

Borough of Macungie
2026 Budget
Final Draft

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**2026 Budget
General Fund
Revenues**

| | <u>2026 General Fund Revenues</u> | |
|------------|---|---------------------------|
| | | |
| | | <u>2026 Budget</u> |
| | | |
| | | |
| 01.301.010 | <u>Real Estate Taxes - Current Year</u> - (\$237,548,100 x .00425 mils x 96% collection rate) (1mill=\$237,548) plus estimates | \$ <u>1,145,327</u> |
| 01.301.020 | <u>Real Estate Taxes - Prior Year</u> | \$ <u>9,000</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 known as "prior year taxes". It is anticipated the borough will receive | |
| 01.301.030 | <u>Real Estate Taxes - Delinquent</u> | \$ <u>15,000</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 | |
| 01.301.060 | <u>Real Estate Taxes – Interim</u> | \$ <u>1,000</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 | |
| 01.310.001 | <u>Per Capita Taxes - Current</u> | \$ <u>15,000</u> |
| | A \$10 per capita tax is assessed to all Macungie residents over the age of 18. This year's revenue will be approximately | |
| 01.310.002 | <u>Per Capita Taxes - Prior Years</u> | \$ <u>164</u> |

**2026 Budget
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Revenues**

| | <u>2026 General Fund Revenues</u> | |
|------------|---|---------------------------|
| | | |
| | | <u>2026 Budget</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 | |
| 01.310.003 | <u>Per Capita Taxes - Delinquent</u> | \$ 7,500 |
| | The delinquent per capita taxes are turned over to a tax collection agency. The Borough should received approximately | |
| 01.310.010 | <u>Real Estate Transfer Tax</u> | \$ 184,630 |
| | 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 | |
| 01.310.020 | <u>Earned Income Tax</u> | \$ 610,000 |
| | The Earned Income Tax is collected from Borough residents who pay ½ of 1% of their wages. The revenue estimated will be | |
| 01.310.050 | <u>Local Services Tax</u> | \$ 45,000 |
| | In 2015 this tax was increased to \$52 from \$10 annually. | |
| 01.320.081 | <u>Miscellaneous Permits</u> | \$ 2,000 |
| | Revenue from yard sale, transient, retail, moving and fireworks permits be | |
| 01.321.080 | <u>Cable Television Franchise</u> | \$ 40,000 |
| | The franchise fee is based on 5% of the gross receipts of Service Electric Cable and RCN. Based on the continued decline in gross receipts revenues will be approximately | |
| 01.321.150 | <u>Residential Rental License Fees</u> - At the \$30 license fee for 59 units remain to obtain licenses. The revenue will be | \$ 300 |
| 01.331.011 | <u>Magistrate Fines</u> | \$ 1,300 |
| | Fines received from violations of Borough ordinances, statutes, vehicles code, etc. will be | |
| 01.331.012 | <u>Local Fines</u> | \$ 850 |
| | Revenues received from \$20 parking tickets will be | |
| 01.331.013 | <u>State Police Fines</u> | \$ 600 |

**2026 Budget
General Fund
Revenues**

| | <u>2026 General Fund Revenues</u> | |
|------------|---|---------------------------|
| | | <u>2026 Budget</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 | |
| 01.331.014 | <u>Lehigh County Fines</u> | \$ 1,750 |
| | Revenues from court hearings will be | |
| 01.341.000 | <u>Interest Earnings</u> | \$ 80,000 |
| | Estimated interest earned this year will be | |
| 01.342.000 | <u>Rents and Royalties</u> | \$ 30,000 |
| | The Boy Scouts and Historical Society lease space at the Institute, in addition to the rental from meeting rooms and the auditorium and rent from 24 S. Church Street will be | |
| 01.351.020 | <u>Public Safety Grant</u> | \$ - |
| | 50% reimbursement for new vests for officers will be | |
| 01.354.003 | <u>Winter Maintenance</u> | \$ 1,267 |
| | 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 | |
| 01.354.010 | <u>Macungie Institute Grants</u> | \$ - |
| 01.355.001 | <u>Public Utility Commission (PUC) Realty Tax</u> | \$ 1,750 |
| | Verizon is the only utility that owns property in the Borough and they have put their property on the tax rolls. | |
| 01.355.004 | <u>Beverage Licenses</u> | \$ 1,100.00 |
| | 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> | \$ 88,876 |
| | 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> | \$ 21,863 |

**2026 Budget
General Fund
Revenues**

| | <u>2026 General Fund Revenues</u> | |
|------------|--|---------------------------|
| | | <u>2026 Budget</u> |
| | 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> | \$ 8,000 |
| | The Recycling Performance Grant is estimated to be | |
| 01.359.000 | <u>Payment In Lieu of Taxes (PILOT)</u> | \$ 11,500 |
| | LCHA has a PILOT Agreement with the Borough for the Macungie Meadows, Locust, and Cedar Street properties. | |
| 01.361.033 | <u>Zoning and Subdivision/ Land Development Plan Fees</u> | \$ 1,500 |
| | Application fees for The Zoning Hearing Board and Planning Commission are estimated to bring in | |
| 01.361.034 | <u>Zoning Permit Fees</u> | \$ 3,000 |
| | The anticipated revenue for zoning permits will be | |
| 01.361.035 | <u>Legal Fee Reimbursement</u> | \$ - |
| 01.362.011 | <u>Police Reports</u> | \$ 750 |
| | Revenue collected for the sale of accident reports, copies, etc. is estimated at | |
| 01.362.040 | <u>Residential Rental Inspection Fees</u> - At the fee of \$70 per inspection per unit the revenue will be | \$ 2,000 |
| 01.362.041 | <u>Building Permits</u> | \$ 5,000 |
| | The anticipated revenue for building permits will be | |
| 01.362.042 | <u>Electrical Permits</u> | \$ 1,250 |
| | The anticipated revenue for electric permits will be | |
| 01.362.043 | <u>Plumbing Permits</u> | \$ 1,250 |
| | These fees comprise residential and commercial fixture installations. It is estimated the Borough receive | |
| 01.362.045 | <u>Occupancy/Use Permits</u> | \$ 200 |
| | The anticipated revenue for use/occupancy permits will | |
| 01.362.046 | <u>HVAC Permits</u> | \$ 1,750 |
| | The anticipated revenue for HVAC permits will be | |
| 01.362.140 | <u>Fingerprinting</u> | \$ 200 |
| | The Borough charges a \$50 fee for fingerprinting non-residents. | |

**2026 Budget
General Fund
Revenues**

| | <u>2026 General Fund Revenues</u> | |
|------------|--|---------------------------|
| | | |
| | | <u>2026 Budget</u> |
| 01.364.030 | <u>Solid Waste</u> | \$ 720,068 |
| | 2025 refuse billing receipts will be | |
| 01.365.000 | <u>Health Insurance Co-Pay/Dividend</u> | \$ 35,784 |
| | 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. | |
| 01.365.050 | <u>Sale of Maps and Publications</u> | \$ 50 |
| | Revenue from the sale of copies for RTK requests, zoning maps, specifications and bids is estimated to be | |
| 01.380.000 | <u>Miscellaneous Revenue</u> – includes insurance check for building damage; utility late fees | \$ 25,000 |
| 01.381.001 | <u>Yard Waste Fund Income</u> | \$ 1,250 |
| | <u>Total Revenue</u> | \$ 3,122,829 |
| | | |
| | <u>Pass Through Revenue</u> | 2026 Budget |
| 01.361.032 | <u>Reimbursable Engineering Costs</u> | |
| 01.361.065 | <u>Eng. Costs Reim-Est @ Brookside</u> | |
| 01.355.099 | <u>Firemen's Relief</u> | \$ 21,863 |
| 01.364.030 | <u>Solid Waste</u> | \$ 720,068 |
| | <u>Revenue Pass thru plus trash</u> | \$ 741,932 |
| | | |
| | <u>Net Revenue (total less pass thru revenue)</u> | \$ 2,380,897 |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|---|--------------------|
| | | 2026 Budget |
| | <u>400 Executive Government</u> | |
| 01.400.110 | <u>Council Compensation -</u> | \$ 7,200 |
| | Each Council member receives a salary of \$1,000, except the Council President who receives \$1,200. This salary is paid in one lump sum in December of each year. | |
| 01.401.110 | <u>Mayor -</u> | \$ 1,500 |
| | The Mayor receives a salary of \$1,500 annual which is paid out in December of each year. | |
| 01.401.121 | <u>Borough Manager's Salary -</u> | \$ 45,938 |
| | The Borough Manager's salary is split equally between the general , water and sewer funds. The general fund portion is | |
| 01.401.130 | <u>Administrative Assistant's Salary -</u> | \$ 17,472 |
| | The Administrative Assistant's wages are split equally between the general , water and sewer funds funds. The general fund portion is | |
| 01.401.131 | <u>Borough Clerk/Assistant Treasurer Salary -</u> | \$ 14,907 |
| | The Borough Clerk/Assistant Treasurer's wages are split equally between the general , water and sewer funds funds. The general fund portion is | |
| | | |
| 01.401.13X | <u>Assistant to Manager -</u> | \$ - |
| | The Assistant to Manager's wages are split equally between the general , water and sewer funds funds. The general fund portion is | |
| | | |
| | <u>402 Auditing Services</u> | |
| 01.402.311 | <u>Auditing -</u> | \$ 13,044 |
| | The annual audit, as performed by the firm of Cambell, Rappold & Yurasits , is divided between the general fund and sewer fund. The general fund portion will be | |
| | <u>403 Tax Collection</u> | |
| 01.403.110 | <u>Tax Collector's Commission -</u> | \$ 4,376 |
| | The compensation of the tax collector for collection of the Borough Real Estate Taxes is \$4 per bill, based on 1063 bills. | |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|--|--------------------|
| | | 2026 Budget |
| 01.403.120 | <u>Earned Income Tax Collection Fees</u> | \$ 6,166 |
| | The Borough's EIT is collected by H.A. Berkheimer. Their commission to provide this service is 1.3%, plus postage and is anticipated to be | |
| 01.403.211 | <u>Operating Expenses</u> | \$ 7,600 |
| | includes fees for BCIU for RE tax collection services and H.A. Berkheimer for collection of the LST and Per Capita Tax. | |
| 01.403.311 | <u>Auditing -</u> | \$ 3,630 |
| | The audit expenses for the Real Estate Tax Collector's audit. | |
| 01.403.353 | <u>Bonding -</u> | \$ 160 |
| | The Real Estate Tax Collector's bond is | |
| | | |
| | <u>404 Legal Services</u> | |
| 01.404.314 | <u>Legal Services -</u> | \$ 75,000 |
| | The Borough retains the firm of Grim, Biehn and Thatcher, Lamb McFarland for representation at Borough Council meetings, legal opinions, court hearings, etc. The estimated cost will be | |
| | | |
| | <u>406 General Government Administration</u> | |
| 01.406.153 | <u>Long Term Disability Insurance -</u> | \$ 500 |
| | The Borough provides long-term disability insurance to all full time employees. This premium is split between the general, water and sewer funds . The general fund portion of this premium will be | |
| 01.406.154 | <u>Short Term Disability Insurance</u> | \$ 600 |
| | The Borough provides short-term disability insurance to all full time employees. This premium is split between the general, water and sewer funds. The general fund portion of this premium will be | |
| 01.406.156 | <u>Medical, Eye and Dental Benefits -</u> | \$ 93,932 |

**2026 Budget
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Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|--|--------------------|
| | | 2026 Budget |
| | The Borough provides all full time employees with medical, eye and dental insurance. This line item also includes payment of the retirees benefits. The general fund portion excluding police will be | |
| 01.406.158 | <u>Life Insurance & ADD</u> | \$ 500 |
| | \$80,000 Policy on all full time employees | |
| 01.406.159 | <u>Pension - Defined Contribution</u> | \$ 907 |
| | The Borough's non-uniform pension plan requires the employees to contribute 3% of their pay to the plan, with the Borough obligated to contribute the remaining balance, according to the actuarial report. With the State Aid the Borough's minimum municipal obligation will be | |
| 01.406.160 | <u>Pension - Defined Benefit</u> | \$ 10,560 |
| | The Borough's non-uniform pension plan requires the employees to contribute 5% of their pay to the plan, with the Borough obligated to contribute the remaining balance, according to the actuarial report. With the State Aid the Borough's minimum municipal obligation will be | |
| 01.406.161 | <u>F.I.C.A. -</u> | \$ 23,712 |
| | Social Security taxes (.0765) for the general fund are | |
| 01.406.162 | <u>Unemployment Compensation-</u> | \$ 1,045 |
| | The Borough uses the services of Interstate Tax Service Bureau for unemployment compensation. The 2025 rate remains at .0285 with the base payroll remaining at \$10,000. This fee is estimated at | |
| 01.406.181 | <u>Wellness Incentive -</u> | \$ 300 |
| | Annually, the Borough pays each employee for unused sick days over the accumulated amount of 70 days. In addition, at the end of employment, the Borough will pay \$50 per day for his or her accumulated sick days per the Teamster's Collective Bargaining Agreement. This general fund portion is | |
| 01.406.183 | <u>Administrative Overtime</u> | \$ - |
| 01.406.196 | <u>Health Reimbursement Account (HRA) -</u> | \$ 2,000 |

**2026 Budget
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Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|---|--------------------|
| | | 2026 Budget |
| | The Borough reimburses employees participating in the Borough Health Insurance Plan for the 1st 50% of their deductible. | |
| 01.406.198 | <u>PCOR Fee</u> | \$ <u>35</u> |
| | | |
| 01.406.210 | <u>Office Supplies -</u> | \$ <u>3,500</u> |
| | The expenses for supplies and other materials needed to run the Borough office and the Macungie Institute will be | |
| 01.406.213 | <u>Minor Office Equipment Purchases and IT –</u> | \$ <u>6,800</u> |
| | 1/3 the cost to purchase IT services, upgrades, virus protection | |
| 01.406.249 | <u>Petty Cash -</u> | \$ <u>50</u> |
| | For small unexpected purchases the cash on hand will be | |
| 01.406.321 | <u>Telephone -</u> | \$ <u>700</u> |
| | The telephone bills for Borough Hall and the garage are evenly split between the sewer, water and general funds. 100% of the phone bills for the Macungie Institute are included in this line item. | |
| 01.406.325 | <u>Postage -</u> | \$ <u>3,000</u> |
| | Postage for sending out utility bills, and day to day correspondence will be | |
| 01.406.337 | <u>Automobile Allowance -</u> | \$ <u>250</u> |
| | The Borough reimburses employees and Council members per the IRS mileage rate for the use of their own vehicle for Borough business. This total will be approximately | |
| 01.406.341 | <u>Advertising -</u> | \$ <u>5,000</u> |
| | To advertise ordinances, meetings, bids, etc. in the East Penn Press will cost | |
| 01.406.342 | <u>Printing-</u> | \$ <u>825</u> |
| | The printing of letterhead, envelopes and various forms is estimated to be | |
| 01.406.351 | <u>Commercial Insurance Policy -</u> | \$ <u>8,861</u> |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|--|---|--------------------|
| | | 2026 Budget |
| | This policy includes general liability, property, automobile, inland marine, public officials, commercial crime and umbrella coverage. The expense is split between the general fund, police, sewer fund and water fund . The general fund portion is estimated at | |
| | <u>General Liability</u> | |
| | Protects the Borough against claims and lawsuits for injuries sustained on the municipal premises and personal injuries (the nonphysical type such as libel and slander). Insurance pays when judgments are rendered against the municipality. Contractual liability coverage includes written contracts where the municipality is a party. The Borough's liability limit each occurrence is \$1,000,000. Our general aggregate limit (excluding products completed operations) is \$2,000,000. The Borough's products completed operations aggregate limit is \$2,000,000 and personal and advertising injury limit is \$1,000,000. Also included is fire damage liability with a limit of \$50,000. | |
| | <u>Property</u> | |
| | Provides protection on Borough buildings and contents on a blanket replacement cost basis in the amount of \$1,850,708 with a \$500 deductible and 90% coinsurance. The policy has an inflation guard of 4% for building and 4% for contents. | |
| | <u>Commercial Crime Policy</u> | |
| | Provides coverage for employee theft | |
| | <u>Inland Marine</u> | |
| | Inland Marine insurance is used to cover equipment or property, which is mobile but not covered under the auto insurance policy. Equipment covered includes items such as street sweepers, graders, portable welders, backhoes and portable radios. (Another name for this policy is contractor's equipment.) The equipment is covered on a specified amount basis with a \$1000 deductible. | |
| | <u>Public Officials Liability Coverage</u> | |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|--|--------------------|
| | | 2026 Budget |
| | This insurance coverage applies to non-property or non-bodily type damage or injury. Claims brought under this coverage usually arise from decisions made by elected or appointed officials causing loss of revenue or some type of nonphysical injury to an individual or business. The Borough policy provides for \$1,000,000 coverage with a \$2,500 deductible. | |
| | <u>Automobile</u> | |
| | Provides liability insurance with a limit of \$1,000,000 for the Borough auto fleet. Provides first party benefits, uninsured and underinsured motorists coverage with a \$35,000 limit. Includes liability coverage for non-owned and hired vehicles. Also provides collision coverage and towing and labor coverage. | |
| | <u>Umbrella</u> | |
| 01.406.353 | <u>Bonding -</u> | \$ 300 |
| | Public official bonds are financial guarantees the official will faithfully perform the duties of office. The cost to bond the Borough Manager and Borough Clerk/Assistant/Treasurer is split between the general, water and sewer funds . The general fund portion is | |
| 01.406.354 | <u>Workers Compensation Insurance -</u> | \$ 5,719 |
| | The Borough is a member of Susquehanna Municipal Trust for Workers Comp Insurance | |
| 01.406.375 | <u>Office Maintenance and Repair -</u> | \$ 1,250 |
| | Repairs on machinery and equipment are estimated at | |
| 01.406.420 | <u>Dues and Subscriptions-</u> | \$ 1,500 |
| | Includes subscriptions to various governmental magazines and memberships and payments | |
| 01.406.450 | <u>Service Contracts -</u> | \$ 35,633 |
| | DPW maintenance contracts BH and for various administrative software programs, office equipment, Swiftreach 911, webhosting and payroll processing. | |
| 01.406.460 | <u>Seminars -</u> | \$ 1,000 |
| | For the various seminars and conferences held during the year which are attended by Council, Mayor and the staff, the amount is estimated at | |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|---|--------------------|
| | | 2026 Budget |
| 01.406.480 | <u>Miscellaneous -</u> | \$ 1,500 |
| | MI programming and Borough advertising (\$1500) | |
| 01.406.401 | <u>Yard Waste Passes</u> | \$ 1,000 |
| | <u>408 Engineering Services</u> | |
| 01.408.313 | <u>General Engineering Services -</u> | \$ 65,000 |
| | General Engineering services for the Borough will cost approximately | |
| 01.408.317 | <u>Reimbursable Engineering Services -</u> | \$ - |
| | Engineering services which are reimbursed to the Borough by developers for plan review, etc. | |
| 01.408.319 | <u>Reimbursable Engineering-Est @ Brookside</u> | \$ - |
| 01.408.318 | <u>Reimbursable BCO Fees</u> - BCO fees for inspections and permit review, including plans | \$ - |
| | | |
| | <u>409 General Government Buildings</u> | |
| 01.409.122 | <u>Macungie Institute Facility Manager-</u> | \$ 24,960 |
| | The Facility Manager's wages are based on 24 hrs/wk | |
| 01.409.229 | <u>Hospitality -</u> | \$ 500 |
| | To purchase refreshments for various functions | |
| 01.409.230 | <u>Heating Expenses -</u> | \$ 7,750 |
| | With the conversion to gas heat at Borough Hall, the estimated cost to heat the MI and Borough Hall will be | |
| 01.409.236 | <u>Housekeeping Supplies -</u> | \$ 2,000 |
| | The cost for paper towels, toilet tissue, and the like for Borough Hall and MI will be | |
| 01.409.260 | <u>Minor Equipment Building</u> | \$ 100 |
| 01.409.361 | <u>Electricity -</u> | \$ 4,750 |
| | Electricity expenses for the Macungie Institute and 1/3 (general fund portion) of the electricity expenses for Borough Hall are estimated to be | |
| 01.409.373 | <u>Building Maintenance and Repairs -</u> | \$ 20,115 |
| | Routine building and grounds maintenance for the MI & Borough Hall, including deicer | |
| 01.409.430 | <u>Real Estate Tax</u> | \$ 1,250 |
| | For property at 24 S. Church Street | |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|---|--------------------|
| | | 2026 Budget |
| 01.409.450 | <u>MI Service Contract</u> | \$ 35,519 |
| | The annual service contract will cost | |
| 01.409.451 | <u>Janitorial Services</u> | \$ 10,920 |
| | The annual cost to clean Borough Hall and The Macungie Institute | |
| 01.409.480 | <u>Miscellaneous FRS Bookkeeping</u> | \$ 20,000 |
| 01.409.670 | <u>Building Improvements</u> | \$ - |
| 01.409.740 | <u>Machinery & Equipment</u> | \$ - |
| | | |
| | <u>410 Police Department</u> | |
| 01.410.130 | <u>Police Chief's Salary</u> | \$ - |
| | To hire a chief will cost | |
| 01.410.131 | <u>Sergeant's Salary -</u> | \$ 94,019 |
| 01.410.137 | <u>Corporal's Salary -</u> | \$ 89,984 |
| 01.410.133 | <u>Patrol Officer Wages -</u> | \$ 289,368 |
| | 4 full time patrol police officers | |
| 01.410.135 | <u>30 Hour Police Wages –</u> | \$ 45,838 |
| | For 1 officer to work 36 hrs/wk | |
| 01.410.136 | <u>Part-time Police Wages -</u> | \$ 42,000 |
| 01.410.153 | <u>Long Term Disability Insurance-</u> | \$ 1,500 |
| | The Borough provides long-term disability insurance for full time & 30-hr officers. | |
| 01.410.154 | <u>Short Term Disability Insurance-</u> | \$ 1,850 |
| | The Borough provides short-term disability insurance for full time & 30-hr officers. | |
| 01.410.156 | <u>Medical, Eye and Dental Benefits -</u> | \$ 186,739 |
| | Medical, eye and dental benefits for the department will cost approximately | |
| 01.410.158 | <u>Life Insurance-</u> | \$ 1,500 |
| | \$100,000. Policy for full time & 30-hr officers per the collective bargaining agreement. | |
| 01.410.160 | <u>Pension -</u> | \$ 149,031 |
| | With the State Aid the Borough's minimum municipal obligation for the uniformed pension costs will be | |
| 01.410.161 | <u>F.I.C.A -</u> | \$ 47,913 |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|--|--------------------|
| | | 2026 Budget |
| | Social Security taxes for the police department will be | |
| 01.410.162 | <u>Unemployment Compensation -</u> | \$ 3,135 |
| 01.410.181 | <u>Wellness -</u> | \$ 420 |
| 01.410.182 | <u>Longevity-</u> | \$ 7,428 |
| | After an officer has completed their fifth year of service with the Borough, they shall on the next pay day after their anniversary date receive a percentage of base pay for each year of service with the Borough per the Collective Bargaining Agreement. | |
| 01.410.183 | <u>Overtime -</u> | \$ 42,000 |
| | For holidays, court time, emergency call outs and extra shifts it will cost approximately | |
| 01.410.184 | <u>Shift Differential –</u> | \$ 8,400 |
| | Each full-time officer, excluding the Chief, will receive a shift differential in the amount of \$1,200 paid in two equal installments of \$600 per Collective Bargaining Agreement. | |
| 01.410.196 | <u>Health Reimbursement Account -</u> | \$ 750 |
| | The Borough reimburses employees participating in the Borough Health Insurance Plan for the 1st 50% of their deductible. | |
| 01.410.198 | <u>PCOR Fees -</u> | \$ 35 |
| | The Borough is required to pay a Patient-Centered Outcome Resource Fee for the average number of covered lives for the plan year. Full payment is due annually by July 31st of the following year. | |
| 01.410.210 | <u>Office Supplies –</u> | \$ 600 |
| | Stationery, computer accessories, video tapes, film, and other items necessary to run the office will cost approximately | |
| 01.410.213 | <u>Minor Equipment Purchases -</u> | \$ 1,500 |
| 01.410.230 | <u>Heating Costs - Police Station -</u> | \$ 1,200 |
| | The fuel costs for Borough Hall are split 2/3 general and 1/3 police. The police portion is | |
| 01.410.231 | <u>Vehicle Fuel -</u> | \$ 16,000 |
| | Fuel for Borough Police cars is estimated at | |
| 01.410.236 | <u>Police Housekeeping Supplies -</u> | \$ 750 |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|---|--------------------|
| | | 2026 Budget |
| | The cost for cleaning products, paper towels, toilet tissue will be | |
| 01.410.238 | <u>Uniforms -</u> | \$ 9,000 |
| | The cost includes \$1,000 allowance for full time officers and 30-hr officer, plus part time officers and purchases uniforms for the chief. | |
| 01.410.242 | <u>Ammunition -</u> | \$ 2,500 |
| | Each police officer must be certified annually. The cost for ammunition is | |
| 01.410.249 | <u>Mayor's Discretionary Fund</u> | \$ - |
| | Former Mayor Cordner had waived receiving a salary so his wages could be used for Police Department projects. This line item includes the balance forward for the unspent funds | |
| 01.410.250 | <u>Maintenance and Repairs Parts -</u> | \$ 7,100 |
| | To purchase parts for the police car repairs will cost approximately | |
| 01.410.260 | <u>Major Equipment -</u> | \$ 13,000 |
| | to purchase new body cameras and body vests; grant reimbursed for portion | |
| 01.410.321 | <u>Telephone -</u> | \$ 2,400 |
| | To pay telephone bills for the police department will cost approximately | |
| 01.410.325 | <u>Postage -</u> | \$ 800 |
| | The cost of postage for the day to day operation of the police department will be | |
| 01.410.337 | <u>Police-Personal Car Usage –</u> | |
| 01.410.351 | <u>Commercial Insurance -</u> | \$ 9,969 |
| | Automobile and Police Professional Liability Insurance | |
| 01.410.354 | <u>Workers Compensation Insurance Police</u> | \$ 22,147 |
| 01.410.361 | <u>Electricity - Police Station-</u> | \$ 1,700 |
| | The police budget includes 1/3 of the electricity for Borough Hall. This will cost approximately | |
| 01.410.373 | <u>Maintenance & Repairs Building Police</u> | \$ 4,425 |
| 01.410.374 | <u>Vehicle Maintenance -</u> | \$ 2,520 |
| | Expenses incurred from an outside service center for maintenance and repairs to the police cars are estimated at | |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|--|--------------------|
| | | 2026 Budget |
| 01.410.420 | <u>Dues/Subscriptions -</u> | \$ 400 |
| | Dues for subscriptions for various publications will cost | |
| 01.410.450 | <u>Service Contracts</u> | \$ 27,340 |
| | For various office equipment, stop watches, computers, copy machine etc. will cost | |
| 01.410.451 | <u>Janitorial Services</u> | \$ 3,640 |
| | The annual cost to outsource cleaning of the police department and a portion of washing the atrium windows is | |
| 01.410.460 | <u>Seminars -</u> | \$ 500 |
| | To send the officers to training courses will cost | |
| 01.410.461 | <u>Civil Service Commission Expenses -</u> | \$ 900 |
| | To advertise meeting and hiring notices, solicitor's fees and pay for police testing, it is estimated to cost | |
| 01.410.480 | <u>Miscellaneous Services-</u> | \$ 1,500 |
| | The Borough budgets \$1,025 for the Humane Society services | |
| 01.410.500 | <u>Transfer to Post Retirement Medical Fund</u> | \$ 25,000 |
| 01.492.010 | <u>Transfer to General Fund Capital Account</u> - \$15,000 toward purchase of a police car is included in the transfers to GF Capital Acct line item. | \$ - |
| | <u>Capital Purchases</u> | |
| 01.410.740 | <u>Purchase Police Car</u> | \$ - |
| 01.410.742 | <u>Capital Building Improvements -</u> | \$ - |
| | | |
| | <u>411 Fire Department</u> | |
| 01.411.231 | <u>Vehicle Fuel -</u> | \$ - |
| | To operate the fire trucks and equipment, the fuel will cost | |
| 01.411.354 | <u>Worker's Compensation Insurance -</u> | \$ - |
| | The Borough pays the workers compensation insurance for the Fire Department. This will cost approximately | |
| 01.411.540 | <u>Fire Department Allocation -</u> | \$ 90,000 |
| | The Borough allocates funds to the Fire Department for equipment costs and operation expenses. | |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|---|--------------------|
| | | 2026 Budget |
| 01.411.541 | <u>Fireman's Relief Fund –</u> | \$ 21,863 |
| | The money received from the Fireman's Relief Fund is turned directly over to the Fire Department's Fireman's Relief Board. The total is anticipated to be | |
| 01.412.540 | <u>Macungie Ambulance Corp-</u> | \$ 1,600 |
| | The Borough's contribution to the Macungie Ambulance Corp is | |
| | <u>414 Zoning</u> | |
| 01.414.120 | <u>Zoning/Code Enforcement Officer/Rental Inspector</u> | \$ 61,956 |
| | The wages for a part-time zoning/code enforcement officer working 24 hours/wk is | |
| | <u>Zoning/Code Enforcement Officer/Rental Inspector</u> | \$ 37,440 |
| | The wages for a part-time zoning/code enforcement officer | |
| 01.414.130 | <u>Zoning Hearing Board Compensation</u> | \$ 675 |
| | The Board consists of three members each receiving a compensation of \$15 per appeal. The cost for this item will be approximately | |
| 01.414.310 | <u>Professional Services -</u> | \$ 3,300 |
| | to codify the Borough ordinances | |
| 01.414.314 | <u>Legal Services</u> | \$ 5,000 |
| | The Zoning Hearing Board is represented by at each meeting, along with the stenographer services . These costs will be approximately | |
| | <u>415 Emergency Management</u> | |
| 01.415.220 | <u>Operating Supplies</u> | \$ 5,000 |
| | | |
| | <u>426 Leaf Collection</u> | |
| 01.426.450 | <u>Leaf Collection Service</u> | \$ 25,343 |
| | Leaf Collection 3 years -term with EMI. New (3) year contract awarded in 2023. Term is 2023, 2024, 2025 with optional 2026. | |
| | | |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|---|--------------------|
| | | 2026 Budget |
| | <u>427 Solid Waste Collection</u> | |
| 01.427.342 | <u>Solid Waste Printing -</u> | \$ 200 |
| | The cost to print the refuse bills is estimated to be | |
| 01.427.450 | <u>Solid Waste Contract -</u> | \$ 626,146 |
| | 2 nd year of 3-yr contract. The cost for contracted services by Whitetail Disposal for once a week collection and to hold one electronic recycling and shredding event will be | |
| | | |
| | <u>430 Public Works</u> | |
| 01.430.122 | <u>Public Works Supervisor</u> | \$ 25,431 |
| | The Public Works Supervisor wages are split equally between the general , water and sewer funds funds. The general fund portion is | |
| 01.430.140 | <u>Public Works</u> wages are split equally between the general , water and sewer funds funds. The general fund portion is | \$ 78,340 |
| 01.430.141 | <u>Seasonal Wages</u> | \$ 3,400 |
| | The Borough hires (1) seasonal employee to work 40 hrs./week for approximately 17 weeks. The wages are estimated to be at up to \$15/hr | |
| 01.430.142 | <u>Part Time Wages</u> | \$ - |
| | The expense to hire 1 part time employee to shovel snow in the winter | |
| 01.430.183 | <u>Overtime Wages</u> | \$ 2,500 |
| | The wages for the public works crew to work overtime for snow removal, paving, etc. are estimated at | |
| 01.401.485 | <u>Payroll Expenses - Other</u> | \$ - |
| 01.430.220 | <u>Operating Supplies</u> | \$ 3,667 |
| | This category consists of a wide range of various supplies that are purchased, such as nuts and bolts, barricade and cones, gloves , steel and to purchase concrete barriers for storage area. The cost is estimated at | |
| 01.430.231 | <u>Vehicle Fuel -</u> | \$ 4,916 |
| | Fuel for trucks and equipment is estimated to be | |
| 01.430.238 | <u>Uniforms –</u> | \$ 2,200 |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|--|--------------------|
| | | 2026 Budget |
| | The Borough provides uniforms and \$150 towards safety shoes for each employee. | |
| 01.430.250 | <u>Vehicle Maintenance and Repair Parts -</u> | \$ 10,043 |
| | To purchase parts for the maintenance and repair of trucks 1, 6, ½ of 7 and 1/3 of the backhoe and paver will cost approximately | |
| 01.430.260 | <u>Small Tools and Minor Equipment -</u> | \$ 7,400 |
| | to purchase and maintain small tools and minor equipment | |
| 01.430.316 | <u>CDL Testing -</u> | \$ 400 |
| | The Borough is mandated by Federal law to have all employees with a commercial driver's license randomly tested for drugs and alcohol. | |
| 01.430.374 | <u>Maintenance and Repair Services -</u> | \$ 3,513 |
| | Expenses incurred by an outside service center for maintenance and repairs on trucks 1, 6, ½ of 7 and 1/3 of the backhoe will cost approximately | |
| 01.430.384 | <u>Equipment Rental –</u> | \$ 2,000 |
| | Expenses incurred for equipment rental. | |
| 01.430.741 | <u>Capital Purchase -</u> | \$ - |
| 01.430.740 | <u>Machinery and Equipment -</u> | \$ - |
| | To purchase a new riding mower \$6,000 was allocated in 2021 and \$ 3000 in 2022 to the Transfer to General Fund Capital Account-PW (01.492.013) | |
| 01.431.450 | <u>Street Sweeping Services and tree pruning services</u> | \$ 15,400 |
| 01.433.220 | <u>Signs and Markings –</u> | \$ 3,667 |
| | To purchase signs, barricades, cones, marking paints and replace worn trail markers will cost | |
| 01.433.450 | <u>Crosswalk Painting –</u> | \$ 14,000 |
| | The Borough contracts the services of a line painting company to paint the crosswalks on Main Street. In addition the Borough paints designated parking spaces on Main and Church Streets. This is estimated to cost | |
| 01.433.451 | <u>Traffic Control -</u> | \$ 4,167 |
| | To contract services for traffic control the GF portion will cost | |
| 01.434.361 | <u>Holiday Lights</u> | \$ 300 |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|---|--------------------|
| | | 2026 Budget |
| | Electricity for the Christmas decorations will cost approximately | |
| 01.435.220 | <u>Handicap Ramps and Sidewalk</u> | \$ - |
| | To install the ADA ramps included in the CDBG Grant, plus the Borough's 10% match is | |
| 01.436.246 | <u>Storm Sewer Maintenance and Repairs</u> | \$ 3,000 |
| 01.436.310 | <u>Stormwater PRP Plan</u> | \$ - |
| | The PRP streambank restoration project along Mountain Creek along with preparing the MS4 Annual Report will cost....and has been move to GF Grant Capital Account | |
| 01.438.245 | <u>Street Patching Materials</u> | \$ 3,667 |
| 01.438.250 | <u>Paving Shop Area</u> | \$ - |
| | Suggested for MS4 project. \$46,000 over 3 years at \$15,500/yr | |
| 01.439.601 | <u>Street Resurfacing and Overlay</u> | \$ 240,000 |
| | The following street work is scheduled for 2023: S. Walnut (Lea to Arch) (620 ft). Race Street from Cedar St-south (700 ft). | |
| 01.439.610 | <u>Main Street Streetscape Grants</u> | \$ - |
| | Phase 4 (\$450,000) Main Street enhancements | |
| 01.439.611 | <u>Main Street Streetscape Grant Phase 5</u> | \$ - |
| 01.439.612 | <u>Streetscape Phase 6 DCED</u> | \$ - |
| 01.439.631 | <u>Church Street Reconstruction Project</u> | \$ - |
| 01.439.645 | <u>Cotton Street Bridge Repair Project</u> | \$ - |
| 01.439.646 | <u>Lumber Stret Decorative Street Lights</u> | \$ - |
| 01.439.647 | <u>Growing Greener Grant</u> | \$ - |
| 01.439.648 | <u>HVAC System</u> | \$ - |
| | | |
| | <u>450 Culture and Recreation</u> | |
| 01.451.001 | <u>Farmer's Market</u> | \$ - |
| 01.453.245 | <u>Special Event Decorations -</u> | \$ 2,000 |
| 01.454.250 | <u>Parks - Maintenance -</u> | \$ 16,875 |
| | Maintenance of the parks, bridges and walking trail, including purchasing flowers, mulch, weed control, fountain and train station maintenance, plants and maintenance for bumpouts will cost approximately | |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|---|--------------------|
| | | 2026 Budget |
| 01.454.361 | <u>Flower Park - Electricity</u> | \$ 500 |
| | Electric to run the fountain pumps and the lights will cost approximately | |
| 01.455.000 | <u>Shade Tree –</u> | \$ - |
| | Annual Street tree maintenance | |
| 01.456.000 | <u>Library Contract -</u> | \$ 24,554 |
| | The Borough's contribution to the Emmaus Public Library is | |
| 01.457.540 | <u>Halloween Parade -</u> | \$ 1,500 |
| | The Borough's annual donation to the Halloween Parade is | |
| 01.457.550 | <u>Special Events Decoration</u> | \$ 2,000 |
| | Reimbursement for decorations | |
| 01.457.560 | <u>National Night Out</u> | \$ 2,000 |
| | Support National Night Out event | |
| 01.457.570 | <u>Flower Park</u> | |
| | Flower Park Committee allocation for flowers | \$ 3,679 |
| 01.463.530 | <u>Macungie Holiday</u> | \$ 1,600 |
| | To contribute \$1500 to Macungie Holiday event | |
| | <u>Fireworks Donation</u> | \$ - |
| | To contribute to fireworks celebrations in the Borough | |
| 01.471.100 | <u>Capital Improvement Loan (principle & interest)</u> | \$ - |
| | Interest is payable semi-annually every January 1st and July 1st beginning January 1, 2014 and principal payable every July 1st beginning July 1, 2014 in accordance with the debt service schedule. In 2024 the loan interest rate jumps from 2.75% to 6%. In 2023 or sooner this loan should be refinanced to avoid the 6% interest rate. | |
| 01.481.100 | <u>General Obligation Note Series 2021, New Sewer Loan Fund of \$ 2.3 M plus Refunding of \$575,000 G.O. Note Series 2013-principal</u> | \$ 74,942 |

**2026 Budget
General Fund
Expenditure**

| | <u>2026 General Fund Expenditures</u> | |
|------------|--|---------------------|
| | | 2026 Budget |
| | Interest is payable semi-annually every January 15th and July 15th beginning July 15, 2021 and principal payable every July 15th beginning July 15, 2021 in accordance with the debt service schedule. The General Fund portion is to payoff the \$ 575,000 refinancing G.O. Note Series 2013. See G.O. Note Series 2021 for details | |
| 01.481.110 | <u>General Obligation Note Series 2021, New Sewer Loan Fund of \$ 2.3 M plus Refunding of \$575,000 G.O. Note Series 2013-Interest</u> | \$ 5,290 |
| 01.492.010 | <u>Transfer to General Fund Capital Account-</u> | \$ 76,732 |
| | See individual summary transfers below: 01.492.012; 01.492.013; 01.492.014 or GF Capital Acct tab | |
| 01.429.011 | <u>Transfer to Contingency Fund -</u> | \$ - |
| | To build the contingency fund Borough Council is committed to a 10 year funding plan of in the amount of 20% of the expenditures less the carryover/10 yrs. | |
| 01.492.012 | <u>Transfer to General Fund Capital Account-MI</u> | \$ - |
| | To transfer for MI Heating/AC System. | |
| 01.492.013 | <u>Transfer to General Fund Capital Account-PW</u> | \$ - |
| | To transfer the Public Works vehicles, equipment, paving shop area and emergency. | |
| 01.492.014 | <u>Transfer to General Fund Capital Account-Police</u> | \$ - |
| | To transfer for the Police car. | |
| 01.492.015 | <u>Transfer to General Fund Grants Capital-PRP</u> | \$ - |
| | To transfer Stormwater PRP Plan to General Fund Grants Capital Account | |
| 01.493.000 | - | \$ - |
| | | |
| | Total Expenditures | \$ 3,285,841 |
| | | |
| | Pass Through Expenses | 2026 Budget |
| 01.411.541 | Fireman's Relief Fund | \$ 21,863 |
| 01.427.450 | Solid Waste Contract | \$ 626,146 |
| | Pass Through Expenses | \$ 648,010 |
| | | |
| | Net Expenses (total less pass thru expenses) | \$ 2,637,831 |

**2026 Budget
Sewer Fund
Revenue**

| <u>2026 Sewer Fund Revenues</u> | | |
|--|--|---------------------------|
| | | <u>2026 Budget</u> |
| 08.341.000 | <u>Interest Income -</u> | \$ 84,000 |
| 08.351.008 | <u>PA Small Water & Sewer Grant - In 2016 the Borough was awarded a grant to perform CIPPL work on the sewer systems.</u> | |
| 08.355.005 | <u>Pension Funding – State Aid –</u> | \$ 8,888 |
| | The Borough receives funding from the State to defray the non-uniform pension fund. The sewer fund | |
| 08.362.080 | <u>Sewer Miscellaneous</u> | \$ - |
| 08.364.010 | <u>Meter Rate Services to Customers–</u> | \$ 1,151,000 |
| | Metered Base Rate/billing unit = \$ 75.00/qtr | |
| | Metered Flow Rate = \$ 7.60/1,000 | |
| | Non-metered base rate = \$ 75.00/qtr | |
| | Non-metered flow rate = \$ 7.60/1,000 gals. based on 200 gpd usage | |
| 08.364.012 | <u>Sewer Allocations -</u> | \$ 24,780 |
| | The Borough charges \$2,478 per EDU to connect to the sewer system. These charges are deposited into the capital improvement account. It is anticipated this revenue will be | |
| 08.365.000 | <u>Health Insurance Co-Pay/Dividend-</u> | \$ 15,703 |

**2026 Budget
Sewer Fund
Revenue**

| <u>2026 Sewer Fund Revenues</u> | | |
|--|--|---------------------------|
| | | <u>2026 Budget</u> |
| | Employees are required to contribute toward annual health insurance premium through a pre-taxed payroll deduction. Also, should the Borough's annual payments to Benecon exceed the expenditures, the Borough receives an annual dividend. | |
| | | |
| 08.392.001 | <u>Capital Loan Funds</u> | \$ - |
| | | |
| | <u>Totals Revenues:</u> | \$ 1,284,371 |

**2026 Budget
Sewer Fund
Expenditures**

| <u>2026 Sewer Fund Expenditures</u> | | |
|--|--|--------------------|
| | | <u>2026 Budget</u> |
| 08.429.121 | <u>Borough Manager's Salary</u> - | <u>\$ 45,938</u> |
| | The Borough Manager's salary is split equally between the general, water and sewer funds. The sewer fund portion is | |
| 08.429.122 | <u>Public Works Supervisor's Salary</u> - | <u>\$ 25,431</u> |
| | The Public Works Supervisor's wages are split equally between the general, water and sewer funds. The sewer fund portion is | |
| 08.429.130 | <u>Administrative Assistant's Salary</u> - | <u>\$ 17,472</u> |
| | The Administrative Assistant's wages are split equally between the general, water and sewer funds. The sewer fund portion is | |
| 08.429.131 | <u>Borough Clerk/Assistant Treasurer's Salary</u> - | <u>\$ 14,907</u> |
| | The Borough Clerk/Assistant Treasurer's wages are split equally between the general, water and sewer funds. The sewer fund portion is | |
| 08.429.13X | Assistant to Manager - | <u>\$ -</u> |
| | The Assistant to Manager's wages are split equally between the general, water and sewer funds. The sewer fund portion is | |
| 08.429.140 | <u>Wages</u> - Public Works current (3) + (1) new | <u>\$ 81,740</u> |
| 08.429.153 | <u>Long Term Disability Insurance</u> - | <u>\$ 500</u> |
| | The Borough provides long-term disability insurance to all full time employees. This premium is split between the general, water and sewer funds. The sewer fund portion of this premium will be | |
| 08.429.154 | <u>Short Term Disability Insurance</u> - | <u>\$ 600</u> |

**2026 Budget
Sewer Fund
Expenditures**

| <u>2026 Sewer Fund Expenditures</u> | | |
|--|---|--------------------|
| | | <u>2026 Budget</u> |
| | The Borough provides short-term disability insurance to all full time employees. This premium is split between the general, water and sewer funds. The sewer fund portion of this premium will be | |
| 08.429.156 | <u>Health Benefits -</u> | \$ 88,790 |
| | The sewer fund portion is estimated to be | |
| 08.429.158 | <u>Life Insurance -</u> | \$ 500 |
| | \$80,000. Life Insurance Policy to all full-time employees. The sewer fund portion is | |
| 01.406.159 | <u>Pension - Defined Contribution</u> | \$ 907 |
| | The Borough's non-uniform pension plan requires the employees to contribute 3% of their pay to the plan, with the Borough obligated to contribute the remaining balance, according to the actuarial report. With the State Aid the Borough's minimum municipal obligation will be | |
| 01.406.160 | <u>Pension - Defined Benefit</u> | \$ 10,560 |
| | The Borough's non-uniform pension plan requires the employees to contribute 5% of their pay to the plan, with the Borough obligated to contribute the remaining balance, according to the actuarial report. With the State Aid the Borough's minimum municipal obligation will be | |
| 08.429.161 | <u>F.I.C.A. -</u> | \$ 14,727 |
| | Social Security taxes for the sewer fund will be | |
| 08.429.162 | <u>Unemployment Compensation-</u> | \$ 1,045 |
| | The Borough uses the services of Interstate Tax Service Bureau for unemployment compensation. This fee is estimated at | |
| 08.429.181 | <u>Wellness Incentive -</u> | \$ - |

**2026 Budget
Sewer Fund
Expenditures**

| <u>2026 Sewer Fund Expenditures</u> | | |
|--|---|--------------------|
| | | <u>2026 Budget</u> |
| | Annually, the Borough will pay the Teamster's employees \$15 (nonunion employees \$10) per day for any unused sick day that year over the accumulated amount of 70 days. In addition, upon retirement, after a minimum of 20 years of service, the Borough will pay \$50 per day for his/her accumulated sick days. This expense is split between w/s/g funds. The sewer fund portion is | |
| 08.429.141 | <u>Part-time Wages</u> – | \$ - |
| 08.429.183 | <u>Overtime Wages</u> - | \$ 2,500 |
| 08.429.196 | <u>Health Reimbursement Account</u> - | \$ 500 |
| | The Borough reimburses the employee for the first 50% of the health insurance deductible. | |
| 08.429.197 | <u>Transitional Reinsurance Fee</u> - | \$ - |
| | The Department of Health and Human Services (HHS) has indicated that in 2014 and continuing through 2016, each employee group will be assessed a Transitional Reinsurance Fee. This fee was designed to be transferred to health insurance companies to offset their costs for enrolling all individuals no matter of their health condition. For 2016 the fee will be \$27 per covered life on the Borough's plan. The estimated transitional reinsurance fee due in 2017 is | |
| 08.429.198 | <u>PCOR Fee</u> | \$ 35 |
| | The Borough is required to pay a Patient-Centered Outcome Resource Fee for the average number of covered lives for the plan year. This amount increased to a \$2 multiplier in 2013. Full payment is due annually by July 31st of the following year. This fee is split G/W/S. | |
| 08.429.210 | <u>Office Supplies</u> - | \$ 2,313 |
| | Paper, envelopes, pens, staples, paper clips, etc. are estimated to cost | |

**2026 Budget
Sewer Fund
Expenditures**

| <u>2026 Sewer Fund Expenditures</u> | | |
|--|---|--------------------|
| | | <u>2026 Budget</u> |
| 08.429.213 | <u>Small Items of Equipment</u> - The sewer portion of a new computer for staff | \$ 2,650 |
| 08.429.220 | <u>Operating Supplies</u> - | \$ 500 |
| 08.429.230 | <u>Heating Expense - Shop</u> | \$ 2,257 |
| | The cost to heat the garage is split between the water (50%) and sewer (50%) funds. The sewer fund portion is estimated to be | |
| 08.429.231 | <u>Vehicle Fuel</u> - | \$ 5,043 |
| | To purchase fuel for trucks 3, 5 and 1/3 of the backhoe will cost | |
| 08.429.236 | <u>Housekeeping Supplies</u> - | \$ 500 |
| | Toilet paper, paper towels, cleaning supplies, light bulbs, etc. are estimated to cost | |
| 08.429.238 | <u>Uniforms</u> - | \$ 2,200 |
| | The Borough provides uniforms and \$150 towards safety shoes for each employee. | |
| 08.429.245 | <u>Street Patching Material</u> - | \$ - |
| 08.429.249 | <u>Petty Cash</u> - | \$ - |
| 08.429.250 | <u>Maintenance/Repairs Parts</u> - | \$ 10,043 |
| | To purchase parts for maintenance and repairs of the Borough vehicles and equipment is estimated to cost | |
| 08.429.260 | <u>Small Tools and Minor Equipment</u> - The purchase and maintenance on small tools and equipment | \$ 7,400 |
| 08.429.311 | <u>Auditing</u> - | \$ 13,044 |
| | The sewer fund portion of the audit will be | |
| 08.429.313 | <u>Engineering Expenses-</u> | \$ 16,000 |

**2026 Budget
Sewer Fund
Expenditures**

| <u>2026 Sewer Fund Expenditures</u> | | |
|--|--|--------------------|
| | | <u>2026 Budget</u> |
| | Engineering services are provided by Barry Isett & Associates. The sewer fund engineering costs are estimated at | |
| 08.429.314 | <u>Legal Expenses-</u> | \$ 1,000 |
| | The sewer fund legal costs are estimated to be | |
| 08.429.321 | <u>Telephone -</u> | \$ 500 |
| | 1/3 of the telephone bills for Borough Hall and the Borough garage is taken from the sewer fund. This expense is estimated to be | |
| 08.429.325 | <u>Postage -</u> | \$ 1,950 |
| | The cost of mailing the sewer bills should be | |
| 08.429.341 | <u>Advertising</u> | \$ 200 |
| | The cost to advertise for bids is estimated to be | |
| 08.429.342 | <u>Printing -</u> | \$ 300 |
| | The cost for printing will be | |
| 08.429.351 | <u>Commercial Insurance Policy-</u> | \$ 6,646 |
| | This policy includes property, general liability, automobile, inland marine and public officials' liability coverage. This expense is split between the general, police, water and sewer funds. The sewer fund portion is | |
| 08.429.353 | <u>Bonding -</u> | \$ 300 |
| | The bonding charges for the Borough Manager and Assistant Treasurer are split between general, water and sewer funds. The sewer fund portion is | |
| 08.429.354 | <u>Workers Compensation -</u> | \$ 5,719 |
| | The sewer fund pays a portion of the total premium on this insurance, which compensates the Borough employees for occupational injuries and diseases as outlined in the workers compensation act. The estimated cost will be | |
| 08.429.361 | <u>Electricity -</u> | \$ 2,389 |

**2026 Budget
Sewer Fund
Expenditures**

| <u>2026 Sewer Fund Expenditures</u> | | |
|--|---|--------------------|
| | | <u>2026 Budget</u> |
| | Electric for Borough Hall is split 1/3 police, 1/3 general and 1/3 sewer. The sewer fund portion is | |
| 08.429.364 | <u>Transmission & Treatment -</u> | \$ 294,224 |
| | The Borough pays Lehigh County Authority for transmitting wastewater through their lines to the Allentown plant for treatment. | |
| 08.429.373 | <u>Garage Maintenance -</u> | \$ 1,625 |
| 08.429.374 | <u>Maintenance and Repair Services -</u> | \$ 3,513 |
| | To have the Borough vehicles (trucks 3, 5, and 1/3 backhoe) and machinery repaired by an outside garage may cost | |
| 08.429.384 | <u>Machinery/Equipment Rental-</u> | \$ 2,000 |
| | Should the Borough need to rent equipment or machinery to perform specialized maintenance or repairs or to substitute for broken down equipment, the amount budgeted is | |
| 08.429.420 | <u>Dues/Subscriptions –</u> | \$ - |
| 08.429.450 | <u>Service Contracts -</u> | \$ 17,813 |
| | Contracts for computers, copier, public notification system and benefits programs will cost approximately | |
| 08.429.451 | <u>Traffic Control</u> - To contract traffic control services, the sewer portion will be | \$ 4,167 |
| 08.429.460 | <u>Seminars/Training -</u> | \$ 400 |
| | To pay for the staff to attend seminars and required training programs, it will cost approximately | |
| 08.429.480 | <u>Miscellaneous Expenses -</u> | \$ 20,000 |
| | FRS Bookkeeping | |
| 08.429.720 | <u>Inflow and Infiltration -</u> | \$ 25,000 |
| | | |

**2026 Budget
Sewer Fund
Expenditures**

| <u>2026 Sewer Fund Expenditures</u> | | |
|--|--|--------------------|
| | | <u>2026 Budget</u> |
| 08.430.740 | <u>Machinery and Equipment</u> - the sewer portion of the a Ferris mower will cost \$ 3000.00 and is allocated under Transfer to Sewer Capital Fund (08.492.008) | |
| | <u>Capital Expenditures:</u> | |
| 08.430.750 | <u>Capital Improvement Project Expense</u> | |
| | For continue upgrades to sewer system - CIPPL Lining and manhole rehabilitation are completed. Lateral Cleanout Installation and Lateral Lining still remain. See Sewer Fund Capital Account for details. | |
| 08.481.100 | <u>General Obligation Note Series 2021, New Sewer Loan Fund of \$ 2.3 M plus Refunding of \$575,000 G.O. Note Series 2013.</u> | \$ - |
| | Interest is payable semi-annually every January 15th and July 15th beginning July 15, 2021 and principal payable every July 15th beginning July 15, 2021 in accordance with the debt service schedule. The General Fund portion is to payoff the \$ 575,000 refinancing G.O. Note Series 2013. See G.O. Note Series 2021 for details | |
| 08.481.110 | <u>General Obligation Note Series 2021, New Sewer Loan Fund of \$ 2.3 M plus Refunding of \$575,000 G.O. Note Series 2013-Interest</u> | \$ - |
| | | |
| 08.492.008 | <u>Transfer to Sewer Capital Fund –</u> | \$ 63,078 |
| | Total Expenses | \$ 818,926 |

**2026 Budget
Water Fund
Revenues**

| | 2026 Water Fund Revenues | |
|------------|---|---------------------------|
| | | <u>2026 Budget</u> |
| 06.341.000 | <u>Water Fund Interest -</u> | <u>\$ 30,000</u> |
| | It is anticipated the water fund will earn | |
| 06.355.000 | <u>Pension Funding - State Aid -</u> | <u>\$ 8,888</u> |
| | The Borough receives funding from the State to defray the non-uniform pension fund. The water fund portion of this funding is | |
| 06.365.000 | <u>Health Insurance Co-Pay/Dividend-</u> | <u>\$ 15,703</u> |
| | Employees pay 8.5% of their annual health insurance premium through a pre-taxed payroll deduction | |
| 06.378.010 | <u>Metered Water Sales -</u> | <u>\$ 585,000</u> |
| | Rates: \$148.28 fixed annual;, plus flow rate: \$4.25/1000 gals. | |
| 06.378.040 | <u>Hydrant Charges -</u> | <u>\$ 1,350</u> |
| | In the first half of each year the Borough bills Allen Organ Company a \$120 fee for each hydrant (2) on their property and a \$120 fee for the fire protection sprinkler system and \$.25/fixture/year for the 176 sprinkler fixtures. This figure does not change and brings in \$404 annually. In the second half of each year the Borough bills the East Penn School District a \$120 fee for each hydrant (7) on school property on Buckeye Road. In addition there is a hydrant rental charge for the strip mall to clean the sewer line. | |
| 06.378.090 | <u>Water Meter Sales –</u> | <u>\$ 2,400</u> |
| | Income from the purchase of korner horns at | |
| 06.378.091 | <u>Miscellaneous Services</u> | <u>\$ 100</u> |
| 06.380.004 | <u>Water Connection Fee -</u> | <u>\$ 31,240</u> |
| | This item includes the water connection fee charge of \$1,562.00 to individuals when they connect to the Borough's water system. | |
| 6.391.010 | <u>Sale of Fixed Assets</u> | |
| 06.392.000 | <u>Proceeds from Long Term Debt</u> | |
| | <u>Total Revenue</u> | <u>\$ 674,681</u> |

**2026 Budget
Water Fund
Expenditures**

| | 2026 Water Fund Expenditures | |
|------------|---|--------------------|
| | | 2026 Budget |
| 06.448.121 | <u>Borough Manager's Salary -</u> | \$ 45,938 |
| | The Borough Manager's salary is split equally between the general, water and sewer funds. The water fund portion is | |
| 06.448.122 | <u>Public Works Supervisor's Salary -</u> | \$ 25,431 |
| | The Public Works Supervisor wages are split equally between the general, water and sewer funds. The water fund | |
| 06.448.130 | <u>Administrative Assistant's Salary-</u> | \$ 14,907 |
| | The Administrative Assistant's wages are split equally between the general, water and sewer funds. The water fund | |
| 06.448.131 | <u>Borough Clerk/Assistant Treasurer Salary -</u> | \$ 14,907 |
| | The Borough Clerk/Assistant Treasurer's wages are split equally between the general, water and sewer funds. The | |
| 06.448.13X | <u>Assistant to Borough Manager Salary -</u> | \$ - |
| | The Assistant to Borough Manager's wages are split equally between the general, water and sewer funds. The water fund | |
| 06.448.140 | <u>Water Operator's Wages -</u> | \$ 81,740 |
| | <u>Wages - Public Works current (3) + (1) new</u> | |
| 06.448.141 | <u>Part-time Wages -</u> | |
| 06.448.153 | <u>Long Term Disability Insurance -</u> | \$ 500 |
| | The Borough provides long-term disability insurance to all full time public works employees. This premium is split between the general, water and sewer funds. The water fund portion of this premium will be | |
| 06.448.154 | <u>Short Term Disability Insurance -</u> | \$ 600 |
| | The Borough provides short-term disability insurance to all full time public works employees. This premium is split between the general, water and sewer funds. The water fund | |
| 06.448.156 | <u>Health Benefits -</u> | \$ 88,790 |

**2026 Budget
Water Fund
Expenditures**

| | 2026 Water Fund Expenditures | |
|------------|---|--------------------|
| | | 2026 Budget |
| | The Borough provides full time employees with medical/prescription, eye and dental coverage | |
| 06.448.158 | <u>Life Insurance</u> - | \$ 500 |
| | \$80,000. Life Insurance Policy to all full-time employees. The water fund portion is | |
| 01.406.159 | <u>Pension - Defined Contribution</u> | \$ 907 |
| | The Borough's non-uniform pension plan requires the employees to contribute 3% of their pay to the plan, with the Borough obligated to contribute the remaining balance, according to the actuarial report. With the State Aid the | |
| 01.406.160 | <u>Pension - Defined Benefit</u> | \$ 10,560 |
| | The Borough's non-uniform pension plan requires the employees to contribute 5% of their pay to the plan, with the Borough obligated to contribute the remaining balance, according to the actuarial report. With the State Aid the | |
| 06.448.161 | <u>F.I.C.A.</u> - | \$ 14,727 |
| | Social Security taxes for the water fund will be | |
| 06.448.162 | <u>Unemployment Compensation</u> - | \$ 1,045 |
| | The Borough uses the services of Interstate Tax Service Bureau for unemployment compensation. This fee is | |
| 06.448.181 | <u>Wellness Incentive</u> - | \$ 170 |
| 06.448.183 | <u>Overtime</u> - | \$ 2,500 |
| | This line item includes overtime for the administrative staff, the "on-call" staff member who performs the daily water system inspection and logs the daily operating parameters as required by the Delaware River Basin Commission, and the call out wages when the crew is needed to repair a water leak or any type of unscheduled work on the water system. | |
| 06.429.196 | <u>Health Reimbursement Account</u> - | \$ 500 |

**2026 Budget
Water Fund
Expenditures**

| | 2026 Water Fund Expenditures | |
|------------|---|--------------------|
| | | 2026 Budget |
| | The Borough reimburses the employee for the first 50% of the health insurance deductible. | |
| 06.448.198 | <u>PCOR Fee</u> | \$ 35 |
| 06.448.210 | <u>Office Supplies</u> - | \$ 2,313 |
| | Paper, envelopes, staples, tape, paper clips, etc. are estimated to cost | |
| 06.448.213 | <u>Small Items of Office Equipment</u> - The water portion of a new computer for the Borough staff | \$ 2,650 |
| 06.448.221 | <u>Purification</u> - | \$ 4,291 |
| | The water department uses 6-100 lbs. chlorine cylinder per year in the treatment of the drinking water. The cost will be | |
| 06.448.230 | <u>Heating Costs-Shop</u> | \$ 3,000 |
| | The cost to heat the garage is split between the water (50%) and sewer (50%) funds. The water fund portion is estimated | |
| 06.448.231 | <u>Vehicle Fuel</u> - | \$ 5,043 |
| | This line item includes all the fuel for truck 2 (utility truck), 4 and ½ of truck 7 and 1/3 of the fuel for the backhoe. | |
| 06.448.236 | <u>Housekeeping Supplies</u> - | \$ 526 |
| | To purchase light bulbs, toilet paper, cleaning supplies, etc. | |
| | | \$ 2,200 |
| 06.448.238 | <u>Uniforms</u> - | |
| | The Borough provides uniforms and safety shoes for each employee. For 1 employee and \$150 toward the Public Works Supervisor, the cost will be | |
| 06.448.239 | <u>Pump Maintenance</u> - | \$ 20,595 |
| 06.448.249 | <u>Hydrant/Distribution Supplies</u> - | \$ 39,534 |

**2026 Budget
Water Fund
Expenditures**

| | 2026 Water Fund Expenditures | |
|------------|---|--------------------|
| | | 2026 Budget |
| 06.448.250 | <u>Maintenance and Repairs Parts</u> – | \$ 10,043 |
| 06.448.260 | <u>Small Tools and Minor Equipment</u> - | \$ 14,167 |
| 06.448.311 | <u>Auditing</u> - | \$ 9,359 |
| | The annual audit will cost approximately | |
| 06.448.313 | <u>Engineering Expenses</u> - | \$ 20,000 |
| 06.448.314 | <u>Legal Expenses</u> - | \$ 800 |
| | The Authority's legal services are estimated to cost | |
| 06.448.316 | <u>Water Testing</u> - | \$ 11,900 |
| | The instruments and chemicals for in-house water analysis as well as outside lab services to meet testing requirements established by the EPA and DEP will cost approximately | |
| 06.448.321 | <u>Telephone</u> - | \$ 2,770 |
| | The telephone costs, including lines for the water tank monitoring system will be | |
| 06.448.325 | <u>Postage</u> - | \$ 1,939 |
| | The cost of mailing the water bills is estimated at | |
| 06.448.329 | <u>Pagers</u> - | \$ 1,100 |
| | The Borough allows for immediate communication during the day and for emergency call out during non-work hours. | |
| 06.448.341 | <u>Advertising</u> - | \$ 300 |
| | The cost to advertise the authority meetings and water notices is approximately | |
| 06.448.342 | <u>Printing</u> - | \$ 1,000 |
| | Printing costs are estimated at | |
| 06.448.351 | <u>Commercial Insurance Policy</u> - | \$ 11,445 |

**2026 Budget
Water Fund
Expenditures**

| | 2026 Water Fund Expenditures | |
|------------|---|--------------------|
| | | 2026 Budget |
| | This policy includes property, general liability, automobile, inland marine, crime, umbrella and public officials' liability coverage. This expense is split between the general, water and sewer funds. The water fund portion is estimated at | |
| 06.448.353 | <u>Bonding</u> - | \$ 300 |
| | The expense to bond the Borough Manager and Assistant Treasurer is split between general, water and sewer funds. The water fund portion is | |
| 06.448.354 | <u>Workers Compensation</u> - | \$ 5,719 |
| | The water fund pays a portion of the total premium on this insurance, which compensates the Borough employees for occupational injuries and diseases as outlined in the worker's compensation act. The estimated cost is | |
| 06.448.361 | <u>Electricity</u> - | \$ 27,148 |
| | The electric to run the wells and for the Borough garage will | |
| 06.448.373 | <u>Maintenance and Repair Buildings</u> — | \$ 15,500 |
| 06.448.374 | <u>Repairs and Maintenance Services</u> — | \$ 3,513 |
| | Out-sourced repairs and maintenance for trucks 2, 4, ½ of 7 and 1/3 of the backhoe are estimated to be | |
| 06.448.375 | <u>General Maintenance & Street Repairs</u> — | \$ 5,000 |
| | To restore the street and/or sidewalk after water leaks is estimated to cost | |
| 06.448.377 | <u>Water Meters/Certification</u> - | \$ 2,846 |
| 06.448.384 | <u>Machinery/Equipment Rentals</u> - | \$ 1,000 |
| 06.448.420 | <u>Subscriptions and Dues</u> - | \$ 500 |
| | various memberships and annual fees it will cost | |
| 06.448.450 | <u>Service Contracts</u> — | \$ 35,134 |

**2026 Budget
Water Fund
Expenditures**

| | 2026 Water Fund Expenditures | |
|------------|--|--------------------|
| | | 2026 Budget |
| | Computer, water billing system, internet, copier, Swift 911 public notification, DEP and benefits contracts, generator maintenance agreements will cost approximately | |
| 06.448.451 | <u>Traffic Control</u> - To contract for traffic control services, the water fund portion will be | \$ 4,167 |
| 06.448.460 | <u>Seminars/Training</u> - | \$ 1,300 |
| | For the Water Operator and staff to attend seminars and required training, it will cost approximately | |
| 06.448.480 | <u>Miscellaneous Expenses</u> - <u>FRS Bookkeeping</u> | \$ 20,000 |
| 06.448.610 | <u>Major Equipment Purchase</u> - see Water Fund Capital Account & 06.448.741 | |
| 06.448.699 | <u>Update Water Map</u> | |
| 06.448.700 | <u>HVAC System for Well #2 Pump House</u> | |
| 06.448.701 | <u>S. Church Street Service Line Replacements</u> | |
| 06.448.705 | <u>Well #1 Pump System</u> | |
| 06.448.709 | <u>Poplar St/Mt. Creek Water Main</u> | |
| 06.448.717 | <u>Water Valve Repair @ Walnut St & Mt Creek</u> | |
| 06.448.721 | <u>Purchase Radio Read Meters</u> - to purchase meters for Fields at Brooksie Land Development | |
| 06.448.740 | <u>Well #2 Generator</u> - the Borough received a \$95,000 grant to purchase and install a generator at well #2. Matching funds for the grant will be the controller rehab work at Hillcrest | |
| 06.448.741 | <u>Transfer to Water Capital-list of funded projects under Water Capital Account</u> | \$ 152,442 |
| 06.448.744 | <u>Old Reservoir</u> - Tree Removal | \$ - |
| 06.474.001 | Capital Loan Payment | \$ 66,500 |

**2026 Budget
Water Fund
Expenditures**

| | 2026 Water Fund Expenditures | |
|------------|-------------------------------------|--------------------|
| | | 2026 Budget |
| 06.474.003 | Capital Loan Interest Payment | \$ 10,100 |
| | | |
| | Total Expenses | \$ 819,900 |

**2026 Budget
Liquid Fuels
Revenue and Expenditures**

| | | |
|------------|---|---------------------------|
| | <u>2026 STATE LIQUID FUELS REVENUES</u> | |
| | | <u>2026 Budget</u> |
| | | |
| 35.341.000 | <u>Interest -</u> | \$ 6,430 |
| 35.355.000 | <u>Liquid Fuels Entitlement -</u> | \$ 77,632 |
| | The Borough receives an amount from the Commonwealth of Pennsylvania based on the amount of road mileage (6.890) and population (2010 census 3074) for the Borough. In 2025 it is estimated we will be received | |
| 35.355.003 | <u>State Road Turnback Payments -</u> | \$ 3,320 |
| | The annual maintenance payment for turnback roads is \$4,000 per mile. Church and Lehigh Streets = 0.832 miles | |
| | Total Revenue | \$ 87,382 |
| | Total Revenue Fund Balance | \$ 286,198 |
| | | |
| | <u>STATE LIQUID FUELS EXPENDITURES</u> | |
| | | |
| 35.432.220 | <u>Winter Maintenance –</u> | \$ 6,500 |
| | deicing materials are estimated at | |
| 35.433.361 | <u>Traffic Light -</u> | \$ 5,500 |
| | The maintenance contract for 3 traffic lights is \$850/yr. plus any unplanned repairs are estimated at | |
| 35.434.361 | <u>Street Lights -</u> | \$ 45,000 |
| | Electric to operate the traffic and street lights will cost | |
| | | |
| | Total Expenditures | \$ 57,000 |
| | | |
| | | \$ 229,198 |

**General Fund Capital Account
2026 Budget**

| | GF Capital Account | <u>2026 Budget</u> |
|----------------------------------|---|--------------------|
| <u>GF CAPITAL REVENUE</u> | | |
| | <u>Interest</u> | |
| 01.492.010 | <u>Transfers from General Fund</u> | \$ 76,732.3 |
| Macungie Institute: | <u>MI Heating/AC System</u> | |
| Borough Hall: | <u>A/C System</u> | |
| Parks: | <u>Brookfield Park Upgrades</u> | |
| | <u>Capital Fund projects</u> | |
| Bridge: | <u>Hickory Street Bridge</u> | |
| Roadway | <u>S. Church Street Replacement</u> | |
| | <u>Buttonwood Replacement</u> | |
| PW Vehicles: | <u>2006 F-250 Pickup/Plow Truck #1</u> | \$ 10,000.00 |
| | <u>1999 F-350 Water Utility Truck #2</u> | |
| | <u>2003 F-550 Mini-Dump Truck #3</u> | |
| | <u>2017 F-350 Pickup/Plow Truck #4</u> | \$ 3,571.43 |
| | <u>2008 F-350 Pickup/Plow Truck #5</u> | |
| | <u>2020 International Dump Truck #7</u> | \$ 2,500.00 |
| PW Equipment: | <u>Zero Turn Lawn Mower</u> | |
| | <u>Tarbuggy</u> | \$ 10,000.00 |
| | <u>1988 Dynapac Roller</u> | \$ 1,190.48 |
| | <u>2018 CAT F2IT Backhoe</u> | \$ 1,666.67 |
| | <u>2021 CAT 262D3 Skid Steer</u> | \$ 750.00 |
| | <u>Post Lift replacement (garage)</u> | \$ 4,000.00 |
| | <u>John Deere Snow Blower-sidewalk</u> | |
| PW Garage | <u>Suggested for MS4 project-paving shop area</u> | |
| Main St | <u>Bumpout upgrades DPW</u> | \$ - |
| Emergency: | | \$ 1,334.00 |
| Police: | <u>Police Car</u> | \$ 16,500.00 |
| | <u>Police Dept A/C Unit</u> | |
| | <u>Police Renovations</u> | |
| | <u>Police Radios 5 year start 2026</u> | \$ 17,719.76 |
| | <u>License Plate Reader</u> | \$ 7,500.00 |
| | | |
| | | |
| | <u>Total Transfers</u> | \$ 76,732.34 |

**Sewer Fund Capital Account
2026 Budget**

| | Sewer Capital Account | <u>2026 Budget</u> |
|-------------------------------------|---|--------------------|
| <u>SEWER CAPITAL REVENUE</u> | | |
| | <u>Interest</u> | \$ - |
| 08.364.012 | <u>Sewer Allocations (\$ 2478/tie in)</u> | \$ 24,780 |
| 08.392.001 | <u>Capital Loan Funds</u> | |
| 08.492.008 | <u>Transfer to Sewer Capital Fund</u> | \$ 63,078 |
| | | |
| PW Vehicles: | <u>2006 F-250 Pickup/Plow Truck #1</u> | \$ 10,000 |
| | <u>1999 F-350 Water Utility Truck #2</u> | |
| PW Vehicles: | <u>2003 F-550 Mini-Dump Truck #3</u> | |
| | <u>2017 F-350 Pickup/Plow Truck #4</u> | |
| | <u>2008 F-350 Pickup/Plow Truck #5</u> | \$ 6,857 |
| | <u>2020 International Dump Truck #7</u> | \$ 2,500 |
| PW Equipment: | <u>Zero Turn Lawn Mower</u> | |
| | <u>1988 Dynapac Roller</u> | \$ 1,190 |
| | <u>2018 CAT F2IT Backhoe</u> | \$ 1,667 |
| | <u>2021 CAT 262D3 Skid Steer</u> | \$ 750 |
| | <u>Tarbuggy</u> | \$ 10,000 |
| | <u>Post Lift replacement (garage)</u> | \$ 4,000 |
| Emergency: | | \$ 1,334 |
| Project: | <u>Capital Fund Projects-CDBG Lining</u> | \$ - |
| | <u>Total Transfers + Interest</u> | \$ 63,078 |

**Water Fund Capital
2026 Budget**

| | WATER FUND CAPITAL BUDGET | <u>2026 budget</u> |
|-------------------------------------|---|--------------------|
| <u>WATER CAPITAL REVENUE</u> | | |
| | | |
| | <u>Interest</u> | \$ 30,000 |
| 06.448.741 | <u>Transfer to Water Capital Fund</u> | \$ 152,442 |
| | | |
| PW Vehicles: | <u>2006 F-250 Pickup/Plow Truck #1</u> | \$ 10,000.00 |
| | <u>1999 F-350 Water Utility Truck #2</u> | |
| | <u>2003 F-550 Mini-Dump Truck #3</u> | |
| | <u>2017 F-350 Pickup/Plow Truck #4</u> | |
| | <u>2008 F-350 Pickup/Plow Truck #5</u> | |
| | <u>2020 International Dump Truck #7</u> | \$ 2,500.00 |
| | | |
| PW Equipment: | <u>Zero Turn Lawn Mower</u> | |
| | <u>1988 Dynapac Roller</u> | \$ 1,190.48 |
| | <u>2018 CAT F2IT Backhoe</u> | \$ 1,667.67 |
| | <u>2021 CAT 262D3 Skid Steer</u> | \$ 750 |
| | <u>Tarbuggy</u> | \$ 10,000 |
| | <u>Post Lift replacement (garage)</u> | \$ 4,000 |
| Emergency: | | \$ 1,334 |
| | | |
| Project: | <u>Capital Fund Projects</u> | |
| | <u>Buttonwood Water Main Replacement</u> | \$ 75,000 |
| Water: | <u>Leak Correlator</u> | |
| | <u>Badger Meter Reader Software</u> | |
| | <u>66 Model 25 Radio Read meters</u> | |
| | <u>Hydrant- Stortz Connectors-Adapters</u> | |
| | <u>HVAC System Well # 1</u> | |
| | <u>Utility Truck Plow</u> | |
| | <u>Old Reservoir Tree Removal</u> | \$ 15,000 |
| | <u>Replacement well pump at Well #2</u> | |
| | <u>Replacement Hillcrest Tank Controller System</u> | |
| | <u>Well pump at Well #2 repair vibration</u> | |
| | <u>Old Reservoir Road paving</u> | \$ 21,000 |
| | <u>Water Service Line Identification</u> | \$ 10,000 |
| | <u>Total Transfers + Interest</u> | \$ 182,442 |