

2012 GENERAL FUND REVENUES

	<u>Beginning Balance</u>	<u>\$ 350,000.00</u>
01.301.010	<u>Real Estate Taxes - Current Year</u> The taxable assessed valuation of the Borough of Macungie, as calculated by Lehigh County, is \$66,958,900. At a millage rate of 8.4 mills and a 98% collection rate, the 2012 real estate taxes collected should be (1mill=\$66,958)	<u>\$ 551,198.00</u>
01.301.020	<u>Real Estate Taxes - Prior Year</u> The Borough real estate tax, issued April 1st of each year can be paid by May 31st at net, July 31st at gross and anytime after that until January 31st of the next year at penalty. After January 31st the tax collector turns all delinquent tax bills over to the County tax claim bureau. The money that the tax collector takes in January 1st and 31st is know as "prior year taxes". It is anticipated the borough will receive	<u>\$ 1,000.00</u>
01.301.030	<u>Real Estate Taxes - Delinquent</u> Property owners who don't pay their real estate tax by January 31st will have their tax bill sent by the tax collector to the claim bureau. The property owner then has approximately 19 months (or until September of the following year), to pay their taxes plus penalty, or the tax claim bureau will have the sheriff's department conduct a sheriff sale. Monies received by the tax claim bureau are turned back to the Borough. This budget figure is	<u>\$ 8,000.00</u>
01.301.060	<u>Real Estate Taxes – Interim</u> Any new construction, additions, etc. require a building permit, which the Borough sends to the Lehigh County Tax Assessment Office. Since the property taxes are sent out in April, those building permits issued after that date and before January 1st will be issued an interim tax bill for the year. This revenue item will be approximately	<u>\$ 1,100.00</u>
01.310.001	<u>Per Capita Taxes - Current</u> A \$10 per capita tax is assessed to all Macungie residents over the age of 18. This year's revenue will be approximately	<u>\$ 21,000.00</u>
01.310.002	<u>Per Capita Taxes - Prior Years</u> The money that the tax collector takes in between January 1st and 31st is known as "prior year taxes". It is anticipated the Borough will receive	<u>\$ 2,000.00</u>

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01.310.003	<u>Per Capita Taxes - Delinquent</u> The delinquent per capita taxes are turned over to a tax collection agency. The Borough should received approximately	<u>\$ 1,000.00</u>
01.310.010	<u>Real Estate Transfer Tax</u> Any person purchasing property within the Borough of Macungie is subject to a 1% tax. The revenue generated by the Real Estate Transfer tax this year will be	<u>\$ 25,000.00</u>
01.310.020	<u>Earned Income Tax</u> The Earned Income Tax is collected from Borough residents who pay ½ of 1% of their wages. The revenue estimated will be	<u>\$ 350,000.00</u>
01.310.050	<u>Local Services Tax</u> This \$10 tax is imposed on every person working within the Borough boundaries. Berkheimer will be collecting this tax starting 2012 and charges a 2.5% commission which reduces the income by approximately \$300. With this change in collection, it is estimated this year the Borough will collect	<u>\$ 11,300.00</u>
01.320.043	<u>Plumbing License</u> Prior to a plumber performing work in the Borough they are required to obtain a Borough license. A master license is \$25 and a journeyman license is \$15.	<u>\$ 100.00</u>
01.320.081	<u>Miscellaneous Permits</u> Revenue from yard sale, transient, retail, sign, shed, fence, moving and other permits not specifically named will be	<u>\$ 1,000.00</u>
01.321.080	<u>Cable Television Franchise</u> The franchise fee is based on 5% of the gross receipts of Service Electric Cable and RCN. Based on prior years' gross receipt, this year's revenues will be approximately	<u>\$ 45,000.00</u>
01.331.011	<u>Magistrate Fines</u> Fines received from violations of Borough ordinances, statutes, vehicles code, etc. will be	<u>\$ 12,000.00</u>
01.331.012	<u>Local Fines</u> Revenues received from \$20 parking tickets will be	<u>\$ 1,250.00</u>

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01.331.013	<u>State Police Fines</u> The state police fines are paid semi-annually to each Pennsylvania municipality resulting from state police arrests made throughout the Commonwealth. The ratio used by the state is based on the municipality's mileage and population. It is estimated the Borough will receive	\$ <u>2,100.00</u>
01.331.014	<u>Lehigh County Fines</u> Revenues from court hearings will be	\$ <u>5,500.00</u>
01.341.000	<u>Interest Earnings</u> Estimated interest earned this year will be	\$ <u>5,000.00</u>
01.351.020	<u>Public Safety Grant</u> 50% reimbursement for new vests for 5 officers will be	\$ <u>-</u>
01.342.000	<u>Rents and Royalties</u> The Boy Scouts and Historical Society lease space at the Institute, in addition to the rental from meeting rooms the auditorium and rent from 24 S. Church Street with an increase from \$325/month to \$375/month will bring in	\$ <u>42,567.00</u>
01.351.008	<u>Grants</u> Main Street Initiatives Grant to revise the Zoning Ordinance (\$7,250); \$21,241 for Safe Streets grant reimbursement for 2012 and CDBG funding of \$134,566.10 for ADA ramps	\$ <u>163,057.00</u>
01.354.003	<u>Winter Maintenance</u> The Borough has an agreement with PennDOT to cinder and plow state streets within the Borough, except Main Street, for which the Borough is reimbursed	\$ <u>910.00</u>
01.354.010	<u>Macungie Institute Grants</u> The Borough is anticipating receiving grant funds from Air Products (\$2,500)	\$ <u>2,500.00</u>
01.355.001	<u>Public Utility Commission (PUC) Realty Tax</u> The Borough receives money from the State those public utilities owning buildings or land within the Borough. GTE is the only utility that owns property in the Borough. This annual payment is received in October. It is estimated the Borough will receive	\$ <u>1,200.00</u>

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01.355.004	<u>Beverage Licenses</u>	\$ 1,200.00
	The Borough receives a \$200 license fee collected by the State for establishments within the Borough that dispense liquor. The revenue received will be	
01.355.005	<u>Pension Funding - State Aid</u>	\$ 64,700.00
	The Borough receives money from the state to defray the police and non-uniform pension plans. This year's estimated amount will be	
01.355.099	<u>Firemen's Relief</u>	\$ 21,500.00
	The Borough receives revenue from the state that goes directly to the Firemen's Relief Association. This amount is	
01.357.000	<u>Recycling Grants</u>	\$ 13,065.00
	All Pennsylvania municipalities with recycling programs are eligible to apply for a Municipal Recycling Program Performance Grant. This grant is based on the success of the applicant's recycling efforts. Performance is judged according to the weight of DEP approved eligible recycling materials recovered and marketed in a given year and the population of the municipality.	
01.359.000	<u>In Lieu of Taxes</u>	\$ 4,345.00
	Lehigh County Housing Authority payment in lieu of real estate taxes. Agreement to be reviewed in 2014.	
01.361.032	<u>Engineering Costs</u>	\$ 7,000.00
	Reimbursable expenses for engineering review and inspections are anticipated to be	
01.361.033	<u>Zoning and Subdivision/ Land Development Plan Fees</u>	\$ 1,500.00
	Application fees for The Zoning Hearing Board and Planning Commission are estimated to bring in	
01.361.034	<u>Zoning Permit Fees</u>	\$ 1,000.00
	The anticipated revenue for zoning permits will be	
01.361.063	<u>Earned Income Tax Collections</u>	\$ 13,300.00
	The East Penn School District pays the Borough 5% of the EIT taxes collected for the Tax Collector's services. This year the Borough will receive	
01.362.011	<u>Police Reports</u>	\$ 500.00
	Revenue collected for the sale of accident reports, copies, etc. is estimated at	

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01.362.041	<u>Building Permits</u> The anticipated revenue from building permits will be	\$ <u>7,500.00</u>
01.362.042	<u>Electrical Permits</u> The anticipated revenue from electrical permits will be	\$ <u>2,000.00</u>
01.362.043	<u>Plumbing Permits</u> These fees comprise residential and commercial fixture installations. It is estimated the Borough will receive	\$ <u>150.00</u>
01.362.045	<u>Occupancy/Use Permits</u> The anticipated revenue from use/occupancy permits will be	\$ <u>100.00</u>
01.362.046	<u>HVAC Permits</u> The anticipated revenue from use/occupancy permits will be	\$ <u>100.00</u>
01.362.140	<u>Fingerprinting</u> The Borough charges a \$25 fee for fingerprinting non-residents.	\$ <u>-</u>
01.364.030	<u>Solid Waste</u> Receipts anticipated for billing of refuse for 2012 will be	\$ <u>265,875.00</u>
01.365.000	<u>Health Insurance Co-Pay/Dividend</u> Employees participating in the Borough's Health Plan pay a co-payment through a pre-taxed payroll deduction. In addition, the Borough's retirees pay their health insurance premium through the Borough. No insurance dividends are anticipated for 2012.	\$ <u>14,291.00</u>
01.365.050	<u>Sale of Maps and Publications</u> Revenues from the sale of copies for RTK requests, zoning maps, specifications, and bids is estimated to be	\$ <u>500.00</u>
01.380.000	<u>Miscellaneous Revenue</u>	\$ <u>1,500.00</u>
01.386.000	<u>Sale of Assets</u>	\$ <u>2,500.00</u>
01.387.000	<u>Miscellaneous</u> Contributions and Donations from Private Sources	\$ <u>-</u>
01.387.001	<u>Macungie Institute</u> Contributions and Donations from Private Sources	\$ <u>100.00</u>

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01.387.002	<u>Police Department</u> Contributions and Donations from Private Sources	<u>\$ 50.00</u>
01.387.003	<u>Flower Park</u> Contributions and Donations from Private Sources	<u>\$ 50.00</u>
01.387.005	<u>Police K-9 Contributions</u> Contributions and Donations from Private Sources	<u>\$ 1,000.00</u>
01.389.001	<u>Farmer's Market</u> Vendor fees and sponsor donations	<u>\$ 5,000.00</u>
01.392.001	<u>Transfer from General Fund Capital Account</u> The total is to resurface 300' of Maple Street (\$21,850), to sealcoat Brookfield Drive (\$25,000), for patching (\$18,000) and paver payment (\$10,696)	<u>\$ 75,546.00</u>
01.392.002	<u>Transfer from K9 Account</u>	<u>\$ 2,000.00</u>
01.392.003	<u>Transfer from Farmers Market Account</u>	<u>\$ -</u>
01.395.000	<u>Refunds of Prior Year Expenditures</u> Reimbursable expenses from prior year purchases such as t-shirts and recycling bins are anticipated to be	<u>\$ 1,000.00</u>
	<u>Total Revenue</u>	<u>\$ 2,111,154.00</u>