



*Lower Macungie
Township
2023 Budget*

Approved December 15, 2022

**LOWER MACUNGIE TOWNSHIP
Lehigh County, Pennsylvania**

**ORDINANCE NO. 2022-07
(Duly Adopted December 15, 2022)**

AN ORDINANCE OF THE TOWNSHIP OF LOWER MACUNGIE, LEHIGH COUNTY, PENNSYLVANIA, SETTING THE TAX RATES FOR THE YEAR 2023 AND APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSES OF THE TOWNSHIP GOVERNMENT DURING THE 2023 FISCAL YEAR.

WHEREAS, Article XVII of the First Class Township Code (53 P.S. §56701 *et seq.*) requires that the Board of Commissioners prepare and adopt a budget which shall reflect, as nearly as possible, the estimated revenues and expenditures of the Township for the fiscal year for which the budget is prepared; and

WHEREAS, the total appropriations shall not exceed the revenues available for the fiscal year; and

WHEREAS, the tax levied by the Township Commissioners shall be fixed at such figure within the limit allowed by law, as with all other sources of revenue that will meet and cover said appropriations; and

WHEREAS, Section 1701 of the First Class Township Code (53 P.S. §56701) requires that the Board of Commissioners, by ordinance, appropriate out of the revenues available for the fiscal year, the specific sums required as shown by the finally adopted budget; and

NOW, THEREFORE, it is hereby **ENACTED** and **ORDAINED** by the Board of Commissioners of Lower Macungie Township, as follows:

SECTION I Taxation; Special

Chapter 24 of the Codified Ordinances of Lower Macungie Township is hereby confirmed:

§24-1 Earned Income Tax

The Township Earned Income Tax of one-half percent (1/2%) upon the earned income and net profits earned by residents of the Township of Lower Macungie, and the earned income and net profits earned in the Township by non-residents, is hereby enacted and levied for the year 2023.

If for any reason the East Penn School District does not impose a tax on earned income received and net profits earned on all the persons herein taxed by Lower Macungie Township, or imposes a tax of less than one-half percent (1/2%), then, in that event, the tax imposed by Lower Macungie Township pursuant to Section

LMT00005

1 above shall be one percent (1%), less the amount of tax imposed by the East Penn School District.

In addition to the taxes levied above, there shall be a 0.15% additional tax on earned income, as defined by this Part, received by residents of the Township, and on the net profits, as defined in this Part, of businesses, professions, and other activities conducted by residents in the Township, on or after January 1, 2023, to be used to purchase, maintain, improve, and retire debt for open space in the Township

§24-2 Realty Transfer Tax

The Township Transfer Tax of one-half percent (1/2%) upon the privilege of transferring or conveying, by deed or other document, any interest in any lands, tenements, or hereditaments in or partly in the Township of Lower Macungie is hereby enacted and levied, without change, for the year 2023.

Lower Macungie Township and any other political subdivision which impose such tax on the same person or transfer may impose respectively different rates, the total of which shall not exceed the maximum rate of one percent (1%) permitted under The Realty Transfer Tax Act, 72 P.S. §§ 3283 - 3292.

§24-3 Local Services Tax

The Township Local Services Tax of Fifty-Two Dollars (\$52.00) per annum on each adult resident and nonresident employed and/or engaged in an occupation within Lower Macungie Township, is hereby enacted and levied, without change, for the year 2023.

§24-4 Real Estate Tax

The Township Real Estate Tax of .50 mill to be used only for capital improvements is hereby enacted and levied, without change, for the year 2023.

§24-5 Library Tax

The Township Library Tax of .25 mill to be used only to support the Lower Macungie Library for the year is hereby enacted and levied, without change, for the year 2023.

SECTION II Annual Budget Appropriations.

Regarding Township expenditures for the fiscal year 2023, the following amounts are hereby appropriated from the revenues available during the 2023 fiscal year for the specific purposes set forth below, which amounts are more completely itemized in the finally adopted full

LMT00005

budget for the fiscal year 2023 on file in the Township Secretary's Office and attached hereto by reference.

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2023 ADOPTED BUDGETS

GENERAL FUND

| | |
|--------------------|--------------|
| Revenue..... | \$15,272,575 |
| Expenditures | \$15,272,575 |

SEWER FUND

| | |
|--------------------|-------------|
| Revenue..... | \$5,013,000 |
| Expenditures | \$5,013,000 |

DEBT SERVICE FUND

| | |
|--------------------|-------------|
| Revenue..... | \$2,113,700 |
| Expenditures | \$2,113,700 |

CAPITAL FUND

| | |
|--------------------|-------------|
| Revenue..... | \$5,135,000 |
| Expenditures | \$5,135,000 |

FEDERAL GRANTS FUND

| | |
|--------------------|-------------|
| Revenue..... | \$2,257,400 |
| Expenditures | \$2,257,400 |

OPEN SPACE FUND

| | |
|--------------------|-------------|
| Revenue..... | \$1,800,000 |
| Expenditures | \$1,800,000 |

STATE LIQUID FUELS FUND

| | |
|--------------------|-------------|
| Revenue..... | \$1,405,000 |
| Expenditures | \$1,405,000 |

SECTION III REPEALER

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

SECTION IV SEVERABILITY

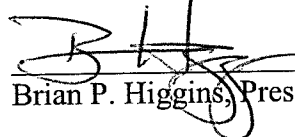
If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Board of Commissioners that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION V EFFECTIVE DATE

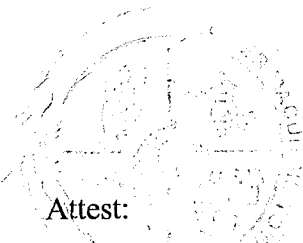
This Ordinance shall become effective January 1, 2023.

ENACTED and ORDAINED this 15th day of December, A.D., 2022.

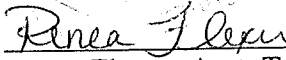
**LOWER MACUNGIE TOWNSHIP
BOARD OF COMMISSIONERS**



Brian P. Higgins, President



Attest:



Renea Flexer, Asst. Township Manager/Secretary

| | Motion | 2nd | Yes | No | Abstain |
|--------------|--------|-----|-----|----|---------|
| R. Beitler | — | — | — | — | — |
| B. Higgins | | | ✓ | | |
| M. Robert | ✓ | | ✓ | | |
| B. Shoemaker | | ✓ | ✓ | | |
| R. Ward | — | — | — | — | — |

LMT00005

| 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 |

| Account Number | Account Title | 2023 Approved Budget | 2023 Initial Budget | 2022 Budget | 2022 Year to Date Actual | 2021 Actual |
|---------------------------------------|--|-------------------------|------------------------|---------------------|--------------------------------|---------------------|
| 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 |

| Account Number | Account Title | 2023 Approved Budget | 2023 Initial Budget | 2022 Budget | 2022 Year to Date Actual | 2021 Actual |
|--------------------------------------|--------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
| 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 |

| Account Number | Account Title | 2023 Approved Budget | 2023 Initial Budget | 2022 Budget | 2022 Year to Date Actual | 2021 Actual |
|-----------------------------------|------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
| 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 |

| Account Number | Account Title | 2023 Approved Budget | 2023 Initial Budget | 2022 Budget | 2022 Year to Date Actual | 2021 Actual |
|-----------------------------------|-------------------------------|-------------------------|------------------------|----------------|--------------------------------|----------------|
| 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** \$ 4,200
Any plumber doing business within the township must have a license issued annually.

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

01.321.800 **CABLE TV FRANCHISE FEE** \$ 465,000
The fee is based on 5% of the gross receipts of cable providers (Service Electric and RCN) and payments are received quarterly.

FINES AND FORFEITURES

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

INTEREST AND EARNINGS

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

RENTS AND ROYALTIES

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

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

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

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

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

| | | | |
|------------|--|----|--------|
| 01.342.530 | CELL TOWER RENTAL 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 |
|------------|---|----|--------|

| | | |
|------------|--|--------|
| 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 |
|------------|--|--------|

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 |
|------------|---|----------|

| | | |
|------------|--|-----------|
| 01.362.403 | FIRE INSPECTION FEES Inspection of commercial sites every two years. | \$ 68,500 |
|------------|--|-----------|

| | | |
|------------|--|------------|
| 01.362.410 | BUILDING PERMITS Fees for construction of residential projects; includes inspections and plan reviews. | \$ 210,000 |
|------------|--|------------|

| | | |
|------------|--|------------|
| 01.362.411 | BUILDING PERMITS/COMMERCIAL Fees for construction of commercial projects; includes inspections and plan design by 3rd parties. | \$ 380,000 |
|------------|--|------------|

| | | |
|------------|--|-----------|
| 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 |
|------------|--|-----------|

| | | |
|------------|----------------------------|----------|
| 01.362.440 | 5G PERMITS AND FEES | \$ 1,000 |
|------------|----------------------------|----------|

| | | |
|------------|--|----------|
| 01.362.450 | ROP USE & OCCUPANCY PERMITS Administrative fees for processing road opening permits. | \$ 2,500 |
|------------|--|----------|

| | | |
|------------|--|-----------|
| 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 |
|------------|--|-----------|

| | | | |
|------------|--|----|-------|
| 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 |

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| 01.367.301 | FIELD USE FEES Fees for use of Township playing fields. | \$ | 3,000 |
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REIMBURSEMENTS AND REFUNDS

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

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

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

LEGISLATIVE

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| 01.400.105 | SALARIES & WAGES - ELECTED Salaries for 5 Commissioners. | \$ | 21,900 |
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| 01.400.210 | OFFICE SUPPLIES Purchase of business cards, file cabinets, laptops, and other office supplies for the Board of Commissioners. | \$ | 500 |
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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

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|------------|--|----|-------|
| 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

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| 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

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|------------|---|----|---------|
| 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 |

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| 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

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| 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 |

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

INFORMATION TECHNOLOGY

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

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

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

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

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| 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

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

BUILDINGS & FACILITIES

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

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

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

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

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| 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. | | |

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| 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 |

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

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

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|------------|--|----|--------|
| 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

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|------------|--|------------|
| 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

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|------------|--|----------|
| 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

| | | |
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| 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

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| 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

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|------------|--|------------|
| 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 |

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| 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 |

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| 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 |

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

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| 01.440.112 | SALARIES & WAGES - FULL TIME Salaries for the Director of Public Works, Administrative Asst., and Projects/Parks-Facilities Director. | \$ | 238,200 |
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| 01.440.191 | UNIFORM & SAFETY APPAREL Uniform rentals for Public Works Administration. | \$ | 1,300 |
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| 01.440.241 | OPERATING SUPPLIES Operating supplies needed for Public Works Dept. | \$ | 1,500 |
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| 01.440.249 | GENERAL EXPENSE General expense purchases by Public Works Dept. | \$ | 4,500 |
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| 01.440.260 | SMALL TOOLS & MINOR EQUIPMENT Minor equipment purchases for Public Works Dept. | \$ | 3,750 |
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| 01.440.324 | WIRELESS EQUIPMENT Cell phones PW Staff and Truck GPS Systems. | \$ | 15,000 |
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| 01.440.327 | RADIO EQUIPMENT MAINTENANCE Maintenance work done by ECCO Communications. | \$ | 3,750 |
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| 01.440.378 | VEHICLE REPAIRS Repairs to PW Director vehicle. | \$ | 1,000 |
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| 01.440.420 | DUES, SUBSCRIPTIONS & MEMBERSHIPS Membership for Public Works Administration personnel. | \$ | 500 |
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| 01.440.450 | CONTRACTED SERVICES Maintenance of copy machine. | \$ | 500 |
|------------|--|----|-----|

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

COMMUNITY CENTER

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

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|------------|--|----|---------|
| 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 |

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|----------------------|---|----|---------|
| 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. | |

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|--------------------|--|----|---------|
| 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 |

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|-------------------------------|--|----|---------|
| 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 | LOWER MACUNGIE YOUTH ASSOC. \$25,000 of gym fee waivers. | \$ | - |
| 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 Macungie 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 |

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|------------|--|----|--------|
| 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. | | |

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

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|------------|--|----|---------|
| 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. | | |

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

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

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

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

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 |
|------------|--|----|-------|

**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. | | |

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

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

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

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

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|------------|--|----|-------|
| 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 |
|------------|---|----|--------|

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 |
|------------|---|----|--------|

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 |

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|-------------------------------|--|----|--------|
| 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. | | |

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

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

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|------------|---|----|---|
| 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 |
|------------|---------------------------------|----|---------|

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. | | |

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|------------|--|------------|
| 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 |
|------------|-------------------------------|----|-----------|

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 |
|------------|-------------------------------------|----|-----------|

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 |
|------------|--------------------------------------|--------------|

CAPITAL PROJECTS

| | | |
|------------|-----------------------|-----------|
| 33.493.200 | LAND PURCHASES | \$ 15,300 |
|------------|-----------------------|-----------|

**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 |
|------------|-----------------------------|----|--------|

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. | | |

HIGHWAYS & STREETS

| | | |
|------------|---|--------------|
| 35.439.283 | ROAD RESURFACING Crackseal \$115,000, Line painting \$85,000, Sauerkraut Lane Paving \$342,000, Maulfair Drive paving \$33,000, Microsurfacing \$250,000, Ultra thin \$270,000. | \$ 1,095,000 |
|------------|---|--------------|

CAPITAL PROJECTS

| | | |
|------------|--|------------|
| 35.493.680 | MAJOR EQUIPMENT Replacement for Unit 68 - 1Ton Pick Up | \$ 120,000 |
|------------|--|------------|