| 01.459.526 | <b>LOWER MACUNGIE SENIOR CITIZENS</b><br>Contribution to Lower Macungie Seniors.<br>In addition Meeting Room Waiver applies. | \$ | 9,000  |
| 01.459.527 | <b>YOUTH ASSOC.</b><br>Contribution to Lower Macungie Youth Assoc. (LMYA).<br>NO gym fee waivers in 2020.                    | \$ | 75,000 |
| 01.459.528 | <b>LMT LAZERS</b><br>Contribution to Lower Macungie Summer Swim Team.  | \$ | 9,000  |
| 01.459.531 | <b>MEALS ON WHEELS</b><br>Contribution to Meals on Wheels which provides services for homebound individuals.                 | \$ | 6,500  |

01.459.532 **GARDEN CLUB** \$ 2,500  
Garden activities for Lower Macungie residents.  
In addition Meeting Room Waiver applies.

01.459.534 **LMT MUSTANGS** \$ 8,000  
Contribution to Lower Macungie Mustangs Football  
and Cheerleading

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**EMPLOYER PAID BENEFITS**

01.481.192 **FICA - EMPLOYER PAID** \$ 230,000  
Social security taxes at 6.2% of wages.

01.481.193 **MEDICARE - EMPLOYER PAID** \$ 55,000  
Medicare taxes at 1.45% of wages.

01.481.194 **UNEMPLOYMENT COMPENSATION** \$ 10,000  
Unemployment benefit payments to PA UC Fund.

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**NON-UNIFORM PENSION**

01.483.150 **PENSION PLAN FEES** \$ 33,000  
Plan administered through Fulton Financial Advisors.

01.483.151 **457 PLAN CONTRIBUTIONS** \$ 55,000  
Township contributes 2% to plan participants.

01.483.197 **PENSION** \$ 430,000  
Contribution to pension plan administered by Fulton Financial.

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**WORKERS' COMPENSATION**

01.484.354 **WORKERS' COMPENSATION** \$ 185,000  
Stauffer Insurance Agency provides the statutorily required  
insurance that compensates employees for occupational injuries  
as outlined in the Workers' Compensation Act of PA.

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**OTHER EMPLOYEE BENEFITS**

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

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**INSURANCE**

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|            |  |           |
|------------|--|-----------|
| 01.486.351 | <b>COMMERCIAL PROPERTY INSURANCE</b><br>Property Insurance through Stauffer Insurance Agency.<br>This is general liabilities coverage for injury/property damage, or<br>"All Risk" protection on bldgs./contents and Inland Marine/<br>Contractors' Equipment. | \$ 48,000 |
| 01.486.352 | <b>PUBLIC OFFICIALS LIABILITY INSURANCE</b><br>Liability Insurance through Stauffer Insurance Agency.  | \$ 12,000 |
| 01.486.353 | <b>GOV'T CRIME INSURANCE POLICY</b><br>Insurance through Stauffer Insurance Agency.  | \$ 2,500  |
| 01.486.355 | <b>AUTO INSURANCE</b><br>Auto Insurance through Stauffer Insurance Agency.   | \$ 26,000 |
| 01.486.356 | <b>COMMERCIAL UMBRELLA POLICY</b><br>Supplemental general liability insurance coverage through<br>Stauffer Insurance Agency.   | \$ 25,000 |

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**HEALTH INSURANCE**

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|            |  |            |
|------------|--|------------|
| 01.487.160 | <b>DISABILITY INSURANCE</b><br>Short and long term disability provided by One America. | \$ 40,000  |
| 01.487.177 | <b>ACCRUED SICK TIME</b><br>Accumulated sick time.                                     | \$ 40,000  |
| 01.487.196 | <b>HEALTH INSURANCE</b><br>Health Insurance provided by Township.                      | \$ 835,000 |

**LOWER MACUNGIE TOWNSHIP  
2020 SEWER FUND (08)**

**REVENUES**

**INTEREST EARNINGS**

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

**SANITATION**

|            |  |    |       |
|------------|--|----|-------|
| 08.364.110 | <b>SEWER CONNECTION PERMIT</b>                         | \$ | 5,000 |
|            | Permit fee for connection to the Township sewer lines. |    |       |

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

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

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

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

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

|            |   |    |       |
|------------|---|----|-------|
| 08.364.150 | <b>SEPTIC SYSTEM PERMITS</b>                    | \$ | 1,000 |
|            | Permit fee of \$100 charged for septic systems. |    |       |

**REIMBURSEMENTS & REFUNDS**

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

**RESERVE TRANSFERS**

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|            |                               |            |
|------------|-------------------------------|------------|
| 08.396.000 | <b>TRANSFER FROM RESERVES</b> | \$ 940,600 |
|------------|-------------------------------|------------|

**EXPENSES**

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**FINANCIAL ADMINISTRATION**

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|            |  |           |
|------------|--|-----------|
| 08.402.311 | <b>ACCOUNTING &amp; AUDITING SERVICES</b><br>A portion of the annual audit fee is allocated to the Sewer Fund. | \$ 10,000 |
| 08.402.317 | <b>PAYROLL PROCESSING</b><br>A portion of payroll processing done by JetPay is allocated to the Sewer Fund.    | \$ 2,000  |
| 08.402.390 | <b>BANK SERVICE CHARGES/FEEES</b><br>Banking fees for returned checks.   | \$ 1,000  |
| 08.402.391 | <b>CREDIT CARD PROCESSING FEES</b><br>Processing fees for online credit card payments.                         | \$ 22,000 |

**LEGAL SERVICES**

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|            |   |           |
|------------|---|-----------|
| 08.404.401 | <b>SOLICITOR</b><br>Services provided by Township appointed law firm. | \$ 50,000 |
|------------|---|-----------|

**SECRETARY**

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|            |   |            |
|------------|---|------------|
| 08.405.112 | <b>SALARIES &amp; WAGES - FULL TIME</b>   | \$ 104,000 |
|            | Utility Billing Admin. (50%) and Asst. Finance Director (50%),<br>The remaining 50% amounts are in 01.427.112 and<br>01.402.112, respectively. PW Admin Assistant (100%). |            |
| 08.405.210 | <b>OFFICE SUPPLIES</b>  | \$ 15,000  |
|            | Paper, envelopes, and other supplies for sewer bills.   |            |
| 08.405.215 | <b>POSTAGE</b>  | \$ 500     |
|            | Postage for sewer billings.   |            |
| 08.405.321 | <b>PHONE &amp; DATA</b>   | \$ 6,000   |
|            | A portion of the phone and data network expenses are<br>allocated to this fund.   |            |

**ENGINEERING**

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|            |   |            |
|------------|---|------------|
| 08.408.313 | <b>ENGINEERING &amp; ARCHITECTURE</b>                     | \$ 150,900 |
|            | Services provided by Township appointed engineering firm. |            |

**BUILDING & FACILITIES**

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

**PERMITS**

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|            |   |           |
|------------|---|-----------|
| 08.413.112 | <b>SALARIES &amp; WAGES - FULL TIME</b> | \$ 54,300 |
|            | Water Resource Specialist / SEO.        |           |



**WASTEWATER COLLECTION AND TREATMENT**

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|            |   |    |           |
|------------|---|----|-----------|
| 08.429.112 | <b>SALARIES &amp; WAGES - FULL TIME</b><br>Salary for Sewer Crew Chief, 4 Crew Members.   | \$ | 375,800   |
| 08.429.115 | <b>SALARIES &amp; WAGES - PART TIME</b><br>Salaries 1 seasonal employee in the Sewer Dept. for GIS/Admin work.  | \$ | 6,300     |
| 08.429.191 | <b>UNIFORM &amp; SAFETY APPAREL</b><br>Uniform rentals and work boots per union agreement.  | \$ | 5,400     |
| 08.429.231 | <b>VEHICLE FUEL</b><br>Purchase of vehicle fuel.  | \$ | 18,000    |
| 08.429.241 | <b>OPERATING SUPPLIES</b><br>Purchase of supplies from Industrial Chemical Labs, Grainger, etc.   | \$ | 3,500     |
| 08.429.249 | <b>GENERAL EXPENSE</b><br>CDL license fees, drug/lab testing, and PA One Call.  | \$ | 2,500     |
| 08.429.256 | <b>SEWER RISERS</b><br>Sewer risers purchased from Exeter Supply.   | \$ | 20,000    |
| 08.429.260 | <b>SMALL TOOLS &amp; MINOR EQUIPMENT</b><br>Purchase of minor equipment items from Dries, Grainger, Teledyne, etc.  | \$ | 20,000    |
| 08.429.327 | <b>RADIO EQUIPMENT MAINTENANCE</b><br>Maintenance done by ECCO Communications.  | \$ | 250       |
| 08.429.364 | <b>SEWER TREATMENT &amp; TRANSPORTATION</b><br>Sewer usage fees charged by South Whitehall, Emmaus, Upper Macungie, Macungie, and LCA as well as water testing done by Benchmark Analytics. | \$ | 2,812,500 |

|            |  |    |         |
|------------|--|----|---------|
| 08.429.372 | <b>REPAIRS &amp; MAINTENANCE</b><br>Repairs to sewer system.   | \$ | 175,000 |
| 08.429.374 | <b>EQUIPMENT REPAIRS</b><br>Repairs to equipment used by Sewer Dept.   | \$ | 7,500   |
| 08.429.378 | <b>VEHICLE REPAIRS</b><br>Repairs to vehicles used by Sewer Dept.  | \$ | 3,000   |
| 08.429.379 | <b>EMERGENCY REPAIRS</b><br>Emergency repairs to the sewer system.   | \$ | 25,000  |
| 08.429.420 | <b>DUES, SUBSCRIPTIONS &amp; MEMBERSHIPS</b><br>Subscription/memberships to PA Water Environment<br>Assoc., EPWPCOA. | \$ | 500     |
| 08.429.450 | <b>CONTRACTED SERVICES</b><br>Purchases from Municipal Sales.  | \$ | 25,000  |
| 08.429.460 | <b>TRAINING &amp; CONFERENCES</b><br>Conference attendance for EPWPCOA.  | \$ | 500     |

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**EMPLOYER PAID BENEFITS**

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|            |  |    |        |
|------------|--|----|--------|
| 08.481.192 | <b>FICA - EMPLOYER PAID</b><br>Social security taxes at 6.2% of wages.           | \$ | 33,600 |
| 08.481.193 | <b>MEDICARE - EMPLOYER PAID</b><br>Medicare taxes at 1.45% of wages.             | \$ | 7,900  |
| 08.481.194 | <b>UNEMPLOYMENT COMPENSATION</b><br>Unemployment benefit payments through PSATS. | \$ | 500    |

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**NON-UNIFORM PENSION**

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|            |  |    |       |
|------------|--|----|-------|
| 08.483.150 | <b>PENSION PLAN FEES</b><br>Plan administered through Fulton Financial Advisors. | \$ | 6,000 |
|------------|--|----|-------|

08.483.151 **457 PLAN CONTRIBUTIONS** \$ 10,700  
Township contributes 2% to plan participants.

08.483.197 **PENSION** \$ 86,250  
Contribution to pension plan administered by Fulton Financial.

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**WORKERS' COMPENSATION**

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

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**OTHER EMPLOYEE BENEFITS**

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

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**INSURANCE**

08.486.351 **PROPERTY/AUTO INSURANCE** \$ 27,000  
Property Insurance through Stauffer Insurance Agency. This is general liabilities coverage for injury/property damage, or "All Risk" protection on bldgs./contents and Inland Marine/Contractors' Equipment.

08.486.352 **PUBLIC OFFICIALS LIABILITY INSURANCE** \$ 6,500  
Liability Insurance through Stauffer Insurance Agency.

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

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

|            |  |    |        |
|------------|--|----|--------|
| 08.486.356 | <b>COMMERCIAL UMBRELLA POLICY</b>  | \$ | 10,000 |
|            | Supplemental general liability insurance coverage through Stauffer Insurance Agency. |    |        |

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**HEALTH INSURANCE**

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

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

|            |  |    |         |
|------------|--|----|---------|
| 08.487.196 | <b>HEALTH INSURANCE</b>                | \$ | 400,000 |
|            | Health Insurance provided by Township. |    |         |

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**CAPITAL PROJECTS**

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

**LOWER MACUNGIE TOWNSHIP  
2020 CAPITAL PROJECTS FUND (30)**

**REVENUES**

**REAL PROPERTY TAXES**

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

**STATE GRANTS**

|            |                               |            |
|------------|-------------------------------|------------|
| 30.354.150 | <b>STATE RECYCLING GRANTS</b> | \$ 160,000 |
|            | Recycling Roll Cart           |            |

**FIXED ASSETS DISPOSITION**

|            |   |            |
|------------|---|------------|
| 30.391.100 | <b>SALE OF FIXED ASSETS</b>                               | \$ 927,200 |
|            | Easement sales Lichtenwalner \$807,200, Kratzer \$120,000 |            |

**RESERVE TRANSFERS**

|            |                               |            |
|------------|-------------------------------|------------|
| 30.396.000 | <b>TRANSFER FROM RESERVES</b> | \$ 670,800 |
|------------|-------------------------------|------------|

**EXPENSES**

**REAL ESTATE TAX COLLECTION**

|            |  |          |
|------------|--|----------|
| 30.403.105 | <b>SALARIES &amp; WAGES - ELECTED</b>          | \$ 5,000 |
|            | 50% of Tax Collector salary.                   |          |
| 30.403.210 | <b>TAX COLLECTION OFFICE SUPPLIES</b>          | \$ 8,550 |
|            | Portion of Tax Office expenses.                |          |
| 30.403.450 | <b>CONTRACTED SERVICES</b>                     | \$ 8,450 |
|            | 50% of computer services and billing expenses. |          |

**DEBT PRINCIPAL**

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30.471.901 **BOND/NOTE PRINCIPAL** \$ 560,000  
Principal payments New Tripoli Bank Note.

**DEBT INTEREST**

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30.472.911 **BOND/NOTE INTEREST** \$ 175,000  
Interest payments New Tripoli Bank Note.

**CAPITAL PROJECTS**

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30.493.463 **CONTRACTED PAVING** \$ 175,000  
Major road surfacing projects.

30.493.620 **LAND PURCHASES** \$ 1,461,000  
Remittances to Lichtenwalner from easement sale \$808,000  
and direct payment of \$653,000.

30.493.631 **MOWERS & BLOWERS** \$ 25,000  
Replace mowers.

30.493.635 **COMMUNITY CENTER IMPROVEMENTS** \$ 450,000  
Expansion of Community Center / Library.

30.493.637 **PARK SIGNAGE** \$ 2,500  
Replacement and Open Space Trail signage.

30.493.638 **PARK IMPROVEMENTS** \$ 45,000  
ADA ramps at Wild Cherry Park, Security Cameras for  
Farmington, Church Lane Ballfield Fence

30.493.647 **GROUND IMPROV-SIDEWALK/PARKING LOT** \$ 35,000  
Spring Creek Sidewalk

30.493.658 **STORM WATER** \$ 27,500  
Storm water basin fencing: Brookside Farms, Beaumont  
at Brookside, and Winding Brook

**LOWER MACUNGIE TOWNSHIP  
2020 LIQUID FUELS FUND (35)**

**REVENUES**

**INTEREST EARNINGS**

|            |  |           |
|------------|--|-----------|
| 35.341.000 | <b>INTEREST EARNINGS</b>                           | \$ 10,000 |
|            | Interest from deposits and short term investments. |           |

**STATE SHARED REVENUE**

|            |  |            |
|------------|--|------------|
| 35.355.020 | <b>LIQUID FUELS ALLOCATION (Act 655)</b>   | \$ 985,750 |
|            | The amount is based on 131 miles of Township owned roads and a population of 30,633 as of the 2010 census. |            |

**RESERVE TRANSFERS**

|            |                               |              |
|------------|-------------------------------|--------------|
| 35.396.000 | <b>TRANSFER FROM RESERVES</b> | \$ 1,195,950 |
|------------|-------------------------------|--------------|

**EXPENSES**

**WINTER MAINTENANCE**

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

|            |  |           |
|------------|--|-----------|
| 35.432.282 | <b>ANTI-SKID</b>                             | \$ 16,700 |
|            | Anti-skid purchased from Eastern Industries. |           |

**HIGHWAYS & STREETS**

|            |   |              |
|------------|---|--------------|
| 35.439.283 | <b>ROAD RESURFACING</b>   | \$ 1,900,000 |
|            | Microsurfacing, Nova Chip, Chip Seal \$580,000<br>Line Striping \$75,000, Crack Seal \$95,000<br>Maulfare Drive Repair \$250,000, Quarry Compost site<br>Road \$500,000, Sauerkraut extension basin \$400,000 |              |

**CAPITAL PROJECTS**

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|            |  |            |
|------------|--|------------|
| 35.493.680 | <b>MAJOR EQUIPMENT</b><br>(2) Pick Up Trucks with Plows. | \$ 125,000 |
|------------|--|------------|