

## 2021 GENERAL FUND REVENUES

	<u>Beginning Balance 2021</u>	<u>\$ 250,000.00</u>
01.301.010	<u>Real Estate Taxes - Current Year</u> - (\$232,717,200 x .00425 mils x 96% collection rate) (1mill=\$232,717)	<u>\$ 948,517.00</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 known as "prior year taxes". It is anticipated the borough will receive	<u>\$ 3,500.00</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>\$ 15,000.00</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>\$ 500.00</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>\$ 18,000.00</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>\$ 200.00</u>
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>\$ 5,000.00</u>

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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>50,000.00</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>430,000.00</u>
01.310.050	<u>Local Services Tax</u> In 2015 this tax was increased to \$52 from \$10 annually.	\$ <u>30,000.00</u>
01.320.081	<u>Miscellaneous Permits</u> Revenue from yard sale, transient, retail, moving and fireworks permits will be approximately	\$ <u>1,200.00</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 the continued decline in gross receipt, revenues will be approximately	\$ <u>47,500.00</u>
01.321.150	<u>Residential Rental License Fees</u> At the \$30 license fee, 59 units remain to obtain licenses. The	\$ <u>1,770.00</u>
01.331.011	<u>Magistrate Fines</u> Fines received from violations of Borough ordinances, statutes, vehicles code, etc. will be	\$ <u>5,000.00</u>
01.331.012	<u>Local Fines</u> Revenues received from \$20 parking tickets will be	\$ <u>250.00</u>
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>1,400.00</u>
01.331.014	<u>Lehigh County Fines</u> Revenues from court hearings will be	\$ <u>3,000.00</u>
01.341.000	<u>Interest Earnings</u> Estimated interest earned this year will be	\$ <u>2,500.00</u>
01.342.000	<u>Rents and Royalties</u>	\$ <u>18,262.09</u>

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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 at \$450/ month will be

01.351.008	<u>Grants</u> Multimodal Grant Funds for Phase III (balance due remaining \$84,547), Phase IV Streetscape Project (\$450,000); Lehigh County Chamber Foundation for decorative Holiday Lights on Main Street (\$1,200) and LSA Grant Funds for Lumber Street Decorative Lights (\$42,317) and remaining reimbursement funds for LSA Grant for Cotton Street Pedestrian Bridge (\$17,219.50)	\$ <u>595,283.50</u>
01.351.020	<u>Public Safety Grant</u> 50% reimbursement for new vests for officers	\$ <u>2,290.00</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>1,266.80</u>
01.354.010	<u>Macungie Institute Grants</u>	\$ <u>-</u>
01.355.001	<u>Public Utility Commission (PUC) Realty Tax</u> Verizon is the only utility that owns property in the Borough and they have put their property on the tax rolls. No payment is anticipated in this line item.	\$ <u>1,500.00</u>
01.355.004	<u>Beverage Licenses</u> The Borough receives a \$200 license fee collected by the State for establishments within the Borough that dispense liquor. The revenue received will be	\$ <u>1,100.00</u>
01.355.005	<u>Pension Funding - State Aid</u> The Borough receives money from the state to defray the police and non-uniform pension plans. This year's estimated amount will be	\$ <u>66,471.75</u>
01.355.099	<u>Firemen's Relief</u> The Borough receives revenue from the state that goes directly to the Firemen's Relief Association. This amount is	\$ <u>17,512.00</u>

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01.357.000	<u>Recycling Grants</u> The Recycling Performance Grant is estimated to be	\$ <u>9,000.00</u>
01.359.000	<u>Payment In Lieu of Taxes (PILOT)</u> LCHA has a PILOT Agreement with the Borough for the County Meadows, Cedar Street and Locust Street properties.	\$ <u>11,861.30</u>
01.361.032	<u>Reimbursable Engineering Costs</u> Reimbursable expenses for engineering review and inspections are anticipated to be	\$ <u>-</u>
01.361.033	<u>Zoning and Subdivision/ Land Development Plan Fees</u> Application fees for The Zoning Hearing Board and Planning Commission are estimated to bring in	\$ <u>2,000.00</u>
01.361.034	<u>Zoning Permit Fees</u> The anticipated revenue for zoning permits will be	\$ <u>2,500.00</u>
01.361.035	<u>Legal Fee Reimbursement</u>	\$ <u>-</u>
01.362.011	<u>Police Reports</u> Revenue collected for the sale of accident reports, copies, etc. is estimated at	\$ <u>750.00</u>
01.362.040	<u>Rental Licenses and Inspections</u> - At the fee of \$60 per inspection per unit for 100 inspections the revenue will be	\$ <u>6,000.00</u>
01.362.041	<u>Building Permits</u> The anticipated revenue for building permits will be	\$ <u>10,000.00</u>
01.362.042	<u>Electrical Permits</u> The anticipated revenue for electric 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 receive	\$ <u>1,500.00</u>
01.362.045	<u>Occupancy/Use Permits</u> The anticipated revenue for use/occupancy permits will be	\$ <u>-</u>
01.362.046	<u>HVAC Permits</u> The anticipated revenue for HVAC permits will be	\$ <u>1,000.00</u>

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01.362.140	<u>Fingerprinting</u> The Borough charges a \$50 fee for fingerprinting non-residents.	<u>\$ 450.00</u>
01.364.030	<u>Solid Waste</u> 2021 refuse billing receipts will be	<u>\$ 243,970.00</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.	<u>\$ 42,472.81</u>
01.365.050	<u>Sale of Maps and Publications</u> Revenue from the sale of copies for RTK requests, zoning maps, specifications and bids is estimated to be	<u>\$ 50.00</u>
01.380.000	<u>Miscellaneous Revenue</u> Includes sale of yard waste passes	<u>\$ 2,000.00</u>
01.386.000	<u>Sale of Assets</u> The sale of the large dump truck will bring in	<u>\$ 7,000.00</u>
01.387.000	<u>Miscellaneous Contributions</u>	<u>\$ -</u>
01.387.001	<u>Macungie Institute</u> Contributions and Donations	<u>\$ -</u>
01.387.002	<u>Police Department</u> Contributions and Donations from Private Sources	<u>\$ 300.00</u>
01.387.003	<u>Flower Park</u> Contributions and Donations from Private Sources	<u>\$ 50.00</u>
01.389.002	<u>General Fund Other Income</u>	<u>\$ -</u>
01.392.001	<u>Transfer from General Fund Capital Account - 1) Cotton Street Bridge (\$46,000); Actually contingency acct</u>	<u>\$ 46,000.00</u>
01.395.000	<u>Refunds of Prior Year Expenditures</u>	<u>\$ 500.00</u>
01.393.012	<u>Proceeds-General Long Term Debt</u>	<u>\$ -</u>
	<b><u>Total</u></b>	<b><u>\$ 2,906,427.25</u></b>

## GENERAL FUND REVENUES

Beginning Balance	\$ 250,000	9%
Real Estate Taxes	\$ 980,878	34%
Real Estate Transfer Tax	\$ 50,000	2%
Per Capita & Local Service Tax	\$ 53,200	2%
Earned Income Tax	\$ 430,000	15%
Cable Franchise	\$ 47,500	2%
Police Fines	\$ 9,650	0%
Residential Rental License Fee	\$ 1,770	0%
Solid Waste	\$ 243,970	8%
State Aid	\$ 86,351	3%
Grants	\$ 606,574	21%
Interest	\$ 2,500	0%
Miscellaneous	\$ 10,100	0%
Rents and Royalties	\$ 18,262	1%
Zoning/Building Permits /Fees	\$ 20,200	1%
Health Ins. Co-Pay	\$ 42,473	1%
Sale of Assets	\$ 7,000	0%
Transfer from Capital Accounts	\$ 46,000	2%
	<u>\$ 2,906,427</u>	100%

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