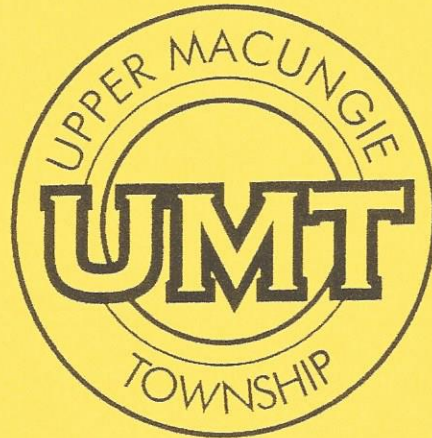


UPPER MACUNGIE TOWNSHIP
8330 SCHANTZ ROAD
BREINIGSVILLE, PA 18031
(610) 395-4892



UPPER MACUNGIE
TOWNSHIP

2017 BUDGET

NOVEMBER 3, 2016



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**UPPER MACUNGIE TOWNSHIP
CASH & INVESTMENT REPORT
AS OF SEPTEMBER 30, 2016**

ACCOUNT NAME	OLD FUND	NEW FUND	ACCOUNT TYPE	SOURCE OF MONEY	USE OF MONEY	DEPOSITORY	BANK ACCT #	BEGINNING BALANCE 1/1/2016	ENDING BALANCE 9/30/2016
TOWNSHIP FUNDS:									
General Fund	01	01	Checking	Taxes, Fees, Etc	Township Expenses	First Niagara	7675	\$ 6,320,803	\$ 1,663,255
General Fund (Investments)			Investment	Taxes, Fees, Etc	Township Expenses	Various		\$ -	\$ 6,520,000
Local Services Tax Fund		01	Checking	Local Services Taxes	Police/Fire/Road Equipment	First Niagara	8619	\$ 1,682,821	\$ 183,683
LST Fund (Investments)			Investment	Local Services Taxes	Police/Fire/Road Equipment	Various		\$ -	\$ 1,500,000
Petty Cash Township			Cash	General Fund	Misc Expenses/Reimbursements	Petty Cash Box		\$ 400	\$ 400
Petty Cash Authority			Cash	Sewer Fund	Misc Expenses/Reimbursements	Auth. Petty Cash Box		\$ -	\$ -
Street Light Fund	01	02	N/A In General Fund	Street Light Tax	PPL Charges-Street Lights	First Niagara		\$ -	\$ -
Fire Protect. Fund Hydrants		03	N/A In General Fund	Hydrant Tax	Hydrant Rental - LCA	First Niagara		\$ -	\$ -
Fire Fund Alarm	01	04	Savings	Alarm Fees	Fireman Reimbursements	First Niagara	6795	\$ 69,786	\$ 101,512
Recycle Grant		05	Money Market Savings	State Of Pa Grant	Purchase of recycling Equipment	First Niagara	6116	\$ 1,857,025	\$ 2,005,651
Refuse & Recycling	05	05	Checking	Trash Fees	Hauling/Recycling Costs	First Niagara	9159	\$ 539,962	\$ 841,662
Refuse & Recycling	05	05	Checking	Credit Card Receipts	Payments	First Niagara	2503	\$ 1,898	\$ 2,793
Sewer Revenue Fund		08	Checking	Sewer User/Dev Fees	LCA/Sewer Expenses	First Niagara	6806	\$ 5,268,964	\$ 3,609,839
Sewer Revenue Fund (Inv)			Investment	Sewer User/Dev Fees	LCA/Sewer Expenses	Various		\$ -	\$ 4,245,000
Sewer Capital Res Fund		18	Investment	Sewer/Tapping Fees	Major Capital Projects	BB&T	048 & 084	\$ 6,646,036	\$ 6,233,388
Conservation Works Grant		19	Checking	State Of Pa Grant	Stream Restoration	First Niagara	8460	\$ 801	\$ 801
Grange RD Park Dev Grant		19	Money Market Savings	State Of Pa Grant	Restrooms/ball fields	First Niagara	9552	\$ 110,301	\$ 110,384
Recreation Capital Fund		19	Checking	Developer Contributions	Athletic Fields/Parks	First Niagara	9134	\$ 1,512,059	\$ 1,607,180
Storm Water Maint. Fund		20	Money Market Savings	Developer Fees	Storm Water System Repairs	First Niagara	1536	\$ 317,727	\$ 317,846
UMT Medical Tax		21	Money Market Savings	Health Insurance Dividend	Possible Medical Coverage Tax	First Niagara	7726	\$ 360,778	\$ 515,987
Capital Reserve Fund		30	Investment	T/F General Fund	Capital Projects (New Bldg.)	BB&T	039 & 093	\$ 3,160,761	\$ 3,181,499
Capital Equip. Reserve		31	Checking	T/F LST Account	Purchase Emerg. Equip. Fire	First Niagara	0378	\$ 1,149,793	\$ 859,259
Liquid Fuels Fund		35	Checking	State Of Pa	Road Improvements	First Niagara	6695	\$ 894,490	\$ 1,550,525
Impact Fee Serv Area I		36	Checking	Developer Contributions	Area Upgrades	First Niagara	7689	\$ 34,607	\$ 16,599
Impact Fee Serv Area III		36	Checking	Developer Contributions	Area Upgrades	First Niagara	0505	\$ 50	\$ 50
Impact Fee Serv Area IV		36	Savings	Developer Contributions	Area Upgrades	First Niagara	7740	\$ 37,467	\$ 37,509
Route 100/Industrial Blvd		36	Checking	Developers/State Grant	Intersection 100/Indust. Upgrade	First Niagara	7346	\$ 87,772	\$ 87,772
Route 100-178 Upgrade		36	Checking	State Of Pa Grant	Upgrade To Rt100 And I78	First Niagara	1390	\$ 20,102	\$ 20,102
Boundary Road Upgrades		36	Checking	Developer Contributions	Road Improvements	First Niagara	8146	\$ 296,153	\$ 337,104
Traffic Signal Contributions		36	Checking	Developer Contributions	Signal Improvements	First Niagara	8161	\$ 12,501	\$ 31,628
Fireman's Relief	01	50	N/A In General Fund	Foreign Fire Ins. (State)	Fireman's Relief Association	N/A		\$ -	\$ -
Escrow Fund		91	Savings	Developers	Reimburse Prof. Services	First Niagara	6007	\$ 432,413	\$ 1,043,955
Operating Reserve Fund		95	Money Market Savings	T/F General Fund	Emergency Projects	First Niagara	9698	\$ 949,835	\$ 950,192
Total Township Funds								\$ 31,765,304	\$ 37,575,575
SEWER AUTHORITY FUNDS:									
Authority Cap Improvement		22	Checking	Developer, Allocation Fees & Excess Sewer Revenue	Major Capital Improvements	First Niagara	6857	\$ 2,262,520	\$ 2,158,959
Authority Admin. Acct			Checking	In/Out	Minor Purchases	First Niagara	7071	\$ 2,016	\$ 2,017
Authority Clearing Acct			Checking	In/Out	Credit To Multipal Payees	First Niagara	6911	\$ 955	\$ 955
Total Authority Funds								\$ 2,265,492	\$ 2,161,931
TOTAL ALL FUNDS								\$ 34,030,796	\$ 39,737,506

UPPER MACUNGIE TOWNSHIP
Revenue & Expense Summary by Fund
Budget Comparison (2017 vs. 2016)

Description	Fund #	2016 BUDGET			2017 BUDGET			Revenue Diff-'16 Bdgt vs '17 Bdgt		Expense Diff-'16 Bdgt vs '17 Bdgt	
		Revenue	Expense	Excess / (Deficit)	Revenue	Expense	Excess / (Deficit)	\$	%	\$	%
								Fav/(Unfav)	Fav/(Unfav)	Fav/(Unfav)	Fav/(Unfav)
General Fund	O1	\$ 12,911,913	\$ 12,545,916	\$ 365,997	\$ 13,246,684	\$ 13,178,608	\$ 68,076	\$ 334,771	2.6%	\$ 632,692	5.0%
Street Lighting Fund	O2	\$ 160,000	\$ 160,000	\$ 0	\$ 180,000	\$ 180,000	\$ 0	\$ 20,000	12.5%	\$ 20,000	12.5%
Fire Protection Fund (Fire Hydrants)	O3	\$ 340,100	\$ 200,000	\$ 140,100	\$ 340,100	\$ 200,000	\$ 140,100	\$ -	0.0%	\$ -	0.0%
Fire Fund (Alarms)	O4	\$ 100,000	\$ 100,000	\$ 0	\$ 55,000	\$ 150,000	(\$95,000)	\$ (45,000)	-45.0%	\$ 50,000	50.0%
Refuse and Recycling Fund	O5	\$ 2,067,500	\$ 2,405,780	\$ (338,280)	\$ 2,042,500	\$ 2,197,267	\$ (154,767)	\$ (25,000)	-1.2%	\$ (208,513)	-8.7%
Sewer Revenue Fund	O8	\$ 7,503,660	\$ 7,413,626	\$ 90,034	\$ 6,905,500	\$ 6,843,389	\$ 62,111	\$ (598,160)	-8.0%	\$ (570,237)	-7.7%
Sewer Capital Projects Fund	18	\$ 1,827,500	\$ 1,220,000	\$ 607,500	\$ 1,315,000	\$ 893,000	\$ 422,000	\$ (512,500)	-28.0%	\$ (327,000)	-26.8%
Recreation Capital Projects Fund	19	\$ 1,956,389	\$ 2,483,493	\$ (527,104)	\$ 2,214,379	\$ 3,140,232	\$ (925,853)	\$ 257,990	13.2%	\$ 656,739	26.4%
Storm Water Maintenance Fund	20	\$ 200	\$ -	\$ 200	\$ 60,390	\$ 378,275	\$ (317,885)	\$ 60,190	30095.0%	\$ 378,275	n/a
Medical Fees Fund	21	\$ 100,000	\$ 6,026	\$ 93,974	\$ 100,000	\$ 3,990	\$ 96,010	\$ -	0.0%	\$ (2,036)	-33.8%
Sewer Authority Capital Improvement Fund	22	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ (2,000)	n/a	\$ -	n/a
Township Capital Reserve Fund	30	\$ 25,000	\$ 50,000	\$ (25,000)	\$ 32,000	\$ 2,515,000	\$ (2,483,000)	\$ 7,000	28.0%	\$ 2,465,000	4930.0%
Capital Equipment Fund	31	\$ 735,000	\$ 867,717	\$ (132,717)	\$ 791,800	\$ 1,548,465	\$ (756,665)	\$ 56,800	7.7%	\$ 680,748	78.5%
Highway Aid Fund	35	\$ 635,560	\$ 790,125	\$ (154,565)	\$ 743,560	\$ 656,808	\$ 86,752	\$ 108,000	17.0%	\$ (133,317)	-16.9%
Traffic Improvement Fund	36	\$ 81,272	\$ 600,800	\$ (519,528)	\$ 188,794	\$ 286,594	\$ (97,800)	\$ 107,522	132.3%	\$ (314,206)	-52.3%
Fireman's Relief Fund	50	\$ 255,800	\$ 255,800	\$ 0	\$ 255,800	\$ 255,800	\$ 0	\$ -	0.0%	\$ -	0.0%
Escrow Fund	91	\$ 1,713,000	\$ 1,713,000	\$ 0	\$ 1,365,000	\$ 1,365,000	\$ 0	\$ (348,000)	n/a	\$ (348,000)	n/a
Operating Reserve Fund	95	\$ 700	\$ -	\$ 700	\$ 500	\$ -	\$ 500	\$ (200)	-28.6%	\$ -	n/a
Total Budget		\$ 30,415,594	\$ 30,812,283	\$ (396,689)	\$ 29,837,007	\$ 33,792,428	\$ (3,955,421)	\$ (578,587)		\$ 2,980,145	
The Fund Balance		\$ 27,171,882	\$ (396,689)	\$ 26,775,193	\$ 33,476,082	\$ (3,955,421)	\$ 29,520,661				

All of the funds except seven (7) of the Capital Funds are balanced. However, there is sufficient cash in these funds from prior Grants, developer contributions and transfers that were earmarked for these specific Capital projects. These funds were intended to be spent on these projects and do not reflect an imbalance in the fund.

STREET LIGHTS

DEVELOPMENT	# HOMES	Intersection	# LIGHTS	LUMENS	ANNUAL COST	COST PER HOME
						per year
Woodlawn West	6		2	9500 (100 w)	\$419.04	\$209.520
Whispering Farms	75		12	5800	\$2,509.92	\$209.160
Trexler Village	30		6	5800	\$1,067.94	\$35.598
" " "	30		1	9500	\$193.16	\$6.438
Tannery Woods	13		4	9500	\$836.64	\$64.356
Madison Estates	12		2	9500	\$453.60	\$37.800
Park Place West, Phase III	16		2	9500	\$453.60	\$37.800
Hopewell Farms South, Phases 1 & 2	84		22	9500	\$4,601.52	\$54.780
Penn Field Place East	92		11	9500	\$2,288.88	\$24.879
Windermere	19		4	9500	\$836.64	\$44.033
Hilltop Ridge, Phase 2	32		5	9500	\$1,045.80	\$32.681
Hilltop Acres	27		8	9500	\$1,676.16	\$62.080
Green Hills - Rebecca Lane	15		3	9500	\$628.56	\$41.094
Green Hills, section 8A	70		20	9500	\$4,183.20	\$59.760
Green Hills, Phase 7B	62		10	9500	\$2,091.60	\$33.735
Green Hills Phase 8C	16		2	9500	\$418.32	\$209.160
Green Hills. Section 6, phase 1	32		10	9500	\$2,091.60	\$65.362
Coldwater Crossing, Phase 1	98		10	9500	\$2,268.00	\$23.142
Carriage House Farms	22		8	9500	\$1,673.28	\$73.785
Hickory Hills	30		8	9500	\$1,676.16	\$55.872
Point West - Pear Court	11		3	9500	\$680.40	\$61.854
Morningside	33		7	9500	\$1,464.12	\$44.303
Point West, East	33		12	9500	\$2,496.96	\$75.665
Park Place , West	46		7	9500	\$1,456.00	\$32.086
Whitfield Estates, Phase 2 A	47		7	5800	\$1,464.12	\$31.151
Valley West Estates, Phase 2	133		31	9500	\$6,750.48	\$50.755
Highgate, Phase 1	221		17	9500	\$3,855.60	\$17.446
Windermere Park	205		15	9500	\$3,628.80	\$17.700
Wedgewood Village (east of Krocks Rd)	35		15	9500	\$3,137.40	\$89.640
Schaefer Run Road			12	9500	\$2,721.60	\$226.800
Wedgewood Village (west of Krocks Rd)	89		16	9500	\$3,346.56	\$37.601

STREET LIGHTS

DEVELOPMENT	# HOMES	Intersection	# LIGHTS	LUMENS	ANNUAL COST	COST PER HOME
						per year
Windermere Courtr	59		7	9500	\$1,587.60	\$26.908
Heather Field Estates - Phase 1 & 2	44		10	9500	\$2,092.80	\$47.563
Heather Field Estates - Phase 2	159		15	9500	\$3,139.20	\$19.743
Heather Field Estates	33		7	9500	\$1,587.60	\$48.106
Highgate Phase 2	73		4	9500	\$907.20	\$12.427
Red Hawk Court	86		28	9500	\$6,350.40	\$73.841
Treetop Estates Ph1 (intersections)		2	2	9500	\$412.32	\$34.360
Village of Chapman	67		27	1000	\$98.40	\$1.468
Olin Way & Penn Drive		1	1	16000	\$299.16	\$24.930
Schantz Rd & Cetronia Rd		1	1	9500	\$514.08	\$42.840
Main Street			3	16000	\$983.37	\$81.947
Intersection of Route 100 & Snowdrift Road		1	1	50000	\$309.84	\$25.820
Penn Drive UMT			7	9500	\$1,598.87	\$133.239
Nestle Way			35	9500	\$8,153.95	679.495

UPPER MACUNGIE TOWNSHIP

2017 BUDGET

CAPITAL EQUIPMENT/PROJECTS REPLACEMENT FUNDS 05, 18 & 31 (DETAILS)

	<u>Required</u>	<u>Amount Requested</u>	<u>Included in Budget</u>
PUBLIC WORKS DEPARTMENT:			
LASER LAWN MOWER 72"	NECESSARY	\$ 12,000	\$ 12,000
SNOW PLOW 11' (last plow to be replaced; replacement plow to reserved)	NECESSARY	\$ 11,000	\$ 11,000
F-350 PICKUP (replaces 2009 Ford 350 pickup)	NECESSARY	\$ 35,000	\$ 35,000
FLAIL MOWER 16' (expected 15 yrs of use; will save one day of mowing)	NECESSARY	\$ 83,000	\$ 83,000
RECYCLING BUILDING (Carry-over from 2016 Budget) (Fund 05)	NECESSARY	\$ -	\$ 150,000
		<u>\$ 141,000</u>	<u>\$ 291,000</u>
ADMINISTRATION:			
FINANCIAL SOFTWARE	NECESSARY	\$ 175,000	\$ 200,000
CONTINGENCY	NECESSARY	\$ 15,000	\$ 15,000
		<u>\$ 190,000</u>	<u>\$ 215,000</u>
INDEPENDENT PARK:			
CEILING COST FOR LOWER LEVEL	NECESSARY	\$ 20,000	\$ -
		<u>\$ 20,000</u>	<u>\$ -</u>
STATE POLICE BUILDING:			
SEAL COATING & STRIPING OF PARKING LOT	NECESSARY	\$ 14,000	\$ 14,000
		<u>\$ 14,000</u>	<u>\$ 14,000</u>
FIRE DEPARTMENT:			
NEW TRUCK REPLACEMENT #2561	NECESSARY	\$ 275,000	\$ 275,000
NEW TRUCK REPLACEMENT #2561 (2016 Carry-over)	NECESSARY	\$ 250,000	\$ 250,000
REFURBISH UNIT #831	NECESSARY	\$ 335,000	\$ 335,000
ANNUAL CAPITAL TO FOGELSVILLE & TREXLERTOWN (\$20K ea.)	NECESSARY	\$ 40,000	\$ 40,000
		<u>\$ 900,000</u>	<u>\$ 900,000</u>
POLICE DEPARTMENT:			
(2) DODGE DURANGOS (K-9 Patrol @ \$45,166.00 each)	NECESSARY	\$ 90,332	\$ -
(1) DODGE DURANGO (Patrol Supervisor Unit)	NECESSARY	\$ 38,216	\$ 38,216
(1) DODGE RAM 2500 TRUCK (Traffic unit supervisor veh)	NECESSARY	\$ 56,012	\$ 59,249
WATCHGUARD BODY-WORN CAMERAS (for 21 patrol officers)	NECESSARY	\$ 37,260	\$ -
MOBILE AUTOMATED LICENSE PLATE READER (ALPR) SYSTEM	NECESSARY	\$ 24,880	\$ -
RANGE ENHANCEMENTS	NECESSARY	\$ 25,000	\$ 25,000
COMMERCIAL MOTOR VEHICLE INSPECTION FUND	NECESSARY	\$ 50,000	\$ -
DEPARTMENT PHONE REPLACEMENT TO ET&T	IF POSSIBLE	\$ 37,021	\$ -
LEAN TO & POLE BUILDING FOR PARKING LOT	IF POSSIBLE	\$ 156,400	\$ -
TRAFFIC TRAILER	IF POSSIBLE	\$ 6,000	\$ 6,000
FIXED AUTOMATED LICENSE PLATE READER (ALPR) SYSTEM	IF POSSIBLE	\$ 87,640	\$ -
		<u>\$ 608,761</u>	<u>\$ 128,465</u>
TOTAL FUNDING FOR FUND 05		\$ -	\$ 150,000
TOTAL FUNDING FOR FUND 31		\$ 1,873,761	\$ 1,398,465
SEWER FUND:			
CIPP MAINS	NECESSARY	\$ 500,000	\$ 500,000
MANHOLE REPAIRS	NECESSARY	\$ 250,000	\$ 250,000
TEMPORARY METERING	NECESSARY	\$ 35,000	\$ 35,000
SCADA - ACQUISITION ONLY	NECESSARY	\$ 45,000	\$ 45,000
METER UPGRADES	NECESSARY	\$ 45,000	\$ 45,000
TOTAL FUNDING FOR FUND 18		\$ 875,000	\$ 875,000
TOTAL FUNDING ALL CAPITAL		\$ 2,748,761	\$ 2,423,465

**UPPER MACUNGIE TOWNSHIP
2017 ESTIMATED PROCEEDS
FROM SALE OF FIXED ASSETS**

Asset Description	Department	Estimate Amount of Proceeds
2013 Ford Explorer (#12-11) (100k miles)	Police	\$5,000
2008 Ford Expedition (#12-04) (100k miles)	Police	\$7,000
2008 Harley Davidson Motorcycle	Police	\$3,000
Laser Mower	Public Works	\$3,000
2009 Ford 3500 Pickup	Public Works	\$12,000
2000 JD Tractor (4710)	Public Works	\$3,800
2007 JD Tractor (3710)	Public Works	\$8,000
TOTAL		\$41,800

UPPER MACUNGIE TOWNSHIP
2017 BUDGET
TRAFFIC IMPROVEMENT FUND 36 DETAILS

Township Engineering Services	\$68,500.00
Township Road Engineering	\$21,000.00
Road & Traffic Improvements	\$106,992.00
Route 100 & I-78 Upgrade	\$20,102.00
Road & Traffic Signal Improvements	\$70,000.00
	<u>\$286,594.00</u>

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
REVENUE**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 09/30/16	2017 Budget
<u>REAL ESTATE TAXES:</u>							
301.100 REAL ESTATE TAXES - CURRENT YEAR	\$2,237,600	\$2,280,592	\$2,378,400	\$2,351,220	\$2,375,000	\$2,365,252	\$2,450,000
301.110 FIRE HYDRANT TAXES - CURRENT YEAR <small>New Fund 03 in 2015</small>	\$313,200	\$318,853	\$0	\$0	\$0	\$0	\$0
301.120 STREET LIGHT TAXES - CURRENT YEAR <small>New Fund 02 in 2015</small>	\$63,000	\$64,643	\$0	\$0	\$0	\$0	\$0
301.200 REAL ESTATE TAXES - TAX CLAIM BUREAU (PRIOR YEAR)	\$14,000	\$25,693	\$18,000	\$46,790	\$20,000	\$10,735	\$20,000
301.210 FIRE HYDRANT TAXES - PRIOR YEAR <small>New Fund 03 in 2015</small>	\$100	\$0	\$0	\$0	\$0	\$0	\$0
301.220 STREET LIGHT TAXES - PRIOR YEAR <small>New Fund 02 in 2015</small>	\$200	\$103	\$0	\$0	\$0	\$0	\$0
301.600 REAL ESTATE TAXES - INTERIM CURRENT	\$3,600	\$12,740	\$8,700	\$12,402	\$12,000	\$13,918	\$10,000
301.700 REAL ESTATE TAXES - INTERIM PRIOR	\$2,500	\$10,718	\$2,600	\$5,433	\$2,500	\$6,843	\$5,000
310.100 REAL ESTATE TRANSFER TAX	\$600,000	\$1,298,845	\$694,000	\$1,976,026	\$700,000	\$638,957	\$700,000
310.200 EARNED INCOME TAX	\$3,500,000	\$5,135,418	\$4,200,000	\$5,228,927	\$4,500,000	\$3,909,402	\$4,800,000
310.210 EARNED INCOME TAX - PRIOR	\$175,000	\$0	\$0	\$0	\$0	\$0	\$0
310.211 LOCAL SERVICES TAX	\$810,000	\$942,323	\$900,000	\$952,224	\$900,000	\$649,006	\$925,000
310.212 LOCAL SERVICES PRIOR YEAR	\$303,000	\$302,698	\$300,000	\$316,071	\$300,000	\$344,268	\$325,000
TOTAL TAXES	\$8,022,200	\$10,392,625	\$8,501,700	\$10,889,093	\$8,809,500	\$7,938,381	\$9,235,000
<u>PERMITS:</u>							
321.900 MOVING PERMITS	\$400	\$585	\$500	\$497	\$500	\$409	\$500
322.830 ROAD OCCUPANCY PERMITS	\$2,000	\$2,145	\$1,700	\$7,830	\$3,000	\$4,530	\$3,000
TOTAL PERMITS	\$2,400	\$2,730	\$2,200	\$8,327	\$3,500	\$4,939	\$3,500
<u>FINES AND FORFEITURES:</u>							
331.130 MAGISTRATE / FINES	\$160,000	\$167,596	\$140,000	\$180,439	\$160,000	\$141,601	\$165,000
331.140 SEMI-ANNUAL STATE POLICE FINES	\$15,000	\$7,260	\$14,000	\$13,131	\$14,000	\$4,842	\$10,000
331.141 UMT POLICE PARKING TICKETS	\$6,800	\$11,093	\$8,000	\$2,685	\$5,000	\$3,210	\$5,000
331.142 UMT POLICE PARKING TICKETS/VIOLATIONS	\$0	\$0	\$9,000	\$10,968	\$0	\$0	\$0
TOTAL FINES AND FORFEITURES	\$181,800	\$185,949	\$171,000	\$207,223	\$179,000	\$149,653	\$180,000
<u>INTEREST, RENTS AND ROYALTIES:</u>							
341.120 BEGINNING CASH BALANCE/INVESTMENTS	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
341.010 INTEREST ON INVESTMENTS	\$500	\$21,517	\$900	\$4,786	\$1,500	\$1,853	\$60,000
342.020 RENT OF STATE POLICE BUILDING	\$334,000	\$333,684	\$334,000	\$333,684	\$379,000	\$194,649	\$334,000
342.053 CELL TOWER ROYALTIES	\$0	\$0	\$0	\$6,800	\$20,400	\$15,598	\$21,000
342.100 RENTAL ON LAND	\$25,000	\$27,277	\$27,000	\$36,082	\$27,000	\$19,484	\$28,000

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
REVENUE**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 09/30/16	2017 Budget
342.200 RENT OF FACILITIES FROM REFUSE & RECYCLING	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0
TOTAL INTEREST, RENTS & ROYALTIES	\$609,500	\$382,478	\$386,900	\$381,352	\$427,900	\$231,584	\$443,000
<u>STATE CAPITAL & OPERATING GRANTS</u>							
354.073 D.E.P. RECYCLING PERFORMANCE (904 GRANT)	\$0	\$173,085	\$0	\$0	\$0	\$0	\$0
354.075 TREE VITALIZATION	\$0	\$0	\$0	\$1,970	\$0	\$0	\$0
354.078 PEMA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
354.079 STATE GRANTS (POLICE PROGRAMS)	\$0	\$137,688	\$0	\$13,522	\$0	\$4,023	\$0
TOTAL CAPITAL & OPERATING GRANTS	\$0	\$310,773	\$0	\$15,492	\$0	\$4,023	\$0
<u>INTERGOVERNMENTAL REVENUES:</u>							
355.010 PUBLIC UTILITY REALTY TAX	\$10,300	\$11,507	\$11,000	\$11,392	\$11,000	\$0	\$11,000
355.080 RETAIL LIQUOR LICENSES	\$6,400	\$6,750	\$6,400	\$6,750	\$6,400	\$7,350	\$7,350
355.130 VOLUNTEER FIRE RELIEF AID (new fund 50 in 2015)	\$262,600	\$255,753	\$0	\$0	\$0	\$0	\$0
355.140 MUNICIPAL PENSION - STATE AID	\$151,500	\$597,550	\$229,700	\$160,754	\$160,754	\$0	\$183,575
355.144 UMT POLICE-STATE AID	\$173,700	\$0	\$114,900	\$211,725	\$211,725	\$0	\$244,700
TOTAL INTERGOVERNMENTAL REVENUES	\$604,500	\$871,559	\$362,000	\$390,621	\$389,879	\$7,350	\$446,625
<u>ESCROW:</u>							
357.080 RECEIPTS - DEVELOPER ADMINISTRATIVE ESCROW	\$800,000	\$88,298	\$1,400,000	\$0	\$1,300,000	\$345,582	\$1,300,000
357.081 RECEIPTS- ZONING ESCROW FEES	\$0	\$0	\$0	\$0	\$13,000	\$1,592	\$15,000
357.082 ADMINISTRATION FEES FROM ESCROWS (5.0%)	\$40,000	\$4,415	\$50,000	\$0	\$55,000	\$14,109	\$55,000
357.083 TRANSFER FROM CLOSED ESCROW ACCOUNTS	\$1,000	\$0	\$0	\$0	\$0	\$36,847	\$0
TOTAL ESCROW	\$841,000	\$92,713	\$1,450,000	\$0	\$1,368,000	\$398,130	\$1,370,000
<u>SERVICE CHARGES/ADMINISTRATION:</u>							
361.030 ZONING HEARING APPEALS	\$8,800	\$17,585	\$12,000	\$11,942	\$12,000	\$9,100	\$13,000
361.031 ZONING USE REVIEW FEES	\$1,500	\$4,725	\$5,000	\$3,600	\$4,000	\$3,025	\$4,000
361.032 ZONING PERMIT FEES	\$1,500	\$0	\$12,000	\$12,380	\$12,000	\$11,440	\$12,000
361.033 BOUNDRY UPGRADE FEES (move to new fund 36 in 2015)	\$100	\$50,700	\$0	\$0	\$0	\$0	\$0
361.035 ZONING ASSESSMENT/OPINION OF ZONING OFFICER	\$0	\$0	\$4,000	\$9,425	\$7,000	\$2,150	\$3,000
361.054 SALE OF BOOKS/MAPS/ORDINANCES (New # for 2015, Old # 362.110)	\$400	\$780	\$200	\$612	\$300	\$155	\$200
362.004 FIRE ALARM FEES (move to New Fund 04 in 2015)	\$0	\$19,302	\$0	\$0	\$0	\$0	\$0
362.043 POLICE DONATIONS (i.e. D.A.R.E., K-9)	\$0	\$14,607	\$0	\$15,704	\$0	\$0	\$0
362.045 CIVIC REIMBURSEMENTS (POLICE)	\$0	\$3,727	\$20,000	\$49,648	\$0	\$31,722	\$25,000

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
REVENUE**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 09/30/16	2017 Budget
362.046 HEART & LUNG (POLICE)	\$0	\$3,595	\$2,000	\$0	\$2,000	\$0	\$0
362.111 POLICE REPORTS	\$0	\$0	\$11,000	\$0	\$5,000	\$5,860	\$7,000
362.201 FIRE SAFETY INSPECTIONS - ANNUAL	\$168,000	\$155,715	\$170,000	\$169,095	\$170,000	\$126,440	\$170,000
362.202 OPERATIONAL PERMITS - ANNUAL (DISPLAYS/ATTRACTIONS)	\$200	\$0	\$0	\$0	\$0	\$0	\$0
362.410 BUILDING PERMITS (INC. ELEC/PLUMB/INSPECT FEES)	\$382,000	\$263,204	\$408,000	\$627,642	\$500,000	\$357,420	\$720,000
362.411 FIRE ALARM BUILDING PERMITS	\$0	\$0	\$1,300	\$0	\$5,000	\$7,710	\$12,000
362.412 MECHANICAL	\$0	\$0	\$6,600	\$53,519	\$0	\$35,459	\$40,000
362.413 SPRINKLERS	\$0	\$0	\$3,300	\$19,166	\$10,000	\$18,051	\$18,000
362.414 ELECTRICAL/PLUMBING LICENSE	\$0	\$0	\$12,000	\$20,560	\$12,000	\$8,155	\$0
362.420 ELECTRICAL PERMITS	\$140,000	\$82,765	\$100,000	\$166,538	\$90,000	\$87,870	\$0
362.430 PLUMBING PERMITS	\$90,000	\$86,320	\$86,000	\$62,810	\$30,000	\$35,878	\$0
362.440 SEO PERMITS AND PROBES	\$2,000	\$4,525	\$6,000	\$10,745	\$6,000	\$3,235	\$3,000
362.450 GRADING PERMITS AND INSPECTIONS	\$19,000	\$24,785	\$26,000	\$24,425	\$20,000	\$15,624	\$20,000
362.451 RE-INSPECTION FEES	\$15,000	\$17,220	\$20,000	\$8,630	\$6,000	\$5,575	\$0
362.452 PLANNING SUBMISSION FEES(APPLICATION FEES)	\$100	\$16,675	\$30,000	\$17,125	\$30,000	\$13,150	\$20,000
TOTAL SERVICE CHARGES/ADMINISTRATION	\$828,600	\$766,231	\$935,400	\$1,283,566	\$921,300	\$778,019	\$1,067,200
<u>REFUSE & RECYCLING REVENUE:</u> (move to New Fund 05 in 2015)							
364.099 MISC INCOME	\$0	\$800	\$0	\$0	\$0	\$0	\$0
364.300 RESIDENTIAL FEES	\$1,710,000	\$1,861,704	\$0	\$0	\$0	\$0	\$0
364.301 INTEREST	\$11,000	\$0	\$0	\$0	\$0	\$0	\$0
364.302 PENALTIES	\$13,000	\$0	\$0	\$0	\$0	\$0	\$0
364.303 LIENS	\$19,000	\$0	\$0	\$0	\$0	\$0	\$0
364.304 LEGAL/ADMINISTRATIVE	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
364.305 SERVICES/MATERIALS/CARTS	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0
364.350 BULK STICKERS/ RECYCLE BINS	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REFUSE & RECYCLING REVENUE	\$1,762,000	\$1,862,504	\$0	\$0	\$0	\$0	\$0
<u>PARK FEES:</u>							
367.140 PAVILION RENTALS (New # For 2015, Old # 367.900)	\$24,000	\$29,694	\$23,000	\$25,614	\$23,500	\$28,825	\$25,500
367.150 INDEPENDENT PARK RENTALS (INCL. SEC DEP)	\$15,000	\$29,620	\$24,000	\$35,625	\$25,000	\$32,650	\$30,000
TOTAL PARK FEES	\$39,000	\$59,314	\$47,000	\$61,239	\$48,500	\$61,475	\$55,500
<u>RECREATIONAL FEES:</u>							
367.200 SPORTS CLINICS	\$10,000	\$8,090	\$6,500	\$12,200	\$10,000	\$11,170	\$12,500

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
REVENUE**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 09/30/16	2017 Budget
367.205 SPLASH PARK (ADMISSION FEES)	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
367.210 DISCOUNT AMUSEMENT TICKETS (New # For 2015, Old # 380.101)	\$1,600	\$3,923	\$2,800	\$3,911	\$2,800	\$3,046	\$2,800
TOTAL RECREATIONAL FEES	\$11,600	\$12,013	\$9,300	\$16,111	\$12,800	\$14,216	\$20,300
<u>MISCELLANEOUS REVENUES:</u>							
380.100 MISCELLANEOUS REVENUES	\$100	\$0	\$100	\$26,101	\$100	\$2,378	\$100
TOTAL MISCELLANEOUS REVENUES	\$100	\$0	\$100	\$26,101	\$100	\$2,378	\$100
<u>INTERFUND OPERATING TRANSFER SEWER DEPARTMENT: (New fund 95 in 2015)</u>							
392.008 TRANSFER FROM SEWER FUND - SALARIES / WAGES	\$528,200	\$0	\$0	\$0	\$0	\$0	\$0
392.009 TRANSFER FROM SEWER FUND - MATERIALS	\$52,000	\$0	\$0	\$0	\$0	\$0	\$0
392.011 TRANSFER FROM SEWER FUNDS - BENEFITS	\$125,700	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INTERFUND OPERATING TRANSFER SEWER DEPARTMENT	\$705,900	\$0	\$0	\$0	\$0	\$0	\$0
<u>INTERFUND OPERATING TRANSFER</u>							
392.004 TRANSFER FROM FIRE FUND 04 (new fund 04 2015)	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0
392.005 TRANSFER FROM REFUSE & RECYCLING FUND 05	\$0	\$0	\$0	\$0	\$153,615	\$0	\$153,615
392.008 TRANSFER FROM SEWER REVENUE FUND 08	\$0	\$0	\$0	\$0	\$171,844	\$0	\$171,844
392.019 TRANSFER FROM RECREATION FUND (new fund 19 2015)	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0
392.040 TRANSFER FROM MISC. INCOME/FUNDS	\$0	\$0	\$0	\$144,000	\$0	\$0	\$0
392.091 TRANSFER FROM ESCROW FUND 91 (CONSTRUCTION)	\$0	\$0	\$0	\$0	\$400,000	\$0	\$50,000
392.095 TRANSFER FROM OPERATING RESERVE FUND (New Fund 95 2015)	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INTERFUND OPERATING TRANSFER	\$465,000	\$0	\$0	\$144,000	\$725,459	\$0	\$375,459
<u>INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING DEPARTMENT (New Fund 05 in 2015)</u>							
393.001 TRANSFER FROM REFUSE - SALARIES / WAGES	\$76,100	\$58,147	\$0	\$0	\$0	\$0	\$0
393.002 TRANSFER FROM REFUSE - MATERIALS	\$45,000	\$26,052	\$0	\$0	\$0	\$0	\$0
393.003 TRANSFER FROM REFUSE - BENEFITS	\$33,500	\$15,108	\$0	\$0	\$0	\$0	\$0
393.004 TRANSFER FROM REFUSE - ACCOUNTING / LEGAL	\$30,000	\$2,693	\$0	\$0	\$0	\$0	\$0
393.005 TRANSFER FROM REFUSE - HAULING	\$1,345,000	\$938,062	\$0	\$0	\$0	\$0	\$0
393.007 TRANSFER FROM REFUSE - CPTL PURCHASE-BLDG/SECURITY	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0
393.008 TRANSFER FROM REFUSE - CAPITAL RESERVE	\$156,400	\$0	\$0	\$0	\$0	\$0	\$0
393.009 TRANSFER FROM REFUSE - OFFICE RENTAL AND OVERHEAD	\$25,000	\$0	\$40,000	\$40,000	\$0	\$0	\$0
TOTAL INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING	\$1,811,000	\$1,040,062	\$40,000	\$40,000	\$0	\$0	\$0

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
REVENUE**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 09/30/16	2017 Budget
<u>REFUNDS / REIMBURSEMENTS</u>							
394.100 INSURANCE / COBRA PAYMENTS	\$7,100	\$0	\$6,000	\$0	\$0	\$0	\$0
394.200 REIMBURSEMENTS TO TWP. (ie:INSURANCE DAMAGES)	\$50,000	\$316,515	\$60,000	\$193,758	\$50,000	\$11,434	\$50,000
TOTAL REFUNDS/REIMBURSEMENTS	\$57,100	\$316,515	\$66,000	\$193,758	\$50,000	\$11,434	\$50,000
<u>SALE OF ASSETS</u>							
397.000 SALE OF FIXED ASSETS (2016 - ITEMS TO FUND 31)	\$0	\$0	\$73,000	\$161,700	\$0	\$0	\$0
TOTAL SALE OF ASSETS	\$0	\$0	\$73,000	\$161,700	\$0	\$0	\$0
TOTAL REVENUES	\$15,941,700	\$16,295,465	\$12,044,600	\$13,818,583	\$12,935,938	\$9,601,582	\$13,246,684
BALANCE FORWARD		\$5,157,765	\$2,100,000	\$5,591,988	\$5,591,988	\$8,003,624	\$10,715,685
TOTAL AVAILABLE		\$21,453,230	\$14,144,600	\$19,410,571	\$18,527,926	\$17,605,206	\$23,962,369
TOTAL ASSIGNED		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNASSIGNED		\$21,453,230	\$14,144,600	\$19,410,571	\$18,527,926	\$17,605,206	\$23,962,369

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2017

REAL ESTATE TAXES

- 301.100 **REAL ESTATE TAXES - Current Year** - The 2017 property assessment for Upper Macungie Township, as calculated by Lehigh County is \$3,881,894,200 at 98.5% collection rate and mileage of .64 this years figure will be \$2,450,000. See appendix K in this budget for details.
- 301.200 **REAL ESTATE TAXES - Tax Claim Bureau** - This is money collected by the Lehigh County Tax Claim Bureau that the Township receives on a monthly basis.
- 301.600 **REAL ESTATE TAXES - Interim Current** - Interim taxes are those taxes that are assessed by the Lehigh County Tax Bureau during the current year for new construction, additions, etc.
- 301.700 **REAL ESTATE TAXES - Interim Prior** - This revenue item is money collected for the previous year by the Tax Claim Bureau.
- 310.100 **REAL ESTATE TRANSFER TAX** - Any person or entity purchasing property within Upper Macungie Township is subject to a 1/2% transfer tax. This is revenue generated by the Real Estate Transfer Tax.
- 310.200 **EARNED INCOME TAX** - The Earned Income Tax is collected from any Township resident at a rate of 1% of their wages, which is divided equally with the Township and Parkland School District.
- 310.211 **LOCAL SERVICES TAX** - Local Services Tax is collected by the Parkland Tax Office and is distributed quarterly to the Township. (This tax replaces Occupational Privilege Tax). It is collected from people working in the township to help defray the costs of services provided by the township.
- 310.212 **LOCAL SERVICES PRIOR YEAR** - This revenue item is collected by the Parkland Tax Office for the previous year's Forth Quarter.

PERMITS

- 321.900 **MOVING PERMITS** - A fee is charged for residents moving in, out or within the Township.
- 322.830 **ROAD OCCUPANCY PERMITS** - Whenever someone opens a road for the purpose of putting in utilities, or for any other purpose, a fee is charged.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2017

FINES AND FORFEITURES

- 331.130 **MAGISTRATE / FINES** -These fines are for individuals who violate laws such as the motor vehicle code, disorderly conduct, littering, underage drinking, criminal mischief, etc.
- 331.140 **SEMI-ANNUAL STATE POLICE FINES** - The state police fines are paid to each Pennsylvania municipality resulting from state police arrests made throughout the Commonwealth. The ratio used by the state is based on the municipalities mileage and population.
- 331.141 **UPPER MACUNGIE TOWNSHIP POLICE PARKING TICKETS AND REPORTS** - The revenue received for parking tickets and for reports.
- 331.142 **UPPER MACUNGIE TOWNSHIP POLICE TICKETS / VIOLATIONS** - For moving violations and speeding tickets. This account has been discontinued.

INTEREST, RENTS AND ROYALTIES

- 341.010 **INTEREST ON INVESTMENTS** - The interest estimated to be earned this year.
- 342.020 **RENT OF STATE POLICE BUILDING** - Rental of the State Police building to the Commonwealth of Pennsylvania.
- 342.053 **CELL TOWER ROYALTIES** - Income from Verizon for cell tower located at Township Municipal Building on Schatz Road.
- 342.100 **RENTAL OF LAND** - The Township has land and office space which is rented out. Some of this is undeveloped for land used for farming.
- 342.200 **RENT FROM REFUSE AND RECYCLING** - This is a revenue item from the Refuse and Recycling Fund to help offset office space and public works space.

**UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2017**

STATE CAPITAL AND OPERATING GRANTS

- 354.073 **D.E.P. RECYCLING PERFORMANCE** - 904 Grant (Transferred to Fd 05)
- 354.075 **TREE VITALIZATION** - State funds used to plant trees in the Township.
- 354.078 **PEMA** - State funds for emergency management programs.
- 354.079 **STATE GRANTS (POLICE PROGRAMS)** - Grant money received from the state.

INTERGOVERNMENTAL REVENUE

- 355.010 **PUBLIC UTILITY REALTY TAX** - The Township receives money from those public utilities who have buildings or land located within the Township.
- 355.080 **RETAIL LIQUOR LICENSES** - The Township receives a fee for the thirteen (13) establishments located within the Township that dispense liquor.
- 355.140 **MUNICIPAL PENSION - State Aid** - The Township receives money from the state to defray the nonuniform pension plan.
- 355.144 **UPPER MACUNGIE POLICE PENSION - STATE AID** - Money received from the state to be used to help fund the police pension plan.

ESCROWS

- 357.080 **RECEIPTS DEVELOPER ADMINISTRATIVE ESCROW** - These fees paid by developers for Keystone Consulting Engineers to review plans and inspect developments.
- 357.081 **RECEIPTS ZONING ESCROW FEES** - Fees paid by developers for or owners for zoning appeals. (court stenographer, advertising, postage and staff time.)
- 357.082 **ADMINISTRATION FEES FROM ESCROW** - Fees paid by developers for the distribution and creation of third party billing. 5.0% overhead fee to the Township.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2017

357.083 **TRANSFER FROM CLOSED ESCROW ACCOUNTS** - Funds from closed Escrow Accounts transferred to General Account, to refund to the developers and owners.

SERVICE CHARGES / ADMINISTRATION

361.030 **ZONING HEARING APPEALS** - These are fees for the Zoning Hearing Board for appeals and Zoning permits.

361.031 **ZONING USE REVIEW FEES** - The fees charged by the Township to review and approve business occupancy in the Township.

361.032 **ZONING PERMIT FEES** - Fees charged by the Township to review plans submitted to the Planning Commission.

361.033 **BOUNDRY UPGRADE FEES** - Moved to Traffic Improvement Fund 36 in 2015.

361.035 **ZONING ASSESSMENT / OPINION OF ZONING OFFICER** - Fees for Zoning Officer to assess new Planning submissions.

362.043 **POLICE DONATIONS (i.e. D.A.R.E, K-9)** - Police Department receives donations for programs such as D.A.R.E. and the K-9's.

362.045 **CIVIC REIMBURSEMENTS (POLICE)** - Payments from businesses that utilize UMT police officers for private duty enforcement.

362.046 **HEART & LUNG (POLICE)** - Additional wage costs above worker's compensation reimbursement for officers injured in the line of duty.

361.054 **SALE OF BOOKS, MAPS, ORDINANCES ETC.** - The Township charges for a copy of the Books, Maps and Zoning Ordinance.

362.111 **POLICE REPORTS** - Sale of traffic, accident and other reports.

362.201 **FIRE SAFETY INSPECTIONS ANNUAL** - Yearly fees charged for Commercial Fire Safety Inspections.

UPPER MACUNGIE TOWNSHIP GENERAL FUND 01 - REVENUE 2017

- 362.202 **OPERATIONAL PERMITS ANNUAL (DISPLAYS / ATTRACTIONS** - Yearly fees for permits to be obtained by vendors, commercial tenants, displays and/or attractions in the Township that an inspection will be needed and permits will be issued on a yearly basis. (i.e. gases, welding facilities, fireworks, hazard materials, explosives, etc.)
- 362.410 **BUILDING PERMITS** - The revenue for building permits that is issued by the
- 362.411 **FIRE ALARMS BUILDING PERMITS** - Annual fees collected for fire inspections..
- 362.412 **MECHANICAL PERMITS** - For HVAC, boilers, etc.
- 362.413 **SPRINKLERS** - Fire suppression system permits.
- 362.414 **ELECTRICAL / PLUMBING LICENSE** - For required electrical and plumbing licenses to do business in the township. (Combined w/362.410 eff. 2017)
- 362.420 **ELECTRICAL PERMITS** - Revenue from electrical permits. (Combined w/362.410 eff. 2017)
- 362.430 **PLUMBING PERMITS** - Revenue from plumbing permits. (Combined w/362.410 eff. 2017)
- 362.440 **SEO PERMITS AND PROBES** - For issuance of septic tank and other on-site
- 362.450 **GRADING PERMITS AND INSPECTIONS** - Moving and removal of dirt.
- 362.451 **RE-INSPECTION FEES** - Received for projects needed to be re-inspected multiple times. (Combined w/362.410 eff. 2017)
- 362.452 **PLANNING SUBMISSION FEES (APPLICATION FEES)** - For subdivision and land development applications.

PARK FEES

- 367.140 **PAVILION RENTALS** - This revenue is generated by the park rentals.
- 367.150 **INDEPENDENT PARK** - Revenue received from the rental of Independent Park facility.

RECREATIONAL FEES

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2017

- 367.200 **SPORTS CLINCS AND PROGRAMS** - The revenue for organized clinics in Upper Macungie Township.
- 367.205 **SPLASH PARK (ADMISSION FEES)** - Fee for the use of the new splash park based on \$5.00 per visit.
- 367.210 **DISCOUNT AMUSEMENT TICKETS** - The sale of amusement park tickets at a discounted rate.

MISCELLANEOUS REVENUES

- 380.100 **MISCELLANEOUS REVENUES** - Any revenue unexpected that does not fit into preceding account numbers.

INTERFUND OPERATING TRANSFER

- 392.005 **TRANSFER FROM REFUSE & RECYCLING FUND 05** - Fees charged to Fund 05 for annual administration overhead (\$21,787); Township Facility Rental (\$6,153); and Public Works Facility Rental (\$125,675).
- 392.008 **TRANSFER FROM SEWER REFUSE FUND 08** - Fees charged to Fund 08 for annual administration overhead (\$58,092); Township Facility Rental (\$49,752); and Public Works Facility Rental (\$64,000).

REFUND / REIMBURSEMENTS

- 394.100 **INSURANCE / COBRA PAYMENTS** - Retired employees have the option to participate in the health plan of Upper Macungie Township, by paying their monthly premium.
- 394.200 **REIMBURSEMENTS TO TOWNSHIP** - Monies reimbursed to the Township for insurance refunds, insurance claims for Township property damage.

SALE OF ASSETS

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2017

397.000 **SALE OF FIXED ASSETS** - Sale of used equipment for example back hoe, trucks, and mowers. (in 2016 these funds were deposited directly into Fd 31).

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
EXPENSES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/2016	2017 Budget
<u>GENERAL GOVERNMENT ADMINISTRATION:</u>							
400.110 TOWNSHIP MANAGER - SALARY	\$0	\$0	\$118,500	\$128,306	\$122,055	\$93,541	\$131,643
400.111 BOARD MEMBERS - SALARY	\$0	\$0	\$98,500	\$97,694	\$101,456	\$63,261	\$15,000
400.112 HUMAN RESOURCES - SALARY	\$0	\$0	\$54,500	\$64,917	\$58,830	\$45,962	\$64,893
400.113 SALARIES ELECTED OFFICIALS- MEETINGS	\$9,700	\$9,731	\$12,300	\$15,463	\$12,375	\$7,312	\$12,375
400.114 TOWNSHIP SECRETARY	\$0	\$0	\$0	\$0	\$0	\$0	\$55,882
400.117 DEFERRED COMPENSATION	\$0	\$0	\$5,100	\$5,570	\$5,210	\$3,607	\$4,200
400.119 RESERVE PERSONNEL	\$0	\$0	\$150,000	\$41,383	\$100,000	\$5,250	\$25,000
400.192 FICA	\$0	\$0	\$0	\$0	\$21,946	\$18,884	\$20,761
400.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$2,230	\$1,343	\$3,247
400.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$617	\$396	\$687
400.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$54,851	\$34,743	\$60,226
400.197 PENSION	\$0	\$0	\$0	\$0	\$32,710	\$0	\$33,108
400.198 LIFE INSURANCE & DISABILITY	\$0	\$0	\$0	\$0	\$1,800	\$361	\$1,800
400.460 SEMINARS / CONFERENCES/TRAINING	\$500	\$2,651	\$5,000	\$6,358	\$7,000	\$3,870	\$7,000
400.461 SUBSCRIPTIONS / MEMBERSHIPS	\$2,000	\$6,385	\$5,000	\$8,963	\$5,000	\$2,203	\$10,000
TOTAL GENERAL GOVERNMENT ADMINISTRATION	\$12,200	\$18,767	\$448,900	\$368,654	\$526,080	\$280,733	\$445,822
<u>FINANCIAL ADMINISTRATION:</u>							
402.117 DEFERRED COMPENSATION	\$40,000	\$13,763	\$2,000	\$2,399	\$2,000	\$1,772	\$2,000
402.120 SALARY	\$65,200	\$65,104	\$67,100	\$46,135	\$84,860	\$61,978	\$127,580
402.192 FICA	\$0	\$0	\$0	\$0	\$6,244	\$4,591	\$9,378
402.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$380	\$244	\$722
402.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$178	\$106	\$313
402.196 HEALTH INSURANCE	\$648,700	\$360,181	\$564,000	\$450,337	\$22,667	\$7,394	\$35,338
402.197 PENSION	\$0	\$0	\$0	\$0	\$10,590	\$0	\$11,456
402.198 LIFE INSURANCE & DISABILITY	\$21,800	\$17,422	\$26,700	\$18,207	\$600	-\$80	\$1,200
402.300 BANK CHARGES/INVESTMENT FEES	\$100	\$195	\$200	\$1,976	\$200	\$1,221	\$5,000
402.400 BACKGROUND CLEARANCES & TESTING	\$0	\$0	\$0	\$2,256	\$750	\$2,715	\$1,000
402.460 SEMINARS / CONFERENCES / TRAINING	\$100	\$475	\$1,000	\$409	\$1,000	\$1,409	\$1,000
402.461 EMPLOYEE BONDS AND PUBLIC OFFICIAL'S BONDS	\$4,000	\$4,218	\$4,000	\$2,679	\$4,000	\$2,364	\$2,250
TOTAL FINANCIAL ADMINISTRATION	\$779,900	\$461,358	\$665,000	\$524,398	\$133,469	\$83,714	\$197,237
<u>TAX COLLECTOR:</u>							
403.110 SALARY	\$12,000	\$12,000	\$12,000	\$12,462	\$12,000	\$8,769	\$12,000
403.192 FICA	\$0	\$0	\$0	\$0	\$918	\$635	\$918
403.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$380	-\$7	\$361
403.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$25	\$15	\$29

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
EXPENSES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/2016	2017 Budget
403.310 POSTAGE AND BILL PRINTING	\$10,000	\$8,862	\$10,000	\$9,244	\$10,000	\$9,409	\$10,000
403.460 SEMINARS / CONFERENCES / TRAINING	\$0	\$0	\$0	\$110	\$200	\$0	\$200
403.510 PRIOR YEAR TAX REFUNDS	\$5,000	\$3,727	\$8,000	-\$8,003	\$8,000	\$1,241	\$8,000
403.600 HYDRANT TAX PAYMENT (new fund 03 in 2015)	\$160,000	\$194,757	\$0	\$0	\$0	\$0	\$0
403.610 STREET LIGHT TAX PAYMENT (new fund 02 in 2015)	\$145,000	\$178,911	\$0	\$0	\$0	\$0	\$0
TOTAL TAX COLLECTOR	\$332,000	\$398,257	\$30,000	\$13,813	\$31,523	\$20,062	\$31,508
<u>LEGAL EXPENSES:</u>							
404.314 LEGAL SERVICES	\$145,000	\$150,353	\$150,000	\$77,674	\$150,000	\$62,291	\$150,000
404.315 LEGAL SERVICES - REIMBURSABLES	\$35,000	\$0	\$50,000	\$0	\$100,000	\$55,570	\$100,000
TOTAL LEGAL EXPENSES	\$180,000	\$150,353	\$200,000	\$77,674	\$250,000	\$117,861	\$250,000
<u>CLERICAL SERVICES:</u>							
405.117 DEFERRED COMPENSATION	\$0	\$0	\$0	\$863	\$650	-\$75	\$0
405.120 SALARIES/WAGES	\$291,500	\$297,074	\$120,000	\$209,389	\$62,901	\$21,890	\$78,358
405.192 FICA	\$0	\$0	\$0	\$0	\$4,565	\$4,280	\$5,994
405.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$760	\$1,138	\$1,082
405.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$132	\$79	\$192
405.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$22,667	-\$388	\$24,889
405.197 PENSION	\$0	\$0	\$0	\$0	\$5,013	\$0	\$5,265
405.198 LIFE INSURANCE	\$0	\$0	\$0	\$0	\$600	\$421	\$600
405.210 OFFICE SUPPLIES	\$16,000	\$13,747	\$10,000	\$16,547	\$13,000	\$10,623	\$13,000
405.216 MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT	\$7,000	\$8,010	\$8,000	\$11,817	\$8,000	\$6,316	\$9,000
405.312 MANAGEMENT CONSULTING SERVICES	\$8,000	\$21,613	\$8,000	\$5,522	\$8,000	\$1,120	\$0
405.325 POSTAGE	\$28,000	\$24,534	\$33,000	\$29,670	\$33,000	\$11,720	\$30,000
405.331 TRANSPORTATION / MILEAGE	\$7,000	\$6,198	\$10,600	\$7,760	\$10,000	\$5,274	\$9,000
405.341 ADVERTISING	\$5,000	\$11,097	\$8,200	\$9,864	\$8,000	\$7,080	\$10,000
405.342 PRINTING	\$21,000	\$21,535	\$26,000	\$23,992	\$24,000	\$9,749	\$23,000
405.441 JETPAY (PAYROLL SERVICE)	\$6,500	\$5,835	\$5,500	\$6,656	\$9,000	\$5,853	\$7,500
405.452 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
405.701 COMPUTER UPGRADE AND NEW COMPUTERS	\$5,000	\$10,860	\$2,000	\$3,597	\$10,000	\$3,534	\$30,000
405.702 COMPUTER EXPENSE AND WEBSITE UPDATES	\$1,500	\$18,496	\$2,000	\$20,476	\$15,000	\$9,705	\$16,000
TOTAL CLERICAL SERVICES	\$396,500	\$438,999	\$233,300	\$346,153	\$235,288	\$98,319	\$293,880
<u>INSURANCE</u>							
406.154 WORKMAN'S COMPENSATION INSURANCE	\$106,500	\$119,255	\$94,400	\$158,202	\$0	\$0	\$0
406.160 EMPLOYEES PENSION AND ADMINISTRATION FEES	\$382,500	\$382,494	\$380,800	\$388,338	\$0	\$0	\$0
406.199 OPEB	\$0	\$0	\$0	\$0	\$32,819	\$24,509	\$24,619

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
EXPENSES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/2016	2017 Budget
406.351 UMBRELLA INSURANCE- LIABILITY	\$50,900	\$105,893	\$57,300	\$24,720	\$10,000	\$31,244	\$11,700
406.352 PUBLIC OFFICIALS/EMPLOYMENT PRACTICES POLICY	\$0	\$0	\$0	\$0	\$0	\$0	\$17,200
406.355 COMMERCIAL PACKAGE POLICY	\$113,100	\$106,386	\$116,400	\$80,416	\$123,000	\$121,467	\$73,000
TOTAL INSURANCE BENEFITS	\$653,000	\$714,028	\$648,900	\$651,676	\$165,819	\$177,220	\$126,519
<u>ACCOUNTING / ACTUARIAL:</u>							
407.311 AUDITING SERVICES	\$26,000	\$27,850	\$25,000	\$60,390	\$32,000	\$35,225	\$26,000
407.316 ACTUARIAL SERVICES	\$5,500	\$16,800	\$6,000	\$9,475	\$6,000	\$0	\$10,000
TOTAL ACCOUNTING / ACTUARIAL	\$31,500	\$44,650	\$31,000	\$69,865	\$38,000	\$35,225	\$36,000
<u>ENGINEERING:</u>							
408.313 TOWNSHIP ENGINEERING SERVICES	\$280,000	\$791,608	\$63,500	\$189,962	\$150,000	\$164,224	\$225,000
408.315 ESCROW - ENGINEERING FEES	\$800,000	\$0	\$1,350,000	\$0	\$1,000,000	\$671,576	\$1,000,000
TOTAL ENGINEERING	\$1,080,000	\$791,608	\$1,413,500	\$189,962	\$1,150,000	\$835,800	\$1,225,000
<u>GENERAL GOVERNMENT OPERATING EXPENSES:</u>							
409.117 DEFERRED COMPENSATION	\$0	\$0	\$3,100	\$2,427	\$1,530	\$1,443	\$2,000
409.120 CLEANING STAFF WAGES	\$0	\$0	\$37,200	\$41,844	\$38,263	\$27,951	\$39,420
409.192 FICA	\$0	\$0	\$0	\$61,353	\$2,823	\$2,060	\$2,901
409.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$380	\$354	\$361
409.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$80	\$48	\$97
409.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$9,516	\$7,137	\$10,449
409.197 PENSION	\$0	\$0	\$0	\$0	\$4,775	\$0	\$5,166
409.198 LIFE INSURANCE	\$0	\$0	\$0	\$0	\$600	-\$113	\$600
409.226 CUSTODIAL SUPPLIES / MATERIALS	\$4,000	\$3,539	\$4,000	\$3,665	\$4,000	\$2,804	\$4,000
409.317 CONTRACT SERVICES - BUILDING MAINTENANCE	\$0	\$0	\$0	\$0	\$15,000	\$4,913	\$15,000
409.321 TELEPHONE	\$45,000	\$33,217	\$28,000	\$26,846	\$25,000	\$22,947	\$26,000
409.361 ELECTRICITY	\$45,000	\$19,502	\$25,000	\$12,466	\$25,000	\$7,299	\$15,000
409.362 HEAT-GAS	\$5,000	\$468	\$6,000	\$5,147	\$6,000	\$3,330	\$6,000
409.363 WATER	\$600	\$622	\$600	\$1,358	\$1,000	\$705	\$1,500
409.364 SEWER	\$1,000	\$861	\$1,000	\$1,498	\$1,000	\$631	\$1,500
409.373 MAINTENANCE/REPAIR BUILDINGS (SEE ALSO FUND 30)	\$50,000	\$53,769	\$25,000	\$79,554	\$10,000	\$35,645	\$25,000
409.375 VEHICLE FUELS - GASOLINE	\$175,000	\$144,931	\$0	\$0	\$0	\$0	\$0
409.376 VEHICLE FUELS - DIESEL	\$80,000	\$75,581	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL GOVERNMENT OPERATING EXPENSES	\$405,600	\$332,490	\$129,900	\$236,158	\$144,967	\$117,154	\$154,994
TOTAL DEPARTMENT	\$3,870,700	\$3,350,510	\$3,800,500	\$2,478,353	\$2,675,146	\$1,766,088	\$2,760,960

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
EXPENSES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/2016	2017 Budget
<u>STATE POLICE DEPARTMENT;</u>							
410.110 STATE POLICE - REPAIRS & MAINTENANCE TO BUILDING	\$15,000	\$15,995	\$15,000	\$16,243	\$15,000	\$18,929	\$25,000
TOTAL STATE POLICE DEPARTMENT	\$15,000	\$15,995	\$15,000	\$16,243	\$15,000	\$18,929	\$25,000
<u>UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT;</u>							
410.112 SALARIES SENIOR STAFF	\$0	\$0	\$315,900	\$376,054	\$333,524	\$243,348	\$343,156
410.113 SALARIES ADMINISTRATION STAFF	\$0	\$0	\$83,500	\$96,436	\$88,567	\$64,682	\$91,223
410.114 SALARIES & WAGES (officers/patrol)	\$2,062,000	\$2,077,602	\$1,586,900	\$1,798,905	\$1,762,823	\$1,254,952	\$1,886,088
410.117 DEFERRED COMPENSATION (New # for 2015, Old #: 410.137)	\$20,000	\$23,323	\$20,000	\$22,094	\$22,585	\$19,554	\$29,267
410.139 LEGAL FEES	\$6,000	\$8,677	\$25,000	\$36,362	\$25,000	\$8,549	\$25,000
410.140 OFFICE EQUIPMENT & OPERATING SUPPLIES	\$20,000	\$15,065	\$22,000	\$11,334	\$18,000	\$15,333	\$18,000
410.141 CUSTODIAL SUPPLIES	\$1,000	\$2,467	\$2,000	\$2,908	\$2,500	\$1,597	\$2,500
410.142 COMPUTER SOFTWARE AND HARDWARE	\$40,000	\$37,476	\$40,000	\$37,760	\$40,000	\$38,592	\$40,000
410.143 TRAINING / SEMINARS / DUES	\$30,000	\$18,662	\$30,000	\$27,599	\$30,000	\$17,368	\$30,000
410.144 BUILDING MAINTENANCE AND EQUIPMENT	\$13,000	\$39,963	\$18,000	\$24,057	\$20,000	\$15,865	\$20,000
410.145 ELECTRIC	\$15,000	\$16,742	\$18,000	\$14,881	\$20,000	\$13,137	\$20,000
410.146 HEAT-GAS	\$7,000	\$3,608	\$7,000	\$3,958	\$6,500	\$1,397	\$6,500
410.147 WATER	\$1,000	\$1,575	\$1,500	\$1,897	\$1,500	\$1,165	\$1,500
410.148 SEWER	\$1,000	\$348	\$800	\$338	\$800	\$338	\$500
410.149 TELEPHONES	\$30,000	\$26,507	\$30,000	\$26,198	\$27,000	\$17,794	\$27,000
410.150 VEHICLE EQUIPMENT AND MAINTENANCE(labor) IN HOUSE	\$43,000	\$60,714	\$65,000	\$22,911	\$20,000	\$10,466	\$20,000
410.151 VEHICLE MAINTENANCE OUTSIDE	\$0	\$0	\$1,000	\$33,178	\$40,000	\$29,170	\$40,000
410.152 TESTING PRE-EMPL / DRUG / ALCOHOL / POLYGRAPH	\$1,600	\$5,648	\$5,000	\$5,092	\$6,000	\$2,663	\$6,000
410.153 K-9	\$12,000	\$16,583	\$12,000	\$20,654	\$12,000	\$5,210	\$10,000
410.154 ARMS AND AMMUNITION	\$20,000	\$19,889	\$20,000	\$14,144	\$20,000	\$11,272	\$20,000
410.155 EVIDENCE PROCESSING MATERIALS	\$3,000	\$1,948	\$3,000	\$2,711	\$3,000	\$1,520	\$3,000
410.156 MAINTENANCE CONTRACT FOR OFFICE EQUIP	\$10,000	\$6,923	\$8,000	\$6,721	\$8,000	\$3,894	\$6,500
410.179 LONGEVITY PAY	\$0	\$0	\$16,000	\$13,725	\$16,575	\$15,150	\$16,575
410.180 OVERTIME NOT REIMBURSED	\$0	\$0	\$90,000	\$91,203	\$100,000	\$84,978	\$120,000
410.183 OVERTIME REIMBURSED	\$0	\$0	\$20,000	\$64,645	\$20,000	\$14,770	\$25,000
410.192 FICA	\$0	\$0	\$169,300	\$181,448	\$161,781	\$123,504	\$171,410
410.194 UNEMPLOYMENT COMPENSATION	\$0	\$0	\$11,400	\$0	\$12,160	\$9,813	\$11,544
410.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$45,500	\$0	\$55,867	\$51,115	\$72,455
410.196 HEALTH INSURANCE	\$535,800	\$606,040	\$598,400	\$483,719	\$606,942	\$435,571	\$674,663
410.197 PENSION & ADMIN. FEES (PMRS)	\$403,200	\$1,450,084	\$491,500	\$491,460	\$570,804	\$20	\$302,601
410.198 LIFE INSURANCE	\$0	\$0	\$0	\$0	\$19,200	\$11,777	\$19,200
410.231 VEHICLE FUELS-GASOLINE	\$0	\$0	\$93,900	\$52,789	\$75,000	\$30,167	\$65,000

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
EXPENSES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/2016	2017 Budget
410.341 ADVERTISING	\$0	\$0	\$0	\$0	\$0	-\$115	\$0
410.238 UNIFORMS	\$25,000	\$21,234	\$30,000	\$17,947	\$30,000	\$18,078	\$30,000
410.490 COMMUNITY SERVICE	\$0	\$0	\$0	\$0	\$4,000	\$105	\$5,000
410.500 PROFESSIONAL LIABILITY INSURANCE	\$0	\$0	\$0	\$13,853	\$38,000	\$6,338	\$11,000
TOTAL UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT	\$3,299,600	\$4,461,078	\$3,880,600	\$3,996,981	\$4,218,128	\$2,579,137	\$4,170,682
<i>FIRE DEPARTMENT:</i>							
411.117 DEFERRED COMPENSATION	\$0	\$0	\$8,500	\$2,852	\$2,640	\$2,154	\$1,963
411.120 SALARIES/WAGES	\$215,300	\$217,862	\$223,100	\$258,309	\$229,794	\$158,427	\$185,960
411.121 INTERN SALARY				\$0	\$2,400	\$2,240	\$2,400
411.134 OPERATING/OFFICE SUPPLIES (old #, use 411.241)	\$0	\$0	\$0	\$14	\$0	\$22	\$0
411.137 INSURANCE FIRE STATIONS #8, #25, AND #56	\$30,000	\$21,790	\$27,000	\$44,056	\$33,000	\$25,257	\$28,000
411.192 FICA	\$0	\$0	\$18,900	\$19,492	\$17,163	\$11,823	\$13,760
411.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$1,616	\$1,336	\$1,171
411.195 WORKERS COMPENSATION INSURANCE (SWIF) (New #, old:411)	\$39,000	\$34,547	\$39,000	\$25,356	\$30,000	\$23,129	\$30,713
411.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$54,851	\$41,138	\$60,226
411.197 PENSION	\$0	\$0	\$0	\$0	\$28,678	\$0	\$24,372
411.198 LIFE INSURANCE	\$0	\$0	\$0	\$0	\$2,400	\$1,555	\$1,800
411.213 COMPUTER/COPIER SUPPLIES -OFFICE	\$0	\$2,918	\$4,000	\$2,423	\$5,000	\$8,800	\$8,000
411.217 COMPUTER/COPIER SUPPLIES-FIRE COMPANY	\$0	\$0	\$4,000	\$10	\$0	\$270	\$0
411.226 CUSTODIAL SUPPLIES - OFFICE	\$0	\$1,852	\$500	\$72	\$0	\$0	\$0
411.227 CUSTODIAL SUPPLIES-FIRE COMPANY	\$26,000	\$0	\$500	\$328	\$250	\$0	\$0
411.231 VEHICLE FUELS - GASOLINE	\$0	\$0	\$10,200	\$10,825	\$10,000	\$3,791	\$10,000
411.232 VEHICLE FUELS - DIESEL	\$0	\$0	\$13,100	\$5,284	\$10,000	\$3,343	\$10,000
411.238 UNIFORMS-INSPECTORS	\$8,000	\$0	\$3,500	\$2,036	\$1,500	\$0	\$1,500
411.239 UNIFORMS-FIRE COMPANIES	\$0	\$6,926	\$3,500	\$0	\$5,500	\$2,064	\$5,500
411.241 OPERATING SUPPLIES-OFFICE	\$1,000	\$10,605	\$13,000	\$7,500	\$8,000	\$4,277	\$6,000
411.242 OPERATING SUPPLIES-FIRE COMPANY	\$0	\$0	\$13,000	\$7,226	\$5,000	\$2,887	\$5,000
411.249 VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56	\$22,000	\$19,471	\$22,000	\$19,095	\$22,000	\$9,585	\$20,000
411.250 VEHICLE MAINTENANCE - FOGELSVILLE #8	\$30,000	\$28,465	\$30,000	\$31,396	\$30,000	\$6,600	\$25,000
411.251 VEHICLE MAINTENANCE - TREXLERTOWN #25	\$30,000	\$22,446	\$30,000	\$18,250	\$30,000	\$5,637	\$25,000
411.256 EQUIPMENT PURCHASE	\$60,000	\$568,397	\$40,000	\$4,643	\$10,000	\$0	\$5,000
411.257 MAINTENANCE / REPAIRS / TESTING EQUIPMENT	\$10,000	\$12,243	\$11,500	\$10,543	\$12,000	\$11,713	\$12,000
411.258 OFFICE FURNITURE/AUDIO VISUAL EQUIPMENT OFFICE	\$2,000	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000
411.259 ELECTRIC - FIRE STATIONS #8, #25 AND #56, CELL TOWER	\$34,000	\$31,768	\$32,000	\$36,938	\$33,000	\$24,900	\$35,000
411.312 FIRE STUDY	\$0	\$0	\$20,000	\$24,867	\$0	\$1,000	\$0
411.329 OFFICE FURNITURE/AUDIO VISUAL EQUIPMENT FIRE CO.	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
EXPENSES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/2016	2017 Budget
411.340 RECRUITMENT & RETENTION	\$0	\$0	\$0	\$0	\$20,000	\$22,706	\$20,000
411.354 VOLUNTEER FIREMEN FUNCTIONS	\$105,000	\$92,496	\$5,000	\$93,262	\$4,000	\$0	\$4,000
411.370 MAINTENANCE - CELL TOWER	\$0	\$0	\$0	\$0	\$5,000	\$156,654	\$5,000
411.400 BACKGROUND CLEARANCES	\$0	\$0	\$0	\$110	\$0	\$0	\$0
411.461 TRAIN/SEMINAR/DUES/EMERGENCY MGMT CERT INSPECTOR	\$7,000	\$0	\$13,500	\$7,679	\$8,000	\$6,794	\$8,000
411.462 TRAIN/SEMINARS/DUES/EMERGENCY MGMT CERT FIRE CO	\$0	\$0	\$13,500	\$5,853	\$20,000	\$17,255	\$8,000
411.490 COMMUNITY CELEBRATIONS	\$0	\$0	\$0	\$0	\$6,800	\$4,198	\$9,000
411.710 BUILDING REPAIRS & MAINTENANCE #8,#258	\$30,000	\$73,025	\$25,000	\$28,823	\$28,000	\$8,219	\$28,000
411.711 HEAT - FIRE STATIONS #8, #25 AND #56	\$25,000	\$29,437	\$28,000	\$21,427	\$28,000	\$13,245	\$28,000
411.712 TELEPHONE SERVICE - FIRE STATIONS #8, #25, AND #56	\$6,000	\$5,270	\$7,800	\$9,418	\$9,500	\$9,819	\$9,500
411.713 WATER - FIRE STATIONS #8, #25 AND #56	\$2,600	\$1,642	\$2,400	\$1,736	\$2,000	\$1,122	\$2,000
411.714 TRASH HAULING - FIRE STATIONS #8, #25 AND #56	\$3,000	\$2,850	\$3,000	\$2,850	\$3,000	\$2,850	\$3,000
411.715 SEWER - FIRE STATION #8, #25 AND #56	\$1,200	\$1,015	\$1,200	\$1,015	\$1,200	\$1,015	\$1,200
TOTAL FIRE DEPARTMENT	\$687,100	\$1,185,025	\$668,700	\$703,688	\$721,292	\$595,825	\$645,065
<u>PLANNING / ZONING:</u>							
414.117 DEFERRED COMPENSATION	\$0	\$0	\$5,700	\$1,615	\$1,968	\$1,438	\$1,028
414.120 SALARIES / WAGES	\$199,600	\$152,729	\$127,700	\$155,806	\$158,655	\$125,557	\$183,839
414.140 ZONING HEARING BOARD EXPENSES	\$1,900	\$525	\$3,900	\$5,105	\$4,000	\$3,178	\$5,500
414.192 FICA	\$0	\$0	\$0	\$71,373	\$11,394	\$9,068	\$13,261
414.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$1,520	\$1,424	\$1,443
414.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$447	\$485	\$589
414.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$68,002	\$51,001	\$74,666
414.197 PENSION	\$0	\$0	\$0	\$0	\$18,011	\$0	\$19,040
414.198 LIFE INSURANCE & DISABILITY	\$0	\$0	\$0	\$0	\$1,800	\$1,099	\$2,400
414.210 PLANNING / ZONING SUPPLIES	\$6,000	\$1,482	\$500	\$4,120	\$3,000	\$4,402	\$4,000
414.231 VEHICLE FUELS-GASOLINE	\$0	\$0	\$2,700	\$0	\$2,700	\$0	\$500
414.313 VEHICLE REPAIRS & MAINTENANCE	\$1,000	\$1,250	\$900	\$552	\$1,000	\$129	\$1,000
414.314 ZONING BOARD LEGAL SERV (REVISED SALDO/ZONING)BOOK	\$40,000	\$21,088	\$40,000	\$32,396	\$15,000	\$11,791	\$15,000
414.315 ORDINANCE REVISION STUDY (COMP. PLAN/SALDO)	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000
414.316 STENOGRAPHER	\$6,000	\$4,374	\$4,000	\$10,892	\$8,000	\$6,310	\$8,000
414.341 ADVERTISING	\$2,000	\$2,415	\$2,000	\$4,362	\$3,500	\$3,478	\$4,500
414.415 SEO PERMITS AND INSPECTIONS	\$0	\$0	\$13,000	\$13,182	\$13,000	\$5,356	\$3,000
414.416 GRADING PERMIT REVIEW/INSPECTIONS	\$0	\$0	\$29,500	\$20,491	\$30,000	\$14,412	\$20,000
414.417 PLANNING,PERMITTING,ZONING,AND CODE ENFORCEMENT	\$0	\$0	\$168,700	\$228,760	\$170,000	\$149,014	\$200,000
414.419 DCED FEES	\$0	\$0	\$2,800	\$2,684	\$3,000	\$1,532	\$3,000
414.420 THIRD PARTY PERMIT REVIEW & BLDG. INSPECTION	\$262,000	\$260,129	\$270,000	\$626,522	\$500,000	\$565,716	\$600,000

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
EXPENSES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/2016	2017 Budget
414.460 MEMBERSHIP DUES / TRAINING / CONF/ SUBSCRIPTIONS	\$6,000	\$5,533	\$3,000	\$2,906	\$5,000	\$2,662	\$5,000
TOTAL PLANNING / ZONING	\$524,500	\$449,525	\$674,400	\$1,180,766	\$1,019,997	\$958,052	\$1,285,766
<u>REFUSE / RECYCLING:</u> (move to New Fund 05 in 2015)							
427.008 WAGES/SALARIES	\$0	\$75,962	\$0				
427.009 DEFERRED COMP	\$0	\$2,003	\$0				
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$25,100	\$25,560	\$0				
427.012 PRINTING	\$9,000	\$2,874	\$0				
427.013 POSTAGE	\$6,000	\$0	\$0				
427.014 LEGAL FEES	\$30,000	\$8,640	\$0				
427.015 SERVICES / MATERIALS / RECYCLE BINS	\$30,000	\$51,557	\$0				
427.017 CAPITAL PURCHASE - BUILDING AND SECURITY	\$100,000	\$154,474	\$0				
427.018 CAPITAL RESERVE	\$156,400	\$0	\$0				
427.019 OFFICE RENTAL	\$25,000	\$0	\$0				
427.117 DEFERRED COMPENSATION	\$2,500	\$0	\$0				
427.120 SALARIES/WAGES INCLUDING PART TIME	\$76,100	\$0	\$0				
427.192 SOCIAL SECURITY/FICA/UNEMPLOYMENT	\$5,900	\$0	\$0				
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$1,345,000	\$1,516,711	\$0				
TOTAL REFUSE / RECYCLING	\$1,811,000	\$1,837,781	\$0				
<u>PUBLIC WORKS DEPARTMENT</u>							
<u>LEAF COLLECTION / COMPOSTING:</u> (New Fund 05 in 2015)							
427.131 LEAF COLLECTION WAGES	\$0	\$61,522	\$0				
427.450 SMALL TOOLS	\$0	\$28,493	\$0				
427.700 COMPOST EQUIPMENT REPAIR & MAINTENANCE	\$15,000	\$31,300	\$0				
TOTAL LEAF COLLECTION / COMPOSTING	\$15,000	\$121,315	\$0				
<u>PUBLIC WORKS:</u>							
430.117 DEFERRED COMPENSATION	\$0	\$0	\$8,500	\$10,766	\$10,576	\$8,209	\$11,687
430.124 SALARIES / WAGES	\$649,200	\$508,693	\$608,400	\$610,672	\$628,911	\$484,899	\$695,016
430.143 DISPATCH ANSWERING SERVICE	\$1,000	\$0	\$1,000	\$0	\$0	\$0	\$1,000
430.192 FICA	\$0	\$0	\$0	\$3,771	\$45,838	\$36,348	\$50,582
430.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$4,370	\$4,497	\$4,690
430.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$22,749	\$24,663	\$29,458
430.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$208,070	\$172,668	\$240,020
430.197 PENSION	\$0	\$0	\$0	\$0	\$78,486	\$0	\$91,089
430.198 LIFE INSURANCE	\$0	\$0	\$0	\$0	\$6,900	\$5,241	\$7,800
430.210 OFFICE SUPPLIES / EQUIPMENT MAINTENANCE	\$100	\$0	\$100	\$225	\$100	\$312	\$100

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
EXPENSES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/2016	2017 Budget
430.220 OPERATING SUPPLIES	\$8,000	\$8,106	\$8,000	\$7,691	\$8,000	\$8,247	\$8,000
430.226 CUSTODIAL SUPPLIES	\$1,500	\$1,054	\$1,500	\$1,718	\$1,500	\$1,395	\$1,700
430.231 VEHICLE FUELS-GASOLINE	\$0	\$670	\$51,200	\$29,119	\$51,200	\$12,532	\$25,000
430.232 VEHICLE FUELS-DIESEL	\$0	\$0	\$51,300	\$35,377	\$51,300	\$13,713	\$40,000
430.250 VEHICLE REPAIR & MAINTENANCE-CONTRACTED	\$40,000	\$34,888	\$40,000	\$35,578	\$40,000	\$27,803	\$40,000
430.321 TELEPHONES	\$7,500	\$5,949	\$7,500	\$7,785	\$7,500	\$7,119	\$10,000
430.327 RADIO MAINTENANCE AND EQUIPMENT	\$1,000	\$1,897	\$1,000	\$0	\$1,000	\$0	\$1,000
430.361 ELECTRIC	\$9,000	\$8,860	\$10,000	\$8,886	\$10,000	\$6,089	\$10,000
430.362 NATURAL GAS	\$8,000	\$11,375	\$10,000	\$9,728	\$10,000	\$5,849	\$10,000
430.373 BUILDING MAINTENANCE / REPAIR	\$50,000	\$17,940	\$30,000	\$32,376	\$15,000	\$5,098	\$15,000
430.374 VEHICLE PARTS (NEW # FOR 2015, OLD # 438.374)	\$60,000	\$0	\$52,000	\$36,281	\$52,000	\$22,728	\$52,000
430.440 UNIFORMS & SHOES	\$21,000	\$24,472	\$18,000	\$24,800	\$18,000	\$21,367	\$20,000
430.441 WORKPLACE DRUG / ALCOHOL CDL TEST	\$2,500	\$2,014	\$2,500	\$2,436	\$2,500	\$2,503	\$2,500
430.460 TRAINING-WORK PLACE SAFETY	\$3,000	\$1,294	\$2,000	\$1,536	\$2,000	\$2,368	\$3,000
430.462 NEW STORAGE BUILDING - PUBLIC WORKS	\$0	\$0	\$0	\$47	\$0	\$0	\$0
430.740 EQUIPMENT RENTAL	\$0	\$0	\$0	\$0	\$4,000	\$0	\$4,000
TOTAL PUBLIC WORKS	\$861,800	\$627,212	\$903,000	\$858,792	\$1,280,000	\$873,648	\$1,373,642
<u>SNOW AND ICE REMOVAL:</u>							
432.140 SALARIES AND WAGES	\$12,000	\$51,046	\$25,000	\$42,182	\$40,000	\$17,880	\$40,000
432.192 FICA	\$0	\$0	\$0	\$0	\$3,060	\$1,368	\$3,060
432.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$715	\$600
432.220 SALT & ANTI-SKID	\$125,000	\$131,031	\$125,000	\$193,092	\$135,000	\$71,939	\$135,000
432.250 MAINTENANCE	\$10,000	\$13,013	\$12,000	\$12,483	\$12,000	\$8,500	\$12,000
432.740 SNOW EQUIPMENT RENTAL AND PLOWING-CONTRACTED	\$15,000	\$1,452	\$12,000	\$2,552	\$8,000	\$538	\$8,000
TOTAL SNOW AND ICE REMOVAL	\$162,000	\$196,542	\$174,000	\$250,309	\$198,060	\$100,939	\$198,660
<u>TRAFFIC LIGHTS & STREET SIGNS:</u>							
433.220 STREET SIGNS MAINTENANCE / SUPPLIES	\$14,000	\$6,179	\$14,000	\$6,439	\$14,000	\$5,921	\$15,000
433.361 TRAFFIC LIGHTS / ELECTRIC	\$12,000	\$11,757	\$12,000	\$13,279	\$12,000	\$14,221	\$18,000
433.377 TRAFFIC LIGHT MAINTENANCE	\$55,000	\$53,428	\$55,000	\$52,636	\$55,000	\$21,825	\$55,000
TOTAL TRAFFIC LIGHTS & STREET SIGNS	\$81,000	\$71,364	\$81,000	\$72,354	\$81,000	\$41,967	\$88,000
<u>STREET / ROAD MAINTENANCE:</u>							
438.220 OPERATING SUPPLIES	\$0	\$0	\$0	\$3,650	\$0	\$0	\$0
438.245 ASPHALT PATCHING MATERIALS	\$150,000	\$53,814	\$150,000	\$180,458	\$150,000	\$98,361	\$150,000
438.247 STORM SEWER MATERIALS	\$5,000	\$500	\$5,000	\$4,320	\$5,000	-\$355	\$5,000
438.249 STREET PAINTING MATERIALS	\$55,000	\$53,906	\$8,000	\$35,689	\$8,000	\$0	\$8,000

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
EXPENSES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/2016	2017 Budget
438.250 WEED SPRAYING - ROADS	\$6,000	\$35	\$6,000	\$10,078	\$10,000	\$10,019	\$10,000
438.260 MINOR OPERATING EQUIPMENT / SUPPLIES	\$2,000	\$2,129	\$1,000	\$828	\$1,000	\$423	\$1,000
438.310 STREET LINE PAINTING-CONTRACTED	\$0	\$0	\$47,000	\$508	\$47,000	\$39,795	\$47,000
438.371 PENNDOT INSPECTIONS	\$200	\$0	\$0	\$1,672	\$0	\$0	\$0
438.373 SMALL TOOLS - GARAGE	\$5,000	\$307	\$3,500	\$2,655	\$3,500	\$2,866	\$3,500
438.374 VEHICLE PARTS	\$0	\$50,285	\$0	\$455	\$0	\$309	\$0
439.245 CURB MECHANIZED PAVING	\$500	\$6,530	\$1,000	\$0	\$1,000	\$0	\$1,000
439.375 GUARDRAILS	\$15,000	\$0	\$15,000	\$5,938	\$15,000	\$7,408	\$15,000
439.605 FOGELSVILLE DAM	\$50,000	\$212,635	\$0	\$0	\$0	\$0	\$0
439.606 STREET RESURFACING & OVERLAY	\$200,000	\$10,000	\$200,000	\$183,408	\$200,000	\$188,997	\$200,000
439.708 RTE 100 WIDENING PROJECT	\$0	\$326,579	\$0	\$0	\$0	\$0	\$0
439.790 REPLACE PICK UP TRUCK (moved to FUND #31, in 2015)	\$22,000	\$109,937	\$0	\$8,281	\$0	\$0	\$0
439.792 BRIDGEWORK-HAASADAHL	\$0	\$0	\$0	\$0	\$36,000	\$0	\$0
TOTAL STREET / ROAD MAINTENANCE	\$510,700	\$826,657	\$436,500	\$437,940	\$476,500	\$347,822	\$440,500
RECREATION:							
451.117 DEFERRED COMPENSATION	\$0	\$0	\$0	\$0	\$325	\$238	\$325
451.120 SALARIES AND WAGES	\$0	\$0	\$0	\$0	\$39,206	\$30,271	\$42,741
451.192 FICA	\$0	\$0	\$0	\$0	\$2,895	\$2,226	\$3,155
451.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$380	\$352	\$361
451.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$82	\$90	\$105
451.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$9,516	\$7,137	\$10,449
451.197 PENSION	\$0	\$0	\$0	\$0	\$4,893	\$0	\$5,602
451.198 LIFE & DISABILITY INSURANCE	\$0	\$0	\$0	\$0	\$600	\$335	\$600
451.220 OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
405.702 COMPUTER SOFTWARE & HARDWARE	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
TOTAL RECREATION	\$0	\$0	\$0	\$0	\$62,897	\$40,649	\$64,338
PARKS:							
454.117 DEFERRED COMPENSATION	\$0	\$0	\$9,700	\$2,126	\$2,431	\$1,476	\$2,431
454.121 SALARIES / WAGES INCLUDING PART-TIME	\$278,000	\$261,259	\$302,700	\$333,422	\$285,725	\$236,773	\$293,407
454.131 SEASONAL MAINTENANCE AND DETENTION PONDS	\$30,000	\$32,306	\$30,000	\$22,598	\$30,000	\$25,600	\$24,000
454.143 DISPATCH ANSWERING SERVICE	\$1,200	\$875	\$1,000	\$0	\$1,000	\$0	\$1,000
454.192 FICA	\$0	\$0	\$0	\$31,543	\$21,031	\$17,063	\$21,540
454.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$2,670	\$3,044	\$2,692
454.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$10,335	\$11,216	\$12,436
454.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$75,701	\$47,465	\$84,230

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
EXPENSES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/2016	2017 Budget
454.197 PENSION	\$0	\$0	\$0	\$0	\$32,662	\$0	\$35,309
454.198 LIFE & DISABILITY INSURANCE	\$0	\$0	\$0	\$0	\$2,700	\$1,511	\$3,000
454.220 SUPPLIES / GENERAL EQUIPMENT	\$4,000	\$482	\$4,000	\$5,092	\$4,000	\$1,450	\$4,000
454.222 ATHLETIC FIELD SURFACE MAINTENANCE	\$15,000	\$10,000	\$10,000	\$2,458	\$10,000	\$4,021	\$10,000
454.250 MAINTENANCE / REPAIR OF PARK VEHICLES	\$12,000	\$6,956	\$8,000	\$7,891	\$8,000	\$8,192	\$8,000
454.361 ELECTRIC FOR PARK FACILITIES	\$12,000	\$12,682	\$12,000	\$9,801	\$12,000	\$8,169	\$12,000
454.375 GENERAL MAINTENANCE-BUILDINGS & OTHER PARKS	\$8,000	\$8,425	\$6,000	\$9,588	\$6,000	\$9,142	\$15,000
454.455 WEED SPRAYING	\$4,000	\$7,816	\$4,000	\$0	\$4,000	\$20	\$4,000
454.460 TRAINING	\$0	\$0	\$0	\$0	\$0	\$100	\$0
454.600 MAINTENANCE - RETENTION PONDS	\$8,000	\$7,496	\$8,000	\$15,912	\$25,000	\$4,725	\$15,000
454.610 GRANGE ROAD PARK	\$200,000	\$5,628	\$5,000	\$9,272	\$5,000	\$18,201	\$7,500
454.620 UPPER MACUNGIE PARK	\$8,000	\$1,715	\$5,000	\$144	\$5,000	\$35	\$5,000
454.630 RICKY PARK	\$4,000	\$1,861	\$2,000	\$3,353	\$2,000	\$176	\$2,000
454.640 LONE LANE PARK	\$10,000	\$1,065	\$5,000	\$3,324	\$13,500	\$4,178	\$5,000
454.641 SPLASH PARK	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
454.650 BREINIGSVILLE PARK	\$10,000	\$2,002	\$10,000	\$2,710	\$10,000	\$4,506	\$10,000
454.722 PURCHASE PARK TABLES / BENCHES / GRILLS / ROOF	\$100,000	\$75	\$100,000	\$10,392	\$100,000	\$0	\$100,000
454.723 INDEPENDENT PARK	\$50,000	\$37,175	\$50,000	\$28,461	\$25,000	\$17,980	\$25,000
454.724 ELECTRIC FOR INDEPENDENT PARK	\$10,000	\$4,829	\$10,000	\$6,411	\$7,000	\$4,466	\$7,000
454.726 INDEPENDENT PARK REFUNDS	\$3,000	\$9,710	\$6,000	\$11,225	\$7,095	\$4,200	\$7,000
TOTAL PARKS	\$767,200	\$412,357	\$588,400	\$515,723	\$707,850	\$433,709	\$721,545
TOTAL PUBLIC WORKS DEPARTMENT	\$2,397,700	\$2,255,447	\$2,182,900	\$2,135,118	\$2,743,410	\$1,798,086	\$2,822,347
<u>MISCELLANEOUS:</u>							
456.500 MISC. DONATIONS BY TOWNSHIP	\$500	\$253	\$0	\$0	\$0	\$0	\$0
456.501 REFUNDS PAID BY THE TOWNSHIP	\$2,000	\$794	\$1,000	\$8,221	\$0	\$100	\$100
456.502 SUPPLIES FOR KITCHEN	\$2,500	\$1,014	\$1,000	\$1,127	\$1,000	\$1,493	\$2,000
456.503 DISCOUNT AMUSEMENT TICKETS	\$1,600	\$3,888	\$2,500	\$3,743	\$2,500	\$1,965	\$2,500
456.504 RELEASE OF CONSTRUCTION ESCROWS	\$3,000	\$0	\$3,000	-\$3,140	\$400,000	\$3,983	\$400,000
456.505 RETURN OF UNUSED ADMIN. ESCROWS	\$0	\$0	\$0	\$0	\$200,000	\$22,463	\$200,000
456.506 SPORTS CLINICS	\$10,000	\$7,961	\$9,000	\$12,335	\$10,000	\$11,520	\$12,000
456.507 RETURN OF UNUSED ZONING ESCROWS	\$0	\$0	\$0	\$0	\$5,000	\$8,061	\$2,000
TOTAL MISCELLANEOUS	\$19,600	\$13,910	\$16,500	\$22,286	\$618,500	\$49,585	\$618,600
<u>CIVIC:</u>							
457.501 COMMUNITY CELEBRATIONS	\$22,500	\$19,360	\$25,000	\$19,794	\$29,300	\$19,350	\$19,400
457.502 LEHIGH COUNTY SENIOR CITIZENS	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
GENERAL FUND 01
EXPENSES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/2016	2017 Budget
457.504 HUMANE SOCIETY & DEER PICK-UP	\$13,500	\$1,050	\$13,500	\$13,330	\$13,500	\$7,920	\$13,500
457.505 LEHIGH CNTY CHILD ABUSE, MERT TEAM, MEALS ON WHEELS	\$7,000	\$4,500	\$7,000	\$2,500	\$2,500	\$2,500	\$5,000
TOTAL CIVIC	\$52,000	\$33,910	\$54,500	\$44,624	\$54,300	\$38,770	\$46,900
<u>INTERGOVERNMENTAL EXPENSE:</u>							
480.010 MISCELLANEOUS EXPENDITURES	\$500	\$0	\$500	\$240,081	\$0	-\$4,031	\$500
481.192 FICA	\$359,500	\$0	\$163,300	\$0	\$0	\$0	\$0
487.361 PAYROLL TAXES - SS, UNEMPLOYMENT	\$0	\$313,670	\$0	\$0	\$0	\$0	\$0
481.520 VOLUNTEER FIRE RELIEF AID (move to New Fund 50, in 2015)	\$262,600	\$255,753	\$0	\$0	\$0	\$0	\$0
492.002 TRANSFER TO STREET LIGHT FUND	\$0	\$0	\$0	\$0	\$36,900	\$0	\$69,900
492.004 TRANSFER TO FIRE FUND	\$0	\$0	\$84,500	\$0	\$73,775	\$0	\$10,760
492.010 TRANSFER TO STORMWATER MAINTENANCE FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$57,790
492.031 TRANSFER TO CAPITAL EQUIPMENT FUND	\$300,000	\$939,557	\$300,000	\$300,000	\$700,000	\$0	\$600,000
TOTAL INTERGOVERNMENTAL EXPENSES	\$922,600	\$1,508,980	\$548,300	\$540,081	\$810,675	-\$4,031	\$738,950
TOTAL EXPENSES	\$13,599,800	\$15,112,161	\$11,841,400	\$11,118,140	\$12,939,345	\$7,841,090	\$13,178,608
REVENUE OVER / (UNDER) EXPENSE	\$2,341,900	\$1,183,304	\$203,200	\$2,700,443	-\$3,407	\$1,760,492	\$68,076
BALANCE FORWARD		\$5,157,765	\$2,100,000	\$5,591,988	\$5,591,988	\$8,003,624	\$10,715,685
ENDING BALANCE		\$6,341,069	\$2,303,200	\$8,292,431	\$5,588,581	\$9,764,116	\$10,783,761
ASSIGNED:							
INSURANCE RESERVE		\$0	\$0	\$0	\$0	\$0	\$1,500,000
DEFICIT RESERVE		\$0	\$0	\$0	\$0	\$0	\$3,953,582
CAPITAL RESERVE		\$0	\$0	\$0	\$0	\$0	\$2,000,000
UNASSIGNED		\$6,341,069	\$2,303,200	\$8,292,431	\$5,588,581	\$9,764,116	\$3,330,179

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

GENERAL GOVERNMENT ADMINISTRATION

- 400.110 **TOWNSHIP MANAGER - SALARY** - Executive pay for manager.
- 400.111 **BOARD MEMBERS - SALARY** - Rate set by auditors.
- 400.112 **HUMAN RESOURCES - SALARY** - Pay for Human Resources Coordinator.
- 400.113 **SALARIES ELECTED OFFICIALS / MEETINGS** - Salaries that are paid to the Upper Macungie Township Supervisors to attend meetings. Gill - \$4,125, Brunell - \$4,125 and Rader - \$4,125. These salaries are set by the second class Township code, and vary by population.
- 400.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for employees designated in General Government Administration.
- 400.119 **RESERVE PERSONNEL** - Money set aside for new staff members in 2017 - undermined at the present time.
- 400.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 400.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 wages annually.
- 400.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 400.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 400.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 400.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 400.460 **SEMINARS AND CONFERENCES** - For the various seminars, annual state association conventions, and conferences that are held during the year that the Supervisors will attend.
- 400.461 **SUBSCRIPTIONS / MEMBERSHIPS** - Township departments (excluding Planning/Zoning) subscribe and join various governmental organizations and magazines, newspapers, etc.

FINANCIAL ADMINISTRATION

- 402.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees
- 402.120 **SALARY** - Wages for both Township's Finance Director and A/P A/R Clerk.
- 402.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 402.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 wages annually.
- 402.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 402.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 402.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 402.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.

FINANCIAL ADMINISTRATION con't

- 402.300 **BANK CHARGES** - Fees incurred for banking services, including services charges, NSF charges and account maintenance.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 402.400 **BACKGROUND CLEARANCES & TESTING** - Costs incurred for various background and pre-employment testing.
- 402.460 **SEMINARS / CONFERENCES / TRAINING** - For the various seminars, conferences and training that is held during the year that the Treasurer will attend including GFOA-PA training and annual conference.
- 402.461 **EMPLOYEE BONDS AND PUBLIC OFFICIAL'S BONDS** -The Employee and Public Official's Bonds are legally required to have a bond protecting the Township, in the amount of \$1,000,000. Includes employee bond costs for the Township Manager, Treasurer and Tax Collector.

TAX COLLECTOR

- 403.110 **SALARY** - The Township Tax Collector is elected for the role of Tax Collector.
- 403.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 403.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 wages annually.
- 403.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 403.310 **POSTAGE AND BILL PRINTING** - The expenses paid by the Township include printing of the tax bills and postage.
- 403.310 **SEMINARS / CONFERENCES / TRAINING** - For the various seminars, conferences and training that is held during the year that would benefit the Tax Collector.
- 403.510 **PRIOR YEAR TAX REFUNDS** - Residents and Corporations that appeal their Property Tax and are successful in having their taxes reduced are sometimes given a refund for the prior years' taxes that were paid.

LEGAL EXPENSES

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 404.314 **LEGAL SERVICES** - Upper Macungie Township retains a Law Office for representation at Township meetings, legal opinions, court hearings, Planning Commission meetings, etc.
- 404.315 **LEGAL SERVICES - REIMBURSABLES** - Legal services provided for the Planning Commission meetings, opinions for Escrow Accounts, which is paid for by the Township and later reimbursed by developers.

CLERICAL SERVICES

- 405.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees
- 405.120 **SALARIES / WAGES** - The salaries and wages for support staff of the Township.
- 405.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 405.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 wages annually.
- 405.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 405.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 405.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 405.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 405.210 **OFFICE SUPPLIES** - The cost of copy paper, supplies, office materials, note pads, etc.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 405.216 **MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT** - The maintenance agreement contracts are for equipment ranging from copy machines, plotters etc.
- 405.325 **POSTAGE** - Postage for mailing the day to day correspondence.
- 405.331 **TRANSPORTATION/MILEAGE** - The Township will reimburse employees for the use of their own vehicle for Township business.
- 405.341 **ADVERTISING** - The legal advertisements for Upper Macungie Township ordinances, special meetings, bidding out for materials, the selling of equipment, etc.
- 405.342 **PRINTING** - The cost of printing refuse forms, moving permit forms, news letters, building/electric/plumbing permits, letterhead, etc.
- 405.441 **JETPAY COMPUTER** - Payroll and all tax reports done by JetPay.
- 405.312 **MANAGEMENT CONSULTING SERVICES** - The Township sometimes uses professional consultants for a variety of issues needed at the Township. Including fees billed to the Township for Earned Income Tax Committee representative.
- 405.452 **CONTRACTED IT SERVICES** - Third party information technology services for at 5 hours per week/\$115 per hour.
- 405.701 **COMPUTER UPGRADE AND NEW COMPUTERS** - When necessary, the Township upgrades their computer systems and the purchase of new computers. 2017 estimates include (5) desktop replacements.
- 405.702 **COMPUTER EXPENSE AND WEBSITE UPDATES** - Professional services for the Township's computer system.

INSURANCE

- 406.154 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania. Eff. 2016 charged to individual departments.
- 406.160 **EMPLOYEES PENSION AND ADMINISTRATION FEES** - Upper Macungie Township maintains a pension plan for each full time employee, this is this years municipal obligation.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 406.199 **OPEB (other post employee benefits)** - the costs to the Township for benefits other than pension to retirees for specifically health care.
- 406.351 **UMBRELLA INSURANCE - Liability** - The Township Liability Limit on each occurrence is \$10,000,000 with an aggregate coverage of \$10,000,000. The policy also includes no self-insured retention.
- 406.352 **PUBLIC OFFICIALS/EMPLOYMENT PRACTICES POLICY** - Insurance coverage for the Township in the annual aggregate amount of \$3,000,000 for both public officials and employment practices liability.
- 406.355 **COMMERCIAL PACKAGE POLICY** - This policy covers all other property the Township owns including vehicles, traffic signals, buildings and equipment.

ACCOUNTING / ACTUARIAL

- 407.311 **AUDITING SERVICES** - The annual audit is performed by Maillie, CPA's.
- 407.316 **ACTUARIAL SERVICES - Conrad M. Siegel, Inc.** - Services provided by Conrad M. Siegel, Inc. involving pension calculations and pension related duties.

ENGINEERING

- 408.313 **TOWNSHIP ENGINEERING SERVICES** - The expense for Keystone Consulting Engineers to represent the Township.
- 408.315 **ESCROW - ENGINEERING FEES** - Engineering fees created by reviewing plans and inspecting developments performed by the Keystone Consulting Engineers is reimbursed by the Developer.
- 408.317 **RETURN OF ESCROWS** - Closed escrow balances that are returned to the developer.

GENERAL GOVERNMENT OPERATION EXPENSES

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 409.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program.
- 409.120 **CLEANING STAFF WAGES** - Wages associated with cleaning of all Township buildings.
- 409.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 409.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 wages annually.
- 409.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 409.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 409.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 409.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 409.226 **CUSTODIAL SUPPLIES / MATERIALS** - The cleaning supplies for use in the Township buildings.
- 409.321 **TELEPHONE AND NEW TELEPHONE SYSTEM** - Telephone costs that cover mobile phone, pagers, Township telephone and long distance calls.
- 409.361 **ELECTRICITY** - Cost for electric for the Township Administration Building.
- 409.362 **HEAT - GAS** - Cost of fuel for heating the Township Administration Building.
- 409.363 **WATER** - Cost for water from Lehigh County Water Authority.
- 409.364 **SEWER** - Cost for sewer for the Township Administration Building.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 409.373 **MAINTENANCE / REPAIR BUILDINGS** - Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building. Also see Fund 30.
- 409.375 **VEHICLE FUEL - Gasoline** - Cost for gasoline will be separated by departments in the 2015 Budget.
- 409.376 **VEHICLE FUEL - Diesel** - Cost for diesel will be separated by departments in the 2015 Budget.

STATE POLICE DEPARTMENTS

- 410.110 **STATE POLICE - REPAIRS & MAINTENANCE TO BUILDING** - The cost for repairs and maintenance for the State Police Building.

UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT

- 410.112 **SALARIES SENIOR STAFF** - Salaries for the Senior Staff of the UMTPD.
- 410.113 **SALARIES / WAGES FOR ADMINISTRATION STAFF** - Salaries and wages for the Administration staff of the UMTPD.
- 410.114 **SALARIES / WAGES FOR OFFICERS AND PATROLMEN**- Salaries and wages for the Upper Macungie Township Police Officers and Patrolmen.
- 410.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. New line item in 2015 to break out departmental cost.
- 410.139 **LEGAL SERVICES** - Legal costs associated with the Police Department including labor and arbitration charges.
- 410.140 **OFFICE EQUIPMENT AND OPERATING SUPPLIES** - Various items purchased for the office, as well as supplies/items needed for community events.
- 410.141 **CUSTODIAL SUPPLIES** - The cleaning supplies for use in the Police building.
- 410.142 **COMPUTER SOFTWARE AND HARDWARE** - Computer software and hardware packages used for the Police Department. This also includes maintenance contracts/professional services for various computer packages.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 410.143 **TRAINING / SEMINARS / DUES** - The cost to send the Police Officers for training and seminars.
- 410.144 **BUILDING MAINTENANCE AND EQUIPMENT** - The cost of maintenance and equipment for the Upper Macungie Township Police Department building.
- 410.145 **ELECTRIC** - Cost for electric for the Upper Macungie Township Police Department Building.
- 410.146 **HEAT - GAS** - Cost for fuel for heating the Upper Macungie Township Police Department Building.
- 410.147 **WATER** - Cost for water from Lehigh County Water Authority.
- 410.148 **SEWER** - Cost for sewer for the Upper Macungie Township Police Department Building.
- 410.149 **TELEPHONE** - Telephone costs that cover mobile phone, pagers, Police Department and office telephones.
- 410.150 **VEHICLE MAINTENANCE, EQUIPMENT, AND LABOR (IN HOUSE)** - The cost for maintenance, equipment and labor for police vehicles. This includes maintenance of VASCAR / speedometer certification, etc. Split into in-house and contracted maintenance in 2015.
- 410.151 **VEHICLE MAINTENANCE (OUTSIDE)** - The cost to purchase vehicle repair parts for the Upper Macungie Township Police Department.
- 410.152 **TESTING - PRE-EMPLOYMENT, DRUG, ALCOHOL AND POLYGRAPH, ETC** - Cost for pre-employment, drug, alcohol and polygraph etc. for the Police Department.
- 410.153 **K-9** - The cost for training and care for the K-9's.
- 410.154 **ARMS AND AMMUNITION** - The cost for fire arms and ammunition.
- 410.155 **EVIDENCE PROCESSING MATERIALS** - The materials used for processing evidence.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 410.156 **MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT** - The maintenance agreement contracts are for equipment ranging from calculators, typewriters, fax machines, copy machines, etc.
- 410.179 **LONGEVITY PAY** - Additional compensation paid to police officers based on years of service.
- 410.180 **OVERTIME NOT REIMBURSED** - Regular earned overtime.
- 410.183 **OVERTIME REIMBURSED** - Overtime earned for work which is reimbursed by others (sometimes called) "special duty overtime" by department.
- 410.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 410.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 wages annually.
- 410.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 410.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 410.197 **PENSION & ADMINISTRATION FEES (PMRS)** - The Township maintains a pension plan for each full time police officer, this is the years municipal obligation.
- 410.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 410.231 **VEHICLE FUEL - GASOLINE** - Gasoline that is used for the UMPD vehicles.
- 410.238 **UNIFORMS** - The Township will provide uniforms for all the police officers.
- 410.490 **COMMUNITY SERVICE** - Costs associated with the police department to educate the public about public safety.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

410.500 **PROFESSIONAL LIABILITY INSURANCE** - Liability coverage for law enforcement officers. Maximum limit of \$3,000,000.

FIRE DEPARTMENT

411.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees

411.120 **SALARIES / WAGES** - Salaries and wages for the Fire Commissioner, Fire Inspectors and the Administrative Assistant for the Fire Department.

411.121 **INTERN SALARY** - Wages for summer interns for three months.

411.137 **INSURANCE** - Liability, damages, other policies to cover the Fire Stations #8, #25 and #56.

411.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.

411.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 wages annually.

411.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania. This includes the cost of volunteer fire fighters insured from the State Workers Insurance Fund (SWIF).

411.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.

411.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.

411.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.

411.213 **COMPUTER / COPIER SUPPLIES - OFFICE** - New line item created to track expenses in-house.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 411.217 **COMPUTER SOFTWARE AND HARDWARE** - Computer software and hardware packages used for the Fire Departments.
- 411.226 **CUSTODIAL SUPPLIES - OFFICE** - In-house supplies.
- 411.227 **CUSTODIAL SUPPLIES** - Cleaning supplies for use in the Fire Stations.
- 411.231 **VEHICLE FUEL - GASOLINE** - Gasoline used for the Fire Department vehicles.
- 411.232 **VEHICLE FUEL - DIESEL** - Diesel used for the Fire Department vehicles.
- 411.238 **UNIFORMS - INSPECTORS** - Inspector uniforms.
- 411.239 **UNIFORMS - FIRE COMPANIES** - To standardize uniforms for all fire stations.
- 411.241 **OPERATING SUPPLIES - OFFICE** - Items that are purchased for the office , such as store supplies items needed for Fire Prevention Services.
- 411.242 **OPERATING SUPPLIES - FIRE COMPANY** - Items that are purchased for the Fire Stations #8, #25, #56, such as store supplies.
- 411.249 **VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56** - The cost for repairs and maintenance on the equipment for the Upper Macungie #56 Fire Company.
- 411.250 **VEHICLE MAINTENANCE - FOGELSVILLE #8** - The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company.
- 411.251 **VEHICLE MAINTENANCE - TREXLERTOWN #25** - The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company.
- 411.256 **EQUIPMENT PURCHASES** - To purchase small equipment like pumps, hoses and ladders for the fire companies and haz mat materials.
- 411.257 **MAINTENANCE / REPAIR / TESTING EQUIPMENT** - Repair, testing on the pumps, hoses and ladders.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 411.258 **OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT** - Office furniture, audio visual equipment and IC Training Aids for Upper Macungie Township Fire Station #56.
- 411.259 **ELECTRIC** - Cost for electric for Fire Stations #8, #25, #56 and cell tower.
- 411.312 **FIRE STUDY** - Report to review the efficiency and effectiveness of the the three volunteer fire companies in the Township.
- 411.329 **OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT FIRE COMPANY -**
- 411.340 **RECRUITMENT & RETENTION** - Costs associated with marketing and communicating fire awareness and volunteerism to the public.
- 411.354 **VOLUNTEER FIREMEN REINBURSEMENTS AND FUNCTIONS** - Funds set aside for various Township functions such as Community Days and the joint Fire Team picnic.
- 411.370 **MAINTENANCE - CELL TOWER** - Maintenance costs associated with the cell tower at the Township's Administrative Building.
- 411.400 **BACKGROUND CLEARANCES** - Costs incurred for various background clearance testing on volunteer firemen.
- 411.461 **TRAINING / SEMINARS / DUES / EMERGENCY MANAGEMENT CERTIFICATION - INSPECTOR** - Training and seminars and emergency management certification for the inspectors' and community education.
- 411.462 **TRAINING / SEMINARS / DUES / EMERGENCY MANAGEMENT CERTIFICATION - FIRE COMPANY** - Training and seminars and emergency management certification for the volunteers' and community education.
- 411.490 **COMMUNITY CELEBRATIONS** - Costs associated with the annual Fireworks Display at the Breinigville Park. These costs include the Allentown Band, signage, rental of regular and handicapped Porta Johns and sound system. Estimate detailed costs are \$1,700, \$500, \$2,860 & \$3,000 respectively.
- 411.710 **BUILDING REPAIRS AND MAINTENANCE** - Building repairs and maintenance for Fire Stations #8, #25 and #56.
- 411.711 **HEAT** - Cost of gas heat, fuel oil, propane and natural gas for Fire Stations #8, #25 and #56.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 411.712 **TELEPHONE SERVICE** - Telephone land lines for Fire Stations #8, #25, and #56.
- 411.713 **WATER** - Cost for water and well testing from Lehigh County Water Authority for Fire Stations #8, #25 and #56.
- 411.714 **TRASH HAULING** - The cost for trash pick-up for the Fire Stations #8, #25 and #56.
- 411.715 **SEWER** - The cost for sewer for Fire Stations #8, #25 and #56.

PLANNING / ZONING

- 414.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees
- 414.120 **SALARIES / WAGES** - Salaries and wages for the Planning and Zoning Department, Protective Services and Building Inspector.
- 414.140 **ZONING HEARING BOARD EXPENSES** - Zoning Hearing Board members each receive payment for meetings.
- 414.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 414.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 wages annually.
- 414.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 414.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 414.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 414.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 414.210 **PLANNING / ZONING SUPPLIES** - The cost of paper supplies, office materials, note pads, etc.
- 414.231 **VEHICLE FUELS - GASOLINE** - Gasoline used for the Building Inspectors vehicle.
- 414.313 **VEHICLE REPAIRS & MAINTENANCE** - Any repairs and maintenance to the vehicles.
- 414.314 **ZONING BOARD LEGAL SERVICES AND REVISED SALDO AND ZONING BOOKS** - Steckel and Stopp Law Offices represents the Township in matters regarding the Zoning Hearing Board, also to revise the saldo and zoning books.
- 414.316 **STENOGRAPHER** - A stenographer is required at all the Township Zoning Hearings.
- 414.341 **ADVERTISING** - The legal advertisements for the Township Zoning Hearing board meetings, special meetings.
- 414.415 **SEO PERMITS AND INSPECTIONS** - Cost of SEO Officer to review SEO permits and cost of inspections..
- 414.416 **GRADING PERMIT REVIEW / INSPECTIONS** - Cost for review of grading permits and cost of inspections.
- 414.417 **PLANNING, PERMITTING, ZONING AND CODE ENFORCEMENT** - Cost of planning reviews, zoning reviews and code enforcement.
- 414.419 **DCED FEES** - Department of Community and Economic Development fees.
- 414.420 **THIRD PARTY PERMIT REVIEW AND BUILDING INSPECTIONS** - Permit review and inspections for the Inspectors wages that are charged to the Township for inspections that are done within the Township.
- 414.460 **MEMBERSHIPS DUES / TRAINING / CONFERENCE / SUBSCRIPTIONS** - The Township is in different organizations and subscribe to various governmental magazines. Also, for training and conferences attend during the year.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

414.461 **BUILDING INSPECTOR VEHICLE** - Cost associated with the maintenance of the Building Inspectors vehicle.

PUBLIC WORKS DEPARTMENT

430.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program.

430.124 **SALARIES / WAGES** - Salaries and wages for road maintenance in the Township.

430.143 **DISPATCH ANSWERING SERVICE** - The answering service is used when the Township is not opened to answer important calls that need immediate attention.

430.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.

430.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 wages annually.

430.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.

430.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.

430.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.

430.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.

430.205 **WORKPLACE SAFETY** - For the Public Works employees to attend seminars of Workplace Safety. Also see account 430.460.

430.210 **OFFICE SUPPLIES / EQUIPMENT MAINTENANCE** - The office supplies needed in the Public Works Department and for equipment maintenance.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 430.220 **OPERATING SUPPLIES** - This category consists of a wide range of various supplies that are purchased, such as hardware store supplies, grass seed, rain gear, etc.
- 430.226 **CUSTODIAL SUPPLIES** - Cleaning supplies for use in the Public Works Department.
- 430.231 **VEHICLE FUELS - GASOLINE** - Gasoline used for the Public Works vehicles.
- 430.232 **VEHICLE FUELS - DIESEL** - Diesel used for the Public Works vehicles.
- 430.250 **VEHICLE REPAIRS & MAINTENANCE - CONTRACTED** - Repairs by outside vendors.
- 430.321 **TELEPHONES** - Telephone cost that cover the Public Works Department telephones.
- 430.327 **RADIO MAINTENANCE** - To repair the radios that are equipped in each Township Public Works vehicle.
- 430.361 **ELECTRIC** - Cost for electric for the Public Works Building.
- 430.362 **NATURAL GAS** - Cost for natural gas for the Public Works Department.
- 430.373 **BUILDING MAINTENANCE / REPAIR** - The cost for maintenance and repairs for the Public Works Building.
- 430.374 **VEHICLE PARTS** - New account for 2015 - Old account number was 438.374
- 430.440 **UNIFORMS & SHOES** - The Township supplies uniforms and shoes to all Public Works employees.
- 430.441 **WORKPLACE DRUG / ALCOHOL CDL TEST** - Drug and Alcohol CDL Test are randomly taken.
- 430.460 **TRAINING / WORKPLACE SAFETY** - For the Public Works employees to attend Seminars and Public Works related training.
- 430.462 **NEW STORAGE BUILDING** - Storage building previously purchased.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

430.740 **EQUIPMENT RENTAL** - Costs associated with rental of mowers for the public works department.

SNOW AND ICE REMOVAL

432.140 **SALARIES / WAGES** - The salaries and wages for snow and ice removal in the Township.

432.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.

432.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 wages annually.

432.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.

432.220 **SALT & ANTI-SKID** - For the salt and anti-skid that will be used in the Township in 2017.

432.250 **MAINTENANCE** - General maintenance of the vehicles for the year.

432.740 **SNOW EQUIPMENT RENTAL AND PLOWING CONTRACTED** - Cost for renting machinery to be used for snow plowing.

TRAFFIC LIGHTS AND STREET SIGNS

433.220 **STREET SIGN MAINTENANCE / SUPPLIES** - All supplies involving maintenance of signs and replacement.

433.361 **TRAFFIC LIGHTS / ELECTRIC** - The cost of electric for traffic lights in the Township.

433.377 **TRAFFIC LIGHTS / MAINTENANCE** - Cost of maintaining all traffic signals in the Township, maintenance is done by Telco of Reading.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

STREET / ROAD MAINTENANCE

- 438.245 **ASPHALT PATCHING MATERIALS** - The cost of asphalt patching materials for maintenance of the Township roads.

- 438.247 **STORM SEWER MATERIALS** - Pipes, storm drains and sewer related materials.

- 438.249 **STREET PAINTING MATERIALS** - The cost for materials for painting the lines in the Township.

- 438.250 **WEED SPRAYING** - The Township sprays Slow Grow weed spray on the Retention Ponds in the Township.

- 438.260 **MINOR OPERATING EQUIPMENT / SUPPLIES** - Small hand tools and small equipment, such as lawn mowers etc.

- 438.310 **STREET LINE PAINTING - CONTRACTED -**

- 438.371 **PENNDOT INSPECTIONS** - The cost for Township bridge inspections by PENNDOT Inspectors.

- 438.373 **SMALL TOOLS** - The purchase of tools that maybe needed in the Public Works Department.

- 439.245 **CURB MECHANIZED PAVING** - The Township will improve several curb radii at intersections throughout the Township.

- 439.375 **GUARDRAILS** - The replacement of damaged guardrails throughout the Township.

- 439.605 **FOGELSVILLE DAM** - The cost for dam repairs.

- 439.606 **STREET RESURFACING AND OVERLAY** - This is the amount of money set aside from the General Fund to resurface the nearly one hundred miles of Township roadways.

- 439.708 **ROUTE 100 WIDENING PROJECT -**

- 439.793 **REPLACE PICK UP TRUCK** - This cost is for the purchase of a new Ford pick up truck..

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

439.792 **BRIDGE WORK - HAASADAHL ROAD** - Repairs needed on the bridge per PENNDOT's inspection.

PARKS

454.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program.

454.121 **SALARIES / WAGES INCLUDING PART-TIME** - Salaries and wages for the full time & part-time employees in the Parks Department.

454.131 **SEASONAL MAINTENANCE AND DETENTION PONDS** - Wages for Outside Contractors and Seasonal Maintenance employees to maintain the athletic fields at the parks and the detention ponds in the Township.

454.143 **DISPATCH ANSWERING SERVICE** - The answering service is used when the Township is not opened to answer important calls that need immediate attention.

454.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.

454.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 wages annually.

454.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.

454.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.

454.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 454.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 454.220 **SUPPLIES / GENERAL EQUIPMENT** - The office supplies needed in the Parks Department and for equipment that is needed.
- 454.222 **ATHLETIC FIELD SURFACE MAINTENANCE**- Cost for the maintenance of the fields located at the parks in the Township.
- 454.250 **MAINTENANCE / REPAIR OF PARK VEHICLES** - The cost for maintenance and repair of the park vehicles.
- 454.361 **ELECTRIC FOR PARK FACILITIES** - The cost for electric for the park buildings, facilities, bathrooms and concession stands.
- 454.375 **GENERAL MAINTENANCE - BUILDING** - The cost for maintenance and repairs for the Parks Building.
- 454.455 **WEED SPRAYING** - The cost for weed spray for the Upper Macungie Township Parks.
- 454.600 **MAINTENANCE / OTHER PARKS & RETENTION PONDS** - The cost of maintenance for the other parks and retention ponds.
- 454.610 **GRANGE ROAD PARK** - Repairs and maintenance for the park.
- 454.620 **UPPER MACUNGIE PARK** - Repairs and maintenance for the park.
- 454.630 **RICKY PARK** - Repairs and maintenance for the park.
- 454.640 **LONE LANE PARK** - Repairs and maintenance for the park.
- 454.641 **SPLASH PARK** - Expenses associated with the maintenance of the operation of the park including chemicals, lighting, etc.
- 454.650 **BREINIGSVILLE PARK** - Repairs and maintenance for the park.
- 454.722 **PURCHASE PARK TABLES / BENCHES / GRILLS / ROOF** - Monies set aside for supplies such as park tables, benches, grills, roofs, etc.
- 454.723 **INDEPENDENT PARK** - Repairs and maintenance for the park.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 454.724 **ELECTRIC FOR INDEPENDENT PARK** - Cost for the electric at 150 Independent Road.
- 454.726 **INDEPENDENT PARK REFUNDS** - Refunds of security deposits.

RECREATION

- 451.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program.
- 451.120 **SALARIES / WAGES** - Salaries and wages for the Township's Recreation and Events Coordinator.
- 451.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 451.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 wages annually.
- 451.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 451.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 451.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 451.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 405.702 **COMPUTER SOFTWARE & HARDWARE** - Recreation software and kiosk costs.

MISCELLANEOUS

- 456.500 **MISCELLANEOUS DONATIONS BY THE TOWNSHIP** - Any associations and foundations that the Township donates to.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 456.501 **REFUNDS PAID BY THE TOWNSHIP** - Monies set aside for any refunds the Township needs to reimburse.
- 456.502 **SUPPLIES FOR KITCHEN** - Kitchen supplies needed for various meetings throughout the year.
- 456.503 **DISCOUNT AMUSEMENT TICKETS** - Township refunds the supplier for the sale of the amusement tickets.
- 456.504 **RELEASE OF CONSTRUCTION ESCROW FUNDS** - Funds from escrow accounts transferred to the General Account to facilitate refund to developers and owners.
- 456.505 **RETURN OF UNUSED ADMINISTRATIVE ESCROW FUNDS** - Funds from escrow accounts transferred to the General Fund to return to developers.
- 456.506 **SPORTS CLINICS AND PROGRAMS** - The expense that occurs when holding sports clinics and different programs in the Township.
- 456.507 **RETURN OF UNUSED ZONING ESCROWS** - Funds from escrow accounts transferred to the General Fund to return to developers.

CIVIC

- 457.501 **COMMUNITY CELEBRATIONS** - Money set aside Christmas Lights and July 4th Fireworks.
- 457.502 **LEHIGH COUNTY SENIOR CITIZENS** - The Township donates to the Lehigh County Senior Citizens, Fogelsville and Trexlertown Senior Citizens.
- 457.504 **HUMANE SOCIETY & DEER PICK-UP** - The Township pays the Humane Society for all stray cats and dogs found within the Township and also pays for dead deer found on Township roads.
- 457.505 **LEHIGH COUNTY CHILD ABUSE, MERT TEAM, AND MEALS ON WHEELS** - The Township donates to the Lehigh County Child Abuse, Mert Team and Meals on Wheels.

INTERGOVERNMENTAL EXPENSE

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2017

- 480.010 **MISCELLANEOUS EXPENDITURES** - Any expenditures not covered by any other line items.
- 495.002 **TRANSFER TO STREET LIGHT FUND** - Transferred from General Fund 01 to Street Light Fund 02.to cover deficit in fund.
- 492.004 **TRANSFER TO FIRE FUND** - Transferred from General Fund 01 to Fire Alarm Fund 04 to cover deficit in fund.
- 492.010 **TRANSFER TO STORM WATER MAINTENANCE FUND** - Transfer from General Fund 01 to Storm Water Maintenance Fund 20 to cover deficit in fund.
- 492.020 **TRANSFER TO MEDICAL EXPENSE FUND** - Transfer from General Fund 01 to Medical Fund 21.
- 492.031 **TRANSFER TO CAPITAL EQUIPMENT FUND** - Transfer annual defined amount from Fund 01 to the Capital Equipment Fund 31.

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
SEWER REVENUE FUND 08
REVENUES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>INTEREST EARNINGS:</u>							
341.010 INTEREST	\$30,000	\$16,506	\$30,000	\$4,895	\$6,100	\$892	\$25,000
341.020 INTEREST ON PAST DUE ACCOUNTS	\$5,500	\$5,583	\$5,500	\$6,389	\$6,000	\$7,090	\$6,000
TOTAL INTEREST EARNINGS	\$35,500	\$22,089	\$35,500	\$11,284	\$12,100	\$7,982	\$31,000
<u>SEWER RENTALS & FEES:</u>							
341.030 LATE PENALTIES	\$15,000	\$16,919	\$16,800	\$15,504	\$17,000	\$15,026	\$17,000
364.011 TAPPING FEES	\$2,000	\$6,600	\$4,400	\$72,971	\$0	\$0	\$0
364.012 INDUSTRIAL & COMMERCIAL USAGE FEES	\$4,100,000	\$5,088,923	\$4,700,000	\$4,950,575	\$4,706,000	\$3,713,663	\$4,460,000
364.014 RESIDENTIAL USAGE FEES	\$2,000,000	\$2,205,185	\$2,200,000	\$2,221,125	\$2,200,000	\$2,023,910	\$2,200,000
364.015 UNUSED SEWER ALLOCATION CHARGES	\$150,000	\$126,161	\$144,000	\$121,431	\$0	\$96,907	\$100,000
364.016 FOG CHARGES	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0
364.017 INSPECTION FEES-LATERALS	\$11,000	\$9,200	\$11,000	\$13,740	\$11,000	\$7,350	\$11,000
364.018 SAMPLING ANALYSIS CHARGES	\$60,000	\$53,265	\$56,000	\$63,641	\$55,000	\$49,067	\$55,000
364.019 ADMINISTRATIVE CHARGES	\$5,000	\$5,679	\$5,000	\$5,120	\$5,000	\$4,643	\$5,000
364.020 TESTING FEE REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$9,500
364.441 ON SITE SEWAGE PERMITS (HAULERS)	\$0	\$0	\$400	\$0	\$0	\$0	\$0
398.001 LOWHILL/WEISENBERG TOWNSHIPS REIMBURSEMENTS	\$9,000	\$7,144	\$9,400	\$9,085	\$9,500	\$9,966	\$9,500
398.002 LOWER MACUNGIE TOWNSHIP REIMBURSEMENTS	\$1,800	\$2,495	\$2,900	\$2,181	\$3,000	\$2,646	\$3,000
TOTAL SEWER RENTALS & FEES	\$6,353,800	\$7,521,571	\$7,155,900	\$7,475,373	\$7,006,500	\$5,923,178	\$6,870,000
<u>ADDITIONAL REVENUE:</u>							
380.020 LIENS	\$5,000	\$4,614	\$5,000	\$2,705	\$5,000	\$0	\$3,000
380.030 LEGAL FEES	\$500	\$0	\$500	\$2,572	\$500	\$3,223	\$500
380.099 MISC. REVENUE	\$1,000	\$53,668	\$1,000	\$218	\$2,000	\$539	\$1,000
383.000 SEWER ASSESSMENTS	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
397.000 TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ADDITIONAL REVENUE	\$7,500	\$58,282	\$6,500	\$5,495	\$7,500	\$3,762	\$4,500
TOTAL SEWER REVENUES	\$6,396,800	\$7,601,942	\$7,197,900	\$7,492,152	\$7,026,100	\$5,934,922	\$6,905,500
BALANCE FORWARD	\$0	\$3,386,008	\$2,000,000	\$5,886,509	\$3,900,000	\$5,268,964	\$6,014,510
TOTAL AVAILABLE	\$6,396,800	\$10,987,950	\$9,197,900	\$13,378,661	\$10,926,100	\$11,203,886	\$12,920,010
TOTAL ASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNASSIGNED	\$6,396,800	\$10,987,950	\$9,197,900	\$13,378,661	\$10,926,100	\$11,203,886	\$12,920,010

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
SEWER REVENUE FUND 08
EXPENSES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 09/30/16	2017 Budget
<u>PERSONNEL COSTS:</u>							
429.140 SEWER WAGES	\$495,000	\$514,051	\$533,800	\$462,492	\$504,685	\$275,771	\$507,535
429.156 HEALTH INSURANCE	\$115,000	\$115,820	\$124,400	\$132,914	\$151,401	\$95,668	\$180,679
429.158 LIFE INSURANCE	\$5,500	\$5,608	\$4,700	\$4,409	\$5,400	\$2,744	\$5,400
429.159 PENSION	\$0	\$0	\$0	\$0	\$62,983	\$0	\$66,518
429.161 FICA	\$37,000	\$36,793	\$44,000	\$37,948	\$36,954	\$20,168	\$36,852
429.162 UNEMPLOYMENT COMPENSATION	\$17,100	\$17,215	\$16,000	\$0	\$3,420	\$3,337	\$3,247
429.163 DEFERRED COMPENSATION	\$10,000	\$5,725	\$7,000	\$9,252	\$10,288	\$6,810	\$11,688
429.164 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$12,161	\$8,474	\$9,126
429.191 UNIFORMS	\$500	\$200	\$6,000	\$805	\$1,000	\$63	\$4,500
429.195 TRAINING	\$1,000	\$0	\$1,000	\$1,818	\$4,000	\$846	\$2,500
TOTAL PERSONNEL COSTS	\$681,100	\$695,412	\$736,900	\$649,638	\$792,292	\$413,881	\$828,045
<u>SUPPLIES & EQUIPMENT</u>							
429.143 DISPATCH ANSWERING SERVICE	\$900	\$875	\$900	\$366	\$0	\$0	\$0
429.205 WORKPLACE SAFETY (TRAINING/GEAR)	\$1,000	\$0	\$500	\$2,098	\$1,000	\$708	\$1,000
429.210 OFFICE SUPPLIES/EQUIPMENT	\$22,000	\$16,247	\$22,000	\$10,925	\$15,000	\$2,268	\$15,000
429.216 OFFICE EQUIPMENT MAINTENANCE	\$10,000	\$14,903	\$10,000	\$16,611	\$12,000	\$7,672	\$14,000
429.217 IT PURCHASES	\$0	\$0	\$0	\$0	\$2,000	\$345	\$2,000
429.218 IT MAINTENANCE	\$0	\$0	\$0	\$0	\$5,000	\$412	\$5,000
429.220 OPERATING SUPPLIES	\$20,000	\$12,885	\$15,000	\$11,474	\$15,000	\$15,018	\$20,000
429.231 VEHICLE FUELS - GASOLINE	\$4,000	\$3,300	\$15,500	\$6,949	\$15,000	\$7,421	\$15,000
429.232 VEHICLE FUELS - DIESEL	\$0	\$0	\$4,700	\$5,268	\$5,000	\$2,622	\$5,000
429.250 VEHICLE MAINTENANCE & REPAIR	\$20,000	\$20,516	\$20,000	\$17,509	\$20,000	\$11,530	\$20,000
TOTAL SUPPLIES & EQUIPMENT	\$77,900	\$68,726	\$88,600	\$71,200	\$90,000	\$47,996	\$97,000
<u>SEWER DEPARTMENT SERVICES:</u>							
429.219 MISCELLANEOUS	\$0	\$0	\$0	\$0	\$1,000	\$0	\$1,000
429.239 PUMP STATIONS - FUELS	\$3,000	\$60	\$3,000	\$12,676	\$5,000	\$0	\$5,000
429.311 ACCOUNTING SERVICES	\$20,000	\$18,000	\$20,000	\$1,090	\$5,000	\$50	\$5,000
429.313 ENGINEERING SERVICES	\$370,000	\$370,250	\$400,000	\$286,590	\$295,000	\$207,746	\$75,000
429.314 LEGAL SERVICES	\$20,000	\$12,745	\$15,000	\$14,668	\$15,000	\$9,154	\$10,000
429.316 TESTING FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$9,500
429.321 TELEPHONE	\$7,000	\$4,347	\$2,300	\$3,247	\$6,000	\$2,470	\$6,000
429.325 POSTAGE	\$7,000	\$7,645	\$7,000	\$415	\$6,500	\$4,364	\$6,500
429.327 RADIO MAINTENANCE	\$100	\$0	\$100	\$0	\$0	\$0	\$0

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
SEWER REVENUE FUND 08
EXPENSES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 09/30/16	2017 Budget
429.341 ADVERTISING	\$1,000	\$929	\$1,000	\$621	\$1,000	\$83	\$1,000
429.342 PRINTING	\$3,000	\$3,362	\$2,500	\$1,369	\$5,000	\$879	\$5,000
429.350 INSURANCE	\$22,000	\$22,245	\$29,600	\$23,035	\$45,000	\$6,685	\$17,000
429.361 ELECTRIC (OFFICE) SEE 429.821	\$6,000	\$5,351	\$0	\$0	\$0	\$0	\$0
429.362 GAS (OFFICE) SEE 429.821	\$1,000	\$3,319	\$0	\$0	\$0	\$0	\$0
429.363 ELECTRIC (PUMP STATIONS)	\$45,000	\$36,652	\$40,000	\$35,081	\$46,000	\$25,017	\$46,000
429.374 REPAIRS & MAINT. - MAINS, MANHOLES & LATERALS	\$20,000	\$6,043	\$15,000	\$16,118	\$15,000	\$3,130	\$15,000
429.375 REPAIRS & MAINT. - PUMP STATION EQUIPMENT	\$0	\$108,538	\$0	\$76,726	\$40,000	\$41,218	\$40,000
429.376 REPAIRS & MAINT. - PUMP STATION BLDGS/PROP	\$0	\$98,629	\$0	\$846	\$5,000	\$5,755	\$5,000
429.377 PUMP STATION GENERAL EXPENSE (CONTRACTED)	\$90,000	\$0	\$90,000	\$0	\$60,000	\$11,565	\$45,000
429.378 SANITARY SEWER REPAIRS & CORRECTIONS (I&i)	\$650,000	\$0	\$700,000	\$0	\$25,000	\$0	\$25,000
429.415 REFUNDS	\$1,000	\$183	\$1,000	\$688	\$0	\$0	\$500
429.452 FLOW METER MAINTENANCE	\$4,000	\$2,331	\$2,500	\$2,736	\$5,000	\$2,500	\$5,000
429.470 LCA WESTERN LEHIGH INTERCEPTOR CHARGES	\$4,000,000	\$3,488,627	\$4,000,000	\$1,454,195	\$4,154,000	\$2,645,966	\$3,929,000
429.471 LCA RELIEF INTERCEPTOR PHASE 1 CHARGES	\$161,000	\$169,238	\$161,000	-\$70,736	\$139,000	-\$1,504	\$139,000
429.472 LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$33,000	\$24,142	\$33,000	-\$17,594	\$35,000	\$135	\$35,000
429.480 AUTHORITY FEES	\$3,000	\$3,183	\$2,500	\$2,667	\$2,500	\$8,495	\$8,000
TOTAL SEWER DEPARTMENT SERVICES	\$5,467,100	\$4,385,819	\$5,525,500	\$1,844,438	\$4,911,000	\$2,973,708	\$4,433,500
<u>SEWER DEPARTMENT CAPITAL OUTLAY:</u>							
429.670 CAPITAL IMPROVEMENTS	\$100,000	\$18,987	\$100,000	\$0	\$0	\$0	\$63,000
429.700 PURCHASE FLOW METERS	\$3,000		\$3,000	\$0	\$0	\$1,395	\$0
429.791 REPLACE PICKUP TRUCK	\$20,000	\$48,096	\$0	\$0	\$0	\$1,375	\$0
429.793 REPLACE DUMP TRUCK/UTILITY TRUCK/BACKHOE	\$150,000	\$1,733	\$0	\$0	\$0	\$0	\$0
429.800 DEPRECIATION EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0
429.821 FACILITY RENT AND UTILITIES GARAGE/OFFICE	\$75,000	\$1,028	\$144,000	\$143,948	\$0	\$0	\$0
TOTAL DEPARTMENT CAPITAL OUTLAY	\$348,000	\$69,844	\$247,000	\$143,948	\$0	\$2,770	\$63,000
<u>TRANSFERS & MISCELLANEOUS:</u>							
429.009 OVERHEAD	\$0	\$0	\$0	\$0	\$58,092	\$0	\$58,092
429.010 TOWNSHIP FACILITY RENTAL	\$0	\$0	\$0	\$0	\$49,752	\$0	\$49,752
429.011 PUBLIC WORKS FACILITY RENTAL	\$0	\$0	\$0	\$0	\$64,000	\$0	\$64,000
492.018 TRANSFER TO CAPITAL RESERVE (FUND #18)	\$0	\$0	\$500,000	\$4,500,000	\$1,000,000	\$0	\$1,250,000
429.100 BANK FEES	\$0	\$4,175	\$0	\$15	\$0	\$0	\$0
429.900 MISCELLANEOUS (INCLUDES COKE TESTING)	\$5,000	\$6,629	\$5,000	\$10,603	\$0	\$0	\$0
TOTAL TRANSFERS & MISCELLANEOUS	\$5,000	\$10,804	\$505,000	\$4,510,618	\$1,171,844	\$0	\$1,421,844

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
SEWER REVENUE FUND 08
EXPENSES**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 09/30/16	2017 Budget
TOTAL SEWER EXPENSES:	\$6,579,100	\$5,230,605	\$7,103,000	\$7,219,842	\$6,965,136	\$3,438,355	\$6,843,389
Revenue OVER / (UNDER) EXPENSE	-\$182,300	\$2,371,337	\$94,900	\$272,310	\$60,964	\$2,496,567	\$62,111
BALANCE FORWARD	\$10,987,950	\$9,197,900	\$13,378,661	\$10,926,100	\$11,203,886	\$5,268,964	\$6,014,510
ENDING BALANCE	\$10,805,650	\$11,569,237	\$13,473,561	\$11,198,410	\$11,264,850	\$7,765,531	\$6,076,621
TOTAL ASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNASSIGNED	\$10,805,650	\$11,569,237	\$13,473,561	\$11,198,410	\$11,264,850	\$7,765,531	\$6,076,621

UPPER MACUNGIE TOWNSHIP
FUND 08 - REVENUE 2017

SEWER - INTEREST EARNINGS

- 341.010 **INTEREST EARNINGS** - The interest generated from the revenue investment account of the Sewer Fund is used in the budget to help keep the customer rates stable.
- 341.020 **INTEREST (ON PAST DUE INVOICES)** - Invoices and sewer billing over thirty days old generate 10% interest.

SEWER - RENTALS AND FEES

- 341.030 **LATE PENALTIES** - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.
- 364.011 **TAPPING FEES** - A fee of \$1,100 is charged to all customers connecting to the sewer system that are not part of an approved subdivision to cover future improvements to that portion of the system.
- 364.012 **INDUSTRIAL & COMMERCIAL USAGE FEES** - These charges are based on the discharge flows from the companies. They include any excess strength charges for BOD, TSS, & TKN which exceed the ordinance limits.
- 364.014 **RESIDENTIAL USAGE FEES** - These charges are based on the water usage generated in the first quarter of the year and assumed to be the same for the next three quarters. This is done so that seasonal outside water usage that does not go into the sanitary sewers is not billed thereby inflating the cost to the customer.
- 364.015 **UNUSED SEWER ALLOCATION CHARGES** - Industrial & Commercial customers are charged \$0.95 per 1000 gallons for sewage flow that is more than 300 gallons per day below the allocation that was purchased for the building.
- 364.016 **FOG CHARGES** - Industrial & Commercial Customers are assessed a surcharge when they exceed the allowable limit of Fats, Oils and Greases.
- 364.017 **INSPECTION FEES - LATERALS** - A \$50 inspection fee is charged to all customers connecting to the sewer system.
- 364.018 **SAMPLING ANALYSIS CHARGES** - When a company has excess strength above the standard allowed, and exceed 25,000 gallons in a billing cycle, they are sampled and the charges are billable. If there is no excess strength, there is no charge.

UPPER MACUNGIE TOWNSHIP
FUND 08 - REVENUE 2017

- 364.019 **ADMINISTRATIVE CHARGES** - Charges added to invoices to offset office administrative functions usually related to fact finding.
- 364.020 **TESTING FEE REIMBURSEMENT** - Extra-strength testing fees for Coke and Ocean Spray are paid by the Township directly to LCA. The Township recovers those fees in the monthly invoice to the customers.
- 364.441 **ON SITE SEWAGE PERMITS (HAULERS)** -
- 398.001 **LOWHILL / WEISENBERG TOWNSHIPS REIMBURSEMENT** - The Sewer Fund is the billing agent for the Lowhill sewer system and these are the administrative charges for that service. A Pump Station transmission fee is charged to Weisenberg Township.
- 398.002 **LOWER MACUNGIE TOWNSHIP REIMBURSEMENT** - Lower Macungie Township pays the Sewer Fund for the flow of sewage into the Sewer Fund Phase III System.

ADDITIONAL REVENUES

- 380.020 **LIENS** - This is money collected to reimburse for filing of a lien at the court house on a property that has unpaid invoices.
- 380.030 **LEGAL FEES** - Occasional fees charged to customer and reimbursed to the Sewer Fund.
- 380.099 **MISCELLANEOUS REVENUE** - Occasional fees and income that would not fit into any other category.
- 383.000 **SEWER ASSESSMENTS** - A small number of residential customers are on time payments or owe money from the Phase II Sewer Project and the Cetronia Road Sewer Project.
- 397.000 **TRANSFERS** - Funds transferred from other sources to Sewer Revenue Account.

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2015 BUDGET
RATE CALCULATIONS / QUARTER**

<u>YEAR: 2012</u>					<u>YEAR: 2013</u>				
FLOW	21,466	GALLONS @	\$0.88 / 1000 GALLONS =	\$18.89	FLOW	21,466	GALLONS @	\$1.03 / 1000 GALLONS =	\$22.11
ALLOCATION	27,375	GALLONS @	\$0.25 / 1000 GALLONS =	\$6.84	ALLOCATION	27,375	GALLONS @	\$0.25 / 1000 GALLONS =	\$6.84
LLR1-P1	21,466	GALLONS @	\$0.16 / 1000 GALLONS =	\$3.43	LLR1-P1	21,466	GALLONS @	\$0.17 / 1000 GALLONS =	\$3.65
LLR1-P2	21,466	GALLONS @	\$0.01 / 1000 GALLONS =	\$0.21	LLR1-P2	21,466	GALLONS @	\$0.03 / 1000 GALLONS =	\$0.64
BOD	0.021466	MG X 8.34 X	250 X .35 LB =	\$15.66	BOD	0.021466	MG X 8.34 X	250 X .33 LB =	\$14.77
TSS	0.021466	MG X 8.34 X	275 X .33 LB =	\$16.25	TSS	0.021466	MG X 8.34 X	275 X .30 LB =	\$14.77
TKN	0.021466	MG X 8.34 X	35 X .51 LB =	\$3.20	TKN	0.021466	MG X 8.34 X	35 X .53 LB =	\$3.32
TOTAL LCA COST OF RESIDENTIAL CUSTOMER				\$64.49	TOTAL LCA COST OF RESIDENTIAL CUSTOMER				\$66.11
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER				\$3.00	TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER				\$3.08
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER				\$85.00	TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER				\$89.00
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER				\$3.96	TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER				\$4.15
NOTE: LCA RAISED RATES 0.9% FOR 2012. UMT WILL NOT RAISE RATE FOR 2012. ALL 2012 RATES AND SURCHARGES WILL REMAIN AT 2011 LEVELS.					NOTE: LCA RAISED RATES 0.9% FOR 2012 WITH NO UMT INCREASE. LCA RAISED RATES 2.6% FOR 2013. UMT WILL RAISE RATES 5.0% FOR 2013. THE 1.5% VARIANCE WILL COVER 2 YEARS OF INFLATION AND ADDITIONAL COSTS ASSOCIATED WITH I/I REPAIR MANDATES REQUIRED BY ALL THE MUNICIPALITIES IN THE LEHIGH VALLEY REGION THAT DISCHARGE INTO THE CITY OF ALLENTOWN TREATMENT PLANT.				
<u>YEAR: 2014</u>					<u>YEAR: 2015</u>				
FLOW	21,466	GALLONS @	\$0.87 / 1000 GALLONS =	\$18.68	FLOW	21,466	GALLONS @	\$0.87 / 1000 GALLONS =	\$18.68
ALLOCATION	27,375	GALLONS @	\$0.22 / 1000 GALLONS =	\$6.02	ALLOCATION	27,375	GALLONS @	\$0.22 / 1000 GALLONS =	\$6.02
LLR1-P1	21,466	GALLONS @	\$0.15 / 1000 GALLONS =	\$3.22	LLR1-P1	21,466	GALLONS @	\$0.15 / 1000 GALLONS =	\$3.22
LLR1-P2	21,466	GALLONS @	\$0.03 / 1000 GALLONS =	\$0.64	LLR1-P2	21,466	GALLONS @	\$0.03 / 1000 GALLONS =	\$0.64
BOD	0.021466	MG X 8.34 X	250 X .36 LB =	\$16.11	BOD	0.021466	MG X 8.34 X	250 X .36 LB =	\$16.11
TSS	0.021466	MG X 8.34 X	275 X .35 LB =	\$17.23	TSS	0.021466	MG X 8.34 X	275 X .35 LB =	\$17.23
TKN	0.021466	MG X 8.34 X	35 X .55 LB =	\$3.45	TKN	0.021466	MG X 8.34 X	35 X .55 LB =	\$3.45
TOTAL LCA COST OF RESIDENTIAL CUSTOMER				\$65.35	TOTAL LCA COST OF RESIDENTIAL CUSTOMER				\$65.35
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER				\$3.04	TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER				\$3.04
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER				\$89.00	TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER				\$89.00
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER				\$4.15	TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER				\$4.15
NOTE: LCA REDUCED RATES 0.9% FOR 2014. UMT WILL CONTINUE WITH THE 2013 RATES FOR 2014 WITH THE EXCEPTION OF EXTRA STRENGTH CHARGES TO HIGH STRENGTH COMMERCIAL CUSTOMERS. BOD WILL INCREASE 9%. TSS WILL INCREASE 15% AND TKN WILL INCREASE 3%.					NOTE: LCA REDUCED RATES 0.9% FOR 2014. UMT WILL CONTINUE WITH THE 2013 RATES FOR 2014 WITH THE EXCEPTION OF EXTRA STRENGTH CHARGES TO HIGH STRENGTH COMMERCIAL CUSTOMERS. BOD WILL INCREASE 9%. TSS WILL INCREASE 15% AND TKN WILL INCREASE 3%.				

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
STREET LIGHT FUND 02**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>REVENUE</u>							
301.110 STREET LIGHT TAXES- CURRENT YEAR	\$63,000	\$64,643	\$159,900	\$104,562	\$123,000	\$105,956	\$110,000
301.210 STREET LIGHT TAXES- PRIOR YEAR	\$200	\$103	\$100	\$1,450	\$100	\$64	\$100
392.010 TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$36,900	\$0	\$69,900
TOTAL REVENUE	\$63,200	\$64,826	\$160,000	\$106,012	\$160,000	\$106,019	\$180,000
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$63,200	\$64,826	\$160,000	\$106,012	\$160,000	\$106,019	\$180,000
<u>EXPENSE</u>							
434.360 ELECTRICITY (PPL)	\$145,000	\$178,911	\$160,000	\$177,294	\$160,000	\$133,494	\$180,000
TOTAL EXPENSES	\$145,000	\$178,911	\$160,000	\$177,294	\$160,000	\$133,494	\$180,000
Revenue over / (under) expense	(\$81,800)	(\$114,085)	\$0	(\$71,282)	\$0	(\$27,475)	\$0
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	(\$81,800)	(\$114,085)	\$0	(\$71,282)	\$0	(\$27,475)	\$0

**UPPER MACUNGIE TOWNSHIP
FUND 02 - REVENUE 2017**

STREET LIGHTS

301.110 **STREET LIGHT TAXES - Current Year** - Any persons whose property is within two hundred fifty feet of a street light is charged a street light tax.

301.210 **STREET LIGHT TAXES - Prior Year** - This revenue item is money collected by the tax collector for the previous year.

TRANSFERRED FROM GENERAL FUND - Funds needed to either subsidize the
392.010 02 Fund or to cover general lighting costs.

FUND 02 - EXPENSES 2016

STREET LIGHTS

434.360 **ELECTRICITY (PPL)** - Cost of electric for the street lights owned by the Township.

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
FIRE PROTECTION FUND(HYDRANTS) 03**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>REVENUE</u>							
301.110 FIRE HYDRANT TAXES- CURRENT YEAR	\$313,200	\$318,853	\$326,000	\$325,827	\$340,000	\$329,174	\$340,000
301.210 FIRE HYDRANT TAXES- PRIOR YEAR	\$100	\$0	\$100	\$3,677	\$100	\$53	\$100
392.010 TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$313,300	\$318,853	\$326,100	\$329,504	\$340,100	\$329,227	\$340,100
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$124,096	\$130,000	\$257,208	\$417,000
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$313,300	\$318,853	\$326,100	\$453,600	\$470,100	\$586,435	\$757,100
<u>EXPENSE</u>							
403.600 HYDRANT TAX PAYMENTS (LCA)	\$160,000	\$194,757	\$156,000	\$196,392	\$200,000	\$79,241	\$200,000
TOTAL EXPENSES	\$160,000	\$194,757	\$156,000	\$196,392	\$200,000	\$79,241	\$200,000
Revenue over / (under) expense	\$153,300	\$124,096	\$170,100	\$133,112	\$140,100	\$249,986	\$140,100
BALANCE FORWARD	\$0	\$0	\$0	\$124,096	\$130,000	\$257,208	\$417,000
ENDING BALANCE	\$153,300	\$124,096	\$170,100	\$257,208	\$270,100	\$507,194	\$557,100
TOTAL ASSIGNED	\$153,300	\$124,096	\$170,100	\$257,208	\$400,100	\$507,194	\$557,100
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 03 - REVENUE 2017

FIRE PROTECTION (HYDRANTS)

- 301.110 **FIRE HYDRANT TAXES - Current Year** - Any persons whose property is within 780 feet of a fire hydrant is charged a fire hydrant tax.
- 301.210 **FIRE HYDRANT TAXES - Prior Year** - This revenue item is money collected by the tax collector for the previous year.
- 392.010 **TRANSFERRED FROM GENERAL FUND -**

FUND 03 - EXPENSES 2016

FIRE PROTECTION (HYDRANTS)

- 403.600 **HYDRANT TAX PAYMENT** - Upper Macungie Township pays Lehigh County Authority rental for all fire hydrants in the Township.

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
FIRE FUND (ALARMS) 04**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>REVENUE</u>							
362.020 INTEREST	\$0	\$13	\$0	\$23	\$0	\$6	\$15
362.204 CONTRIBUTIONS & DONATIONS	\$0	\$4,356	\$0	\$0	\$0	\$0	\$0
362.210 FIRE REPORTS	\$0	\$375	\$600	\$225	\$225	\$75	\$225
362.205 EMERGENCY SERVICES (LOWHILL TWP.)	\$0	\$0	\$0	\$5,000	\$11,000	\$5,500	\$11,000
362.411 FALSE FIRE ALARMS	\$15,000	\$5,500	\$15,000	\$32,600	\$15,000	\$21,852	\$33,000
392.001 TRANSFERRED FROM GENERAL FUND	\$0	\$0	\$84,400	\$0	\$73,775	\$0	\$10,760
TOTAL REVENUE	\$15,000	\$10,244	\$100,000	\$37,848	\$100,000	\$27,433	\$55,000
TOTAL FUND BALANCE FORWARD	\$0	\$16,622	\$0	\$35,937	\$0	\$69,786	\$95,000
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$15,000	\$26,866	\$100,000	\$73,785	\$100,000	\$97,219	\$150,000
<u>EXPENSE</u>							
411.190 FIRE FIGHTER REIMBURSEMENTS	\$105,000	\$0	\$100,000	\$0	\$100,000	\$0	\$150,000
TOTAL EXPENSES	\$105,000	\$0	\$100,000	\$0	\$100,000	\$0	\$150,000
Revenue over / (under) expense	-\$90,000	\$10,244	\$0	\$37,848	\$0	\$27,433	-\$95,000
BALANCE FORWARD	\$0	\$16,622	\$0	\$35,937	\$0	\$69,786	\$95,000
ENDING BALANCE	-\$90,000	\$26,866	\$0	\$73,785	\$0	\$97,219	\$0
TOTAL ASSIGNED	\$0	\$26,866	\$0	\$73,785	\$0	\$97,219	\$0
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 04 - REVENUE 2017

FIRE (ALARMS)

- 362.020 **INTEREST** - Interest received from bank accounts.
- 362.204 **CONTRIBUTIONS AND DONATIONS** - Donations received from residents and businesses.
- 362.205 **EMERGENCY SERVICES (LOWHILL TWP.)** - Semi-annual fees from this Township.
- 362.210 **FIRE REPORTS** - Reports normally requested by Insurance Companies.
- 362.411 **FALSE FIRE ALARM** - The Township charges business for false alarms.
- 392.001 **TRANSFERRED FROM GENERAL FUNDS -**

FUND 04 - EXPENSES 2016

FIRE (ALARMS)

- 411.190 **FIRE FIGHTER REIMBURSEMENTS** - Payments to Volunteer Firemen for reimbursements of expenses.

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
REFUSE & RECYCLING FUND 05
REVENUE**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>SALES & GRANTS</u>							
364.300 RESIDENTIAL FEES	\$1,710,000	\$1,821,668	\$1,840,000	\$1,874,640	\$1,840,000	\$1,737,604	\$1,840,000
364.301 INTEREST	\$11,000	\$11,308	\$11,000	\$11,573	\$11,000	\$10,872	\$13,000
364.302 PENALTIES	\$13,000	\$12,963	\$13,000	\$12,518	\$13,000	\$9,414	\$13,000
364.303 LIENS PAID	\$19,000	\$19,896	\$19,000	\$12,841	\$15,000	\$5,856	\$10,000
364.304 LEGAL PAID	\$2,000	\$337	\$2,000	\$1,064	\$2,000	\$3,231	\$2,000
364.305 SERVICES & MATERIALS (CARTS)	\$4,000	\$3,675	\$3,500	\$4,235	\$3,500	\$3,570	\$3,500
364.350 SALE OF STICKERS & RECYCLE BINS	\$3,000	\$2,918	\$3,000	\$3,886	\$3,000	\$2,787	\$3,000
364.351 904 GRANT	\$0	\$0	\$173,000	\$145,243	\$180,000	\$147,197	\$150,000
364.352 RECYCLING EVENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
TOTAL SALES & GRANTS	\$1,762,000	\$1,872,765	\$2,064,500	\$2,066,000	\$2,067,500	\$1,920,531	\$2,039,500
<u>OTHER REVENUE</u>							
364.010 INTEREST EARNED	\$0	\$0	\$0	\$3,387	\$0	\$191	\$3,000
364.099 MISC INCOME	\$0	\$800	\$0	\$1,920	\$0	\$0	\$0
TOTAL OTHER REVENUE	\$0	\$800	\$0	\$5,307	\$0	\$191	\$3,000
TOTAL REVENUE	\$1,762,000	\$1,873,565	\$2,064,500	\$2,071,307	\$2,067,500	\$1,920,722	\$2,042,500
<u>FUND BALANCE FORWARD</u>							
NON-RESTRICTED	\$0	\$0	\$0	\$0	\$530,000	\$539,962	\$500,000
RESTRICTED (GRANT)	\$0	\$0	\$0	\$0	\$1,700,000	\$1,857,025	\$1,857,025
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$2,230,000	\$2,396,987	\$2,357,025
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$1,762,000	\$1,873,565	\$2,064,500	\$2,071,307	\$4,297,500	\$4,317,709	\$4,399,525

UPPER MACUNGIE TOWNSHIP
FUND 05 - REVENUE 2017

REFUSE & RECYCLING

- 364.300 **RESIDENTAL FEES** - These charges are based on the new Refuse Contract which starts January
- 364.301 **INTEREST (ON PAST DUE INVOICES)** - Invoices and sewer billing over thirty days old generate 10% interest.
- 364.302 **PENALTIES** - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.
- 364.303 **LIENS PAID** - This is money collected to reimburse for filing of a lien at the court house on a property that has unpaid invoices.
- 364.304 **LEGAL PAID** - Occasional fees charged to customer and reimbursed to the Township.
- 364.305 **SERVICES AND MATERIAL (CARTS)** - Additional refuse carts sold to customers in addition to the one which is included in the rates.
- 364.350 **BULK STICKERS / RECYCLING BINS** - Stickers are sold for \$50.00 each time the customer wishes to put out a large quantity of items to be picked up. Recycle bins are sold for \$8.00 each when the customer wishes to have more then one recycle one bin included in the rates.
- 364.351 **904 GRANT** - The Grant is applied for the State of PA and is based on tons of recycle material. The Grant is not available every year, but is applied for.
- 364.352 **RECYCLING EVENT CHARGES** - Fees charged at recycling event for televisions, computer monitors, etc.

OTHER REVENUE

- 364.010 **INTEREST EARNED** - Amount credited to bank accounts and investments.
- 364.099 **MISCELLANEOUS INCOME** - Occasional fees and income that would not fit into any other category

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
SEWER CAPITAL RESERVE FUND 18**

	2014 Budget	2014 Actual	2015 Budget	Actual 2015	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$0	\$0	\$10,000	\$16,319	\$2,500	\$73,719	\$55,000
364.015 UNUSED ALLOCATION (UNUSED CAPACITY) CHARGE	\$0	\$0	\$0	\$0	\$135,000	\$65,845	\$0
364.017 PUMP STATION CHARGES	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0
364.016 NEW ALLOCATION (CAPACITY) CHARGE	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
364.011 TAPPING FEES	\$0	\$0	\$0	\$0	\$10,000	\$11,000	\$10,000
392.008 TRANSFERRED FROM THE SEWER REVENUE FUND	\$0	\$0	\$500,000	\$4,500,000	\$1,600,000	\$0	\$1,250,000
392.022 TRANSFERRED FROM THE SEWER AUTHORITY CAP RES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$0	\$0	\$510,000	\$4,516,319	\$1,827,500	\$150,564	\$1,315,000
TOTAL FUND BALANCE FORWARD	\$0	\$2,134,328	\$4,000,000	\$2,134,328	\$4,454,190	\$6,604,947	\$8,451,629
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$2,134,328	\$4,510,000	\$6,650,647	\$6,281,690	\$6,755,511	\$9,766,629
<u>EXPENSE</u>							
429.313 ENGINEERING	\$0	\$0	\$348,000	\$0	\$0	\$0	\$0
429.400 MANAGEMENT FEES	\$0	\$0	\$0	\$0	\$0	\$8,099	\$18,000
429.740 PURCHASE OF NEW DUMP TRUCK	\$0	\$0	\$115,000	\$0	\$0	\$0	\$0
429.741 PURCHASE OF TAR KETTLE	\$0	\$0	\$47,000	\$45,700	\$0	\$0	\$0
ADMINISTRATION BUILDING -							
429.605 UPGRADED COMPUTER HUB AND PATCH PANEL	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
MAINS, MANHOLES AND LATERALS -							
429.610 CIPP MAINS/LATERALS	\$0	\$0	\$0	\$0	\$500,000	\$372,744	\$500,000
429.611 CIPP LATERALS	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0
429.620 MANHOLE LINING	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0
429.630 MANHOLE REPAIRS	\$0	\$0	\$0	\$0	\$100,000	\$0	\$250,000
429.631 TEMPORARY METERING	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000
PUMP STATIONS AND FORCE MAINS -							
429.650 PUMP STATION EMERGENCY BYPASSES	\$0	\$0	\$0	\$0	\$100,000	\$36,575	\$0
429.651 PUMP STATIONS - IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
429.660 CONSTRUCTION AT NEW APPLEWOOD PUMP STATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
SEWER CAPITAL RESERVE FUND 18**

	2014 Budget	2014 Actual	2015 Budget	Actual 2015	2016 Budget	Actual as of 9/30/16	2017 Budget
INSTRUMENTATION -							
429.640 SCADA/ANALYZERS	\$0	\$0	\$0	\$0	\$100,000	\$0	\$45,000
429.670 METER REPAIR AND/OR REPLACE	\$0	\$0	\$0	\$0	\$45,000	\$0	\$45,000
VEHICLES AND EQUIPMENT -							
429.700 VEHICLES	\$0	\$0	\$0	\$0	\$0	\$33,992	\$0
TOTAL EXPENSES	\$0	\$0	\$510,000	\$45,700	\$1,205,000	\$451,410	\$893,000
Revenue over / (under) expense	\$0	\$0	\$0	\$4,470,619	\$622,500	-\$300,846	\$422,000
BALANCE FORWARD	\$0	\$2,134,328	\$4,000,000	\$2,134,328	\$4,454,190	\$6,604,947	\$8,451,629
ENDING BALANCE	\$0	\$2,134,328	\$4,000,000	\$6,604,947	\$5,076,690	\$6,304,101	\$8,873,629
TOTAL ASSIGNED	\$0	\$2,134,328	\$4,000,000	\$6,604,947	\$5,076,690	\$6,304,101	\$8,873,629
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 18 - REVENUES 2017

SEWER CAPITAL RESERVE

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 364.015 **ALLOCATION (UNUSED CAPACITY) CHARGE** - Revenue received from industrial & commercial customers that do not use their full sewer allocation.
- 364.017 **PUMP STATION CHARGES** - Revenue from new development in the Rabenold Pump Station sewer shed.
- 364.016 **NEW ALLOCATION (CAPACITY) CHARGE** - Revenue received from new construction application fees.
- 364.011 **TAPPING FEES** - Revenue received from new sewer connections.
- 392.008 **TRANSFERRED FROM THE SEWER REVENUE FUND** - Funds transferred from the Sewer Revenue Fund 20 to the Sewer Capital Reserve Fund 18.

FUND 18 - EXPENSES 2017

SEWER CAPITAL RESERVE

- 429.313 **ENGINEERING** - Cost incurred by Engineering firm relating to Authority business which is not reimbursed by developers and customers. Includes SCRAP work.
- 429.400 **MANAGEMENT FEES** - Fees charged by the Trustee (BB&T) for managing the money.
- 429.740 **PURCHASE OF NEW DUMP TRUCK** - Funds set aside to purchase a new dump truck.
- 429.741 **PURCHASE OF TAR KETTLE** - Funds set aside to purchase a new tar kettle.
- 429.605 **UPGRADED COMPUTER HUB AND PATCH PANEL** - Safety improvement and changes to Sewer Authority payment counter area.
- 429.610 **CIPP MAINS** - Lining of Authority clay pipe sewer lines.
- 429.611 **CIPP LATERALS** - Lining of Authority clay pipe sewer lateral lines.
- 429.620 **MANHOLE LININGS** - Rebuild and lining of various manholes in the system through Utility Services Group contract.
- 429.630 **MANHOLE REPAIRS** - Repair various manhole entry ways.

UPPER MACUNGIE TOWNSHIP
FUND 18 - EXPENSES 2017

SEWER CAPITAL RESERVE

- 429.631 **TEMPORARY METERING** - Installation of portable flow meters in areas of lined mains to evaluate the effectiveness of our I&I removal.
- 429.650 **PUMP STATION EMERGENCY BYPASSES** - Add bypasses to system pump stations.
- 429.651 **PUMP STATIONS - IMPROVEMENTS -**
- 429.660 **CONSTRUCTION AT NEW APPLEWOOD PUMP STATION** - Project to enhance system with developer to bear majority of the cost.
- 429.640 **SCADA/ANALYZERS** - Improvements to pump station analyzers.
- 429.670 **METER REPAIR AND/OR REPLACE** - Identify and repair or replace faulty system meters.
- 429.700 **VEHICLES** - Acquire either new or replacement vehicles for the maintenance of the system.

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
RECREATION CAPITAL FUND 19**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$0	\$212	\$400	\$0	\$400	\$0	\$0
354.070 GRANTS	\$0	\$14,200	\$410,928	\$11,000	\$905,165	\$0	\$862,747
367.210 RECREATION FEES FROM DEVELOPERS	\$0	\$104,743	\$779,500	\$1,422,090	\$1,050,824	\$277,664	\$1,351,632
TOTAL REVENUE	\$0	\$119,155	\$1,190,828	\$1,433,090	\$1,956,389	\$277,664	\$2,214,379
TOTAL FUND BALANCE FORWARD	\$0	\$688,590	\$995,854	\$496,908	\$1,600,000	\$1,512,059	\$1,072,896
TOTAL REVENUE & AND FUND BALANCE AVAILABLE	\$0	\$807,745	\$2,186,682	\$1,929,998	\$3,556,389	\$1,789,723	\$3,287,275
<u>EXPENSE</u>							
439.790 PUBLIC WORKS EQUIPMENT PURCHASE	\$0	\$0	\$0	\$0	\$65,800	\$24,109	\$0
454.313 ENGINEERING	\$0	\$0	\$237,229	\$108,527	\$402,949	\$73,851	\$523,372
454.600 RECREATION PARK PROJECTS (IN HOUSE CONSTRUCTION)	\$0	\$180,559	\$0	\$8,970	\$260,062	\$9,453	\$562,612
454.610 RECREATION PROJECTS (CONTRACTED SERVICES)	\$0	\$0	\$1,104,674	\$118,388	\$112,000	\$54,840	\$0
454.670 GRANT PROJECTS (CONTRACTED SERVICES)	\$0	\$0	\$0	\$47,093	\$1,642,682	\$169,028	\$2,054,248
TOTAL EXPENSES	\$0	\$180,559	\$1,341,903	\$282,978	\$2,483,493	\$307,172	\$3,140,232
Revenue over / (under) expense	\$0	(\$61,404)	(\$151,075)	\$1,150,112	-\$527,104	-\$29,508	-\$925,853
BALANCE FORWARD	\$0	\$688,590	\$995,854	\$496,908	\$1,600,000	\$1,512,059	\$1,072,896
ENDING BALANCE	\$0	\$627,186	\$844,779	\$1,647,020	\$1,072,896	\$1,482,551	\$147,043
TOTAL ASSIGNED	\$0	\$627,186	\$844,779	\$1,647,020	\$1,072,896	\$1,482,551	\$147,043
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 19 - REVENUES 2017

RECREATION CAPITAL

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 354.070 **GRANTS** - Funds received from various Grants applied for by the Township.
- 367.210 **RECREATION FEES FROM DEVELOPERS** - Fees paid by Developers allocated for Recreation projects.

FUND 19 - EXPENSES 2017

RECREATION CAPITAL

- 439.790 **PUBLIC WORKS EQUIPMENT PURCHASES** - Acquire equipment for Public Works Department.
- 454.313 **ENGINEERING** - Cost of engineering for Parks and Recreation.
- 454.600 **RECREATION PARK PROJECTS (IN HOUSE CONSTRUCTION)** - Park projects utilizing Township employees.
- 454.610 **RECREATION PROJECTS (CONTRACTED SERVICES)** - Park Projects utilizing outside contractors.
- 454.670 **GRANT PROJECTS (CONTRACTED SERVICES)** - Contracted services paid from funds received from Grants.

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
STORMWATER MAINTENANCE FUND 20**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
REVENUE							
20.341.010 INTEREST EARNINGS	\$0	\$185	\$220	\$159	\$200	\$119	\$100
20.354.070 INTERN GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
20.392.010 TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$57,790
TOTAL REVENUE	\$0	\$185	\$220	\$159	\$200	\$119	\$60,390
TOTAL FUND BALANCE FORWARD	\$0	\$317,383	\$317,382	\$317,568	\$317,382	\$317,727	\$317,885
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$317,568	\$317,602	\$317,727	\$317,582	\$317,846	\$378,275
EXPENSE							
20.446.120 WAGES	\$0	\$0	\$0	\$0	\$0	\$0	\$2,300
20.446.150 INTERN WAGES	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
20.446.192 EMPLOYER FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
20.446.194 PA UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$390
20.446.195 WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$0	\$1,085
20.446.310 TMDL PLAN	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
20.446.311 POLLUTION REDUCTION PLAN	\$0	\$0	\$0	\$0	\$0	\$0	\$240,000
20.446.313 ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
20.446.316 SAMPLING & TESTING	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
20.446.340 PUBLIC EDUCATION	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
20.446.450 STREET SWEEPING DISPOSAL	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
20.446.460 TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$378,275
Revenue over / (under) expense	\$0	\$185	\$220	\$159	\$200	\$119	-\$317,885
BALANCE FORWARD	\$0	\$317,383	\$317,382	\$317,568	\$317,382	\$317,727	\$317,885
ENDING BALANCE	\$0	\$317,568	\$317,602	\$317,727	\$317,582	\$317,846	\$0
TOTAL ASSIGNED	\$0	\$317,568	\$317,602	\$317,727	\$317,582	\$317,846	\$0
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 20 - REVENUES 2017

STORMWATER MAINTENANCE

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 354.070 **INTERN GRANT** - Grant to help cover the cost of the hiring of an intern to assist with our MS4 program.
- 361.035 **DEVELOPER CONTRIBUTIONS** - Funds received by Developers for the maintenance of the retention ponds.
- 392.010 **TRANSFER FROM GENERAL FUND** - Funds transferred from the General Fund to the Stormwater Maintenance Fund

FUND 20 - EXPENSES 2017

STORMWATER MAINTENANCE

- 446.150 **INTERN WAGES** - Wages for intern assisting with our MS4 program.
- 446.192 **EMPLOYER FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totaling 7.65%.
- 446.194 **PA UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 wages annually.
- 446.195 **WORKERS COMPENSATION** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 446.310 **TMDL PLAN** - A plan required for our MS4 renewal to reduce the Total Suspended Solids in the Little Cedar Creek.
- 446.311 **POLLUTION REDUCTION PLAN** - A plan required for our MS4 renewal to address impairments identified with 8 waterways in the Township.
- 446.313 **ENGINEERING** - Costs incurred by the Engineering firm relating to Stormwater business which is not reimbursed by developers and customers.

UPPER MACUNGIE TOWNSHIP
FUND 20 - EXPENSES 2017

STORMWATER MAINTENANCE

- 446.316 **SAMPLING & TESTING** - Cost that may occur should the Township discover an unidentified illicit discharge as part of our outfall inspection program and testing of our sweeping debris.

- 446.340 **PUBLIC EDUCATION** - Cost for public education and outreach includes bill stuffers, workshops and education material.

- 446.450 **STREET SWEEPING DISPOSAL** - Cost of disposal of sweeping material at a landfill if needed.

- 446.460 **TRAINING** - The cost to send or have people come to the Township to train employees on new technology or safety systems.

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
MEDICAL EXPENSE FUND 21**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$0	\$15	\$15	\$0	\$0	\$0	\$0
341.019 HEALTH INSURANCE DIVIDENDS	\$0	\$180,744	\$20,000	\$166,161	\$100,000	\$161,128	\$100,000
TOTAL REVENUE	\$0	\$180,759	\$20,015	\$166,161	\$100,000	\$161,128	\$100,000
TOTAL FUND BALANCE FORWARD	\$0	\$22,188	\$202,932	\$202,947	\$361,045	\$360,778	\$515,986
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$202,947	\$222,947	\$369,108	\$461,045	\$521,906	\$615,986
<u>EXPENSE</u>							
402.156 TRANSITIONAL REINSURANCE FEES	\$0	\$0	\$8,064	\$8,064	\$5,676	\$5,642	\$3,570
402.157 PCOR FEES	\$0	\$0	\$386	\$266	\$350	\$278	\$420
TOTAL EXPENSES	\$0	\$0	\$8,450	\$8,330	\$6,026	\$5,919	\$3,990
Revenue over / (under) expense	\$0	\$180,759	\$11,565	\$157,831	\$93,974	\$155,209	\$96,010
BALANCE FORWARD	\$0	\$22,188	\$202,932	\$202,947	\$361,045	\$360,778	\$515,986
ENDING BALANCE	\$0	\$202,947	\$214,497	\$360,778	\$455,019	\$515,986	\$611,996
TOTAL ASSIGNED	\$0	\$202,947	\$214,497	\$360,778	\$455,019	\$515,986	\$611,996
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 21 - REVENUE 2017

MEDICAL

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 341.019 **HEALTH INSURANCE DIVIDENDS** - Surplus of claim funds from the previous year returned to the Township.

FUND 21 - EXPENSES 201

MEDICAL

- 402.156 **PCOR** - Federal tax mandated by Affordable Care Act..
- 402.157 **TRANSITIONAL REINSURANCE TAX** - Mandated by Affordable Care Act.
- 492.010 **TRANSFERRED TO GENERAL FUND** - Funds transferred to General Fund to pay above noted taxes.

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
SEWER AUTHORITY CAPITAL IMPROVEMENT FUND 22**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>REVENUE</u>							
341.010 INTEREST			\$15,000	\$2,080	\$2,000	\$1,281	\$0
364.740 ALLOCATION (CAPACITY) CHARGE			\$1,985,000	\$96,342	\$0	\$74,871	\$0
364.741 PUMP STATION CHARGES			\$0	\$215,420	\$0	\$0	\$0
364.742 NEW ALLOCATION (CAPACITY) CHARGE			\$0	\$0	\$0	\$0	\$0
364.743 TAPPING FEES			\$4,400	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$0	\$0	\$2,004,400	\$313,842	\$2,000	\$76,152	\$0
<u>TRANSFERS</u>							
364.810 FROM SEWER REVENUE			\$0	\$0	\$0	\$0	\$0
364.820 FROM SEWER RESERVE			\$0	\$0	\$0	\$0	\$0
TOTAL TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$2,000,000	\$2,256,228	\$2,262,519	\$2,262,519	\$0
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$0	\$4,004,400	\$2,570,070	\$2,264,519	\$2,338,671	\$0
<u>EXPENSE</u>							
Phase IV				\$307,551		\$191,143	
TOTAL EXPENSES	\$0	\$0	\$0	\$307,551	\$0	\$191,143	\$0
Revenue over / (under) expense	\$0	\$0	\$2,004,400	\$6,291	\$2,000	-\$114,991	\$0
BALANCE FORWARD	\$0	\$0	\$2,000,000	\$2,256,228	\$2,262,519	\$2,262,519	\$0
ENDING BALANCE	\$0	\$0	\$4,004,400	\$2,262,519	\$2,264,519	\$2,147,528	\$0
TOTAL ASSIGNED	\$0	\$0	\$4,004,400	\$2,262,519	\$2,264,519	\$2,147,528	\$0
TOTAL UNASSIGNED			\$0	\$0	\$0	\$0	\$0

Note: This account will be closed and funds will be transferred to Sewer Capital Projects Fund 18.

UPPER MACUNGIE TOWNSHIP
FUND 22 - REVENUES 2017

SEWER AUTHORITY CAPITAL IMPROVEMENT FUND

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 364.740 **ALLOCATION (UNUSED CAPACITY) CHARGE** -
- 364.741 **PUMP STATION CHARGES** -
- 364.742 **NEW ALLOCATION (CAPACITY) CHARGE** -
- 364.743 **TAPPING FEES** -
- 364.810 **TRANSFERRED FROM THE SEWER REVENUE FUND** - Funds transferred from the Sewer Revenue Fund to the Sewer Capital Improvement Fund 22.
- 364.820 **TRANSFERRED FROM THE SEWER RESERVE FUND** - Funds transferred from the Sewer Reserve Fund to the Sewer Capital Improvement Fund 22.

FUND 22 - EXPENSES 2017

SEWER AUTHORITY CAPITAL IMPROVEMENT FUND

PHASE IV -

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
TOWNSHIP CAPITAL RESERVE FUND 30**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$0	-\$5,691	\$25,000	\$21,048	\$25,000	\$37,828	\$32,000
TOTAL REVENUE	\$0	-\$5,691	\$25,000	\$21,048	\$25,000	\$37,828	\$32,000
TOTAL FUND BALANCE FORWARD							
	\$0	\$0	\$3,155,600	\$3,153,676	\$3,110,600	\$3,160,759	\$3,191,676
TOAL REVENUE & FUND BALANCE AVAILABLE							
	\$0	-\$5,691	\$3,180,600	\$3,174,724	\$3,135,600	\$3,198,587	\$3,223,676
<u>EXPENSE</u>							
400.000 MANAGEMENT FEES	\$0	\$0	\$0	\$13,965	\$0	\$6,911	\$15,000
409.313 ENGINEERING AND ARCHITECTURE	\$0	\$0	\$50,000	\$0	\$50,000	\$0	\$0
409.452 TOWNSHIP RECREATION CENTER	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000
409.731 AIR CONDITIONING MUNICIPAL BUILDING	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$0	\$0	\$70,000	\$13,965	\$50,000	\$6,911	\$2,515,000
Revenue over / (under) expense							
	\$0	-\$5,691	-\$45,000	\$7,083	-\$25,000	\$30,917	-\$2,483,000
BALANCE FORWARD							
	\$0	\$0	\$3,155,600	\$3,153,676	\$3,110,600	\$3,160,759	\$3,191,676
ENDING BALANCE							
	\$0	-\$5,691	\$3,110,600	\$3,160,759	\$3,085,600	\$3,191,676	\$708,676
TOTAL ASSIGNED							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNASSIGNED							
	\$0	\$0	\$3,110,600	\$3,160,759	\$3,085,600	\$3,191,676	\$708,676

UPPER MACUNGIE TOWNSHIP
FUND 30 - REVENUE 2017

TOWNSHIP CAPITAL RESERVE

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 392.001 **TRANSFERRED FROM GENERAL FUND** - Funds transferred from the General Fund to Capital reserve for future Capital Improvements.

FUND 30 - EXPENSES 2017

TOWNSHIP CAPITAL RESERVE

- 409.313 **ENGINEERING AND ARCHITECTURE** - Funds set aside for design of a future Municipal Facility.
- 409.452 **TOWNSHIP RECREATION CENTER** - Funds set aside for the building of a recreation center for the Township. Estimated budgetd costs include: site work - \$900,000; Architect - \$300,000; basic structure - \$1,200,000; and contingency - \$100,000.
- 409.730 **FUTURE MUNICIPAL FACILITY** - Fund set aside for a future Municipal Facility.
- 409.731 **AIR CONDITIONING MUNICIPAL BUILDING** - Funds set aside for new air conditioning for the Municipal Building.
- 410.730 **POLICE LAND / BUILDING (RANGE)** - Funds set aside for a future building for a shooting range.

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
CAPITAL EQUIPMENT FUND 31**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>REVENUE</u>							
391.000 PROCEEDS FROM SALE OF ASSETS	\$0	\$0	\$0	\$0	\$35,800	\$37,886	\$41,800
392.005 TRANSFER FROM REFUSE & RECYCLING FUND	\$0	\$0	\$100,000	\$100,000	\$0	\$0	\$150,000
392.010 TRANSFER FROM GENERAL FUND	\$0	\$0	\$300,000	\$300,000	\$700,000	\$0	\$600,000
392.014 TRANSFERRED FROM LST ACCOUNT	\$300,000	\$250,000	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$300,000	\$250,000	\$400,000	\$400,000	\$735,800	\$37,886	\$791,800
TOTAL FUND BALANCE FORWARD	\$0	\$795,435	\$1,045,435	\$995,135	\$752,483	\$1,149,793	\$838,842
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$300,000	\$1,045,435	\$1,445,435	\$1,395,135	\$1,488,283	\$1,187,679	\$1,630,642
<u>EXPENSE</u>							
407.760 ADMINISTRATION	\$0	\$0	\$0	\$0	\$0	\$2,004	\$215,000
410.110 STATE POLICE BUILDING PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$14,000
410.242 POLICE EQUIPMENT PURCHASES	\$0	\$0	\$32,300	\$48,233	\$154,980	\$107,811	\$128,465
411.790 PURCHASE OF FIRE EQUIPMENT	\$0	\$50,289	\$570,000	\$0	\$630,000	\$50,000	\$900,000
439.790 PUBLIC WORKS EQUIPMENT PURCHASES	\$0	\$11	\$220,000	\$197,109	\$180,000	\$139,022	\$291,000
TOTAL EXPENSES	\$0	\$50,300	\$822,300	\$245,342	\$964,980	\$298,837	\$1,548,465
Revenue over / (under) expense	\$300,000	\$199,700	-\$422,300	\$154,658	-\$229,180	-\$260,951	-\$756,665
BALANCE FORWARD	\$0	\$795,435	\$1,045,435	\$995,135	\$752,483	\$1,149,793	\$838,842
ENDING BALANCE	\$300,000	\$995,135	\$623,135	\$1,149,793	\$523,303	\$888,842	\$82,177
TOTAL ASSIGNED	\$300,000	\$995,135	\$623,135	\$1,149,793	\$250,000	\$250,000	\$0
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$273,303	\$638,842	\$82,177

UPPER MACUNGIE TOWNSHIP
FUND 31 - REVENUE 2017

CAPITAL EQUIPMENT

- 391.000 **PROCEEDS FROM SALE OF ASSETS** - Funds from internet or sealed bid sales of old or trade-in equipment.
- 392.014 **TRANSFERRED FROM LST ACCOUNT** - Funds transferred annually to provide cash to purchase equipment.
- 392.005 **TRANSFERRED FROM REFUSE AND RECYCLING FUND** - Recycling and refuse funds transferred to provide cash to acquire fund related equipment.
- 392.010 **TRANSFERRED FROM GENERAL FUND** - Funds transferred yearly to Capital Equipment Fund 31.

FUND 31 - EXPENSES 2017

CAPITAL EQUIPMENT

- 407.760 **ADMINISTRATION** - Costs associated with the acquisition of new financial software and a contingency (\$15K) for unknown expenses.
- 410.110 **STATE POLICE BUILDING PROPERTY** - Costs to seal the parking lot located at the PSP building.
- 410.242 **POLICE EQUIPMENT PURCHASES** - Vital public safety vehicles and equipment as requested by the senior staff of the UMT Police Department.
- 411.790 **PURCHASE OF FIRE EQUIPMENT** - Fire vehicle replacement and refurbishment as well as equipment requests.
- 439.790 **PUBLIC WORKS EQUIPMENT PURCHASES** - Various vehicles and equipment for the efficient operations of the Public Works Department.
- 452.610 **PARKS & RECREATION IMPROVEMENTS** - Acquisition of various equipment for the benefit of the parks and recreation system.

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
HIGHWAY AID FUND 35**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$0	\$1,202	\$1,300	\$1,135	\$1,200	\$1,029	\$1,200
355.020 STATE LIQUID FUELS TAX	\$0	\$572,526	\$575,000	\$631,472	\$630,000	\$738,217	\$738,000
355.030 STATE ROAD TURNBACK PAYMENTS	\$0	\$4,360	\$4,360	\$4,360	\$4,360	\$4,360	\$4,360
TOTAL REVENUE	\$0	\$578,088	\$580,660	\$636,967	\$635,560	\$743,606	\$743,560
TOTAL FUND BALANCE FORWARD	\$0	\$886,859	\$1,171,752	\$790,200	\$1,178,528	\$894,490	\$1,035,493
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$1,464,947	\$1,752,412	\$1,427,167	\$1,814,088	\$1,638,096	\$1,779,053
<u>EXPENSE</u>							
439.000 ROAD CONSTRUCTION PROJECTS	\$0	\$674,747	\$525,308	\$532,677	\$790,125	\$141,727	\$656,808
TOTAL EXPENSES	\$0	\$674,747	\$525,308	\$532,677	\$790,125	\$141,727	\$656,808
Revenue over / (under) expense	\$0	-\$96,659	\$55,352	\$104,290	-\$154,565	\$601,879	\$86,752
BALANCE FORWARD	\$0	\$886,859	\$1,171,752	\$790,200	\$1,178,528	\$894,490	\$1,035,493
ENDING BALANCE	\$0	\$790,200	\$1,227,104	\$894,490	\$1,023,963	\$1,496,369	\$1,122,245
TOTAL RESTRICTED	\$0	\$790,200	\$1,223,180	\$894,490	\$1,023,963	\$1,496,369	\$1,122,245

UPPER MACUNGIE TOWNSHIP
FUND 35 - REVENUE 2017

HIGHWAY AID

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 355.020 **STATE LIQUID FUELS TAX** - Funds received from the state to support construction and maintenance of Township roads.
- 355.030 **STATE ROAD TURNBACK PAYMENTS** - State payments based on the miles of roads in the Township.

FUND 35 - EXPENSES 2017

HIGHWAY AID

- 439.000 **ROAD CONSTRUCTION PROJECTS** - Road construction projects utilizing State Liquid Fuel Funds.
- 492.010 **TRANSFERRED TO GENERAL FUND** - Liquid Fuels transferred to General Fund to pay for road construction and maintenance.

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
TRAFFIC IMPROVEMENT FUND 36**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>REVENUE</u>							
341.010 INTEREST	\$0	\$0	\$0	\$49	\$0	\$123	\$0
354.030 GRANTS (ANTICIPATED)	\$0	\$0	\$30,000	\$0	\$0	\$0	\$35,000
361.330 BOUNDARY ROAD UPGRADE FEES (developer contributions)	\$0	\$0	\$90,000	\$138,187	\$53,660	\$66,658	\$153,794
363.330 TRAFFIC IMPACT FEES	\$0	\$0	\$0	\$13,109	\$27,612	\$62,341	\$0
363.520 TRAFFIC SIGNAL CONTRIBUTIONS	\$0	\$0	\$0	\$12,501	\$0	\$19,125	\$0
TOTAL REVENUE	\$0	\$0	\$120,000	\$163,846	\$81,272	\$148,247	\$188,794
TOTAL FUND BALANCE FORWARD		\$466,580	\$596,916	\$466,580	\$519,528	\$628,334	\$97,800
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$466,580	\$716,916	\$630,426	\$600,800	\$776,581	\$286,594
<u>EXPENSE</u>							
439.313 ENGINEERING	\$0	\$0	\$129,500	\$2,092	\$132,500	\$55,260	\$89,500
439.600 ROAD & TRAFFIC IMPROVEMENTS	\$0	\$0	\$290,820	\$0	\$345,300	\$38,625	\$127,094
439.601 ROAD & TRAFFIC IMPROVEMENTS (GRANTS)	\$0	\$0	\$0	\$0	\$123,000	\$112,322	\$70,000
TOTAL EXPENSES	\$0	\$0	\$420,320	\$2,092	\$600,800	\$206,207	\$286,594
Revenue over / (under) expense	\$0	\$466,580	-\$300,320	\$161,754	-\$519,528	-\$57,960	-\$97,800
BALANCE FORWARD			\$596,916	\$466,580	\$519,528	\$628,334	\$97,800
ENDING BALANCE	\$0	\$466,580	\$296,596	\$628,334	\$0	\$570,374	\$0
TOTAL ASSIGNED	\$0	\$0	\$296,596	\$0	\$0	\$0	\$0
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 36 - REVENUE 2017

TRAFFIC IMPROVEMENT

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 354.030 **GRANTS (ANTICIPATED)** - Grant funds received from the state.
- 361.330 **BOUNDARY ROAD UPGRADE FEES (DEVELOPER CONTRIBUTIONS)** - Fees paid by Developers to upgrade roads bordering their developments.
- 363.330 **TRAFFIC IMPACT FEES** - A fee imposed on the Developer to cover a portion of the cost to provide public services to the development.

FUND 36 - EXPENSES 2017

TRAFFIC IMPROVEMENT

- 439.313 **ENGINEERING** - Funds to cover the cost of engineering for roads and traffic improvements.
- 439.317 **ENGINEERING (GRANTS)** - Engineering fees covered by Grant Funds.
- 439.600 **ROAD AND TRAFFIC IMPROVEMENTS** - Funds to cover cost of construction for improvements,
- 439.601 **ROAD AND TRAFFIC IMPROVEMENTS (GRANTS)** - Improvements covered by Grant Funds.

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
VOLUNTEER FIRE RELIEF AID FUND 50**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>REVENUE</u>							
355.130 VOLUNTEER FIRE RELIEF AID	\$0	\$255,753	\$255,800	\$244,558	\$255,800	\$245,463	\$255,800
TOTAL REVENUE	\$0	\$255,753	\$255,800	\$244,558	\$255,800	\$245,463	\$255,800
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$255,753	\$255,800	\$244,558	\$255,800	\$245,463	\$255,800
<u>EXPENSE</u>							
481.520 VOLUNTEER FIRE RELIEF AID		\$255,753	\$255,800	\$244,558	\$255,800	\$245,463	\$255,800
TOTAL EXPENSES	\$0	\$255,753	\$255,800	\$244,558	\$255,800	\$245,463	\$255,800
Revenue over / (under) expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 50 - REVENUE 2017

VOLUNTEER FIRE RELIEF AID

355.130 **VOLUNTEER FIRE RELIEF AID** - The Township receives revenue from the state that goes directly to the Fireman's Relief Association.

FUND 50 - EXPENSES 2017

VOLUNTEER FIRE RELIEF AID

481.520 **VOLUNTEER FIRE REIEF AID** - Funds paid to the Fireman's Relief Association.

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
OPERATING RESERVE FUND 95**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$0	\$556	\$700	\$475	\$700	\$357	\$500
TOTAL REVENUE	\$0	\$556	\$700	\$475	\$700	\$357	\$500
TOTAL FUND BALANCE FORWARD	\$0	\$1,068,805	\$949,240	\$949,361	\$949,940	\$949,836	\$950,300
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$1,069,361	\$949,940	\$949,836	\$950,640	\$950,193	\$950,800
<u>EXPENSE</u>							
Purchase Generators For Fire Stations (2014)	\$0	\$120,000	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$0	\$120,000	\$0	\$0	\$0	\$0	\$0
Revenue over / (under) expense	\$0	-\$119,444	\$700	\$475	\$700	\$357	\$500
BALANCE FORWARD	\$0	\$1,068,805	\$949,240	\$949,361	\$949,940	\$949,836	\$950,300
ENDING BALANCE	\$0	\$949,361	\$949,940	\$949,836	\$950,640	\$950,193	\$950,800
TOTAL ASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNASSIGNED	\$0	\$949,361	\$949,940	\$949,836	\$950,640	\$950,193	\$950,640

UPPER MACUNGIE TOWNSHIP
FUND 95 - REVENUES 2017

OPERATING RESERVE

341.010 **INTEREST EARNINGS** - Interest received from bank accounts.

FUND 95 - EXPENSES 2017

OPERATING RESERVE

411.011 **PURCHASE GENERATORS FOR FIRE STATIONS (2014)** -

**UPPER MACUNGIE TOWNSHIP
2017 BUDGET
ESCROW FUND 91**

	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Actual as of 9/30/16	2017 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
357.080 DEPOSITS FROM DEVELOPERS (ADMINISTRATION)	\$0	\$0	\$0	\$0	\$1,300,000	\$0	\$1,300,000
357.081 DEPOSITS FROM DEVELOPERS (ZONING)	\$0	\$0	\$0	\$0	\$13,000	\$0	\$15,000
357.084 DEPOSITS FROM DEVELOPERS (CONSTRUCTION)	\$0	\$0	\$0	\$0	\$400,000	\$0	\$50,000
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$1,713,000	\$0	\$1,365,000
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$0	\$0	\$0	\$1,713,000	\$0	\$1,365,000
<u>EXPENSE</u>							
492.010 TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$1,713,000	\$0	\$1,365,000
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$1,713,000	\$0	\$1,365,000
Revenue over / (under) expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 91 - REVENUE 2017

ESCROW FUND

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 357.080 **DEPOSITS FROM DEVELOPERS (ADMINISTRATION)** - Receipt of monies from developers for escrow to pay fees associated with development.
- 357.081 **DEPOSITS FROM DEVELOPERS (ZONING)** - Receipt of monies from developers for escrow to pay fees associated with zoning and related expenses.
- 357.084 **DEPOSITS FROM DEVELOPERS (CONSTRUCTION)** - Receipt of monies from developers for construction escrows.

FUND 91 - EXPENSES 2017

ESCROW FUND

- 492.010 **TRANSFER TO GENERAL FUND** - Fund returned to the General Fund for reimbursement of fees charged to this Fund and for return to developers.