

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
General Fund						
Real Property Taxes						
01.301.105	RE Tax - Library	645,000.00	645,000.00	628,000.00	646,189.25	644,231.19
01.301.205	RE Tax - Library Prior Years	5,000.00	5,000.00	2,000.00	5,659.76	3,692.64
	Total Real Property Taxes:	650,000.00	650,000.00	630,000.00	651,849.01	647,923.83
Local Tax Enabling Act						
01.310.100	Real Estate Transfer Tax	925,000.00	925,000.00	925,000.00	1,248,772.20	1,474,478.34
01.310.210	EIT Current Resident	6,430,000.00	6,430,000.00	6,100,000.00	5,221,778.68	6,188,309.04
01.310.220	EIT Current Non-Res	125,000.00	125,000.00	125,000.00	119,582.62	153,611.91
01.310.230	EIT Delinquent Resident	115,000.00	115,000.00	140,000.00	88,255.78	114,800.77
01.310.240	EIT Delinquent Non-Res	400.00	400.00	1,000.00	1,635.15	416.17
01.310.510	Local Services Tax	635,000.00	635,000.00	630,000.00	565,487.77	661,488.26
	Total Local Tax Enabling Act:	8,230,400.00	8,230,400.00	7,921,000.00	7,245,512.20	8,593,104.49
Business Licenses & Permits						
01.321.320	Junk Yard License	300.00	300.00	300.00	300.00	300.00
01.321.601	Electrical Licenses	8,400.00	8,400.00	8,400.00	10,260.00	8,820.00
01.321.602	Plumbing Licenses	4,200.00	4,200.00	4,200.00	5,020.00	4,510.00
01.321.610	Peddler Licenses	200.00	200.00	200.00	800.00	400.00
01.321.800	Cable TV Franchise Fees	465,000.00	465,000.00	480,000.00	290,813.35	472,557.70
	Total Business Licenses & Permits:	478,100.00	478,100.00	493,100.00	307,193.35	486,587.70
Fines						
01.331.120	Violations- Ordinance/Statues	15,000.00	15,000.00	15,000.00	12,464.44	18,235.23
	Total Fines:	15,000.00	15,000.00	15,000.00	12,464.44	18,235.23
Interest Earnings						
01.341.000	Interest Earnings	200,000.00	200,000.00	1,000.00	22,715.41	7,862.92
	Total Interest Earnings:	200,000.00	200,000.00	1,000.00	22,715.41	7,862.92
Rents and Royalties						
01.342.100	Land Rental	10,000.00	10,000.00	10,000.00	1,350.00	14,150.00
01.342.206	Kratzer House	12,000.00	12,000.00	12,000.00	11,039.88	13,336.96
01.342.207	Schantz Farm Rental	13,500.00	13,500.00	13,500.00	12,611.25	16,491.63
01.342.211	Camp Olympic Farm House	17,000.00	17,000.00	17,000.00	17,069.75	20,756.01
01.342.212	Camp Olympic Bungalow	12,000.00	12,000.00	12,000.00	13,629.67	15,706.40
01.342.530	Cell Tower Rental	14,000.00	14,000.00	14,000.00	14,980.60	14,341.47
01.342.540	Electronic Billboard	5,000.00	5,000.00	.00	.00	.00
01.342.545	Office Rent State Rep	15,000.00	15,000.00	15,000.00	12,500.00	15,000.00
	Total Rents and Royalties:	98,500.00	98,500.00	93,500.00	83,181.15	109,782.47
State Grants						
01.354.020	State Aid Volunteer Fire	210,000.00	210,000.00	210,000.00	274,393.60	214,802.96
01.354.150	State Recycling Grants	100,000.00	100,000.00	100,000.00	169,351.58	157,715.37
	Total State Grants:	310,000.00	310,000.00	310,000.00	443,745.18	372,518.33

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State Shared Revenue						
01.355.010	PURTA	8,500.00	8,500.00	8,500.00	10,544.64	9,816.96
01.355.040	Alcoholic Beverages Licenses	5,000.00	5,000.00	1,500.00	5,750.00	300.00
01.355.050	Municipal State Aid Pension	220,000.00	220,000.00	225,000.00	248,661.68	230,269.56
	Total State Shared Revenue:	233,500.00	233,500.00	235,000.00	264,956.32	240,386.52
Charges for Services Developer						
01.361.350	Application & Cond Use Fees	35,000.00	35,000.00	35,000.00	52,500.00	67,500.00
01.361.710	Photocopies	300.00	300.00	300.00	211.68	399.26
	Total Charges for Services Developer:	35,300.00	35,300.00	35,300.00	52,711.68	67,899.26
Charges for Services Safety						
01.362.140	School Crossing Guards	.00	.00	23,400.00	36,089.99	35,545.43
01.362.402	Fire Code Plan Review	3,500.00	3,500.00	1,500.00	26,070.00	5,600.00
01.362.403	Fire Inspection Fees	68,500.00	68,500.00	85,000.00	17,263.75	.00
01.362.410	Building Permits Residential	210,000.00	210,000.00	185,000.00	164,738.00	237,781.00
01.362.411	Building Permits Commercial	380,000.00	380,000.00	415,000.00	182,956.00	583,714.00
01.362.420	Electrical Permits	.00	.00	.00	.00	41,062.00
01.362.430	Plumbing Permits	.00	.00	.00	.00	10,275.50
01.362.435	Building Permit Plan Review	17,250.00	17,250.00	16,500.00	24,485.00	26,535.00
01.362.440	5G Permits & Fees	1,000.00	1,000.00	.00	.00	.00
01.362.450	ROP Use & Occupancy Permits	2,500.00	2,500.00	2,500.00	16,240.00	15,200.00
01.362.470	Mechanical Permits	.00	.00	.00	.00	23,013.00
01.362.480	Zoning Permits	24,000.00	24,000.00	18,000.00	35,520.00	31,909.70
01.362.490	On Lot Grading/Pool Reviews	1,250.00	1,250.00	500.00	3,222.00	1,451.50
01.362.500	Burning Permits	50.00	50.00	50.00	100.00	100.00
01.362.580	Sprinkler System Inspections	.00	.00	.00	300.00	7,346.80
01.362.600	Miscellaneous Permits	250.00	250.00	250.00	250.00	250.00
01.362.900	Permit Service Fee	525.00	525.00	525.00	218.31	707.89
	Total Charges for Services Safety:	708,825.00	708,825.00	748,225.00	507,453.05	1,020,491.82
Sanitation						
01.364.300	Solid Waste Regular Charges	3,330,000.00	3,330,000.00	3,330,000.00	2,507,225.47	3,335,315.77
01.364.305	Penalties Assessed	20,000.00	20,000.00	20,000.00	10,401.50	223.18
01.364.350	Recycling Carts & Bag Tags	250.00	250.00	250.00	1,305.00	1,900.00
01.364.900	Yard Waste Loading Fees	3,000.00	3,000.00	3,000.00	4,425.00	4,915.00
	Total Sanitation:	3,353,250.00	3,353,250.00	3,353,250.00	2,523,356.97	3,341,907.59
Culture and Recreation						
01.367.110	Swimming Pool Fees	90,000.00	90,000.00	90,000.00	113,052.00	101,647.00
01.367.111	Swim Lesson Fees	7,000.00	7,000.00	7,000.00	9,170.00	14,262.50
01.367.112	Pool Snack Bar Income	20,000.00	20,000.00	20,000.00	25,928.50	16,969.46
01.367.120	Playground Fees	45,000.00	45,000.00	45,000.00	48,991.55	.00
01.367.142	Camp Olympic Barn	15,000.00	15,000.00	15,000.00	27,700.00	22,450.00
01.367.145	Wescosville Rec Hall	10,000.00	10,000.00	10,000.00	15,450.00	18,000.00
01.367.149	Meeting Room	1,500.00	1,500.00	1,500.00	1,372.50	.00
01.367.150	Gym Rental	30,000.00	30,000.00	30,000.00	27,922.00	55,575.00
01.367.153	Community Center Rooms	25,000.00	25,000.00	25,000.00	30,373.50	8,947.50
01.367.156	Community Center Snack Bar	600.00	600.00	600.00	142.05	165.39
01.367.157	Lockridge Community Center	10,000.00	10,000.00	10,000.00	14,450.00	11,220.00
01.367.160	Library Reimbursable Expenses	16,000.00	16,000.00	16,000.00	18,588.50	13,377.94
01.367.200	Community Center Programs	70,000.00	70,000.00	70,000.00	62,738.50	56,615.29

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01.367.210	Gym Memberships	1,500.00	1,500.00	.00	2,455.00	.00
01.367.300	Garden Plot Program	1,800.00	1,800.00	1,800.00	2,000.00	2,040.00
01.367.301	Field Use Fees	3,000.00	3,000.00	3,000.00	4,960.00	3,334.99
01.367.320	Rental Sanitizing Fee	.00	.00	.00	50.00-	1,750.00
Total Culture and Recreation:		346,400.00	346,400.00	344,900.00	405,244.10	326,355.07
Reimbursements & Other						
01.380.100	Insurance Reimbursements	30,000.00	30,000.00	30,000.00	134,771.40	160,998.24
01.380.300	Misc Rev & Reimburse	1,000.00	1,000.00	1,000.00	535.60	32,118.20
01.380.900	Refunds for Expenses	1,000.00	1,000.00	1,000.00	7,111.10	8,108.12
Total Reimbursements & Other:		32,000.00	32,000.00	32,000.00	142,418.10	201,224.56
Special Assessments						
01.383.110	Street Light Taxes - Current	300,000.00	300,000.00	290,000.00	296,308.44	301,957.70
01.383.111	Street Light Taxes- Delinquent	1,000.00	1,000.00	1,000.00	1,208.66	1,611.85
01.383.130	Special Assessment Water Lines	.00	.00	.00	.00	20,000.00
01.383.500	Penalties Late Payment	300.00	300.00	300.00	100.26	2,261.94
Total Special Assessments:		301,300.00	301,300.00	291,300.00	297,617.36	325,831.49
Contributions Private Sources						
01.387.100	Private Donations	.00	.00	.00	.00	4,475.40
Total Contributions Private Sources:		.00	.00	.00	.00	4,475.40
Interfund Transfers						
01.392.320	Transfer from Federal Grants	.00	.00	1,175,000.00	1,175,000.00	.00
Total Interfund Transfers:		.00	.00	1,175,000.00	1,175,000.00	.00
Reserve Transfers						
01.396.000	Transfer from Reserves	280,000.00	255,000.00	.00	.00	.00
Total Reserve Transfers:		280,000.00	255,000.00	.00	.00	.00
Total Revenue:		15,272,575.00	15,247,575.00	15,678,575.00	14,135,418.32	15,764,586.68
Legislative						
01.400.105	Salaries & Wages - Elected	21,900.00	21,900.00	21,900.00	18,509.70	21,125.52
01.400.210	Office Supplies	500.00	500.00	500.00	187.72	125.22
01.400.420	Dues, Subscriptions & Member	1,000.00	1,000.00	1,000.00	.00	.00
01.400.460	Training & Conferences	500.00	500.00	500.00	.00	.00
Total Legislative:		23,900.00	23,900.00	23,900.00	18,697.42	21,250.74
Financial Administration						
01.402.112	Salaries & Wages - Full Time	251,300.00	251,300.00	242,300.00	207,398.74	224,323.83
01.402.210	Office Supplies	1,000.00	1,000.00	1,000.00	364.79	290.40
01.402.260	Small Tools & Minor Equip	1,000.00	1,000.00	1,000.00	.00	.00
01.402.307	Accounting Systems	26,000.00	26,000.00	26,000.00	24,510.00	28,510.00
01.402.311	Accounting & Auditing Services	20,000.00	20,000.00	20,000.00	19,000.00	14,700.00
01.402.317	Payroll Processing	10,000.00	10,000.00	10,000.00	7,176.93	7,342.95
01.402.353	Surety & Fidelity	9,000.00	9,000.00	9,000.00	.00	8,543.50
01.402.390	Bank Service Charges/Fees	6,000.00	6,000.00	12,000.00	4,738.64	7,645.05

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01.402.391	Payment Processing	45,500.00	45,500.00	.00	.00	.00
01.402.420	Dues, Subscriptions & Member	1,100.00	1,100.00	1,100.00	325.00	.00
01.402.460	Training & Conferences	2,500.00	2,500.00	2,500.00	1,080.78	1,125.98
Total Financial Administration:		373,400.00	373,400.00	324,900.00	264,594.88	292,481.71
Real Estate Tax Collection						
01.403.105	Salaries & Wages - Elected	5,000.00	5,000.00	5,000.00	4,230.82	5,000.06
01.403.210	Tax Collection Office	8,050.00	8,050.00	8,050.00	5,151.50	8,049.99
01.403.450	Contracted Services	8,450.00	8,450.00	8,450.00	7,332.01	7,272.27
Total Real Estate Tax Collection:		21,500.00	21,500.00	21,500.00	16,714.33	20,322.32
Legal Services						
01.404.401	Solicitor	120,000.00	120,000.00	120,000.00	91,804.96	140,678.13
01.404.402	Labor Relations	15,000.00	15,000.00	30,000.00	39,274.40	14,993.50
01.404.403	Legal Planning	80,000.00	80,000.00	80,000.00	12,547.00	25,536.50
01.404.404	Legal Zoning Board	25,000.00	25,000.00	12,000.00	22,860.96	8,350.00
01.404.405	Litigation	5,000.00	5,000.00	5,000.00	9,038.00	6,171.10
01.404.406	Legal Enforcement	18,000.00	18,000.00	18,000.00	6,172.12	8,675.36
Total Legal Services:		263,000.00	263,000.00	265,000.00	181,697.44	204,404.59
Secretary						
01.405.112	Salaries & Wages - Full Time	189,400.00	189,400.00	182,500.00	156,455.14	175,836.57
01.405.210	Office Supplies	8,000.00	8,000.00	8,000.00	5,207.05	5,741.84
01.405.249	General Expense	1,000.00	1,000.00	1,000.00	830.72	450.00
01.405.341	Advertising	10,000.00	10,000.00	10,000.00	6,242.30	7,812.33
01.405.420	Dues, Subscriptions & Member	250.00	250.00	250.00	.00	59.95
01.405.450	Contracted Services	10,000.00	10,000.00	10,000.00	7,464.14	8,009.07
01.405.460	Training & Conferences	1,000.00	1,000.00	1,000.00	.00	.00
Total Secretary:		219,650.00	219,650.00	212,750.00	176,199.35	197,909.76
General Township Admin						
01.406.112	Salaries & Wages - Full Time	128,900.00	128,900.00	124,500.00	106,493.91	119,989.17
01.406.215	Postage	10,000.00	10,000.00	13,500.00	11,286.45	12,502.74
01.406.249	General Expense	7,000.00	7,000.00	7,000.00	3,634.34	7,936.16
01.406.308	Codification	5,000.00	5,000.00	5,000.00	3,827.67	3,852.40
01.406.321	Phone & Data	33,000.00	33,000.00	33,000.00	20,721.21	27,537.14
01.406.324	Mobile Phones	1,100.00	1,100.00	1,100.00	760.20	1,154.12
01.406.342	Newsletter	12,500.00	12,500.00	.00	.00	.00
01.406.391	Notary Expenses	800.00	800.00	800.00	37.50	488.35
01.406.420	Dues, Subscriptions & Member	1,900.00	1,900.00	1,900.00	1,579.00	2,017.95
Total General Township Admin:		200,200.00	200,200.00	186,800.00	148,340.28	175,478.03
Information Technology						
01.407.260	Small Tools & Minor Equip	1,000.00	1,000.00	1,000.00	.00	97.50
01.407.270	Computer Hardware, Software	11,500.00	11,500.00	10,000.00	2,925.00	5,458.23
01.407.450	Contracted Services	58,000.00	58,000.00	50,000.00	46,944.17	51,834.51
01.407.453	Web Platform	10,000.00	10,000.00	28,000.00	6,332.00	25,180.00
01.407.613	Capital - Major IT Projects	85,000.00	85,000.00	23,600.00	38,110.85	23,415.73
Total Information Technology:		165,500.00	165,500.00	112,600.00	94,312.02	105,985.97

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Engineering Services						
01.408.313	Engineering & Architectural	140,000.00	140,000.00	140,000.00	65,170.51	155,047.85
	Total Engineering Services:	140,000.00	140,000.00	140,000.00	65,170.51	155,047.85
Buildings & Facilities						
01.409.112	Salaries & Wages - Full Time	349,500.00	349,500.00	338,800.00	244,891.59	285,709.39
01.409.115	Salaries & Wages - Part Time	29,300.00	29,300.00	26,050.00	.00	3,097.25
01.409.191	Uniform & Safety Apparel	5,400.00	5,400.00	5,200.00	4,394.31	5,108.30
01.409.230	Heating Fuel	90,000.00	90,000.00	60,000.00	71,022.66	54,913.61
01.409.241	Operating Supplies	20,000.00	20,000.00	25,000.00	15,889.70	14,044.99
01.409.249	General Expense	3,500.00	3,500.00	3,500.00	1,094.15	2,006.94
01.409.260	Small Tools & Minor Equip	7,500.00	7,500.00	7,500.00	4,265.22	4,451.90
01.409.318	Alarm/Security Services	20,000.00	20,000.00	20,000.00	8,959.93	9,932.78
01.409.361	Electricity	47,000.00	47,000.00	38,000.00	22,187.00	35,626.43
01.409.372	Repairs & Maintenance	180,000.00	180,000.00	155,000.00	149,823.03	218,373.72
01.409.374	Equipment Repairs	6,500.00	6,500.00	6,500.00	4,699.14	12,960.08
01.409.375	Rental Property Repairs	11,000.00	11,000.00	11,000.00	8,811.09	8,682.41
01.409.378	Vehicle Repairs	6,000.00	6,000.00	6,000.00	1,664.23	4,827.09
01.409.420	Dues, Subscriptions & Member	1,000.00	1,000.00	1,000.00	50.00	660.00
01.409.430	Taxes	7,600.00	7,600.00	7,500.00	7,507.70	7,324.27
01.409.440	Pest Control	5,000.00	5,000.00	5,000.00	2,415.00	3,040.00
01.409.449	Elevator Maintenance	5,000.00	5,000.00	5,000.00	1,123.50	5,109.89
01.409.460	Training & Conferences	2,500.00	2,500.00	2,500.00	1,227.00	2,303.10
	Total Buildings & Facilities:	796,800.00	796,800.00	723,550.00	550,025.25	678,172.15
Public Safety						
01.410.115	Salaries - Crossing Guards	.00	.00	51,200.00	34,197.40	57,686.26
01.410.191	Uniform & Saftey Apparel	.00	.00	.00	.00	925.82
01.410.249	General Expense	.00	26,000.00	.00	91.00	30.02
	Total Public Safety:	.00	26,000.00	51,200.00	34,288.40	56,790.46
Fire						
01.411.231	Vehicle Fuel	11,500.00	11,500.00	9,500.00	9,416.15	8,043.01
01.411.363	Hydrant Rental	204,000.00	179,000.00	179,000.00	97,848.56	191,596.36
01.411.500	Volunteer Fireman's Relief	210,000.00	210,000.00	210,000.00	274,393.60	214,802.96
01.411.501	Lower Macungie Fire Co	125,000.00	125,000.00	125,000.00	82,949.61	119,504.18
01.411.503	LMT Fire Police	5,000.00	5,000.00	5,000.00	147.19	4,723.98
01.411.505	Lower Macungie Fire Incentive	51,500.00	51,500.00	51,500.00	.00	51,500.00
01.411.507	Macungie Ambulance	185,000.00	185,000.00	35,000.00	35,000.00	35,000.00
01.411.508	Emmaus Ambulance	2,000.00	2,000.00	1,500.00	.00	1,500.00
01.411.510	Brandywine Fire Station	30,000.00	30,000.00	30,000.00	26,175.94	24,655.53
01.411.511	LMT False Alarm	3,500.00	3,500.00	3,500.00	7,350.00	11,550.00
	Total Fire:	827,500.00	802,500.00	650,000.00	533,281.05	662,876.02
Permits						
01.413.112	Salaries & Wages - Full Time	241,300.00	241,300.00	279,000.00	149,465.30	222,897.48
01.413.115	Salaries & Wages - Part Time	84,000.00	84,000.00	.00	45,774.33	.00
01.413.191	Uniform & Safety Apparel	2,800.00	2,800.00	2,500.00	1,605.24	1,611.98
01.413.210	Office Supplies	1,500.00	1,500.00	1,500.00	427.96	1,546.64
01.413.241	Operating Supplies	2,500.00	2,500.00	2,500.00	1,460.84	2,053.47
01.413.249	General Expense	500.00	500.00	500.00	285.74	20.01
01.413.260	Small Tools & Minor Equip	15,000.00	15,000.00	15,000.00	12,761.86	11,060.70

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
01.413.324	Mobile Phones	2,300.00	2,300.00	2,300.00	1,659.43	2,308.24
01.413.378	Vehicle Repairs	5,000.00	5,000.00	2,000.00	2,475.36	2,835.45
01.413.420	Dues, Subscriptions & Member	1,500.00	1,500.00	1,500.00	507.00	995.00
01.413.460	Training & Conferences	6,000.00	6,000.00	6,000.00	2,305.70	3,050.18
01.413.471	Alt Residential Inspector	5,000.00	5,000.00	2,500.00	54,990.00	54,422.00
01.413.472	Alt Res Electrical Inspector	45,000.00	45,000.00	55,000.00	.00	.00
01.413.473	Alt Commercial Inspector	195,000.00	195,000.00	225,000.00	97,138.31	311,934.64
01.413.474	Alt Commercial Plan Review	18,000.00	18,000.00	23,000.00	16,430.00	27,209.82
01.413.476	Alt Fire Inspector	.00	.00	60,000.00	.00	.00
Total Permits:		625,400.00	625,400.00	678,300.00	387,287.07	641,945.61
Planning and Zoning						
01.414.112	Salaries & Wages - Full Time	294,900.00	294,900.00	272,000.00	146,084.18	165,604.71
01.414.115	Salaries & Wages - Part Time	8,000.00	8,000.00	8,000.00	2,025.00	3,508.00
01.414.210	Office Supplies	1,500.00	1,500.00	1,500.00	152.76	49.63
01.414.260	Small Tools & Minor Equip	3,500.00	3,500.00	500.00	38.14	.00
01.414.312	Engineer-On Lot Grading/Pools	25,000.00	25,000.00	25,000.00	24,902.00	36,198.02
01.414.313	Engineering & Architectural	35,000.00	35,000.00	30,000.00	21,895.00	17,996.80
01.414.319	Planning Studies	25,000.00	25,000.00	15,000.00	.00	120.18
01.414.420	Dues, Subscriptions & Member	1,500.00	1,500.00	1,500.00	889.00	690.00
01.414.454	Stenographer	5,000.00	5,000.00	5,000.00	5,298.50	5,186.87
01.414.460	Training & Conferences	1,500.00	1,500.00	1,500.00	.00	175.00
Total Planning and Zoning:		400,900.00	400,900.00	360,000.00	201,284.58	229,529.21
Emergency Management						
01.415.260	Small Tools & Minor Equip	5,000.00	5,000.00	5,000.00	2,267.48	953.48
01.415.320	Auto Notification	8,200.00	8,200.00	8,200.00	5,629.62	8,042.32
01.415.324	Wireless Equipment	600.00	600.00	1,100.00	360.25	887.63
Total Emergency Management:		13,800.00	13,800.00	14,300.00	8,257.35	9,883.43
Recycling Collection Disposal						
01.426.115	Salaries & Wages - Part Time	34,300.00	34,300.00	37,900.00	21,339.77	26,513.50
01.426.241	Operating Supplies	725.00	725.00	725.00	349.97	29.98
01.426.249	General Expense	3,750.00	3,750.00	3,750.00	714.92	1,433.61
01.426.260	Small Tools & Minor Equip	3,500.00	3,500.00	3,500.00	.00	516.59
01.426.310	Recycling Consultant	12,500.00	12,500.00	12,500.00	25,000.00	25,000.00
01.426.372	Repairs & Maintenance	20,000.00	20,000.00	20,000.00	21,750.04	19,567.22
01.426.384	ELM Recycling Equipment Rental	47,500.00	47,500.00	47,500.00	12,670.01	36,921.73
Total Recycling Collection Disposal:		122,275.00	122,275.00	125,875.00	81,824.71	109,982.63
Solid Waste						
01.427.112	Salaries & Wages - Full Time	.00	.00	.00	.00	19,239.59
01.427.210	Office Supplies	17,000.00	17,000.00	15,000.00	11,686.09	13,807.27
01.427.215	Postage	250.00	250.00	250.00	180.00	250.00
01.427.367	Solid Waste Collection	2,650,000.00	2,650,000.00	2,650,000.00	2,370,679.69	2,582,817.30
01.427.446	Contracted Leaf Collection	110,000.00	110,000.00	100,000.00	.00	107,825.01
01.427.447	Curbside Yard Waste	403,000.00	403,000.00	403,000.00	360,722.89	393,446.54
01.427.450	Contracted Services	26,000.00	26,000.00	25,000.00	22,008.50	10,003.00
Total Solid Waste:		3,206,250.00	3,206,250.00	3,193,250.00	2,765,277.17	3,127,388.71

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
Roads - General						
01.430.112	Salaries & Wages - Full Time	913,400.00	913,400.00	886,100.00	666,232.61	767,694.54
01.430.115	Salaries & Wages - Part Time	29,300.00	29,300.00	26,050.00	.00	2,639.00
01.430.191	Uniform & Safety Apparel	16,100.00	16,100.00	16,100.00	9,412.13	11,218.79
01.430.231	Vehicle Fuel	110,000.00	110,000.00	95,000.00	91,937.29	72,535.64
01.430.241	Operating Supplies	25,000.00	25,000.00	25,000.00	15,356.13	18,480.44
01.430.249	General Expense	4,500.00	4,500.00	4,500.00	1,651.87	4,317.03
01.430.260	Small Tools & Minor Equip	25,000.00	25,000.00	30,000.00	10,874.80	9,476.19
01.430.371	Street Tree Maintenance	40,000.00	40,000.00	40,000.00	24,526.69	26,779.05
01.430.372	Repairs & Maintenance	7,500.00	7,500.00	7,500.00	2,706.07	4,809.42
01.430.374	Equipment Repairs	85,000.00	85,000.00	85,000.00	85,935.97	119,297.79
01.430.378	Vehicle Repairs	20,000.00	20,000.00	12,500.00	17,153.53	18,408.69
01.430.379	Emergency Repairs	20,000.00	20,000.00	20,000.00	52,144.54	19.39
01.430.384	Machinery & Equipment Rentals	6,000.00	6,000.00	6,000.00	506.05	2,589.59
01.430.420	Dues, Subscriptions & Member	300.00	300.00	300.00	.00	.00
01.430.460	Training & Conferences	1,000.00	1,000.00	1,000.00	2,845.50	685.00
Total Roads - General:		1,303,100.00	1,303,100.00	1,255,050.00	981,283.18	1,058,950.56
Winter Maintenance						
01.432.255	Damage Repair & Replacement	2,500.00	2,500.00	2,500.00	491.95	698.45
01.432.450	Contracted Services	5,000.00	5,000.00	5,000.00	.00	.00
Total Winter Maintenance:		7,500.00	7,500.00	7,500.00	491.95	698.45
Traffic Control Devices						
01.433.241	Operating Supplies	2,500.00	2,500.00	2,500.00	82.59	.00
01.433.245	Traffic & Street Signs	27,500.00	27,500.00	27,500.00	16,745.54	15,516.62
01.433.321	Phone & Data	5,500.00	5,500.00	5,500.00	3,725.24	4,477.34
01.433.361	Electricity	27,500.00	27,500.00	27,500.00	13,698.17	22,542.14
01.433.372	Repairs & Maintenance	27,500.00	27,500.00	20,000.00	16,450.10	21,943.00
01.433.374	Equipment Repairs	17,500.00	17,500.00	17,500.00	.00	5,539.00
01.433.450	Contracted Services	17,500.00	17,500.00	25,000.00	7,600.00	10,700.00
01.433.610	Capital Expense	.00	.00	.00	.60-	.00
Total Traffic Control Devices:		125,500.00	125,500.00	125,500.00	58,301.04	80,718.10
Street Lighting						
01.434.361	Electricity	292,600.00	292,600.00	292,600.00	172,076.02	282,663.61
Total Street Lighting:		292,600.00	292,600.00	292,600.00	172,076.02	282,663.61
Storm Water and Drains						
01.436.313	Engineering & Architectural	60,000.00	60,000.00	45,000.00	25,036.00	54,488.35
01.436.372	Repairs & Maintenance	100,000.00	100,000.00	100,000.00	19,606.25	60,696.74
01.436.450	Contracted Services	70,000.00	70,000.00	70,000.00	47,416.50	43,059.50
Total Storm Water and Drains:		230,000.00	230,000.00	215,000.00	92,058.75	158,244.59
Roads & Bridges - Maintenance						
01.438.241	Operating Supplies	200,000.00	200,000.00	205,000.00	16,118.26	36,067.67
01.438.258	Materials & Freight	2,000.00	2,000.00	2,000.00	.00	205.09
01.438.313	Engineering & Architectural	70,000.00	70,000.00	.00	28,587.75	.00
01.438.376	Guide Rail Repair & Maint	25,000.00	25,000.00	25,000.00	.00	4,150.00-
01.438.377	Bridge Repair & Maintenance	25,000.00	25,000.00	115,000.00	.00	80,031.63
01.438.450	Contracted Services	25,000.00	25,000.00	25,000.00	15,560.53	266.22

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
01.438.455	Line Striping	.00	.00	.00	84.32	100.00
Total Roads & Bridges - Maintenance:		347,000.00	347,000.00	372,000.00	60,350.86	112,520.61
Public Works - Administration						
01.440.112	Salaries & Wages - Full Time	238,200.00	238,200.00	231,000.00	196,733.42	222,535.23
01.440.191	Uniform & Safety Apparel	1,300.00	1,300.00	1,300.00	480.13	744.42
01.440.241	Operating Supplies	1,500.00	1,500.00	1,500.00	160.53	66.54
01.440.249	General Expense	4,500.00	4,500.00	4,500.00	366.54	507.85
01.440.260	Small Tools & Minor Equip	3,750.00	3,750.00	3,750.00	7.40	138.48
01.440.324	Wireless Equipment	15,000.00	15,000.00	15,000.00	10,622.31	13,381.72
01.440.327	Radio Equipment Maintenance	3,750.00	3,750.00	3,750.00	30.00	1,959.80
01.440.378	Vehicle Repairs	1,000.00	1,000.00	1,000.00	1,410.52	1,032.00
01.440.420	Dues, Subscriptions & Member	500.00	500.00	500.00	50.00	140.00
01.440.450	Contracted Services	500.00	500.00	500.00	.00	.00
01.440.460	Training & Conferences	3,000.00	3,000.00	3,000.00	.00	3,690.00
Total Public Works - Administration:		273,000.00	273,000.00	265,800.00	209,860.85	244,196.04
Community Center						
01.451.112	Salaries & Wages - Full Time	215,500.00	215,500.00	158,100.00	120,720.39	132,911.31
01.451.115	Salaries & Wages - Part Time	110,000.00	110,000.00	119,000.00	88,141.21	80,404.01
01.451.215	Postage	4,000.00	4,000.00	9,000.00	3,801.76	10,963.85
01.451.241	Operating Supplies	9,000.00	9,000.00	9,000.00	6,339.68	9,323.95
01.451.249	General Expense	3,500.00	3,500.00	3,500.00	2,824.80	4,175.41
01.451.260	Small Tools & Minor Equip	7,400.00	7,400.00	7,400.00	5,795.41	5,928.51
01.451.310	Prof. Svs/Instructor & Program	65,000.00	65,000.00	65,000.00	44,616.27	45,903.45
01.451.311	Community Days	14,000.00	14,000.00	14,000.00	14,057.48	.00
01.451.318	Alarm/Security Services	35,000.00	35,000.00	35,000.00	6,206.38	23,846.50
01.451.324	Mobile Phones	600.00	600.00	600.00	420.09	576.96
01.451.342	Newsletter & Printing	13,500.00	13,500.00	1,000.00	.00	440.00
01.451.361	Electricity	54,000.00	54,000.00	60,000.00	32,421.57	43,027.16
01.451.362	Gas	42,000.00	42,000.00	35,000.00	13,158.86	17,421.62
01.451.372	Repairs & Maintenance	70,000.00	70,000.00	55,000.00	56,881.72	44,764.41
01.451.420	Dues, Subscriptions & Member	600.00	600.00	600.00	294.99	512.94
01.451.440	Pest Control	900.00	900.00	800.00	875.00	900.00
01.451.445	Janitorial	48,000.00	48,000.00	48,000.00	26,982.50	31,604.00
01.451.460	Training & Conferences	500.00	500.00	500.00	350.00	646.00
Total Community Center:		693,500.00	693,500.00	621,500.00	423,888.11	453,350.08
Swimming Pool						
01.452.115	Salaries & Wages - Part Time	35,000.00	35,000.00	35,000.00	14,899.70	9,412.51
01.452.229	Snack Bar - Food & Supplies	22,000.00	22,000.00	22,000.00	11,234.12	7,640.33
01.452.241	Operating Supplies PW	10,000.00	10,000.00	15,000.00	2,471.44	4,890.84
01.452.249	General Expense	10,000.00	10,000.00	10,000.00	3,578.33	8,120.05
01.452.260	Small Tools & Minor Equip PW	4,000.00	4,000.00	4,000.00	327.55	1,108.92
01.452.372	Repairs & Maintenance PW	28,650.00	28,650.00	25,000.00	30,903.87	24,703.87
01.452.430	Snack Bar Sales Tax	2,000.00	2,000.00	2,000.00	2,235.64	341.52
01.452.440	Pest Control	750.00	750.00	750.00	.00	80.00
01.452.450	Contracted Services	130,000.00	130,000.00	133,000.00	138,998.37	137,987.63
Total Swimming Pool:		242,400.00	242,400.00	246,750.00	204,649.02	194,285.67
Summer Programs						
01.453.115	Salaries & Wages - Part Time	62,000.00	62,000.00	59,000.00	50,079.41	.00

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
01.453.247	Playground Supplies	12,000.00	12,000.00	12,000.00	5,173.11	2,752.05
01.453.249	General Expense	4,000.00	4,000.00	4,000.00	3,743.94	46.85
01.453.310	Entertainment Services	11,000.00	11,000.00	11,000.00	10,969.00	7,319.00
Total Summer Programs:		89,000.00	89,000.00	86,000.00	69,965.46	10,117.90
Parks						
01.454.112	Salaries & Wages - Full Time	582,100.00	582,100.00	564,600.00	448,129.84	491,421.70
01.454.115	Salaries & Wages - Part Time	105,500.00	105,500.00	108,450.00	26,858.24	41,338.50
01.454.191	Uniform & Safety Apparel	11,300.00	11,300.00	11,300.00	6,046.67	7,987.24
01.454.221	Mulch	30,000.00	30,000.00	30,000.00	28,908.85	22,406.00
01.454.230	Heating Fuel	5,200.00	5,200.00	2,000.00	.00	.00
01.454.241	Operating Supplies	30,000.00	30,000.00	30,000.00	19,850.63	25,915.25
01.454.249	General Expense	6,000.00	6,000.00	6,000.00	4,062.73	5,975.38
01.454.253	Machinery & Equipment Parts	14,000.00	14,000.00	14,000.00	9,836.61	13,057.38
01.454.254	Park Replacements	40,000.00	40,000.00	40,000.00	17,742.29	34,291.93
01.454.260	Small Tools & Minor Equip	12,000.00	12,000.00	12,000.00	10,152.78	7,805.84
01.454.361	Electricity	16,000.00	16,000.00	16,000.00	14,310.60	11,934.25
01.454.371	Township Tree Maintenance	75,000.00	75,000.00	67,400.00	17,099.99	51,807.22
01.454.372	Repairs & Maintenance	128,500.00	93,000.00	93,000.00	13,422.24	22,687.08
01.454.374	Equipment Repairs	15,000.00	15,000.00	15,000.00	6,076.64	11,033.51
01.454.378	Vehicle Repairs	8,000.00	8,000.00	8,000.00	2,183.55	12,292.11
01.454.384	Machinery & Equipment Rentals	1,000.00	1,000.00	1,000.00	95.00	.00
01.454.420	Dues, Subscriptions & Member	200.00	200.00	200.00	20.00	10.00
01.454.450	Contracted Services	75,000.00	75,000.00	75,000.00	57,108.00	68,439.31
01.454.460	Training & Conferences	750.00	750.00	750.00	1,673.00	585.00
Total Parks:		1,155,550.00	1,120,050.00	1,094,700.00	683,577.66	828,987.70
LMT Library						
01.456.500	Library Subsidy	628,500.00	628,500.00	615,000.00	626,700.00	623,852.11
Total LMT Library:		628,500.00	628,500.00	615,000.00	626,700.00	623,852.11
Grants						
01.459.520	Historical Society	8,650.00	8,650.00	10,650.00	25.30	12,556.50
01.459.521	CACLV	.00	.00	5,000.00	5,000.00	5,000.00
01.459.523	Volunteer Projects	3,000.00	3,000.00	3,000.00	.00	3,159.98
01.459.524	Animal Control	7,000.00	7,000.00	7,000.00	3,280.00	4,310.00
01.459.525	Lehigh County Senior Center	4,000.00	4,000.00	4,000.00	.00	4,000.00
01.459.526	Lower Macungie Senior Citizens	9,000.00	9,000.00	9,000.00	6,750.00	4,500.00
01.459.527	Lower Macungie Youth Assn	.00	35,000.00	35,000.00	.00	35,000.00
01.459.528	LMT Lazars	6,000.00	6,000.00	6,000.00	.00	8,904.28
01.459.531	Meals on Wheels	8,000.00	8,000.00	6,500.00	.00	6,500.00
01.459.532	Garden Club	2,500.00	3,000.00	3,000.00	2,376.43	2,495.70
01.459.534	LMT Mustangs	8,000.00	8,000.00	8,000.00	8,000.00	.00
01.459.537	New Bethany Ministries	5,000.00	5,000.00	.00	.00	.00
01.459.538	EPSD Crossing Guards	26,000.00	.00	.00	.00	.00
Total Grants:		87,150.00	96,650.00	97,150.00	25,431.73	86,426.46
Employer Paid Benefitis						
01.481.192	FICA - Employer Paid	245,500.00	245,500.00	236,100.00	167,940.75	188,250.92
01.481.193	Medicare - Employer Paid	57,500.00	57,500.00	55,300.00	39,340.59	43,711.91
01.481.194	Unemployment Compensation	10,000.00	10,000.00	10,000.00	5,579.75	5,423.31

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
Total Employer Paid Benefits:		313,000.00	313,000.00	301,400.00	212,861.09	237,386.14
Non Uniform Pension						
01.483.150	Pension Plan Fees	41,500.00	41,500.00	41,500.00	26,815.15	39,431.17
01.483.151	457 Plan Contributions	63,700.00	63,700.00	57,500.00	39,714.91	44,446.49
01.483.197	Pension	461,000.00	461,000.00	457,100.00	342,810.00	387,812.95
Total Non Uniform Pension:		566,200.00	566,200.00	556,100.00	409,340.06	471,690.61
Workers Compensation Ins						
01.484.354	Workers Compensation	160,000.00	160,000.00	160,000.00	98,710.38	106,564.75
Total Workers Compensation Ins:		160,000.00	160,000.00	160,000.00	98,710.38	106,564.75
Other Employee Benefits						
01.485.301	Cont Education/Tuition Reimb	2,500.00	2,500.00	2,500.00	1,500.00	.00
Total Other Employee Benefits:		2,500.00	2,500.00	2,500.00	1,500.00	.00
Insurance						
01.486.351	Property Insurance	66,000.00	66,000.00	60,500.00	72,098.00	51,566.00
01.486.352	Public Officials Liability Ins	12,000.00	12,000.00	12,000.00	10,210.00	8,344.00
01.486.353	Governmmet Crime Insurance	1,000.00	1,000.00	2,500.00	711.00	.00
01.486.355	Auto Insurance	37,000.00	37,000.00	32,000.00	33,540.00	26,693.00
01.486.356	Commercial Umbrella Policy	52,000.00	52,000.00	34,500.00	50,927.00	29,620.00
Total Insurance:		168,000.00	168,000.00	141,500.00	167,486.00	116,223.00
Health Insurance						
01.487.160	Disability Insurance - LT	42,000.00	42,000.00	42,000.00	32,697.40	35,019.28
01.487.177	Accrued Sick Time Expense	40,000.00	40,000.00	40,000.00	.00	.00
01.487.196	Health Insurance	1,100,000.00	1,100,000.00	1,025,000.00	845,297.32	785,485.76
01.487.198	Post Retire Health Ins	6,000.00	6,000.00	16,600.00	11,565.36	4,748.48
Total Health Insurance:		1,188,000.00	1,188,000.00	1,123,600.00	889,560.08	825,253.52
Interfund Transfers						
01.492.300	Transfer to Capital Projects	.00	.00	1,015,000.00	1,015,000.00	191,700.00
Total Interfund Transfers:		.00	.00	1,015,000.00	1,015,000.00	191,700.00
Total Expenditure:		15,272,575.00	15,247,575.00	15,678,575.00	11,930,344.05	12,773,279.09
General Fund Revenue Total:		15,272,575.00	15,247,575.00	15,678,575.00	14,135,418.32	15,764,586.68
General Fund Expenditure Total:		15,272,575.00	15,247,575.00	15,678,575.00	11,930,344.05	12,773,279.09
Net Total General Fund:		.00	.00	.00	2,205,074.27	2,991,307.59

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
Sewer Fund						
Interest Earnings						
08.341.000	Interest Earnings	100,000.00	100,000.00	2,000.00	.00	6,085.94
	Total Interest Earnings:	100,000.00	100,000.00	2,000.00	.00	6,085.94
Sanitation						
08.364.110	Sewer Connection Permit	5,000.00	5,000.00	5,000.00	1,525.50	3,696.00
08.364.120	Sewer Regular Charges	4,700,000.00	4,700,000.00	4,320,000.00	3,339,247.50	4,491,993.82
08.364.121	Extra Strength Charges	45,400.00	45,400.00	45,000.00	41,277.00	57,539.00
08.364.125	Penalties Assessed	25,000.00	25,000.00	25,000.00	12,088.16	897.94
08.364.130	Wastewater Allocation Fees	25,000.00	25,000.00	25,000.00	9,016.55	.00
08.364.140	Sewer Certs	19,100.00	19,100.00	19,100.00	27,890.00	33,335.00
08.364.150	Sewage Review/Permit	1,000.00	1,000.00	1,000.00	2,675.00	3,450.00
	Total Sanitation:	4,820,500.00	4,820,500.00	4,440,100.00	3,433,719.71	4,590,911.76
Reimbursements & Refunds						
08.380.300	Miscellaneous Revenue	2,000.00	2,000.00	2,000.00	2,800.00	5,288.57
08.380.900	Refunds for Expenses	500.00	500.00	500.00	50.02	1,343.48-
	Total Reimbursements & Refunds:	2,500.00	2,500.00	2,500.00	2,850.02	3,945.09
Interfund Transfers						
08.392.350	Transfer From Liquid Fuels	.00	.00	.00	.00	52,704.00
	Total Interfund Transfers:	.00	.00	.00	.00	52,704.00
Reserve Transfers						
08.396.000	Transfer From Reserves	90,000.00	90,000.00	.00	.00	.00
	Total Reserve Transfers:	90,000.00	90,000.00	.00	.00	.00
	Total Revenue:	5,013,000.00	5,013,000.00	4,444,600.00	3,436,569.73	4,653,646.79
Financial Administration						
08.402.307	Accounting Systems	4,000.00	4,000.00	4,000.00	4,000.00	.00
08.402.311	Accounting & Auditing Services	10,000.00	10,000.00	10,000.00	9,500.00	8,800.00
08.402.317	Payroll Processing	2,000.00	2,000.00	2,000.00	1,494.00	2,000.00
08.402.390	Bank Service Charges/Fees	2,000.00	2,000.00	6,000.00	.00	.00
08.402.391	Payment Processing	30,000.00	30,000.00	30,000.00	45,219.58	36,456.77
	Total Financial Administration:	48,000.00	48,000.00	52,000.00	60,213.58	47,256.77
Legal Services						
08.404.401	Solicitor	40,000.00	40,000.00	40,000.00	11,737.00	14,453.00
	Total Legal Services:	40,000.00	40,000.00	40,000.00	11,737.00	14,453.00
Sewer Administration						
08.405.112	Salaries & Wages - Full Time	87,200.00	87,200.00	83,500.00	71,672.25	97,020.79
08.405.210	Office Supplies	19,400.00	19,400.00	17,400.00	13,415.93	15,000.00
08.405.215	Postage	500.00	500.00	500.00	180.00	250.00
08.405.321	Phone & Data	6,000.00	6,000.00	6,000.00	4,500.00	6,000.00
08.405.450	Contracted Services	26,000.00	26,000.00	25,000.00	22,008.50	10,000.00

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
Total Sewer Administration:		139,100.00	139,100.00	132,400.00	111,776.68	128,270.79
Engineering Services						
08.408.313	Engineering & Architectural	75,000.00	75,000.00	75,000.00	72,814.00	38,627.50
Total Engineering Services:		75,000.00	75,000.00	75,000.00	72,814.00	38,627.50
Buildings & Facilities						
08.409.230	Heating Fuel	15,000.00	15,000.00	15,000.00	11,250.00	15,000.00
08.409.361	Electricity	12,000.00	12,000.00	12,000.00	9,000.00	12,000.00
Total Buildings & Facilities:		27,000.00	27,000.00	27,000.00	20,250.00	27,000.00
Permits						
08.413.112	Salaries & Wages - Full Time	59,600.00	59,600.00	57,600.00	49,123.92	53,231.65
Total Permits:		59,600.00	59,600.00	57,600.00	49,123.92	53,231.65
Wastewater Collect & Treat						
08.429.112	Salaries & Wages - Full Time	417,300.00	417,300.00	404,600.00	289,580.76	341,559.99
08.429.115	Salaries & Wages - Part Time	8,400.00	8,400.00	6,200.00	.00	.00
08.429.191	Uniform & Safety Apparel	6,200.00	6,200.00	6,200.00	4,722.05	5,136.07
08.429.231	Vehicle Fuel	18,000.00	18,000.00	18,000.00	13,500.00	18,000.00
08.429.241	Operating Supplies	5,000.00	5,000.00	3,500.00	4,038.19	1,174.99
08.429.249	General Expense	2,500.00	2,500.00	2,500.00	333.50	573.05
08.429.256	Sewer Risers	18,000.00	18,000.00	18,000.00	11,871.60	13,656.88
08.429.260	Small Tools & Minor Equip	12,500.00	12,500.00	17,500.00	1,851.53	3,196.69
08.429.327	Radio Equipment Maintenance	250.00	250.00	250.00	.00	.00
08.429.364	Sewer Treatment & Transport	2,250,000.00	2,250,000.00	2,425,000.00	1,952,769.93	1,812,815.22
08.429.372	Repairs & Maintenance	75,000.00	75,000.00	75,000.00	8,558.63	9,600.00
08.429.374	Equipment Repairs	17,500.00	17,500.00	.00	3,838.75	1,295.45
08.429.378	Vehicle Repairs	3,000.00	3,000.00	17,500.00	2,545.91	1,093.64
08.429.379	Emergency Repairs	38,000.00	38,000.00	41,000.00	.00	63,600.14
08.429.420	Dues, Subscriptions & Member	500.00	500.00	500.00	250.00	200.00
08.429.450	Contracted Services	25,000.00	25,000.00	25,000.00	.00	11,031.42
08.429.460	Training & Conferences	950.00	950.00	950.00	194.00	2,294.29
Total Wastewater Collect & Treat:		2,898,100.00	2,898,100.00	3,061,700.00	2,294,054.85	2,285,227.83
Employer Paid Benefits						
08.481.192	FICA - Employer Paid	35,500.00	35,500.00	35,000.00	26,250.00	35,000.00
08.481.193	Medicare - Employer Paid	8,500.00	8,500.00	8,100.00	6,075.00	8,500.00
08.481.194	Unemployment Compensation	1,000.00	1,000.00	1,000.00	750.00	1,000.00
Total Employer Paid Benefits:		45,000.00	45,000.00	44,100.00	33,075.00	44,500.00
Non Uniform Pension						
08.483.150	Pension Plan Fees	6,500.00	6,500.00	6,500.00	4,875.00	6,000.00
08.483.151	457 Plan Contributions	11,300.00	11,300.00	11,000.00	8,250.00	11,500.00
08.483.197	Pension	90,000.00	90,000.00	87,100.00	65,250.00	90,000.00
Total Non Uniform Pension:		107,800.00	107,800.00	104,600.00	78,375.00	107,500.00
Workers Compensation Ins						
08.484.354	Workers Compensation	75,000.00	75,000.00	75,000.00	56,250.00	75,000.00

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
	Total Workers Compensation Ins:	75,000.00	75,000.00	75,000.00	56,250.00	75,000.00
Other Employee Benefits						
08.485.301	Cont Ed/Tuition Reimbursement	1,200.00	1,200.00	1,200.00	.00	.00
	Total Other Employee Benefits:	1,200.00	1,200.00	1,200.00	.00	.00
Insurance						
08.486.351	Property Insurance	32,000.00	32,000.00	30,000.00	22,500.00	27,000.00
08.486.352	Public Official Liability	6,000.00	6,000.00	6,000.00	4,500.00	6,000.00
08.486.353	Government Crime Insurance	200.00	200.00	500.00	.00	.00
08.486.355	Auto Insurance	23,000.00	23,000.00	22,000.00	16,500.00	20,000.00
08.486.356	Commercial Umbrella Policy	19,000.00	19,000.00	13,500.00	10,125.00	12,000.00
	Total Insurance:	80,200.00	80,200.00	72,000.00	53,625.00	65,000.00
Health Insurance						
08.487.160	LT Disability Insurance	7,000.00	7,000.00	7,000.00	5,247.00	6,500.00
08.487.177	Accrued Sick Time	20,000.00	20,000.00	20,000.00	.00	5,079.32
08.487.178	Accrued Vacation Time	.00	.00	.00	.00	423.41
08.487.196	Health Insurance	325,000.00	325,000.00	325,000.00	243,747.00	350,000.00
	Total Health Insurance:	352,000.00	352,000.00	352,000.00	248,994.00	362,002.73
Capital Projects						
08.493.610	Capital Construction (I&I)	700,000.00	700,000.00	350,000.00	159,196.06	3,298.90
08.493.680	Major Equipment/Trucks	365,000.00	365,000.00	.00	.00	.00
	Total Capital Projects:	1,065,000.00	1,065,000.00	350,000.00	159,196.06	3,298.90
	Total Expenditure:	5,013,000.00	5,013,000.00	4,444,600.00	3,249,485.09	3,251,369.17
	Sewer Fund Revenue Total:	5,013,000.00	5,013,000.00	4,444,600.00	3,436,569.73	4,653,646.79
	Sewer Fund Expenditure Total:	5,013,000.00	5,013,000.00	4,444,600.00	3,249,485.09	3,251,369.17
	Net Total Sewer Fund:	.00	.00	.00	187,084.64	1,402,277.62

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
Debt Service Fund						
Interest Earnings						
19.341.000	Interest Earnings	.00	.00	.00	2,204.22	.00
	Total Interest Earnings:	.00	.00	.00	2,204.22	.00
Interfund Transfers						
19.392.300	Transfer From Capital Projects	329,000.00	329,000.00	357,800.00	357,800.00	.00
19.392.330	Transfer From Open Space Fund	1,784,700.00	1,784,700.00	1,130,000.00	1,130,000.00	.00
	Total Interfund Transfers:	2,113,700.00	2,113,700.00	1,487,800.00	1,487,800.00	.00
	Total Revenue:	2,113,700.00	2,113,700.00	1,487,800.00	1,490,004.22	.00
Debt Principal						
19.471.901	Debt Principal	2,004,000.00	2,004,000.00	1,249,000.00	1,349,000.00	.00
	Total Debt Principal:	2,004,000.00	2,004,000.00	1,249,000.00	1,349,000.00	.00
Debt Interest						
19.472.911	Debt Interest	109,700.00	109,700.00	163,800.00	83,917.43	.00
	Total Debt Interest:	109,700.00	109,700.00	163,800.00	83,917.43	.00
Debt Issuance Costs						
19.475.921	Debt Issuance Costs	.00	.00	75,000.00	37,876.16	.00
	Total Debt Issuance Costs:	.00	.00	75,000.00	37,876.16	.00
	Total Expenditure:	2,113,700.00	2,113,700.00	1,487,800.00	1,470,793.59	.00
	Debt Service Fund Revenue Total:	2,113,700.00	2,113,700.00	1,487,800.00	1,490,004.22	.00
	Debt Service Fund Expenditure Total:	2,113,700.00	2,113,700.00	1,487,800.00	1,470,793.59	.00
	Net Total Debt Service Fund:	.00	.00	.00	19,210.63	.00

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
Capital Projects Fund						
Real Property Taxes						
30.301.100	Real Estate Tax	1,290,000.00	1,290,000.00	1,250,000.00	1,292,742.89	1,288,823.78
30.301.200	Real Estate Tax Prior Years	10,000.00	10,000.00	10,000.00	35,238.18	11,993.38
	Total Real Property Taxes:	1,300,000.00	1,300,000.00	1,260,000.00	1,327,981.07	1,300,817.16
Interest Earnings						
30.341.000	Interest Earnings	.00	.00	.00	110.17	.00
	Total Interest Earnings:	.00	.00	.00	110.17	.00
State Grants						
30.354.090	State Community Dev Grants	195,000.00	195,000.00	.00	.00	.00
	Total State Grants:	195,000.00	195,000.00	.00	.00	.00
Insurance Reimbursements						
30.380.100	Insurance Reimbursements	.00	.00	.00	.00	52,700.00
	Total Insurance Reimbursements:	.00	.00	.00	.00	52,700.00
Fixed Asset Disposition						
30.391.100	Sale of Fixed Assets	25,000.00	25,000.00	.00	16,441.00	16,200.00
	Total Fixed Asset Disposition:	25,000.00	25,000.00	.00	16,441.00	16,200.00
Interfund Transfers						
30.392.010	Transfer From General Fund	.00	.00	1,015,000.00	1,015,000.00	191,700.00
30.392.190	Transfer From Dev Impact	750,000.00	750,000.00	500,000.00	.00	.00
30.392.320	Transfer from Federal Grants	2,257,400.00	2,257,400.00	.00	.00	.00
	Total Interfund Transfers:	3,007,400.00	3,007,400.00	1,515,000.00	1,015,000.00	191,700.00
Proceeds of General LT Debt						
30.393.120	General Obligation Debt	.00	.00	.00	.00	6,515,000.00
	Total Proceeds of General LT Debt:	.00	.00	.00	.00	6,515,000.00
Reserve Transfers						
30.396.000	Transfer From Reserves	607,600.00	607,600.00	123,800.00	.00	.00
	Total Reserve Transfers:	607,600.00	607,600.00	123,800.00	.00	.00
	Total Revenue:	5,135,000.00	5,135,000.00	2,898,800.00	2,359,532.24	8,076,417.16
Real Estate Tax Collection						
30.403.105	Salaries & Wages - Elected	5,000.00	5,000.00	5,000.00	4,230.82	5,000.06
30.403.210	Tax Collection Office	8,050.00	8,050.00	8,050.00	5,151.53	8,050.01
30.403.450	Contracted Services	8,450.00	8,450.00	8,450.00	7,331.99	7,272.26
	Total Real Estate Tax Collection:	21,500.00	21,500.00	21,500.00	16,714.34	20,322.33
Intersection Improvements						
30.439.612	Intersection Improve (ACT 209)	750,000.00	750,000.00	500,000.00	.00	.00

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
	Total Intersection Improvements:	750,000.00	750,000.00	500,000.00	.00	.00
Debt Principal						
30.471.901	Bond/Note Principal	.00	.00	.00	.00	6,771,000.00
	Total Debt Principal:	.00	.00	.00	.00	6,771,000.00
Debt Interest						
30.472.911	Bond/Note Interest	.00	.00	.00	.00	148,121.13
	Total Debt Interest:	.00	.00	.00	.00	148,121.13
Debt Placement Fees						
30.475.921	Debt Placement Fees	.00	.00	.00	.00	32,703.29
	Total Debt Placement Fees:	.00	.00	.00	.00	32,703.29
Interfund Transfers						
30.492.190	Transfer to Debt Service Fund	329,000.00	329,000.00	357,800.00	357,800.00	.00
	Total Interfund Transfers:	329,000.00	329,000.00	357,800.00	357,800.00	.00
Capital Projects						
30.493.320	Township Vehicles	45,000.00	45,000.00	.00	.00	42.23
30.493.463	Contracted Paving	767,000.00	767,000.00	485,000.00	266,727.00	200,000.00
30.493.613	Walking Trails	.00	.00	25,000.00	44,697.00	.00
30.493.617	Playground Equipment	350,000.00	350,000.00	10,000.00	3,372.00	.00
30.493.620	Land Purchases	.00	.00	.00	.00	2,023.50
30.493.631	Mowers & Blowers	.00	.00	25,000.00	25,120.00	37,834.00
30.493.635	Comm Center Improvements	414,500.00	414,500.00	568,000.00	229,426.74	114,579.92
30.493.636	Camp Olympic	.00	.00	.00	2,783.34-	18,333.32
30.493.637	Park Signage	.00	.00	2,500.00	520.00	1,782.00
30.493.638	Park Improvements	250,000.00	250,000.00	40,000.00	24,084.00	19,987.00
30.493.646	PW Annex Capital Projects	390,000.00	390,000.00	10,000.00	5,469.00	.00
30.493.647	Sidewalks/Parking Lots	.00	.00	.00	.00	16,243.50
30.493.648	Municipal Bldg Capital Improve	280,000.00	280,000.00	25,000.00	3,205.00	.00
30.493.649	PW Equipment	260,000.00	260,000.00	85,000.00	.00	235,043.00
30.493.650	Bridge Upgrades	286,000.00	286,000.00	550,000.00	444,076.38	.00
30.493.652	Bike Trails & Walking Trails	195,000.00	195,000.00	14,000.00	999.00	640.00
30.493.656	Community Park Projects	35,000.00	35,000.00	.00	.00	.00
30.493.658	Storm Water	732,000.00	732,000.00	150,000.00	180,492.72	9,045.00
30.493.660	Traffic Signals	30,000.00	30,000.00	30,000.00	8,123.00-	.00
	Total Capital Projects:	4,034,500.00	4,034,500.00	2,019,500.00	1,217,282.50	655,553.47
	Total Expenditure:	5,135,000.00	5,135,000.00	2,898,800.00	1,591,796.84	7,627,700.22
	Capital Projects Fund Revenue Total:	5,135,000.00	5,135,000.00	2,898,800.00	2,359,532.24	8,076,417.16
	Capital Projects Fund Expenditure Total:	5,135,000.00	5,135,000.00	2,898,800.00	1,591,796.84	7,627,700.22
	Net Total Capital Projects Fund:	.00	.00	.00	767,735.40	448,716.94

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
Federal Grants Fund						
Capital & Operating Grants						
32.351.200	American Rescue Plan	.00	.00	1,710,000.00	1,175,000.00	.00
Total Capital & Operating Grants:		.00	.00	1,710,000.00	1,175,000.00	.00
Reserve Transfers						
32.396.000	Transfer from Reserves	2,257,400.00	2,257,400.00	1,665,000.00	.00	.00
Total Reserve Transfers:		2,257,400.00	2,257,400.00	1,665,000.00	.00	.00
Total Revenue:		2,257,400.00	2,257,400.00	3,375,000.00	1,175,000.00	.00
Interfund Transfers						
32.492.010	Transfer to General Fund	.00	.00	1,175,000.00	1,175,000.00	.00
32.492.300	Transfer to Capital Projects	2,257,400.00	2,257,400.00	.00	.00	.00
Total Interfund Transfers:		2,257,400.00	2,257,400.00	1,175,000.00	1,175,000.00	.00
Capital Projects						
32.493.100	ARPA Capital Projects	.00	.00	2,200,000.00	.00	.00
Total Capital Projects:		.00	.00	2,200,000.00	.00	.00
Total Expenditure:		2,257,400.00	2,257,400.00	3,375,000.00	1,175,000.00	.00
Federal Grants Fund Revenue Total:		2,257,400.00	2,257,400.00	3,375,000.00	1,175,000.00	.00
Federal Grants Fund Expenditure Total:		2,257,400.00	2,257,400.00	3,375,000.00	1,175,000.00	.00
Net Total Federal Grants Fund:		.00	.00	.00	.00	.00

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
Open Space Fund						
Local Tax Enabling Act						
33.310.210	EIT Current Resident	1,800,000.00	1,800,000.00	1,800,000.00	953,431.24	.00
	Total Local Tax Enabling Act:	1,800,000.00	1,800,000.00	1,800,000.00	953,431.24	.00
Interest Earnings						
33.341.000	Interest Earnings	.00	.00	.00	6,914.41	.00
	Total Interest Earnings:	.00	.00	.00	6,914.41	.00
Proceeds of General LT Debt						
33.393.120	General Obligation Debt	.00	.00	6,100,000.00	6,142,000.00	.00
	Total Proceeds of General LT Debt:	.00	.00	6,100,000.00	6,142,000.00	.00
	Total Revenue:	1,800,000.00	1,800,000.00	7,900,000.00	7,102,345.65	.00
Interfund Transfers						
33.492.190	Transfer to Debt Service Fund	1,784,700.00	1,784,700.00	1,130,000.00	1,130,000.00	.00
	Total Interfund Transfers:	1,784,700.00	1,784,700.00	1,130,000.00	1,130,000.00	.00
Capital Projects						
33.493.200	Land Purchases	15,300.00	15,300.00	6,100,000.00	23,501.83	.00
	Total Capital Projects:	15,300.00	15,300.00	6,100,000.00	23,501.83	.00
	Total Expenditure:	1,800,000.00	1,800,000.00	7,230,000.00	1,153,501.83	.00
	Open Space Fund Revenue Total:	1,800,000.00	1,800,000.00	7,900,000.00	7,102,345.65	.00
	Open Space Fund Expenditure Total:	1,800,000.00	1,800,000.00	7,230,000.00	1,153,501.83	.00
	Net Total Open Space Fund:	.00	.00	670,000.00	5,948,843.82	.00

Account Number	Account Title	2023 Approved Budget	2023 Initial Budget	2022 Budget	2022 Year to Date Actual	2021 Actual
Liquid Fuels Fund						
Interest Earnings						
35.341.000	Interest Earnings	5,000.00	5,000.00	5,000.00	6,339.78	3,172.64
	Total Interest Earnings:	5,000.00	5,000.00	5,000.00	6,339.78	3,172.64
State Shared Revenue						
35.355.020	Liquid Fuels Allocation	970,000.00	970,000.00	919,000.00	955,909.02	929,994.11
	Total State Shared Revenue:	970,000.00	970,000.00	919,000.00	955,909.02	929,994.11
Fixed Asset Disposition						
35.391.100	Sale of Fixed Assets	10,000.00	10,000.00	.00	.00	.00
	Total Fixed Asset Disposition:	10,000.00	10,000.00	.00	.00	.00
Reserve Transfers						
35.396.000	Transfer From Reserves	420,000.00	420,000.00	1,586,000.00	.00	.00
	Total Reserve Transfers:	420,000.00	420,000.00	1,586,000.00	.00	.00
	Total Revenue:	1,405,000.00	1,405,000.00	2,510,000.00	962,248.80	933,166.75
Winter Maintenance						
35.432.281	Salt	175,000.00	175,000.00	155,000.00	115,442.55	94,573.37
35.432.282	Anti-Skid	15,000.00	15,000.00	15,000.00	5,460.90	4,342.53
	Total Winter Maintenance:	190,000.00	190,000.00	170,000.00	120,903.45	98,915.90
Highways & Streets						
35.439.283	Road Resurfacing	1,095,000.00	1,095,000.00	1,960,000.00	1,246,594.93	657,989.82
35.439.313	Project Engineering	.00	.00	25,000.00	.00	.00
	Total Highways & Streets:	1,095,000.00	1,095,000.00	1,985,000.00	1,246,594.93	657,989.82
Interfund Transfers						
35.492.080	Transfer to Sewer	.00	.00	.00	.00	52,704.00
	Total Interfund Transfers:	.00	.00	.00	.00	52,704.00
Capital Projects						
35.493.680	Major Equipment	120,000.00	120,000.00	355,000.00	46,118.38	45,233.84
	Total Capital Projects:	120,000.00	120,000.00	355,000.00	46,118.38	45,233.84
	Total Expenditure:	1,405,000.00	1,405,000.00	2,510,000.00	1,413,616.76	854,843.56
	Liquid Fuels Fund Revenue Total:	1,405,000.00	1,405,000.00	2,510,000.00	962,248.80	933,166.75
	Liquid Fuels Fund Expenditure Total:	1,405,000.00	1,405,000.00	2,510,000.00	1,413,616.76	854,843.56
	Net Total Liquid Fuels Fund:	.00	.00	.00	451,367.96-	78,323.19

**LOWER MACUNGIE TOWNSHIP
2023 GENERAL FUND (01)**

REVENUES

REAL PROPERTY TAXES

01.301.105	REAL ESTATE TAX - LIBRARY .25 millage Real Estate Tax and 50% Homestead Exclusion.	\$ 645,000
01.301.205	REAL ESTATE TAX - LIBRARY - Prior Years	\$ 5,000

LOCAL TAX ENABLING ACT

01.310.100	REAL ESTATE TRANSFER TAX The 1% Local Realty Transfer Tax is collected by Lehigh County on Real Estate sales. Half goes to the Township, half to EPSD.	\$ 925,000
01.310.210	EARNED INCOME TAX (EIT) - Current Resident A 1% Earned Income Tax is paid by Township residents to Berkheimer who collects for Lehigh County. Half goes to the Township, half to EPSD.	\$ 6,430,000
01.310.220	EARNED INCOME TAX (EIT) - Current Non-Resident	\$ 125,000
01.310.230	EARNED INCOME TAX (EIT) - Delinquent Resident	\$ 115,000
01.310.240	EARNED INCOME TAX (EIT) - Delinquent Non-Resident	\$ 400
01.310.510	LOCAL SERVICES TAX (LST) Persons working within the Township are assessed \$52 for the benefits derived from the use of local services. Those earning less than \$12,000 are exempt.	\$ 635,000

LICENSES AND PERMITS

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

01.321.602	PLUMBING LICENSES Any plumber doing business within the township must have a license issued annually.	\$	4,200
01.321.610	PEDDLERS LICENSES Any for profit agency/person going door to door soliciting goods pays a one time fee of \$25 which covers a three month period.	\$	200
01.321.800	CABLE TV FRANCHISE FEE The fee is based on 5% of the gross receipts of cable providers (Service Electric and RCN) and payments are received quarterly.	\$	465,000

FINES AND FORFEITURES

01.331.120	NON-TRAFFIC VIOLATIONS Fines are imposed for non-motor vehicle related ordinances, such as illegal parking, building code/weed/grass violations, false fire alarms.	\$	15,000
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INTEREST AND EARNINGS

01.341.000	INTEREST ON INVESTMENTS Interest rates on deposits and short term investments.	\$	200,000
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RENTS AND ROYALTIES

01.342.100	LAND RENTAL Rental of open space for agricultural purposes - Farmland at Kratzer Farm, Quarry Rd, Camp Olympic, Dorney Tracts and Hamilton Fields.	\$	10,000
01.342.206	KRATZER HOUSE The rental of this property is about \$1,200 per month, but is reduced for management fees and repairs.	\$	12,000
01.342.207	SCHANTZ FARM HOUSE RENTAL The rental of this property is based on an average of \$1300 per month after payment for property management fees and repairs.	\$	13,500
01.342.211	CAMP OLYMPIC FARMHOUSE The rental of this property is based on an average of \$1400 per month after payment for property management fees and repairs.	\$	17,000
01.342.212	CAMP OLYMPIC BUNGALOW The rental of this property is based on an average of \$980 per month after payment for management fees and repairs.	\$	12,000

01.342.530	CELL TOWER RENTAL Cell tower leased by AT&T with other cell carriers subletting.	\$	14,000
01.342.540	ELECTRONIC BILLBOARD Receipts from Hamilton Boulevard Billboard rental.	\$	5,000
01.342.545	OFFICE RENTAL-STATE REP. Rental of office space to State Representative for \$1,250/month.	\$	15,000

STATE GRANTS

01.354.020	STATE AID VOLUNTEER FIRE In September, the Township receives a contribution from the State that gets distributed to the LMT Fireman's Relief Association.	\$	210,000
01.354.150	STATE RECYCLING GRANTS As part of the State Act 101 Legislation, Lower Macungie Township receives money from the state for the residential and commercial recyclables it collects.	\$	100,000

STATE SHARED REVENUE

01.355.010	PURTA (Public Utility Real Estate Tax) In October of each year, the Township receives a check from the State for all public utilities with land or buildings in the Twp.	\$	8,500
01.355.040	ALCOHOL BEVERAGES LICENSES Twice a year, the Township receives a check from the State for each establishment that dispenses liquor within the Township.	\$	5,000
01.355.050	MUNICIPAL STATE AID PENSION In September of each year, the Township receives a check from the State to help defray the costs of the employee pension plan. Contributions begin after a full-time employee commences their 3rd year of employment.	\$	220,000

CHARGES FOR SERVICES-DEVELOPMENTS

01.361.350	APPLICATION AND CONDITIONAL USE FEES Application fees for residential and commercial developments and the fees for conducting conditional use hearings.	\$	35,000
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01.361.710	PHOTOCOPIES Any resident who needs copies of township paperwork pays a nominal fee, which includes right-to-know requests. The price ranges from \$0.25 - \$1.00 per copy depending upon size and color requested.	\$ 300
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CHARGES FOR SERVICES-PUBLIC

01.362.402	FIRE CODE PLAN REVIEW Review fee for third party plans that indicate whether a sprinkler system or other items are required for conformity with the International Fire Code as well as commercial fire inspections.	\$ 3,500
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01.362.403	FIRE INSPECTION FEES Inspection of commercial sites every two years.	\$ 68,500
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01.362.410	BUILDING PERMITS Fees for construction of residential projects; includes inspections and plan reviews.	\$ 210,000
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01.362.411	BUILDING PERMITS/COMMERCIAL Fees for construction of commercial projects; includes inspections and plan design by 3rd parties.	\$ 380,000
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01.362.435	BUILDING PERMIT PLAN REVIEW Any person contemplating building/renovating a residential or commercial property must have the plans reviewed by the Township. The fee is based on the square footage of the project or the cost of construction (alterations).	\$ 17,250
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01.362.440	5G PERMITS AND FEES	\$ 1,000
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01.362.450	ROP USE & OCCUPANCY PERMITS Administrative fees for processing road opening permits.	\$ 2,500
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01.362.480	ZONING PERMITS / ZHB This fee is for driveway/fence/accessory structures and use, setbacks, height, building coverage, etc. compliance with zoning regulations. Proceeds from Zoning Hearing Board fees.	\$ 24,000
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01.362.490	ON LOT GRADING/POOL REVIEWS Before any person can excavate on their property they must first receive an on lot grading permit. This permit is necessary so that proper erosion and sedimentation plans are in place.	\$	1,250
01.362.500	BURNING PERMITS Zoning Officer issues permits to landowners for burning.	\$	50
01.362.600	MISCELLANEOUS PERMITS Permits for blasting, razing/demolition, or certificates of structural integrity.	\$	250
01.362.900	PERMIT SERVICE FEE Credit card fee for charged permits.	\$	525

SANITATION

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

CULTURE AND RECREATION

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

01.367.120	PLAYGROUND FEES Township charges per resident child for this 7 week program. Expanding to non-residents in East Penn School District. Rates are adopted annually and can be found in our most current fee schedule on our website.	\$ 45,000
01.367.142	CAMP OLYMPIC BARN RENTAL Rates are adopted annually and can be found in our most current fee schedule on our website.	\$ 15,000
01.367.145	WESCOSVILLE RECREATION HALL RENTAL Rates are adopted annually and can be found in our most current fee schedule on our website.	\$ 10,000
01.367.149	MEETING ROOMS Rental of Community Center Meeting Rooms	\$ 1,500
01.367.150	GYM RENTAL Fee for Community Center Gym usage, \$60-\$100/hour depending on resident status and weekday or weekend rental.	\$ 30,000
01.367.153	COMMUNITY ROOM RENTAL A&B Rental of Community Center Rooms. Rates are adopted annually and can be found in our most current fee schedule on our website.	\$ 25,000
01.367.156	COMMUNITY CENTER SNACK BAR Money from soda machines.	\$ 600
01.367.157	HILLS OF LOCKRIDGE CENTER RENTAL Rates are adopted annually and can be found in our most current fee schedule on our website.	\$ 10,000
01.367.160	LIBRARY REIMBURSABLE EXPENSES The Lower Macungie Township Library reimburses the township for electricity and natural gas, pest control, and alarm services.	\$ 16,000
01.367.200	COMMUNITY CENTER PROGRAMS Cultural programs offered for a fee at the Community Center.	\$ 70,000
01.367.210	GYM MEMBERSHIPS	\$ 1,500
01.367.300	GARDEN PLOT PROGRAM Resident and Non-resident plots at Bogie Ave. Rates are adopted annually and can be found in our most current fee schedule on our website.	\$ 1,800

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

REIMBURSEMENTS AND REFUNDS

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

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

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

SPECIAL ASSESSMENTS

01.383.110 **STREET LIGHT TAX** \$ 300,000
Approximately 4,000 property owners billed for street lights.

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

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

PRIOR YEAR REVENUE

01.396.000 **TRANSFER FROM RESERVES** \$ 280,000
Use of Fund Balance.

EXPENSES

LEGISLATIVE

01.400.105 **SALARIES & WAGES - ELECTED** \$ 21,900
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.

FINANCIAL ADMINISTRATION

01.402.112 **SALARIES & WAGES - FULL TIME** \$ 251,300
Salaries for the Director of Finance, Accounts Payable Admin., Cashier, and Assistant 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** \$ 26,000
Annual support agreement with Dallas Data Systems.

01.402.311 **ACCOUNTING & AUDITING SERVICES** \$ 20,000
Annual audit services.

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

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

01.402.390 **BANK SERVICE CHARGES/FEEES** \$ 6,000
Monthly bank fees and services charges.

01.402.391 **PAYMENT PROCESSING** \$ 45,500
Processing fees for online payment systems.

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

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

REAL ESTATE TAX COLLECTION

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

LEGAL SERVICES

01.404.401	SOLICITOR Legal fees for Solicitor services.	\$	120,000
01.404.402	LABOR RELATIONS Personnel Labor issues as well as labor relation seminars.	\$	15,000
01.404.403	LEGAL PLANNING Legal fees for planning activities. Zoning Ordinance Update.	\$	80,000
01.404.404	LEGAL ZONING BOARD Legal Advisor for Zoning Board.	\$	25,000
01.404.405	LITIGATION Potential lawsuits.	\$	5,000
01.404.406	LEGAL ENFORCEMENT Code enforcement legal issues including municipal liens.	\$	18,000

SECRETARY

01.405.112	SALARIES & WAGES - FULLTIME Salaries for Assistant Twp. Manager/Secretary, Receptionist, and HR Admin Assistant.	\$	189,400
01.405.210	OFFICE SUPPLIES Office supplies for Municipal Office, Public Works Annex, and Community Center.	\$	8,000

01.405.249	GENERAL EXPENSE Kitchen expenses and sympathy contributions.	\$	1,000
01.405.341	ADVERTISING All legal and display ads, incl. Board/Commission Meetings, ordinances, and public announcements; filing fees for Lehigh County Dept. of Law.	\$	10,000
01.405.420	DUES, MEMBERSHIPS & SUBSCRIPTIONS Legal or government subscriptions.	\$	250
01.405.450	CONTRACTED SERVICES Maintenance billing for the copier machines.	\$	10,000
01.405.460	TRAINING & CONFERENCES State/County/Local Government seminars.	\$	1,000

GENERAL TOWNSHIP ADMINISTRATION

01.406.112	SALARIES & WAGES - FULL TIME Township Manager's salary.	\$	128,900
01.406.215	POSTAGE Refill postage meter for township mail. Lease and maintain postage equipment.	\$	10,000
01.406.249	GENERAL EXPENSE Mileage reimbursements for travel on Township business, Whistleblower Hotline, refreshments, and other general items.	\$	7,000
01.406.308	CODIFICATION Printing costs to include new ordinances in codification.	\$	5,000
01.406.321	PHONE & DATA Phone, internet, data network, and answering services.	\$	33,000
01.406.324	MOBILE PHONES Cell phones for Township Manager and swimming pool.	\$	1,100
01.406.342	NEWSLETTER 50% of newsletter printing and mailing.	\$	12,500
01.406.391	NOTARY EXPENSES Notary license fee.	\$	800

01.406.420	DUES,SUBSCRIPTIONS & MEMBERSHIPS	\$	1,900
	ICMA, League of Cities, and Assoc. for PA Municipal Mgt.		

INFORMATION TECHNOLOGY

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

01.407.270	COMPUTER HARDWARE, SOFTWARE	\$	11,500
	PC replacements, other hardware & software.		

01.407.450	CONTRACTED SERVICES	\$	58,000
	Network support and various software agreements.		

01.407.453	WEB DESIGN/MAINTENANCE	\$	10,000
	Webpage upgrade.		

01.407.613	CAPITAL-OFFICE/IT EQUIPMENT	\$	85,000
	Document imaging of property files \$50,000. IT equipment and Computer replacement Upgrades \$35,000.		

ENGINEERING SERVICES

01.408.313	ENGINEERING AND ARCHITECTURAL	\$	140,000
	Expenses for Township appointed engineering firm.		

BUILDINGS & FACILITIES

01.409.112	SALARIES & WAGES - FULL TIME	\$	349,500
	Salaries for Facilities Crew Chief and 3 Crew Members.		

01.409.115	SALARIES & WAGES - PART TIME	\$	29,300
	Salaries for part-time employees.		

01.409.191	UNIFORM & SAFETY APPAREL	\$	5,400
	Uniform rentals and work boots per union agreement.		

01.409.230	HEATING FUEL	\$	90,000
	Heating oil is purchased from Lehigh Fuels and natural gas is purchased from UGI.		

01.409.241	OPERATING SUPPLIES	\$	20,000
	Supplies for Annex from Dries, ABE Door, Shelly's Lumber, Light Fixture, Master Supply, Buss, Grainger, Zee, etc.		

01.409.249	GENERAL EXPENSE Drug and alcohol testing, port-a-john rentals, ABE labs, and employee background checks.	\$ 3,500
01.409.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases from Dries, Grainger etc.	\$ 7,500
01.409.318	ALARM/SECURITY SERVICES Alarms for Municipal Complex, Community Centers, Public Works Annex, Schantz Farm and Hills at Lock Ridge Community Center. Additional camera fees.	\$ 20,000
01.409.361	ELECTRICITY Electricity provided by PPL, generated by Constellation. Township uses COSTARS, which is a State-wide cooperative purchasing program to procure our electrical service.	\$ 47,000
01.409.372	REPAIRS & MAINTENANCE Cleaning services, mat rentals, as well as siding, roof, electrical, plumbing, HVAC repairs, and tennis court painting.	\$ 180,000
01.409.374	EQUIPMENT REPAIRS Repairs of equipment related to Township buildings.	\$ 6,500
01.409.375	RENTAL PROPERTY REPAIRS West End Associates handles property maintenance of the Township's rental properties.	\$ 11,000
01.409.378	VEHICLE REPAIRS Vendors include Auto Zone, Total Performance, Jeff's Auto, Greg's Auto and Tire. Replace Truck Utility Bed.	\$ 6,000
01.409.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS Public Works Associations.	\$ 1,000
01.409.430	TAXES Real Estate taxes for 3450 Brookside Rd and Camp Olympic rental properties.	\$ 7,600
01.409.440	PEST CONTROL Pest control services.	\$ 5,000
01.409.449	ELEVATOR MAINTENANCE Schindler Elevator Maintenance used for inspections and repairs. Replace packing / hydraulic seals.	\$ 5,000

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

01.410.249	GENERAL EXPENSE Crossing Guard expense share with EPSD.	\$	-
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FIRE

01.411.231	VEHICLE FUEL Purchase of Vehicle fuel for Fire Trucks.	\$	11,500
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01.411.363	HYDRANT RENTAL Payments to Lehigh County Authority for 578 fire hydrants plus system charges totaling about \$51,000 per quarter.	\$	204,000
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01.411.500	VOLUNTEER FIREMAN'S RELIEF CONTRIBUTION Pass through to Volunteer Fire Departments of payments received from the Commonwealth of PA used to purchase safety equipment.	\$	210,000
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01.411.501	LOWER MACUNGIE FIRE CO. Contributions to Lower Macungie Fire Co.	\$	125,000
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01.411.503	LMT FIRE POLICE Purchases for Fire Police and cellular phone service.	\$	5,000
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01.411.505	LOWER MACUNGIE FIRE INCENTIVE Contribution for Lower Macungie Fire Dept.	\$	51,500
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01.411.507	MACUNGIE AMBULANCE Contribution for Macungie Ambulance.	\$	185,000
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01.411.508	EMMAUS AMBULANCE Contribution for Emmaus Ambulance.	\$	2,000
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01.411.510	BRANDYWINE FIRE STATION Brandywine Station utility expenses and insurance.	\$	30,000
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01.411.511	LMT FALSE ALARM Remit false fire alarm fines to Lower Macungie Fire Co.	\$	3,500
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PERMITS

01.413.112	SALARIES & WAGES - FULL TIME Salaries for Deputy Director of Community Development, Permit Clerk, Permit Coordinator, Code Specialist.	\$ 241,300
01.413.115	SALARIES & WAGES - PART TIME Wages for Fire Inspector & Code Specialist Part Time	\$ 84,000
01.413.191	UNIFORM & SAFETY APPAREL Uniform rentals for Permits department.	\$ 2,800
01.413.210	OFFICE SUPPLIES Permit forms, pool inspection forms, electrical inspection forms.	\$ 1,500
01.413.241	OPERATING SUPPLIES International Code Council books, work boots for inspectors, and printed forms.	\$ 2,500
01.413.249	GENERAL EXPENSE General expense items for Permits Dept.	\$ 500
01.413.260	SMALL TOOLS & MINOR EQUIPMENT Codes and permitting software support, purchase of copier/scanner/printer . GIS system.	\$ 15,000
01.413.324	MOBILE PHONES Cell phones for Deputy Director of Community Development, SEO, Code Specialist, Fire Inspector.	\$ 2,300
01.413.378	VEHICLE REPAIRS Truck repairs for Code Specialist and SEO.	\$ 5,000
01.413.420	DUES,SUBSCRIPTIONS & MEMBERSHIPS Memberships for International Codes Council, PennBoc, ASLA, National Fire Protection, and PA Construction Codes Academy.	\$ 1,500
01.413.460	TRAINING & CONFERENCES Attendance at conferences for BOCA, PennBoc, PASEO, PSAB, and PA Constructions Codes Academy to meet continuing education requirements.	\$ 6,000
01.413.471	ALTERNATE BUILDING INSPECTOR Services provided by KeyCodes.	\$ 5,000
01.413.472	ALTERNATE ELECTRICAL INSPECTOR	\$ 45,000

01.413.473 **ALTERNATE COMMERCIAL INSPECTOR** \$ 195,000
Commercial building inspection services provided by KeyCodes and fire inspection services.

01.413.474 **ALTERNATE COMMERCIAL PLAN REVIEW** \$ 18,000
Services provided by KeyCodes.

PLANNING AND ZONING

01.414.112 **SALARIES & WAGES - FULL TIME** \$ 294,900
Salaries for Director of Community Development, Zoning Officer, Planning Clerk, and Assistant Zoning Officer.

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

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

01.414.260 **SMALL TOOLS & MINOR EQUIPMENT** \$ 3,500
Minor equipment items for the Planning & Zoning Dept., including GIS software. Climate Control Plan and Document Storage.

01.414.312 **ENGINEERING - ON LOT GRADING/POOLS** \$ 25,000
Reviews by Township engineering firm.

01.414.313 **ENGINEERING & ARCHITECTURE** \$ 35,000
Zoning and Planning engineering services provided by Township appointed engineers or alternate engineering firm.

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

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

01.414.454 **STENOGRAPHER** \$ 5,000
Stenographer expenses for the Zoning Hearing Board.
(Appellant pays 1/2 of cost billed.)

01.414.460 **TRAINING & CONFERENCES** \$ 1,500
Attendance at meetings/conferences for APA, ASLA, Construction Codes Academy, etc.

EMERGENCY MANAGEMENT

01.415.260	SMALL TOOLS & MINOR EQUIPMENT Emergency Management purchases and cell phone service.	\$	5,000
01.415.320	AUTOMATIC NOTIFICATION SYSTEM Reverse 911 Service.	\$	8,200
01.415.324	WIRELESS EQUIPMENT	\$	600

RECYCLING COLLECTION & DISPOSAL

01.426.115	SALARIES & WAGES - PART TIME Salaries for part time yard waste employees.	\$	34,300
01.426.241	OPERATING SUPPLIES Supplies for the yard waste site.	\$	725
01.426.249	GENERAL EXPENSE Port-o-john rentals for the yard waste site.	\$	3,750
01.426.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases for yard waste site.	\$	3,500
01.426.310	RECYCLING CONSULTANT Fees for Grant Consultant.	\$	12,500
01.426.372	REPAIRS & MAINTENANCE Repairs for items related to yard waste.	\$	20,000
01.426.384	MACHINERY & EQUIPMENT RENTALS Machinery rentals related to yard waste. Joint effort with the Borough of Emmaus.	\$	47,500

SOLID WASTE SERVICES

01.427.210	OFFICE SUPPLIES 50% of service to print and mail sewer & trash bills.	\$	17,000
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01.427.215	POSTAGE 50% of miscellaneous postate for sewer & trash billing.	\$ 250
01.427.244	RECYCLING CARTS	\$ -
01.427.367	SOLID WASTE COLLECTION Payments to Waste Management for trash collection. Contract expires August 31, 2024.	\$ 2,650,000
01.427.446	CONTRACTED LEAF COLLECTION Payments to Commercial Contractor for leaf collection.	\$ 110,000
01.427.447	CURBSIDE YARD WASTE Payments to Waste Management for yard waste \$120,000 and grass collection \$280,000.	\$ 403,000
01.427.450	CONTRACTED SERVICES Utility billing invoices.	\$ 26,000

ROADS - GENERAL

01.430.112	SALARIES & WAGES - FULL TIME Salaries for 1 Crew Chief and 10 crew members.	\$ 913,400
01.430.115	SALARIES & WAGES - PART TIME Salaries for 1 part time and 1 seasonal employee.	\$ 29,300
01.430.191	UNIFORM & SAFETY APPAREL Uniform rentals and work boots per union agreement.	\$ 16,100
01.430.231	VEHICLE FUEL Purchase of vehicle fuel.	\$ 110,000
01.430.241	OPERATING SUPPLIES Purchase of supplies for Roads Dept.	\$ 25,000
01.430.249	GENERAL EXPENSE CDL license fees, drug/lab testing, and PA One Call.	\$ 4,500
01.430.260	SMALL TOOLS & MINOR EQUIPMENT Purchase of minor equipment items from Grainger, Tractor Supply, etc.	\$ 25,000
01.430.371	STREET TREE MAINTENANCE Tree trimming by Martin Harthcock Horticultural Services.	\$ 40,000

01.430.372	REPAIRS & MAINTENANCE Maintenance repairs for the Roads Dept.	\$	7,500
01.430.374	EQUIPMENT REPAIRS Repairs of Roads Dept. equipment.	\$	85,000
01.430.378	VEHICLE REPAIRS Repairs of vehicles used by Roads Dept.	\$	20,000
01.430.379	EMERGENCY REPAIRS Emergency road repairs and depressions.	\$	20,000
01.430.384	MACHINERY & EQUIPMENT RENTALS Rentals from Plasterer Equipment.	\$	6,000
01.430.420	DUES, MEMBERSHIPS & SUBSCRIPTIONS Subscriptions for Roads Crew.	\$	300
01.430.460	TRAINING & CONFERENCES Conference attendance by Roads Crew.	\$	1,000
WINTER MAINTENANCE			
01.432.255	DAMAGE REPAIR & REPLACEMENT Mailbox repairs for damage during snow removal.	\$	2,500
01.432.450	CONTRACTED SERVICES Supplemental contracted snow removal services.	\$	5,000
TRAFFIC CONTROL DEVICES			
01.433.241	OPERATING SUPPLIES Operating supplies for traffic signals.	\$	2,500
01.433.245	TRAFFIC & STREET SIGNS Purchase of signs from Reliable Signs & Striping, Express Sign Outlet, Chemung Supply.	\$	27,500
01.433.321	PHONE & DATA Data Connectivity for Traffic Control Signals.	\$	5,500
01.433.361	ELECTRICITY Electricity for traffic lights provided by PPL.	\$	27,500

01.433.372	REPAIRS & MAINTENANCE Maintenance of traffic lights using Signal Service, A-1 Traffic Products, and items purchased from Grainger. There are 28 traffic lights and 8 school flashing signals at 3 schools.	\$	27,500
01.433.374	EQUIPMENT REPAIRS Traffic Light repairs by Signal Service.	\$	17,500
01.433.450	CONTRACTED SERVICES Services provided by Signal Service as an independent inspector for the traffic lights.	\$	17,500
STREET LIGHTS			
01.434.361	ELECTRICITY Electricity for subdivision streetlights. Electricity generation provided by Direct Energy.	\$	292,600
STORM WATER			
01.436.313	ENGINEERING Engineering reviews including various basins.	\$	60,000
01.436.372	REPAIRS & MAINTENANCE Repairs & maintenance for storm water.	\$	100,000
01.436.450	CONTRACTED SERVICES EMI mowing services for storm water basins.	\$	70,000
ROADS & BRIDGES - MAINTENANCE			
01.438.241	OPERATING SUPPLIES Paving supplies purchased from Eastern Industries.	\$	200,000
01.438.258	MATERIALS & FREIGHT Material and freight charges for road and bridge items.	\$	2,000
01.438.313	BRIDGE ENGINEERING Various Bridge reviews/evaluations. Gun Club Road design.	\$	70,000
01.438.376	GUIDE RAIL REPAIR & MAINTENANCE Repairs to guide rails.	\$	25,000
01.438.377	BRIDGES REPAIR & MAINTENANCE Repairs to bridges. Bridge inspection program.	\$	25,000

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

PUBLIC WORKS ADMINISTRATION

01.440.112	SALARIES & WAGES - FULL TIME	\$	238,200
	Salaries for the Director of Public Works, Administrative Asst., and Projects/Parks-Facilities Director.		

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

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

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

01.440.260	SMALL TOOLS & MINOR EQUIPMENT	\$	3,750
	Minor equipment purchases for Public Works Dept.		

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

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

01.440.378	VEHICLE REPAIRS	\$	1,000
	Repairs to PW Director vehicle.		

01.440.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS	\$	500
	Membership for Public Works Administration personnel.		

01.440.450	CONTRACTED SERVICES	\$	500
	Maintenance of copy machine.		

01.440.460	TRAINING & CONFERENCES	\$	3,000
	Conference attendance by Public Works Administration.		

COMMUNITY CENTER

01.451.112	SALARIES & WAGES - FULL TIME	\$	215,500
	Salaries for Director of Recreation, 1 Recreation Asst., and 1 Recreation Attendant.		

01.451.115	SALARIES & WAGES - PART TIME Salaries for 12 Community Center Attendants.	\$	110,000
01.451.215	POSTAGE Postage for the Troop Support program where supplies are sent to troops stationed overseas.	\$	4,000
01.451.241	OPERATING SUPPLIES Paper products, soap, etc. purchased from Master Supply, Staples, Dries, Sam's Club, Light Fixture, etc.	\$	9,000
01.451.249	GENERAL EXPENSE General expense purchases by Community Center personnel.	\$	3,500
01.451.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases for the Community Center.	\$	7,400
01.451.310	PROFESSIONAL SERVICES/PROGRAMS Cultural/recreation programs offered at the Community Center.	\$	65,000
01.451.311	COMMUNITY DAYS Annual Community Days event.	\$	14,000
01.451.318	ALARM/SECURITY SERVICES Security Alarm Services. Security Guard Services.	\$	35,000
01.451.324	MOBILE PHONES	\$	600
01.451.342	NEWSLETTER AND PRINTING 50% of newsletter printing and mailing, printing of signs for events and brochures.	\$	13,500
01.451.361	ELECTRICITY Electricity provided by PPL.	\$	54,000
01.451.362	GAS Natural Gas provided by UGI.	\$	42,000
01.451.372	REPAIRS & MAINTENANCE Community Center repairs to HVAC system, gym floor, appliance repairs, water testing, and other miscellaneous repairs.	\$	70,000
01.451.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS Membership in the PA Recreation and Park Society.	\$	600

01.451.440	PEST CONTROL Pest control services provided by JC Ehrlich.	\$	900
01.451.445	JANITORIAL Services provided by Advanced Cleaning Solutions.	\$	48,000
01.451.460	TRAINING & CONFERENCES Conference attendance by Community Center personnel.	\$	500
SWIMMING POOL			
01.452.115	SALARIES & WAGES - PART TIME Salaries for snack bar/admission attendants, and Part-time Manager.	\$	35,000
01.452.229	SNACK FOODS Purchases for the swimming pool snack bar.	\$	22,000
01.452.241	OPERATING SUPPLIES Pool chemicals from Main Line Commercial Pools.	\$	10,000
01.452.249	GENERAL EXPENSE Employee background checks, reimbursements for lifeguard certifications, summer cell phone, swimming apparel, first aid supplies, and paper products/soap/cleaning supplies. This also includes the purchase of pool lounge chairs.	\$	10,000
01.452.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases for pool.	\$	4,000
01.452.372	REPAIRS & MAINTENANCE Pool cleaning, water testing, and other maintenance items.	\$	28,650
01.452.430	TAXES PA sales taxes for snack bar items sold.	\$	2,000
01.452.440	PEST CONTROL Pest control for pool house and snack bar by JC Ehrlich.	\$	750
01.452.450	CONTRACTED SERVICES EMAC contracted services	\$	130,000

SUMMER PROGRAMS

01.453.115	SALARIES & WAGES - PART TIME	\$	62,000
	Salaries for 5 senior level and 42 playground employees at 5 playgrounds for the 7 week summer program.		
01.453.247	PLAYGROUND SUPPLIES	\$	12,000
	Art supplies, craft kits, first aid supplies from Medco Supply, and counselor shirts from A & H Sporting Goods.		
01.453.249	GENERAL EXPENSE	\$	4,000
	Employee background checks. Electrical upgrade at HLR Band Shell.		
01.453.310	ENTERTAINMENT SERVICES	\$	11,000
	Roundup Day rentals, special demonstrations, park concerts, and Dip 'N Dance at pool.		

PARKS

01.454.112	SALARIES & WAGES - FULL TIME	\$	582,100
	Salaries for 1 Crew Chief and 6 Crew Members.		
01.454.115	SALARIES & WAGES - PART TIME	\$	105,500
	Salaries for 14 Seasonal employees and 1 Part-time employee.		
01.454.191	UNIFORM & SAFETY APPAREL	\$	11,300
	Uniform rentals and work boots per union agreement.		
01.454.221	MULCH	\$	30,000
	Type and amount of playground mulch determined by state requirements.		
01.454.230	HEATING FUEL	\$	5,200
	Heating fuel purchased from Lehigh Fuel and used for parks and Wescosville Rec. Hall.		
01.454.241	OPERATING SUPPLIES	\$	30,000
	Supplies from Grainger, Wehrung, Tractor Supply, Herbein Garden Center, and other vendors.		
01.454.249	GENERAL EXPENSE	\$	6,000
	Port-O-John rentals for the parks and employee background checks.		
01.454.253	MACHINERY & EQUIPMENT PARTS	\$	14,000
	Purchases for mowers.		

01.454.254	PARK REPLACEMENTS Replacement items for playground and park equipment.	\$	40,000
01.454.260	SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases for Township parks.	\$	12,000
01.454.361	ELECTRICITY Service provided by PPL.	\$	16,000
01.454.371	TOWNSHIP TREE MAINTENANCE Township owned trees requiring maintenance.	\$	75,000
01.454.372	REPAIRS & MAINTENANCE Water service from LCA, tennis court, pickel court, and other maintenance.	\$	128,500
01.454.374	EQUIPMENT REPAIRS Repairs to equipment used to maintain the parks.	\$	15,000
01.454.378	VEHICLE REPAIRS Repairs to Parks Dept. vehicles.	\$	8,000
01.454.384	MACHINERY & EQUIPMENT RENTALS Roto-tiller, bobcat cylinder, and other equipment rentals.	\$	1,000
01.454.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS Memberships for Parks employees.	\$	200
01.454.450	CONTRACTED SERVICES EMI Landscape provides mowing services.	\$	75,000
01.454.460	TRAINING & CONFERENCES Conference attendance by Parks employees.	\$	750
LMT LIBRARY			
01.456.500	LIBRARY SUBSIDY Remittance of library tax revenue less collection expenses.	\$	628,500
GRANTS			
01.459.520	HISTORICAL SOCIETY Contribution to Lower Macungie Historical Society.	\$	8,650

01.459.523	VOUNTEER PROJECTS Contribution for Boy/Eagle Scouts and other volunteer projects.	\$	3,000
01.459.524	ANIMAL CONTROL Pick up of stray animals.	\$	7,000
01.459.525	LEHIGH COUNTY SENIOR CENTER Contribution to Lehigh County Senior Center.	\$	4,000
01.459.526	LOWER MACUNGIE SENIOR CITIZENS Contribution to Lower Macungie Seniors. In addition Meeting Room Waiver applies.	\$	9,000
01.459.527	YOUTH ASSOC. Contribution to Lower Macungie Youth Assoc. (LMYA).	\$	-
01.459.528	LMT LAZERS Contribution to Lower Macungie Summer Swim Team.	\$	6,000
01.459.531	MEALS ON WHEELS Contribution to Meals on Wheels which provides services for homebound individuals.	\$	8,000
01.459.532	GARDEN CLUB Garden activities for Lower Macungie residents. In addition Meeting Room Waiver applies.	\$	2,500
01.459.534	LMT MUSTANGS Contribution to Lower Macuingie Mustangs Football and Cheerleading	\$	8,000
01.459.537	NEW BETHANY MINISTRIES Annual contribution request for LV Regional Homeless Advisory Board.	\$	5,000
01.459.538	EPSD Crossing Guards Contribution for Crossing Guards	\$	26,000
EMPLOYER PAID BENEFITS			
01.481.192	FICA - EMPLOYER PAID Social security taxes at 6.2% of wages.	\$	245,500
01.481.193	MEDICARE - EMPLOYER PAID Medicare taxes at 1.45% of wages.	\$	57,500

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

NON-UNIFORM PENSION

01.483.150 **PENSION PLAN FEES** \$ 41,500
Plan administered through Fulton Financial Advisors.

01.483.151 **457 PLAN CONTRIBUTIONS** \$ 63,700
Township contributes 2% match to plan participants.

01.483.197 **PENSION** \$ 461,000
Contribution to pension plan administered by Fulton Financial.

WORKERS' COMPENSATION

01.484.354 **WORKERS' COMPENSATION** \$ 160,000
Stauffer Insurance Agency provides the statutorily required insurance that compensates employees for occupational injuries as outlined in the Workers' Compensation Act of PA.

OTHER EMPLOYEE BENEFITS

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

INSURANCE

01.486.351 **COMMERCIAL PROPERTY INSURANCE** \$ 66,000
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. Cyber Insurance Policy.

01.486.352 **PUBLIC OFFICIALS LIABILITY INSURANCE** \$ 12,000
Liability Insurance through Stauffer Insurance Agency.

01.486.353 **GOV'T CRIME INSURANCE POLICY** \$ 1,000
Insurance through Stauffer Insurance Agency.

01.486.355 **AUTO INSURANCE** \$ 37,000
Auto Insurance through Stauffer Insurance Agency.

01.486.356	COMMERCIAL UMBRELLA POLICY Supplemental general liability insurance coverage through Stauffer Insurance Agency.	\$	52,000
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HEALTH INSURANCE

01.487.160	DISABILITY INSURANCE Short and long term disability provided by One America.	\$	42,000
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01.487.177	ACCRUED SICK TIME Accumulated sick time.	\$	40,000
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01.487.196	HEALTH INSURANCE Health Insurance provided by Township.	\$	1,100,000
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01.487.198	POST RETIRE HEALTH INSURANCE Other post retirement benefits per Union contracts.	\$	6,000
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**LOWER MACUNGIE TOWNSHIP
2023 SEWER FUND (08)**

REVENUES

INTEREST EARNINGS

08.341.000	INTEREST EARNINGS	\$	100,000
	Interest rates on deposits and short term investments.		

SANITATION

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

08.364.120	SEWER REGULAR CHARGES	\$	4,700,000
	Sewer fees paid to the Township by approximately 10,000 sewer customers. For 2023 a 5% increase in fees is budgeted.		

08.364.121	EXTRA STRENGTH CHARGE	\$	45,400
	Charges for commercial accounts, such as restaurants or other businesses with heavier flows.		

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

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

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

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

REIMBURSEMENTS & REFUNDS

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

PRIOR YEAR REVENUE

08.396.000	TRANSFER FROM RESERVES Use of Fund Balance.	\$	90,000
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EXPENSES

FINANCIAL ADMINISTRATION

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

LEGAL SERVICES

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

08.405.112	SALARIES & WAGES - FULL TIME	\$ 87,200
	Assistant Finance Director (50%), remaining 50% is in in 01.402.112. Public Works Admin Assistant (100%).	
08.405.210	OFFICE SUPPLIES	\$ 19,400
	50% of service to print and mail sewer & trash bills.	
08.405.215	POSTAGE	\$ 500
	50% of miscellaneous postate for sewer & trash billing.	
08.405.321	PHONE & DATA	\$ 6,000
	A portion of the phone and data network expenses are allocated to this fund.	
08.405.450	CONTRACTED SERVICES	\$ 26,000
	Utility billing services.	

ENGINEERING

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

BUILDING & FACILITIES

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

PERMITS

08.413.112	SALARIES & WAGES - FULL TIME	\$ 59,600
	Water Resource Specialist / SEO.	

WASTEWATER COLLECTION AND TREATMENT

08.429.112	SALARIES & WAGES - FULL TIME Salary for Sewer Crew Chief, 4 Crew Members.	\$	417,300
08.429.115	SALARIES & WAGES - PART TIME Salaries 1 seasonal employee in the Sewer Dept. for GIS/Admin work.	\$	8,400
08.429.191	UNIFORM & SAFETY APPAREL Uniform rentals and work boots per union agreement.	\$	6,200
08.429.231	VEHICLE FUEL Purchase of vehicle fuel.	\$	18,000
08.429.241	OPERATING SUPPLIES Purchase of supplies from Industrial Chemical Labs, Grainger, etc.	\$	5,000
08.429.249	GENERAL EXPENSE CDL license fees, drug/lab testing, and PA One Call.	\$	2,500
08.429.256	SEWER RISERS Sewer risers purchased from Exeter Supply.	\$	18,000
08.429.260	SMALL TOOLS & MINOR EQUIPMENT Purchase of minor equipment items from Dries, Grainger, Teledyne, etc.	\$	12,500
08.429.327	RADIO EQUIPMENT MAINTENANCE Maintenance done by ECCO Communications.	\$	250
08.429.364	SEWER TREATMENT & TRANSPORTATION Sewer usage fees charged by South Whitehall, Emmaus, Upper Macungie, Macungie, and LCA as well as water testing done by Benchmark Analytics.	\$	2,250,000

08.429.372	REPAIRS & MAINTENANCE Repairs to sewer system.	\$	75,000
08.429.374	EQUIPMENT REPAIRS Repairs to equipment used by Sewer Dept.	\$	17,500
08.429.378	VEHICLE REPAIRS Repairs to vehicles used by Sewer Dept.	\$	3,000
08.429.379	EMERGENCY REPAIRS Emergency repairs to the sewer system.	\$	38,000
08.429.420	DUES, SUBSCRIPTIONS & MEMBERSHIPS Subscription/memberships to PA Water Environment Assoc., EPWPCOA.	\$	500
08.429.450	CONTRACTED SERVICES Purchases from Municipal Sales.	\$	25,000
08.429.460	TRAINING & CONFERENCES Conference attendance for EPWPCOA.	\$	950
EMPLOYER PAID BENEFITS			
08.481.192	FICA - EMPLOYER PAID Social security taxes at 6.2% of wages.	\$	35,500
08.481.193	MEDICARE - EMPLOYER PAID Medicare taxes at 1.45% of wages.	\$	8,500
08.481.194	UNEMPLOYMENT COMPENSATION Unemployment benefit payments through PSATS.	\$	1,000
NON-UNIFORM PENSION			
08.483.150	PENSION PLAN FEES Plan administered through Fulton Financial Advisors.	\$	6,500

08.483.151 **457 PLAN CONTRIBUTIONS** \$ 11,300
Township contributes 2% match to plan participants.

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

WORKERS' COMPENSATION

08.484.354 **WORKERS' COMPENSATION** \$ 75,000
Stauffer Insurance Agency provides the statutorily required insurance that compensates employees for occupational injuries as outlined in the Workers' Compensation Act of PA.

OTHER EMPLOYEE BENEFITS

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

INSURANCE

08.486.351 **PROPERTY/AUTO INSURANCE** \$ 32,000
Property Insurance through Stauffer Insurance Agency. This is general liabilities coverage for injury/property damage, or "All Risk" protection on bldgs./contents and Inland Marine/Contractors' Equipment.

08.486.352 **PUBLIC OFFICIALS LIABILITY INSURANCE** \$ 6,000
Liability Insurance through Stauffer Insurance Agency.

08.486.353 **GOV'T. CRIME INSURANCE POLICY** \$ 200
Crime policy insurance coverage through Stauffer Insurance Agency.

08.486.355 **AUTO INSURANCE** \$ 23,000
Auto Insurance through Stauffer Insurance Agency.

08.486.356	COMMERCIAL UMBRELLA POLICY	\$	19,000
	Supplemental general liability insurance coverage through Stauffer Insurance Agency.		

HEALTH INSURANCE

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

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

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

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

CAPITAL PROJECTS

08.493.610	CAPITAL CONSTRUCTION (I&I)	\$	700,000
	Sewer lining & lateral repairs \$700,000. Replacement of Jet Truck \$325,000. Replacement of truck mounted sewer camera \$40,000.		

08.493.680	MAJOR EQUIPMENT / TRUCKS	\$	365,000
	Replacement of Jet Truck \$325,000. Replacement of truck mounted sewer camera \$40,000.		

**LOWER MACUNGIE TOWNSHIP
2023 DEBT SERVICE FUND (19)**

REVENUES

INTERFUND OPERATING TRANSFERS

19.392.300	TRANSFER FROM CAPITAL PROJECTS	\$ 329,000
19.392.330	TRANSFER FROM OPEN SPACE FUND	\$ 1,784,700

EXPENSES

INTERFUND TRANSFERS

19.471.901	DEBT PRINCIPAL Series 2021 & Series 2022 Notes	\$ 2,004,000
19.472.911	DEBT INTEREST Series 2021 & Series 2022 Interest	\$ 109,700

**LOWER MACUNGIE TOWNSHIP
2023 CAPITAL PROJECTS FUND (30)**

REVENUES

REAL PROPERTY TAXES

30.301.100 **REAL ESTATE TAX** \$ 1,290,000
.50 millage Real Estate Property Tax & 50% Homestead Exclusion.

30.301.200 **REAL ESTATE TAX PRIOR YEARS** \$ 10,000
Real Estate Property Tax - prior years.

STATE GRANTS

30.354.090 **STATE COMMUNITY DEV GRANTS** \$ 195,000
Hillside School Trail Connection.

FIXED ASSETS DISPOSITION

30.391.100 **SALE OF FIXED ASSETS** \$ 25,000

INTERFUND OPERATING TRANSFERS

30.392.190 **TRANSFER FROM DEV IMPACT** \$ 750,000

30.392.320 **TRANSFER FROM FEDERAL GRANTS** \$ 2,257,400

RESERVE TRANSFERS

30.396.000 **TRANSFER FROM RESERVES** \$ 607,600
Use of Fund Balance.

EXPENSES

REAL ESTATE TAX COLLECTION

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

INTERSECTION IMPROVEMENTS

30.439.612	INTERSECTION IMPROVE (ACT 209)	\$	750,000
	Installation of Smart Traffic Control devices for lights at Millcreek and Hamilton.		

INTERFUND TRANSFERS

30.492.190	TRANSFER TO DEBT SERVICE	\$	329,000
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CAPITAL PROJECTS

30.493.320	TOWNSHIP VEHICLES	\$	45,000
	Replacement of Unit 66.		
30.493.463	CONTRACTED PAVING	\$	767,000
	Annual Road resurfacing - Fog Seal \$350,000. Compost Center Roadway Construction \$317,000. General Road Improvements \$100,000.		
30.493.617	PLAYGROUND EQUIPMENT	\$	350,000
	Replacement of playground - Farmington.		
30.493.635	COMMUNITY CENTER IMPROVEMENTS	\$	414,500
	Community Center Overhead Door \$19,500, Automatic Room Divider \$45,000, Complete renovations \$350,000.		

30.493.638	PARK IMPROVEMENTS Municipal campus, convert tennis courts to pickle ball.	\$ 250,000
30.493.646	PW ANNEX CAPITAL PROJECTS Roof replacement project.	\$ 390,000
30.493.648	MUNICIPAL BLDG CAPITAL IMPROVEMENTS Replacement of main chiller \$115,000. Elevator upgrades \$165,000.	\$ 280,000
30.493.649	PW EQUIPMENT Replacement of Unit 35 with Mack Single axle.	\$ 260,000
30.493.650	BRIDGE UPGRADES Paint various Bridges - Ash Lane, Macungie Road, Smith Lane, Camp Olympic \$167,000. Church Lane Bridge Reinforcement \$119,000.	\$ 286,000
30.493.652	BIKE TRAILS & WALKING PATHS Hillside School Trail Connection.	\$ 195,000
30.493.656	COMMUNITY PARK PROJECTS Replacement pavilion Ancient Oaks South	\$ 35,000
30.493.658	STORM WATER Storm sewer pipe lining \$350,000. Various MS4 projects \$382,000: Brandywine, Wild Cherry, Princeton Road, Harvest Fields Basin, Spring Creek, Quarry Park.	\$ 732,000
30.493.660	TRAFFIC SIGNALS Pre-emption devices for traffic lights.	\$ 30,000

**LOWER MACUNGIE TOWNSHIP
2023 FEDERAL GRANTS FUND (32)**

REVENUES

CAPITAL AND OPERATING GRANTS

32.351.200	AMERICAN RESCUE PLAN	\$	-
	Second 50% of American Rescue Plan Act (ARPA) funds.		

RESERVE TRANSFERS

32.396.000	TRANSFER FROM RESERVES	\$	2,257,400
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EXPENSES

INTERFUND TRANSFERS

32.492.010	TRANSFER TO GENERAL FUND	\$	-
	ARPA funds for revenue replacement.		

32.492.300	TRANSFER TO CAPITAL PROJECTS	\$	2,257,400
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CAPITAL PROJECTS

32.493.100	ARPA CAPITAL PROJECTS	\$	-
	Storm Water & Waste Water Infrastructure projects.		

**LOWER MACUNGIE TOWNSHIP
2023 OPEN SPACE FUND (33)**

REVENUES

LOCAL TAX ENABLING ACT

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

PROCEEDS OF GENERAL LT DEBT

33.393.120	GENERAL OBLIGATION NOTE	\$ -
	Series 2022 Note	

EXPENSES

INTERFUND TRANSFERS

33.492.190	TRANSFER TO DEBT SERVICE FUND	\$ 1,784,700
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CAPITAL PROJECTS

33.493.200	LAND PURCHASES	\$ 15,300
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**LOWER MACUNGIE TOWNSHIP
2023 LIQUID FUELS FUND (35)**

REVENUES

INTEREST EARNINGS

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

FIXED ASSETS DISPOSITION

35.391.100	SALE OF FIXED ASSETS	\$	10,000
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STATE SHARED REVENUE

35.355.020	LIQUID FUELS ALLOCATION (Act 655)	\$	970,000
	The amount is based on 131 miles of Township owned roads and a population of 30,633 as of the 2010 census.		

RESERVE TRANSFERS

35.396.000	TRANSFER FROM RESERVES	\$	420,000
	Use of Fund Balance.		

EXPENSES

WINTER MAINTENANCE

35.432.281	SALT	\$	175,000
	Road salt purchased from COSTARS state contract.		

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

