

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>REVENUES</b>								
	<b>TAXES</b>								
301.100	REAL ESTATE TAXES - CURRENT	2,497,161	2,612,087	2,525,000	2,540,280	2,573,212	2,575,000	2,575,000	2,575,000
	Current real estate taxes are based on county tax assessments. The 2019 property assessment for the Township is \$4,185,338,800 at 98.5% collection rate times the millage of 0.64.								
301.200	REAL ESTATE TAXES - TAX CLAIM BUREAU	22,246	14,938	20,000	35,467	36,722	20,000	20,000	20,000
	Real estate taxes remitted to the Township from the Real Estate Tax Collector after the close of 12/31.								
301.600	REAL ESTATE TAXES - INTERIM	26,216	9,904	15,000	5,945	9,906	10,000	10,000	10,000
	Partial year real estate tax payments for properties undergoing construction.								
301.700	REAL ESTATE TAXES - INTERIM PRIOR YEAR	6,517	9,837	5,000	7,504	9,064	5,000	5,000	5,000
	Real estate taxes collected for the previous year by the Tax Claim Bureau.								
310.100	REAL ESTATE TRANSFER TAX	2,940,193	1,135,834	750,000	1,281,953	1,381,953	800,000	800,000	800,000
	Any purchase/transfer of property within the Township is subject to a 1% tax shared evenly with the Parkland SD. This tax is collected by the Lehigh County Recorder of Deeds office.								
310.200	EARNED INCOME TAX	5,618,756	5,656,831	5,250,000	4,621,224	5,978,299	5,400,000	5,400,000	5,400,000
	The earned income tax under Act 32 is collected from any township resident at a rate of 1.0% of their wage, which is divided equally between the Township and the Parkland SD. This tax is collected by Berkheimer and remitted to the Township.								
310.211	LOCAL SERVICES TAX	987,706	1,004,800	975,000	741,952	1,085,495	975,000	975,000	975,000
	A \$52.00 annual tax levied on all persons working in the Township. The tax is allocated \$47.00 to the Township and \$5.00 to Parkland SD. The School District collects the Township's portion and remits it quarterly.								
310.212	LOCAL SERVICES TAX - PRIOR YEAR	340,864	330,999	340,000	329,702	329,702	325,000	325,000	325,000
	The annual tax collected by the Parkland SD in the 4th quarter of the previous year.								
	<b>TOTAL TAXES</b>	<b>12,439,659</b>	<b>10,775,230</b>	<b>9,880,000</b>	<b>9,564,026</b>	<b>11,404,353</b>	<b>10,110,000</b>	<b>10,110,000</b>	<b>10,110,000</b>
	<b>PERMITS</b>								
321.900	MOVING PERMITS	466	463	500	326	449	500	500	500
	A \$1.00 fee is charged for residents moving in, out, or within the Township.								
322.830	ROAD OCCUPANCY PERMITS	12,720	13,149	4,000	6,002	8,502	8,000	8,000	8,000
	Whenever a road is opened for any purpose, such as putting in utilities, a fee is charged.								
	<b>TOTAL PERMITS</b>	<b>13,186</b>	<b>13,612</b>	<b>4,500</b>	<b>6,328</b>	<b>8,951</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>

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	<b>FINES &amp; FORFEITURES</b>								
331.130	MAGISTRATE/COURT FINES	180,587	164,073	170,000	124,005	160,402	170,000	170,000	170,000
	Fines for individuals who violate laws such as the PA Vehicle Code (i.e.. speeding) or Crimes Code (i.e.. Disorderly Conduct, Underage Drinking, Criminal Mischief).								
331.140	SEMI-ANNUAL STATE POLICE FINES	14,353	14,246	10,000	7,129	13,786	10,000	10,000	10,000
	Fines resulting in action by the PA State Police are paid to each Pennsylvania municipality resulting from their arrests made throughout the Commonwealth. The ratio used is based on the municipalities' road mileage and population.								
331.141	UMT POLICE DEPARTMENT PARKING TICKETS	1,935	3,240	2,000	2,445	3,285	2,500	2,500	2,500
	The revenue received for parking tickets.								
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>196,875</b>	<b>181,559</b>	<b>182,000</b>	<b>133,579</b>	<b>177,473</b>	<b>182,500</b>	<b>182,500</b>	<b>182,500</b>
	<b>INTEREST, RENTS &amp; ROYALTIES</b>								
341.010	INTEREST & INVESTMENT INCOME	92,800	227,404	331,000	266,325	371,560	371,000	371,000	371,000
	The interest estimated to be earned this year on CD's, Pooled Funds, and T-Bills.								
342.020	PA STATE POLICE BUILDING RENTAL	333,684	333,684	334,000	250,263	334,000	416,355	334,000	334,000
	Rental of the State Police building to the Commonwealth of Pennsylvania. New term to commence 05/31/2021.								
342.053	CELL TOWER RENTAL	21,346	21,879	23,000	16,797	23,000	24,000	24,000	24,000
	Income from Verizon for cell tower located at Township Municipal Building on Schantz Road.								
342.100	LAND & BUILDING RENTALS	27,049	27,436	26,000	17,435	26,000	26,000	26,000	26,000
	The Township has land and office space which is rented out. Some of this is undeveloped land used for farming.  Erohtech Automotive - \$600/mo.; James Grim - \$350/mo.; Pat Smith - \$600/mo.; Senator Browne - \$150/mo.; Butz/Brookdale Rds. land - \$1,500 annually; Land (J. Christman (Trexler Rd.) - \$720 annually; F. Stopp - \$2,000; Henninger - \$2,600; LANTA bus shelter revenue - \$500.								
	<b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b>	<b>474,879</b>	<b>610,403</b>	<b>714,000</b>	<b>550,820</b>	<b>754,560</b>	<b>837,355</b>	<b>755,000</b>	<b>755,000</b>
	<b>GRANTS - OPERATING &amp; CAPITAL</b>								
354.079	STATE GRANTS (POLICE PROGRAMS)	25,873	84,921	10,000	21,542	25,000	10,000	10,000	10,000
	Grant money received from the state.								
	<b>TOTAL GRANTS - OPERATING &amp; CAPITAL</b>	<b>25,873</b>	<b>84,921</b>	<b>10,000</b>	<b>21,542</b>	<b>25,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

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<b>INTERGOVERNMENTAL REVENUE</b>									
355.010	PUBLIC UTILITY REALTY TAX (PURTA) The Township receives money from those public utilities who have buildings or land located within the Township.	10,752	11,820	11,000	-	11,477	11,000	11,000	11,000
355.080	RETAIL LIQUOR LICENSES The Township receives a fee for establishments located within the Township that dispense liquor.	6,600	7,500	7,350	7,950	7,500	7,000	7,000	7,000
355.140	STATE AID - NONUNIFORM PENSION PLAN Money received from the state to help fund the non-uniform pension plan based on previous year allocation. <i>(42) units @ \$5,120.4991 = \$215,000.</i>	197,295	206,113	206,113	225,302	225,302	215,000	215,000	215,000
355.144	STATE AID - UNIFORM PENSION PLAN Money received from the state to help fund the police pension plan based on previous year allocation. <i>(60) units @ \$5,120.4991 = \$307,229.</i>	275,295	281,063	281,063	296,989	296,989	307,229	307,229	307,229
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>		<b>489,942</b>	<b>506,496</b>	<b>505,526</b>	<b>530,241</b>	<b>541,268</b>	<b>540,229</b>	<b>540,229</b>	<b>540,229</b>
<b>SERVICE CHARGE/ADMINISTRATION</b>									
361.030	ZONING HEARING APPEALS These are fees for the Zoning Hearing Board for appeals and Zoning permits.	2,850	8,542	7,000	18,884	20,084	10,000	10,000	10,000
361.031	ZONING USE REVIEW FEES The fees charged by the Township to review and approve business occupancy in the Township.	3,975	3,325	3,500	7,420	9,070	8,000	8,000	8,000
361.032	ZONING PERMIT FEES Fees charged by the Township to review plans submitted to the Planning Commission.	14,350	10,582	12,000	13,105	15,355	12,000	12,000	12,000
361.035	ZONING ASSESSMENT BY ZONING OFFICER Fees for Zoning Officer to assess new planning submissions.	4,800	1,800	4,000	6,600	6,900	6,000	6,000	6,000
361.054	TOWNSHIP DOCUMENT FEES The Township charges for a copy of the Books, Maps, and Zoning Ordinance.	662	110	100	95	95	100	100	100
362.043	UMT PD DONATIONS (D.A.R.E, K-9) Police Department receives donations for programs such as D.A.R.E. and the K-9's.	310	320	-	20	20	100	100	100
362.045	CIVIC REIMBURSEMENTS (UMT POLICE) Payments from businesses that utilize UMT police officers for private duty enforcement.	22,191	14,489	35,000	11,043	11,043	20,000	20,000	20,000

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362.111	POLICE REPORTS	6,835	7,589	7,000	5,565	7,550	7,000	7,000	7,000
	Sale of traffic, accident, and other reports.								
362.201	FIRE SAFETY INSPECTIONS - ANNUAL	190,103	221,715	185,000	168,845	212,209	195,000	195,000	195,000
	Yearly fees charged for Commercial Fire Safety Inspections.								
362.410	BUILDING PERMITS	1,125,991	1,454,238	1,250,000	1,022,428	1,454,706	1,250,000	1,250,000	1,250,000
	For building permits that are issued by the Township.								
362.412	MECHANICAL PERMITS	29,961	67,505	40,000	30,465	51,550	40,000	40,000	40,000
	For HVAC, boilers, etc.								
362.413	SPRINKLER PERMITS	34,704	41,539	25,000	20,327	28,541	25,000	25,000	25,000
	Fire suppression system permits.								
362.440	SEO PERMITS & PROBES	19,480	3,814	5,000	4,943	5,646	4,000	4,000	4,000
	For issuance of septic tank and other on-site.								
362.450	GRADING PERMITS & INSPECTIONS	19,480	16,500	18,000	9,045	13,225	15,000	15,000	15,000
	Moving and removal of dirt.								
362.451	RE-INSPECTION FEES	700	-	500	-	-	-	-	-
	Received for projects needed to be re-inspected multiple times. (Combined into 362.410 effective 2017)								
362.452	PLANNING SUBMISSION FEES	13,375	9,860	10,000	12,000	15,750	15,000	15,000	15,000
	For subdivision and land development applications.								
	<b>TOTAL SERVICE CHARGES/ADMINISTRATION</b>	<b>1,489,767</b>	<b>1,861,928</b>	<b>1,602,100</b>	<b>1,330,785</b>	<b>1,851,744</b>	<b>1,607,200</b>	<b>1,607,200</b>	<b>1,607,200</b>
	<b>PARK FEES</b>								
367.140	PAVILION RENTALS	27,060	25,586	25,000	31,227	32,089	30,000	30,000	30,000
	Fees from rented pavilions, including those proposed for 2020.								
367.150	INDEPENDENT PARK RENTALS	49,240	31,810	30,000	(5,420)	(5,420)	-	-	-
	For the rental of the Independent Park facility; facility and land sold in 2019.								
	<b>TOTAL PARK FEES</b>	<b>76,300</b>	<b>57,396</b>	<b>55,000</b>	<b>25,807</b>	<b>26,669</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
	<b>RECREATION FEES</b>								
367.200	SPORTS CLINICS	10,713	11,981	12,500	10,360	10,360	10,000	10,000	10,000
	Revenue from organized clinics in Upper Macungie Township.								
367.205	SPLASH PARK ADMISSION FEES	-	12,640	7,500	15,980	15,980	12,000	12,000	12,000
	Fee for the use of splash park based on \$10.00 annual fee for residents and \$20.00 annual fee for non-residents.								
	<b>TOTAL RECREATION FEES</b>	<b>10,713</b>	<b>24,621</b>	<b>20,000</b>	<b>26,340</b>	<b>26,340</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>

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<b>MISCELLANEOUS REVENUE</b>									
380.100	MISCELLANEOUS REVENUE	123,894	3,479	100	4,523	4,523	100	100	100
	Unexpected revenue that does not fit into preceding account numbers.								
380.150	COLLECTION FEES	-	-	4,000	65	65	4,000	4,000	4,000
	Fees associated with the collection of past due accounts.								
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>123,894</b>	<b>3,479</b>	<b>4,100</b>	<b>4,588</b>	<b>4,588</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>
<b>INTERGOVERNMENTAL REVENUE</b>									
392.005	TRANSFER RECEIVED FROM FUND 05	153,615	153,615	153,615	-	153,615	153,615	153,615	153,615
	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 RECEIVED FROM FUND 08	171,844	171,844	171,844	-	171,844	171,844	171,844	171,844
	Fees charged to Fund 08 for annual administration overhead (\$58,092); Township Facility Rental (\$49,752); and Public Works Facility Rental (\$64,000).								
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>		<b>325,459</b>	<b>325,459</b>	<b>325,459</b>	<b>-</b>	<b>325,459</b>	<b>325,459</b>	<b>325,459</b>	<b>325,459</b>
<b>REFUNDS/REIMBURSEMENTS</b>									
394.200	REIMBURSEMENTS TO TOWNSHIP	-	11,145	50,000	31,677	35,000	50,000	50,000	50,000
	Monies reimbursed to the Township for insurance refunds and insurance claims for Township property damage.								
<b>TOTAL REFUNDS/REIMBURSEMENTS</b>		<b>-</b>	<b>11,145</b>	<b>50,000</b>	<b>31,677</b>	<b>35,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>TOTAL REVENUE</b>		<b>15,666,547</b>	<b>14,456,249</b>	<b>13,352,685</b>	<b>12,225,733</b>	<b>15,181,405</b>	<b>13,727,343</b>	<b>13,644,988</b>	<b>13,644,988</b>

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	<b>EXPENDITURES</b>								
	<b>GENERAL GOVERNMENT ADMINISTRATION</b>								
400.110	SALARY - TOWNSHIP MANAGER Executive pay for manager. 75% of pay to administration; 25% of pay charged to Sewer Fund.	84,505	61,640	86,992	63,508	86,927	91,356	91,356	91,356
400.111	SALARY - BOARD MEMBERS Rate set by elected auditors.	(839)	-	15,000	709	709	15,000	15,000	15,000
400.112	SALARY - HUMAN RESOURCES Pay for Human Resources Coordinator.	56,673	68,725	68,857	50,266	68,802	71,241	71,241	71,241
400.113	SALARY - ELECTED OFFICIALS Salaries paid to the UMT supervisors to attend meetings. Gill - \$3,250; Brunell - \$3,250; and Rader - \$3,250. Salaries are set by the second class township code, and vary by population.	9,749	9,750	12,375	7,042	6,750	9,750	9,750	9,750
400.114	SALARY - TOWNSHIP SECRETARY Pay for the township secretary.	56,819	30,084	57,545	43,280	59,240	64,058	64,058	64,058
400.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	3,553	3,325	2,943	2,645	3,650	2,150	2,150	2,150
400.119	RESERVE PERSONNEL Funds to be used for temporary hiring.	(1,791)	-	6,409	-	-	5,000	5,000	5,000
400.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	19,956	9,370	19,131	12,020	16,514	20,255	20,225	20,225
400.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.	856	834	765	508	508	765	765	765
400.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	627	560	505	381	521	547	560	560
400.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	71,022	47,658	65,187	42,434	58,636	75,172	72,450	72,450

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400.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	33,227	27,404	32,720	-	35,174	34,541	34,541	34,541
400.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	1,511	1,532	2,602	2,148	2,849	2,908	2,908	2,908
400.460	SEMINARS/CONFERENCES/TRAINING Costs to attend various seminars, annual state association conventions, and conferences held during the year.  PSATS conference - \$6,000; (registration 5@\$200 ea.; hotel - 4 nights @ 5 people @ \$225/night; Meals - \$300; travel reimbursement - 140 miles @ \$0.55/mile x 2 vehicles \$200); MEA/New Horizons training - \$3,625; PELRAS - \$1,100x3=\$3,300.	2,969	4,342	10,000	8,888	10,000	13,200	13,200	13,200
400.461	SUBSCRIPTIONS/MEMBERSHIPS Costs to join various governmental organizations and subscriptions to periodicals.  PSATS \$3,200; Codifications - \$5,000; ECODE 360 - \$1,250; Misc. - \$1,050.	1,556	11,754	8,000	4,711	5,000	10,500	10,500	10,500
<b>TOTAL GENERAL GOVERNMENT ADMINISTRATION</b>		<b>340,393</b>	<b>276,978</b>	<b>389,031</b>	<b>238,539</b>	<b>355,280</b>	<b>416,443</b>	<b>413,704</b>	<b>413,704</b>

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	<b>FINANCIAL ADMINISTRATION</b>								
402.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	1,788	1,463	1,389	1,778	2,666	3,250	3,250	3,250
402.120	SALARY/WAGES - FINANCE Wages for both Township's Finance Director and A/P A/R Clerk. Portion of Finance Director's salary is charged to Refuse & Recycling (10%) and to Sewer (15%) .	129,774	135,517	120,443	87,749	120,176	128,315	128,315	128,315
402.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	9,558	9,908	9,597	6,404	8,765	10,257	10,242	10,242
402.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.	722	720	315	315	315	315	315	315
402.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	295	312	285	216	294	310	320	320
402.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	31,293	38,083	35,041	22,792	31,495	40,374	38,912	38,912
402.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	11,733	18,956	17,684	-	18,811	18,037	18,037	18,037
402.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	1,070	1,117	1,474	1,323	1,748	1,669	1,669	1,669
402.300	BANK CHARGES/INVESTMENT FEES Fees incurred for banking services, including service charges, NSF charges and account maintenance.	901	2,263	500	-	-	500	500	500
402.400	BACKGROUND CLEARANCES & TESTING Costs incurred for various background and pre-employment testing.	2,345	702	1,000	359	359	1,000	1,000	1,000
402.455	FINANCIAL SOFTWARE MAINTENANCE Annual software maintenance costs associated with the Edmunds Associates financial software. 2020 financial accounting software maintenance - \$11,000; Cloud hosting for 10 users - \$4,000.	(4,800)	13,409	28,000	-	15,000	15,000	15,000	15,000



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402.460	SEMINARS/CONFERENCES/TRAINING/MEMBERSHIP For the various seminars, conferences and training that is held during the year that the finance department will attend including GFOA-PA training and annual conference.	2,371	1,903	3,500	4,380	4,380	5,600	5,600	5,600
	GFOA-PA Conference - registration 2@\$400;hotel 2@ \$450; meals 2@\$50; GFOA-PA East Region training - 5 sessions @3 x\$30; GFOA National Conference (BTK) meals \$300; PSATS training 3 sessions @ \$30 for 3 individuals; Membership - GFOA-PA (3) @ \$100 ea.; GFOA National - \$225; MEA/New Horizons training - \$1,609; Contingency - \$646.								
402.461	EMPLOYEE/PUBLIC OFFICIAL BONDS The Employee and Public Official's Bonds are legally required to have a bond protecting the Township. Includes employee bond costs for the Township Manager, Treasurer & Secretary & Asst. Secretary.	1,120	3,298	2,500	2,370	2,745	3,300	3,300	3,300
	Bond costs - Treasurer (\$1,620); Manager (\$750); Secretary (\$521);& Ass't Sec (\$375)								
	<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>188,170</b>	<b>227,651</b>	<b>221,728</b>	<b>127,686</b>	<b>206,754</b>	<b>227,927</b>	<b>226,460</b>	<b>226,460</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>TAX COLLECTOR</b>								
403.110	SALARY - TAX COLLECTOR (ELECTED) The Township Tax Collector is elected and paid by the Township.	12,000	16,000	16,000	11,692	16,000	16,000	16,000	16,000
403.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	918	1,177	1,224	894	1,224	1,224	1,224	1,224
403.310	POSTAGE AND BILL PRINTING The expenses paid by the Township include printing of the tax bills and postage.	9,304	9,489	10,000	9,501	9,501	10,000	10,000	10,000
403.452	CONTRACTED IT SERVICES Proportionate IT maintenance cost associated with SSI annual IT contract.	-	3,809	1,500	(1,425)	(1,080)	1,500	1,500	1,500
403.460	SEMINARS/CONFERENCES/TRAINING Appropriate educational and training for the tax collector.	29	25	200	-	-	200	200	200
403.461	EMPLOYEE/PUBLIC OFFICIAL BONDS The elected tax collector for the Township is required to be bonded in the amount of \$1,000,000.	-	420	-	-	-	500	500	500
403.510	PRIOR TAX YEAR 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 year's taxes that were paid.	1,101	583	8,000	3,165	5,000	8,000	8,000	8,000
	<b>TOTAL TAX COLLECTOR</b>	<b>23,352</b>	<b>31,503</b>	<b>36,924</b>	<b>23,827</b>	<b>30,645</b>	<b>37,424</b>	<b>37,424</b>	<b>37,424</b>
	<b>LEGAL EXPENDITURES</b>								
404.314	LEGAL SERVICES Expenses for legal representation at Township meetings, legal opinions, court hearings, etc. Also, costs associated with labor issues and negotiations are included.	125,701	118,247	150,000	57,386	82,386	150,000	150,000	150,000
	<b>TOTAL LEGAL EXPENDITURES</b>	<b>125,701</b>	<b>118,247</b>	<b>150,000</b>	<b>57,386</b>	<b>82,386</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>CLERICAL &amp; OFFICE OPERATION EXPENDITURES</b>									
405.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	195	188	195	143	196	195	195	195
405.120	SALARIES/WAGES - CLERICAL The salaries and wages for support staff of the Township.	138,820	29,547	75,744	52,212	73,616	78,206	78,206	78,206
405.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	5,357	5,451	5,794	3,992	5,629	5,982	5,982	5,982
405.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.	1,721	1,329	540	525	525	540	540	540
405.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	180	176	179	135	179	189	193	193
405.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	-	4,937	6,077	-	6,464	6,197	6,197	6,197
405.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	609	500	527	383	510	650	603	603
405.210	OFFICE SUPPLIES The cost of copy paper, supplies, office materials, printer ink, etc.	9,661	12,331	12,000	4,627	8,127	10,000	10,000	10,000
405.216	MAINTENANCE CONTRACTS - OFFICE EQUIPMENT The maintenance agreement contracts are for equipment including copy machines, plotters, postage machine, etc. Plotter - \$209x12=\$2,508; Main & Permit copiers - \$455x12=\$5,460; Archive copier - \$128x12=\$1,536; Postage machine lease - \$495x4=\$1,980; Folder/Inserter - \$900; BW copy charges - \$1,250 & Color copy charges - \$6,100.	18,142	16,887	15,000	13,911	16,900	20,000	20,000	20,000

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
405.312	MANAGEMENT CONSULTING SERVICES	1,668	25,044	1,000	4,950	4,950	5,000	5,000	5,000
	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.								
405.325	POSTAGE	15,540	10,119	20,000	16,425	22,488	20,000	20,000	20,000
	Postage for mailing day to day correspondence and the quarterly mailing of the Township's Newsletter.								
405.331	TRANSPORTATION/MILEAGE	3,150	3,368	2,000	-	2,000	1,000	1,000	1,000
	Reimburse employees for the use of their own vehicle for Township business at approved IRS rate.								
405.341	ADVERTISING	4,928	5,516	7,000	6,695	7,395	9,000	9,000	9,000
	The legal advertisements for Upper Macungie Township ordinances, special meetings, bidding out for materials, the sale of equipment, etc.								
405.342	PRINTING	33,852	34,806	25,000	13,467	45,455	25,000	25,000	25,000
	The cost of printing moving permit forms, newsletters, building/electric/plumbing permits, letterhead, etc.								
405.441	PAYROLL SERVICES	8,395	9,176	8,500	6,263	8,463	24,000	24,000	24,000
	The cost to prepare bi-weekly payroll; all tax reports; and W-2 forms by third-party provider JetPay.								
	Additional costs are for an upgrade to Jetpay's WorkForce Today software. Time and attendance hardware and software and (1) time clock are included.								
405.452	CONTRACTED IT SERVICES	24,245	11,212	15,000	14,173	17,713	16,500	16,500	16,500
	Proportionate IT maintenance cost associated with SSI annual IT contract.								
405.701	IT/COMPUTER UPGRADES	21,174	12,372	10,000	555	10,000	7,500	7,500	7,500
	When necessary, the Township upgrades their computer systems and the purchase of new computers.								
	Includes (2) tablets for Zoning Office - \$2,000; WiFi at Public Works building - \$3,000; Contingencies - \$2,500.								
405.702	COMPUTER/WEBSITE EXPENSES	29,255	22,756	25,000	16,555	21,954	25,000	25,000	25,000
	Professional services for the Township's computer system including internet service.								
	<b>TOTAL CLERICAL &amp; OFFICE OPERATION EXPENDITURES</b>	<b>316,892</b>	<b>205,715</b>	<b>229,556</b>	<b>155,011</b>	<b>252,564</b>	<b>254,959</b>	<b>254,916</b>	<b>254,916</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>INSURANCE</b>								
406.199	OTHER POST EMPLOYMENT BENEFITS	24,763	12,942	21,500	11,357	12,797	10,500	10,500	10,500
	The costs to the Township for benefits other than pension to retirees for specifically health care.								
	(3) retirees @ Secure RX; (1) retiree @ Dental								
406.351	UMBRELLA POLICY	10,371	12,966	15,000	13,368	13,368	14,000	14,000	14,000
	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 POLICIES	15,639	18,794	16,000	15,898	15,898	16,000	16,000	16,000
	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	89,243	101,421	100,000	88,871	88,871	82,000	82,000	82,000
	This policy covers all other property the Township owns including vehicles, traffic signals, buildings and equipment; cyber insurance \$1,000,000 limit with \$5,000 retention.								
	<b>TOTAL INSURANCE</b>	<b>140,016</b>	<b>146,123</b>	<b>152,500</b>	<b>129,494</b>	<b>130,934</b>	<b>122,500</b>	<b>122,500</b>	<b>122,500</b>
	<b>ACCOUNTING/ACTUARIAL</b>								
407.311	AUDITING SERVICES	21,500	18,550	21,000	16,500	16,500	22,000	22,000	22,000
	The annual audit as performed by an independent auditing firm.								
407.316	ACTUARIAL SERVICES	7,000	5,500	10,000	-	6,500	10,000	10,000	10,000
	Services provided by Conrad M. Siegel, Inc. involving pension calculations and pension related duties for the Township's non-uniform plan.								
	<b>TOTAL ACCOUNTING/ACTUARIAL</b>	<b>28,500</b>	<b>24,050</b>	<b>31,000</b>	<b>16,500</b>	<b>23,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
	<b>ENGINEERING</b>								
408.313	GENERAL TOWNSHIP ENGINEERING SERVICES	251,269	265,954	225,000	93,589	138,589	175,000	175,000	175,000
	The expense for Keystone Consulting Engineers to represent the Township.								
	<b>TOTAL ENGINEERING</b>	<b>251,269</b>	<b>265,954</b>	<b>225,000</b>	<b>93,589</b>	<b>138,589</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>GENERAL GOVERNMENT OPERATING EXPENSES</b>									
409.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	2,003	2,000	2,000	1,461	1,999	2,000	2,000	2,000
409.120	SALARIES/WAGES - CUSTODIAL STAFF Wages associated with cleaning of all Township buildings including public works, police and administrative buildings.	39,896	40,748	41,820	30,569	41,831	43,327	43,327	43,327
409.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	2,938	2,935	3,321	2,196	3,002	3,471	3,465	3,465
409.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.	361	360	180	180	180	180	180	180
409.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	1,661	1,724	1,710	1,263	1,684	1,802	1,835	1,835
409.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	10,402	10,990	12,432	8,061	11,138	14,275	13,758	13,758
409.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	5,291	5,857	7,215	-	7,675	7,361	7,361	7,361
409.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	496	523	560	407	452	650	650	650
409.226	CUSTODIAL SUPPLIES/MATERIALS The cleaning supplies for use in the Township buildings.	3,815	3,388	4,000	2,105	2,500	4,000	4,000	4,000
409.231	VEHICLE - GASOLINE Cost of gasoline for township administration vehicles.	-	1,175	1,000	233	325	1,200	1,200	1,200
409.251	VEHICLE - REPAIRS & MAINTENANCE Cost of maintaining township administration vehicles.	775	1,539	1,500	502	650	1,500	1,500	1,500

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
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409.317	CONTRACT SERVICES - BUILDING MAINTENANCE	6,475	3,421	23,000	3,332	3,962	5,000	5,000	5,000
	Third-party costs and services to maintain the Township's administration building.								
	Shredding Service - \$70x12=\$840; Fire Alarm Monitoring at Admin Office and PW - \$300 ea. X2=\$600; Fire Alarm Service - \$1,232 (Admin) & \$911 (PW).								
409.321	TELEPHONE	12,689	15,480	27,000	10,904	13,575	21,000	21,000	21,000
	Telephone costs that cover mobile phone, pagers, Township telephone and long distance calls.								
	Admin base phone charges - \$550x12=\$6600; Admin maintenance - \$3,000; Admin cell phones - \$185x12=2,220; Bell extension \$5x4=\$20; Various other lines - \$225x12=\$2,700; additional \$3,000 to connect to UMTPD.								
409.361	ELECTRICITY	12,056	10,924	15,000	6,947	9,647	12,000	12,000	12,000
	Cost for electricity for the Township Administration Building.								
409.362	HEAT - GAS	4,344	5,403	6,000	3,352	4,852	6,000	6,000	6,000
	Cost of fuel for heating the Township Administration Building.								
409.363	WATER	675	655	1,500	394	544	1,000	1,000	1,000
	Cost for water from Lehigh County Authority.								
409.364	SEWER	1,142	879	1,000	420	420	500	500	500
	Cost for sewer for the Township Administration Building.								
409.373	MAINTENANCE/REPAIR BUILDINGS	52,022	52,201	46,000	40,613	44,813	45,000	45,000	45,000
	Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building.								
	Livingston Maintenance - \$23,100; Cintas - Mat service \$140*26=\$3,640; HVAC filters - \$500; Holiday decorations - \$10,000; Access System to vault area - \$2,000; General repairs - \$14,760.								
	<b>TOTAL GENERAL GOVERNMENT EXPENDITURES</b>	<b>157,041</b>	<b>160,202</b>	<b>195,238</b>	<b>112,940</b>	<b>149,249</b>	<b>170,266</b>	<b>169,776</b>	<b>169,776</b>
	<b>RENTAL PROPERTY</b>								
410.110	REPAIRS & MAINTENANCE - PSP BUILDING	20,861	19,278	35,000	9,822	11,322	25,000	25,000	25,000
	The cost for repairs and maintenance for the State Police Building.								
	Livingston Maintenance - \$2,500; Elevator - \$12,000; Alarm maintenance/monitoring - \$2,000; General repairs - \$3,000.								
	<b>TOTAL RENTAL PROPERTY EXPENDITURES</b>	<b>20,861</b>	<b>19,278</b>	<b>35,000</b>	<b>9,822</b>	<b>11,322</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>UMT POLICE DEPARTMENT</b>								
410.112	SALARIES - SENIOR STAFF Salaries for the Senior Staff of the UMPD. Includes the chief and (2) lieutenants.	335,888	334,587	293,485	214,620	293,630	317,392	317,392	317,392
410.113	SALARIES/WAGES - ADMINISTRATIVE STAFF Salaries and wages for the Administration staff of the UMPD. Includes the office manager, receptionist and clerical assistant.	92,910	95,906	96,772	70,660	96,717	132,309	132,309	132,309
410.114	SALARIES/WAGES - OFFICERS & PATROLMEN Salaries and wages for the Upper Macungie Township Police Patrolmen totaling (26) officers in 2020.	1,968,519	2,040,749	2,151,866	1,559,227	2,149,227	2,305,729	2,255,092	2,255,092
410.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	32,869	33,304	31,592	25,285	34,688	36,928	33,929	33,929
410.139	LEGAL FEES Legal costs associated with the Police Department including labor and arbitration charges.	23,001	40,969	20,000	8,213	8,213	20,000	20,000	20,000
410.140	OFFICE EQUIPMENT & OPERATING SUPPLIES Various items purchased for the office, as well as supplies/items needed for community events. Postage meter lease - \$375x4=\$1,500; Water - \$2,000; Citations - \$1,000; Office supplies - \$6,000.	12,224	12,274	14,500	6,829	9,200	10,500	10,500	10,500
410.141	CUSTODIAL SUPPLIES The cleaning supplies for use in the Police building.	2,740	3,434	2,500	2,817	3,000	2,500	2,500	2,500
410.142	COMPUTER SOFTWARE & HARDWARE Computer software and hardware packages used for the Police Department. This also includes maintenance contracts/professional services for various computer packages.	38,217	43,235	91,000	63,834	71,051	50,000	50,000	50,000
410.143	TRAINING/SEMINARS/DUES The cost to send the Police Officers and staff for training and seminars.	23,708	27,017	28,000	22,113	28,000	35,000	35,000	35,000
410.144	BUILDING MAINTENANCE & EQUIPMENT The cost of maintenance and equipment for the Upper Macungie Township Police Department building. Mats - \$2,200; Pest control - \$800; Fire/Sprinkler maintenance - \$2,000; Telephone maintenance - \$4,000; HVAC - \$1,500; Floor maintenance - \$1,000; Elevator - \$2,500; Misc. - \$5,000.	19,120	15,238	36,000	15,643	26,635	19,000	19,000	19,000
410.145	ELECTRICITY Cost for electricity for the Upper Macungie Township Police Department Building.	14,211	15,281	18,000	10,846	14,346	16,000	16,000	16,000



UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
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410.146	HEAT - GAS	1,392	1,711	5,500	1,847	2,447	4,000	4,000	4,000
	Cost for fuel for heating the Upper Macungie Township Police Department Building.								
410.147	WATER	1,761	1,791	2,000	1,203	1,604	2,000	2,000	2,000
	Cost for water from Lehigh County Authority.								
410.148	SEWER	338	338	500	338	338	500	500	500
	Cost for sewer for the Upper Macungie Township Police Department building.								
410.149	TELEPHONE	23,041	21,116	25,000	15,200	20,975	25,000	25,000	25,000
	Telephone costs that cover mobile and office telephones.								
	Basic HQ service - \$325x12=\$3,900; Wireless service - \$1,600x12=\$19,200; Misc. - \$1,900.								
410.150	VEHICLE EQUIPMENT & MAINTENANCE (IN HOUSE)	34,545	34,494	25,000	18,367	24,489	30,000	30,000	30,000
	The cost for maintenance, equipment and labor for police vehicles. This includes maintenance of VASCAR/speedometer certification								
410.151	VEHICLE EQUIPMENT & MAINTENANCE (3RD PARTY)	44,675	32,585	41,650	21,134	28,179	40,000	40,000	40,000
	The cost to purchase vehicle repair parts for the Upper Macungie Township Police Department.								
410.152	PRE-EMPLOYMENT TESTING	425	4,739	6,000	4,599	5,000	6,000	6,000	6,000
	Cost for pre-employment, drug, alcohol and polygraph, etc. for the Police Department.								
410.153	K-9	6,161	5,583	8,500	3,373	4,497	7,500	7,500	7,500
	The cost of training and care for the K-9's.								
410.154	FIREARMS & AMMUNITION	16,211	16,095	16,000	1,185	15,000	16,000	16,000	16,000
	The cost for firearms and ammunition.								
410.155	EVIDENCE PROCESSING MATERIALS	2,288	1,504	3,000	881	1,175	3,000	3,000	3,000
	The materials used for processing evidence.								
410.156	MAINTENANCE CONTRACTS - OFFICE EQUIPMENT	5,568	5,669	9,000	4,350	6,350	7,000	7,000	7,000
	The maintenance agreement contracts are for equipment ranging from calculators, typewriters, fax machines, copy machines, etc. Also, warranty costs associated with the ALPR.								
	(2) copier leases - \$344x12=\$4,128; BW copies - \$1,200; Color copies - \$1,000; misc. - \$672.								

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
410.179	LONGEVITY PAY	18,000	20,550	21,500	21,375	21,375	23,400	23,400	23,400
	Additional compensation paid to police officers based on years of service.								
410.180	OVERTIME (NOT REIMBURSEABLE)	108,528	133,132	140,000	101,890	137,914	140,000	140,000	140,000
	Regular earned overtime.								
410.183	OVERTIME (REIMBURSEABLE)	33,996	32,816	35,000	47,689	53,276	20,000	20,000	20,000
	Overtime earned for work which is reimbursed by others, sometimes known as "special duty overtime".								
410.192	FICA	188,124	195,224	218,412	146,729	202,729	237,237	231,601	231,601
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.								
410.194	PA UNEMPLOYMENT COMPENSATION TAX	11,544	11,944	5,580	5,563	5,563	5,940	5,760	5,760
	Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.								
410.195	WORKERS' COMPENSATION INSURANCE	87,857	78,349	82,122	60,999	81,453	89,267	89,270	89,270
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.								
410.196	HEALTH, DENTAL & VISION INSURANCE	688,066	730,927	815,918	556,086	782,966	1,038,523	974,873	974,873
	The Township covers all full-time employees and their families with 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 (UNIFORM PLAN)	302,929	315,533	328,478	(2,107)	265,247	265,036	265,036	265,036
	The Township maintains a pension plan for each full time police officer. Amounts shown represent the annual minimum municipal obligation.								
410.198	LIFE & DISABILITY INSURANCE	19,649	17,602	31,016	23,205	30,437	34,640	33,929	33,929
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.								
410.220	SIGNS & SUPPLIES	2,052	3,910	2,500	2,606	3,000	3,500	3,500	3,500
	Costs for signs and installation of signs associated with the police department programs.								
410.231	VEHICLE - GASOLINE	64,529	67,980	65,000	34,165	63,000	65,000	65,000	65,000
	Gasoline that is used for the UMPD vehicles.								
410.238	UNIFORMS	22,390	28,788	30,000	14,897	28,000	45,000	45,000	45,000
	The Township provides uniforms for all police officers.								
	External tactical vest carrier for all officers - \$15,000								

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
410.341	ADVERTISING Costs for employment advertising.	-	-	100	-	-	1,000	1,000	1,000
410.490	COMMUNITY SERVICE Costs associated with the police department to educate the public about public safety, including National Night Out (NNO).	4,791	3,323	5,000	1,756	2,000	12,000	12,000	12,000
410.500	INSURANCE - POLICE PROFESSIONAL LIABILITY Liability coverage for law enforcement officers. Maximum limit of \$3,000,000 with \$5,000 deductible.	8,595	10,598	10,500	10,352	10,352	10,500	10,500	10,500
410.750	MINOR EQUIPMENT PURCHASES Annual payment for (30) X-2 Taser Equipment (1 of 5)	-	-	-	-	-	12,000	12,000	12,000
	<b>TOTAL UMT POLICE DEPT EXPENDITURES</b>	<b>4,260,862</b>	<b>4,438,295</b>	<b>4,716,991</b>	<b>3,097,769</b>	<b>4,532,073</b>	<b>5,089,401</b>	<b>4,965,591</b>	<b>4,965,591</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>FIRE DEPARTMENT EXPENSES</b>									
411.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	1,963	3,426	3,463	2,530	3,462	3,463	3,463	3,463
411.120	SALARIES/WAGES Salaries and wages for the Director of Bureau of Fire and (2) Fire Inspectors	186,785	197,628	197,174	144,731	197,847	226,610	226,610	226,610
411.121	WAGES - INTERNS Wages for summer interns for three months @ \$14.76 per hour.	-	-	4,298	1,905	2,505	5,904	5,904	5,904
411.137	INSURANCE - FIRE STATIONS (#8, #25 & #56) Liability, damages, other policies to cover Fire Stations #8, #25 and #56. Volunteer accident policy - \$300; Station #56 - \$4,777; Station #25 - \$10,087; Station #8 - \$16,777	31,918	50,330	35,000	4,777	31,641	34,000	34,000	34,000
411.143	DISPATCH (MAPPING)	-	-	1,200	463	1,200	1,200	1,200	1,200
411.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	13,605	14,346	16,200	10,632	15,028	18,703	18,670	18,670
411.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.	1,094	1,080	617	574	600	646	646	646
411.195	WORKERS' COMPENSATION INSURANCE - (SWIF & SMT) Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA. Includes the cost of volunteer fire fighters insured through the State Workers' Insurance Fund (SWIF). SMT - \$7,022; SWIF - \$48,136	42,907	50,437	58,377	38,564	54,582	55,468	55,158	55,158
411.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	60,109	64,883	72,723	47,345	73,173	83,871	80,835	80,835
411.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	24,967	27,633	33,994	-	36,171	35,846	35,846	35,846
411.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	1,743	1,738	2,700	1,875	2,699	2,830	2,830	2,830

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
411.213	COMPUTER/COPIER SUPPLIES - OFFICE	4,519	4,563	5,000	5,856	1,337	2,000	2,000	2,000
	Track expenses in-house.								
411.231	VEHICLE - GASOLINE	8,672	9,296	10,000	7,689	10,251	10,000	10,000	10,000
	Gasoline used for the Fire Department vehicles.								
411.232	VEHICLE - DIESEL	6,383	11,816	9,000	4,828	6,437	11,000	11,000	11,000
	Diesel used for the Fire Department vehicles.								
411.238	UNIFORMS - FIRE INSPECTORS	340	1,360	1,500	170	170	1,500	1,500	1,500
	Inspector uniforms.								
411.239	UNIFORMS - FIRE COMPANIES	2,042	220	3,000	2,590	2,590	3,000	3,000	3,000
	To standardize uniforms for all fire stations.								
411.241	OPERATING SUPPLIES - OFFICE	1,107	726	1,500	816	1,088	1,500	1,500	1,500
	Items that are purchased for the office, such as store supplies items needed for Fire Prevention Services.								
411.242	OPERATING SUPPLIES - FIRE COMPANIES	6,844	5,169	3,000	1,886	2,515	3,000	3,000	3,000
	Items that are purchased for the Fire Stations #8, #25, #56, such as store supplies.								
411.249	VEHICLE MAINTENANCE - STATION #56	18,803	22,762	25,000	14,924	19,899	25,000	25,000	25,000
	The cost for repairs and maintenance on the equipment for the Upper Macungie #56 Fire Company.								
411.250	VEHICLE MAINTENANCE - STATION #8	9,463	29,852	25,000	30,692	32,000	25,000	25,000	25,000
	The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company.								
411.251	VEHICLE MAINTENANCE - STATION #25	17,970	15,777	25,000	6,890	8,187	25,000	25,000	25,000
	The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company.								
411.255	VEHICLE MAINTENANCE - INSPECTION LOG	-	-	1,500	-	1,500	1,500	1,500	1,500
	Halogen program (truck weekly inspection repair log).								
411.256	EQUIPMENT PURCHASES	1,830	6,516	12,000	6,083	8,111	12,000	12,000	12,000
	To purchase small equipment like pumps, hoses and ladders for the fire companies and hazmat materials.								
411.257	MAINTENANCE/REPAIRS/TESTING EQUIPMENT	9,820	12,061	12,000	9,359	12,479	12,000	12,000	12,000
	Repair, testing on the pumps, hoses and ladders.								
411.258	FURNITURE/AUDIO VISUAL EQUIPMENT	-	180	500	-	-	500	500	500
	Office furniture, audio visual equipment and IC Training Aids for Upper Macungie Township Fire Station #56.								

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
411.259	ELECTRICITY - STATIONS #8, #25, #56 & CELL TOWER Costs for electricity for Fire Station #8, #25, #56 and cell tower.	30,368	32,379	36,000	24,418	31,618	35,000	35,000	35,000
411.340	RECRUITMENT & RETENTION Costs associated with marketing and communicating fire awareness and volunteerism to the public.	248	8,410	27,500	2,540	8,124	20,000	20,000	20,000
411.354	VOLUNTEER FIREMEN FUNCTIONS Funds set aside for various Township functions such as Community Day and the joint Fire Team picnic.	4,703	1,545	4,000	1,315	1,753	4,000	4,000	4,000
411.370	REPAIR & MAINTENANCE - CELL TOWER Maintenance cost associated with the cell tower at the Township's Administrative Building. Includes additional \$500 for floor repair.	4,482	4,552	5,000	3,644	4,859	5,500	5,500	5,500
411.452	CONTRACTED IT SERVICES Proportionate IT maintenance cost associated with SSI annual IT contract and Firehouse software maintenance.	-	3,755	4,500	3,168	7,687	9,000	9,000	9,000
411.461	TRAINING/SEMINARS/DUES/CERTIFICATIONS - INSPECTORS Training and seminars and emergency management certification for the inspectors and community education.	6,142	6,649	8,000	6,186	8,000	8,000	8,000	8,000
411.462	TRAINING/SEMINARS/DUES/CERTIFICATIONS - VOLUNTEERS Training and seminars and emergency management certification for the volunteers and community education.	545	1,086	8,000	636	1,000	8,000	8,000	8,000
411.490	COMMUNITY CELEBRATIONS Costs associated with the annual Fireworks Display at the Breinigsville Park. These costs include the Allentown Band, signage, rental of regular and handicapped Porta Johns and sound system. Band - \$1,500; Video/lighting - \$1,400; Sound gear - \$750; port-a-johns - \$2,200.	6,688	25,343	9,000	5,497	5,497	6,000	6,000	6,000
411.710	BUILDING REPAIRS & MAINTENANCE - #8, #25, #56 Building repairs and maintenance for Fire Stations #8, #25 and #56.	16,550	37,422	28,000	17,608	23,477	28,000	28,000	28,000
411.711	HEAT - #8, #25, #56 Cost of gas heat, fuel oil, propane and natural gas for Fire Stations #8, #25 and #56.	17,346	21,177	25,000	17,195	22,195	25,000	25,000	25,000
411.712	TELEPHONE - #8, #25, #56 Cell phone and land lines for Fire Stations #8, #25 and #56. Wireless service - \$475x12=\$5,700; Service @ all stations - \$3,480; Misc. - \$820.	9,332	9,102	10,000	6,782	9,782	10,000	10,000	10,000

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
411.713	WATER - #8, #25, #56 Cost for water from Lehigh County Authority for Fire Stations #8, #25 and #56.	1,541	1,599	2,000	1,346	1,795	2,200	2,200	2,200
411.714	TRASH HAULING - #8, #25, #56 The cost of trash pick-up for the Fire Stations #8, #25 and #56.	2,850	2,894	2,850	2,938	3,000	3,000	3,000	3,000
411.715	SEWER - #8, #25, #56 The cost for sewer for Fire Stations #8, #25 and #56.	1,015	1,015	1,200	1,015	1,015	1,200	1,200	1,200
<b>TOTAL FIRE DEPT EXPENDITURES</b>		<b>554,694</b>	<b>688,727</b>	<b>730,796</b>	<b>439,466</b>	<b>655,274</b>	<b>766,441</b>	<b>763,062</b>	<b>763,062</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>PLANNING AND ZONING</b>								
414.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	3,044	4,679	4,198	2,759	3,914	4,289	4,289	4,289
414.120	SALARIES/WAGES Salaries and wages for the Planning and Zoning Department, and Building Inspector.	177,039	250,885	257,174	198,851	269,899	344,917	344,917	344,917
414.121	WAGES - INTERN Wages for summer interns @ \$14.76 per hour.	-	-	4,298	-	-	17,000	17,000	17,000
414.140	ZONING HEARING BOARD EXPENSES Zoning Hearing Board members each receive payment for meetings. 2020 rate is \$25.00 per meeting attended.	1,900	3,075	5,000	-	3,300	5,000	5,000	5,000
414.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	12,955	18,139	21,127	11,801	16,834	29,365	29,520	29,520
414.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.	1,741	1,800	977	885	885	1,386	1,380	1,380
414.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	(431)	880	918	855	1,140	1,375	1,407	1,407
414.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	64,609	92,136	102,868	63,556	96,233	153,468	167,692	167,692
414.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	17,377	26,750	32,950	-	25,474	45,257	45,257	45,257
414.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	2,156	2,791	3,431	2,268	3,259	4,946	4,946	4,946
414.210	PLANNING/ZONING SUPPLIES The cost of paper supplies, office materials, note pads, etc.	6,922	2,583	3,000	1,702	2,269	3,000	3,000	3,000
414.231	VEHICLE - GASOLINE Gasoline used by the planning department vehicles.	763	845	1,000	389	519	1,000	1,000	1,000



UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
414.313	REPAIRS & MAINTENANCE - VEHICLE Any repairs and maintenance to the vehicles.	376	51	1,000	713	951	1,000	1,000	1,000
414.314	ZONING BOARD LEGAL SERVICES Steckel and Stopp Law Offices represent the Township in matters regarding the Zoning Hearing Board, also to revise the SALDO and zoning books.	18,148	15,645	15,000	13,339	26,179	17,000	17,000	17,000
414.315	COMPREHENSIVE PLAN Costs associated with updating the Township's 10 year Comp plan. Zoning Amendments - \$25,000; Subdivision & Land Development Amendments - \$22,000; Agricultural Protection Plan - \$7,500; Recreation Plan Amendment - \$19,500; Misc. - \$6,000.	39,976	55,914	-	-	-	80,000	80,000	80,000
414.316	STENOGRAPHER A stenographer is required at all the Township Zoning Hearings.	3,983	4,248	8,000	8,593	11,457	9,000	9,000	9,000
414.341	ADVERTISING The legal advertisements for the Township Zoning Hearing Board meetings.	2,836	2,629	4,500	5,562	7,416	7,000	7,000	7,000
414.415	SEO PERMITS & INSPECTIONS Cost of SEO Officer to review SEO permits and cost of inspections.	12,406	9,214	15,000	12,637	16,849	15,000	15,000	15,000
414.416	GRADING PERMIT REVIEW/INSPECTIONS Cost for review of grading permits and cost of inspections.	17,598	17,410	20,000	10,772	14,363	20,000	20,000	20,000
414.417	3RD PARTY - PLANNING, ZONING & CODE ENFORCEMENT Consultant fees; Reduced due to proposed in-house Zoning Officer.	237,909	227,855	250,000	182,999		175,000	175,000	175,000
414.419	DCED FEES Department of Community and Economic Development fees. This fee applies to all UCC permits issued under Act 45 of 1999, as amended. \$4.50 per permit must be remitted to help support UCC training.	3,087	178	3,500	1,364	4,000	5,000	5,000	5,000
414.420	3RD PARTY PERMIT REVIEW & BUILDING INSPECTION Cost of planning reviews, zoning reviews and code enforcement. These costs are reimbursed to the Township from builders, developers and residents.	573,361	445,786	710,000	323,612	569,333	725,000	725,000	725,000
414.452	CONTRACTED IT SERVICES Proportionate IT maintenance cost associated with SSI annual IT contract - \$10,500; Permit Manager software- \$5,000.	-	8,761	10,000	7,392	9,856	15,500	15,500	15,500
414.460	MEMBERSHIP DUES/TRAINING/CONFERENCES/SUBSCRIPTIONS The Township is in different organizations and subscribes to various governmental magazines. Also, for training and conferences attendees during the year.	1,883	4,785	5,000	2,628	4,000	5,000	5,000	5,000
<b>TOTAL PLANNING/ZONING EXPENDITURES</b>		<b>1,199,638</b>	<b>1,197,039</b>	<b>1,478,941</b>	<b>852,677</b>	<b>1,088,130</b>	<b>1,685,503</b>	<b>1,699,908</b>	<b>1,699,908</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>PUBLIC WORKS</b>								
430.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	13,235	12,723	12,440	8,746	11,761	12,815	12,815	12,815
430.124	SALARIES/WAGES Salaries and wages for road maintenance in the Township.	665,540	660,585	739,994	499,629	674,629	814,470	814,470	814,470
430.143	DISPATCH ANSWERING SERVICE The answering service is used when the Township is not open to answer important calls that need immediate attention.	656	477	1,000	477	477	750	750	750
430.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	50,071	49,219	59,760	36,445	51,445	66,100	65,963	65,963
430.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.	4,302	3,934	2,250	2,026	2,136	2,430	2,430	2,430
430.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	35,319	28,100	30,252	22,359	29,812	32,755	33,521	33,521
430.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	250,541	267,747	288,251	182,415	275,758	347,085	334,519	334,519
430.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	95,646	101,248	127,676	-	135,814	119,982	119,982	119,982
430.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	7,364	7,098	9,557	7,047	9,303	11,653	11,653	11,653
430.210	OFFICE SUPPLIES/EQUIPMENT MAINTENANCE The office supplies needed in the Public Works Department and for equipment maintenance, including copier lease.	1,316	2,447	2,000	1,636	2,181	2,200	2,200	2,200
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.	6,905	8,422	8,000	4,063	5,417	8,000	8,000	8,000

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
430.226	CUSTODIAL SUPPLIES	1,148	1,945	1,700	1,186	1,581	1,700	1,700	1,700
	Cleaning supplies for use in the Public Works Department.								
430.231	VEHICLE - GASOLINE	17,699	22,009	20,000	10,217	20,000	20,000	20,000	20,000
	Gasoline used for the Public Works vehicles.								
430.232	VEHICLE - DIESEL	23,936	37,697	35,000	28,815	35,000	35,000	35,000	35,000
	Diesel fuel used for the Public Works vehicles.								
430.250	VEHICLE REPAIR AND MAINTENANCE - 3RD PARTY	34,941	34,598	40,000	16,412	21,883	40,000	40,000	40,000
	Repairs by outside vendors.								
430.321	TELEPHONE	7,986	10,018	9,000	6,719	9,121	11,500	11,500	11,500
	Wireless and land line phones for the Public Works Department.								
	Wireless service - \$600x12=\$7,200; P/R - \$150x26=\$3,900; Contingencies - \$400.								
430.322	GPS - SYSTEM CHARGES	-	-	-	-	-	10,000	10,000	10,000
	Charges for vehicle GPS tracking system								
430.327	RADIO MAINTENANCE & EQUIPMENT	171	100	500	-	-	500	500	500
	To repair the radios that are equipped in each Township Public Works vehicle.								
430.361	ELECTRICITY	9,554	10,072	10,000	6,131	9,331	10,000	10,000	10,000
	Cost for electricity for the Public Works building.								
430.362	HEAT - GAS	5,172	9,468	11,000	6,886	9,386	11,000	11,000	11,000
	Costs for natural gas for the Public Works Department.								
430.373	BUILDING MAINTENANCE & REPAIR	15,352	23,461	15,000	7,693	10,257	15,000	15,000	15,000
	The cost for maintenance and repairs for the Public Works building								
430.374	VEHICLE REPAIR PARTS	29,261	37,574	50,000	42,058	56,077	50,000	50,000	50,000
	Cost to purchase parts for vehicles from third-party vendors.								
430.440	UNIFORMS & SHOES	26,982	35,990	25,000	11,508	15,344	22,000	22,000	22,000
	The Township supplies uniforms and shoes to all Public Works employees.								
430.441	WORKPLACE TESTING - DRUG/ALCOHOL/CDL	1,941	2,438	3,000	1,914	2,552	3,000	3,000	3,000
	Drug and Alcohol CDL Tests are randomly administered.								
430.452	CONTRACTED IT SERVICES	-	3,755	3,500	3,168	4,224	4,500	4,500	4,500
	Proportionate IT maintenance cost associated with SSI annual IT contract.								

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
430.460	TRAINING & WORKPLACE SAFETY	2,667	892	3,500	3,019	3,500	3,500	3,500	3,500
	For the Public Works employees to attend Seminars and Public Works related training.								
430.740	EQUIPMENT RENTAL	1,860	-	4,000	4,913	4,913	6,000	6,000	6,000
	Costs associated with rental of equipment for the Public Works Department.								
	<b>TOTAL PUBLIC WORKS EXPENDITURES</b>	<b>1,309,565</b>	<b>1,372,017</b>	<b>1,512,380</b>	<b>915,482</b>	<b>1,401,902</b>	<b>1,661,940</b>	<b>1,650,003</b>	<b>1,650,003</b>
	<b>SNOW &amp; ICE REMOVAL</b>								
432.140	SALARIES/WAGES	8,382	43,721	45,000	30,074	37,574	45,000	45,000	45,000
	The salaries and wages for snow and ice removal in the Township.								
432.192	FICA	641	3,345	3,443	2,301	2,875	3,443	3,443	3,443
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.								
432.194	PA UNEMPLOYMENT COMPENSATION TAX	262	875	-	300	300	-	-	-
	Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.								
432.195	WORKERS' COMPENSATION INSURANCE	-	1,696	1,840	1,359	1,812	1,871	1,916	1,916
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.								
432.220	SALT & ANTI-SKID	112,494	109,103	135,000	115,256	142,198	135,000	135,000	135,000
	For the salt and anti-skid that will be used in the Township.								
432.250	MAINTENANCE	12,625	16,046	15,000	17,781	23,708	20,000	20,000	20,000
	General maintenance of the vehicles for the year.								
432.741	SNOW EQUIPMENT RENTAL & PLOWING (CONTRACTED)	980	90	8,000	2,263	3,017	5,000	5,000	5,000
	Cost for renting machinery to be used for snow plowing.								
	<b>TOTAL SNOW &amp; ICE REMOVAL EXPENDITURES</b>	<b>135,384</b>	<b>174,876</b>	<b>208,283</b>	<b>169,334</b>	<b>211,483</b>	<b>210,314</b>	<b>210,359</b>	<b>210,359</b>
	<b>TRAFFIC LIGHTS &amp; STREET SIGNS</b>								
433.220	STREET SIGNS MAINTENANCE & SUPPLIES	16,361	12,724	17,000	3,207	4,405	17,000	17,000	17,000
	All supplies involving maintenance and replacement of signs .								
433.361	ELECTRICITY - TRAFFIC LIGHTS	13,298	14,026	15,000	9,775	13,075	16,000	16,000	16,000
	The cost of electricity for traffic lights in the Township.								
433.377	TRAFFIC LIGHTS - MAINTENANCE & REPAIR	33,584	41,343	45,000	21,632	28,843	45,000	45,000	45,000
	Cost of maintaining all traffic signals in the Township.								
	<b>TOTAL TRAFFIC LIGHTS &amp; STREET SIGNS EXPENDITURE</b>	<b>63,243</b>	<b>68,093</b>	<b>77,000</b>	<b>34,614</b>	<b>46,323</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>STREET &amp; ROAD MAINTENANCE</b>								
438.220	OPERATING SUPPLIES	477	2,030	1,500	1,949	2,599	3,000	3,000	3,000
	The office supplies needed for street and road maintenance.								
438.245	ASPHALT PATCHING MATERIALS	164,606	165,966	150,000	65,257	67,693	150,000	150,000	150,000
	The cost of asphalt patching materials for maintenance of the Township roads.								
438.247	STORM SEWER MATERIALS	5,497	8,978	5,000	602	803	5,000	5,000	5,000
	Pipes, storm drains and sewer related materials.								
438.249	STREET PAINTING SUPPLIES & MATERIAL	2,161	-	8,000	-	-	8,000	8,000	8,000
	The cost of materials for painting the lines in the Township.								
438.250	WEED SPRAYING	9,735	9,086	10,000	9,030	9,030	15,000	15,000	15,000
	The Township sprays Slow Grow weed spray on the Retention Ponds in the Township.								
438.260	MINOR OPERATING EQUIPMENT & SUPPLIES	933	46	1,000	-	-	8,800	8,800	8,800
	Small hand tools and equipment, such as lawn mowers, etc.								
	Includes the purchase of a tire changer/balancer - \$7,800.								
438.310	STREET LINE PAINTING - CONTRACTED	40,927	40,268	47,000	39,585	39,585	47,000	47,000	47,000
	Cost for line painting by third party contractors.								
438.373	SMALL TOOLS - GARAGE	2,912	3,436	6,000	991	1,321	6,000	6,000	6,000
	The purchase of tools needed in the Public Works Department.								
438.374	VEHICLE REPAIR PARTS	524	-	500	-	-	-	-	-
	Third party vendor parts purchased for vehicle repair.								
439.245	CURB MECHANIZED PAVING	1,720	3,200	1,500	-	-	1,500	1,500	1,500
	The Township will improve several curb radii at intersections throughout the Township.								
439.375	GUIDERAILS	11,416	9,952	20,000	5,829	7,772	20,000	20,000	20,000
	The replacement of damaged guiderails throughout the Township.								
439.606	STREET RESURFACING & OVERLAY	161,525	97,665	200,000	33,878	131,543	200,000	200,000	200,000
	Resurfacing and overlay of a portion of the 136 miles of Township-owned roads.								
	<b>TOTAL STREET &amp; ROAD MAINTENANCE EXPENDITURES</b>	<b>402,433</b>	<b>340,627</b>	<b>450,500</b>	<b>157,121</b>	<b>260,346</b>	<b>464,300</b>	<b>464,300</b>	<b>464,300</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>RECREATION</b>								
451.117	DEFERRED COMPENSATION	325	657	780	570	780	780	780	780
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.								
451.120	SALARIES/WAGES	43,004	47,424	45,355	34,361	46,961	46,906	46,906	46,906
	Salaries and wages for the Township's Recreation and Events Coordinator.								
451.121	WAGES - INTERNS	-	-	-	-	-	5,904	5,904	5,904
	Wages for summer interns for 300 hours @ \$14.76 per hour.								
451.192	FICA	3,018	3,324	3,799	2,383	3,347	4,420	4,407	4,407
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.								
451.194	PA UNEMPLOYMENT COMPENSATION TAX	361	360	180	180	180	286	286	286
	Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.								
451.195	WORKERS' COMPENSATION INSURANCE	1,804	104	1,184	1,371	1,828	2,189	2,241	2,241
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.								
451.196	HEALTH, DENTAL & VISION INSURANCE	22,286	27,121	30,146	19,642	29,999	34,798	33,539	33,539
	The Township covers all full-time employees and their families with 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)	5,732	3,228	7,825	-	8,324	7,983	7,983	7,983
	The Township maintains a pension plan for each full-time, non-uniform employee.								
451.198	LIFE & DISABILITY INSURANCE	574	565	634	463	616	731	731	731
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.								
451.220	OPERATING SUPPLIES	28	63	1,500	154	1,000	2,500	2,500	2,500
	Cost of supplies used by recreation for various park and recreation functions.								

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
451.317	SPORTS CLINICS	8,714	9,921	12,500	6,256	6,256	8,000	8,000	8,000
	The expense that occurs when holding sports clinics and different programs in the Township.								
451.460	TRAINING/SEMINARS	-	-	-	-	-	500	500	500
	Cost to attend recreational training programs.								
451.702	COMPUTER SOFTWARE & HARDWARE	3,900	3,900	2,600	-	3,900	5,500	5,500	5,500
	Recreation software and kiosk costs.								
	<b>TOTAL RECREATION EXPENDITURES</b>	<b>89,746</b>	<b>96,667</b>	<b>106,503</b>	<b>65,380</b>	<b>103,191</b>	<b>120,497</b>	<b>119,277</b>	<b>119,277</b>
	<b>PARKS</b>								
454.117	DEFERRED COMPENSATION	2,048	2,373	3,081	1,971	2,697	3,081	3,081	3,081
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.								
454.121	SALARIES/WAGES	351,393	323,737	364,117	258,458	358,458	374,117	374,117	374,117
	Salaries and wages for the full-time and part-time employees in the Parks Department.								
454.131	SEASONAL MAINTENANCE & DETENSION PONDS	20,965	22,276	16,000	7,382	9,000	16,000	16,000	16,000
	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	875	1,226	1,000	1,226	1,226	1,500	1,500	1,500
	The answering service is used when the Township is not open to answer important calls that need immediate attention.								
454.192	FICA	26,039	23,719	28,950	18,879	26,529	29,883	29,837	29,837
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.								
454.194	PA UNEEMPLOYMENT COMPENSATION TAX	3,970	3,387	2,261	1,519	1,519	2,261	2,261	2,261
	Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.								
454.195	WORKERS' COMPENSATION INSURANCE	14,039	14,548	14,886	11,001	14,668	15,557	15,932	15,932
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.								
454.196	HEALTH, DENTAL & VISION INSURANCE	68,735	74,212	100,228	65,160	99,552	115,546	111,362	111,362
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.								

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
454.197	PENSION (NON-UNIFORM)	36,866	39,056	48,919	-	52,037	50,151	50,151	50,151
	The Township maintains a pension plan for each full-time, non-uniform employee.								
454.198	LIFE & DISABILITY INSURANCE	2,379	2,353	3,676	2,307	3,123	4,201	4,201	4,201
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.								
454.220	SUPPLIES & GENERAL EQUIPMENT	2,605	4,695	4,000	1,424	1,899	4,000	4,000	4,000
	The office and equipment supplies needed in the Parks Department.								
454.222	ATHLETIC FIELD SURFACE MAINTENANCE	6,714	7,211	10,000	10,584	11,000	15,000	15,000	15,000
	Cost for the maintenance of the fields located at the parks in the Township including third-party services.								
454.250	VEHICLE REPAIR & MAINTENANCE	10,663	10,595	10,000	4,814	6,419	10,000	10,000	10,000
	The cost of maintenance and repair of the park vehicles.								
454.361	ELECTRICITY	11,937	11,049	14,000	8,179	11,449	13,000	13,000	13,000
	The cost of electricity for the park buildings, facilities, bathrooms and concession stands.								
454.375	GENERAL MAINTENANCE - BUILDINGS & OTHER PARKS	10,174	12,057	15,000	8,154	10,872	15,000	15,000	15,000
	The cost for maintenance and repairs for the Parks building.								
454.455	WEED SPRAYING	7,780	6,424	4,000	5,705	5,705	6,000	6,000	6,000
	The cost for weed spray for the Upper Macungie Township Parks.								
454.460	TRAINING	20	-	500	320	320	1,500	1,500	1,500
	For the parks employees to attend seminars and park related training.								
454.600	MAINTENANCE - RETENTION PONDS	3,546	6,474	8,000	7,737	11,271	8,000	8,000	8,000
	The cost of maintenance for the other parks and retention ponds.								
454.610	MAINTENANCE & REPAIR - GRANGE ROAD PARK	4,314	7,929	7,500	13,152	13,152	10,000	10,000	10,000
	Repairs and maintenance for the park.								
454.620	MAINTENANCE & REPAIR - UPPER MACUNGIE PARK	170	3,547	4,000	4,630	4,630	4,000	4,000	4,000
	Repairs and maintenance for the park.								
454.630	MAINTENANCE & REPAIR - RICKY PARK	1,856	84	22,000	21,343	21,343	10,000	10,000	10,000
	Repairs and maintenance for the park.								
	Regular maintenance - \$4,000; Seal coat parking lot - \$6,000.								
454.640	MAINTENANCE & REPAIR - LONE LANE PARK	1,253	1,424	17,000	3,766	3,766	10,000	10,000	10,000
	Repairs and maintenance for the park.								



UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	Regular maintenance - \$4,000; Seal coat 1/2 parking lot - \$6,000.								
454.641	MAINTENANCE & REPAIR - SPLASH PARK Repairs and maintenance for the park.	-	2,512	5,000	8,314	9,414	10,000	10,000	10,000
454.650	MAINTENANCE & REPAIR - BREINIGSVILLE PARK Repairs and maintenance for the park.	5,973	7,188	10,000	2,000	2,000	10,000	10,000	10,000
454.722	PARK AMENITIES Discretionary account used for unexpected expenses or emergencies as designated by the Public Works Director.	-	101,152	100,000	13,603	13,603	100,000	100,000	100,000
454.723	MAINTENANCE & REPAIR - INDEPENDENT PARK Repairs and maintenance for the park. Park sold in 2019.	19,341	15,597	25,000	8,461	8,461	-	-	-
454.724	ELECTRICITY - INDEPENDENT PARK Cost for the electricity at 150 Independent Road. Sold in 2019.	6,555	7,135	7,500	1,431	1,431	-	-	-
454.726	REFUNDS - INDEPENDENT PARK Refunds of security deposits due to sale of park in 2019.	18,885	-	14,000	72	72	-	-	-
	<b>TOTAL PARKS EXPENDITURES</b>	<b>639,095</b>	<b>711,960</b>	<b>860,618</b>	<b>491,592</b>	<b>705,616</b>	<b>838,797</b>	<b>834,942</b>	<b>834,942</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>MISCELLANEOUS</b>								
456.500	TOWNSHIP DONATIONS - MISC. Any associations and foundations that the Township donates to.	-	-	1,500	-	-	1,500	1,500	1,500
456.501	TOWNSHIP REFUNDS Monies set aside for any refunds the Township need to reimburse.	-	-	100	-	-	100	100	100
456.502	KITCHEN SUPPLIES Kitchen supplies needed for various meetings through the year.	2,273	2,424	2,200	1,672	2,229	2,200	2,200	2,200
456.510	COLLECTION FEES Fees charged for collection of past due accounts.	-	-	4,000	-	-	4,000	4,000	4,000
480.010	MISCELLANEOUS EXPENSE Any expenditures not covered by any other line items.	1,512	2,216	1,000	650	867	1,000	1,000	1,000
	<b>TOTAL MISCELLANEOUS EXPENDITURES</b>	<b>3,785</b>	<b>4,640</b>	<b>8,800</b>	<b>2,322</b>	<b>3,096</b>	<b>8,800</b>	<b>8,800</b>	<b>8,800</b>
	<b>CIVIC</b>								
457.501	COMMUNITY CELEBRATIONS Funds set aside for July 4th Fireworks.	19,650	-	20,000	20,400	20,400	20,500	20,500	20,500
457.502	LEHIGH COUNTY SENIOR CITIZENS The Township donates to the Lehigh County Senior Citizens, Fogelsville and Trexlertown Senior Citizens.  \$2,000 ea. to Fogelsville (20) people meet on Tuesday's; pay \$800/yr. rental to fire company & Trexlertown (20) people meet on Wednesday's; pay \$500/yr. rental to St. Paul's church; & \$5,000 to Lehigh County.	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
457.503	CETRONIA AMBULANCE CORP New request for 2020 as donation.	-	-	-	-	-	7,500	7,500	7,500
457.504	DEER PICK-UP & ANIMAL RESCUE The Township contracts (\$5,500) with the Sanctuary at Haafsville for all stray cats and dogs found within the Township and also pays \$70 for each dead deer found on Township roads.	6,690	2,380	7,500	6,340	7,500	7,500	7,500	7,500
457.505	MEALS ON WHEELS The Township donates to Meals on Wheels. In 2018, 7,280 meals served to UMT residents at a cost of \$61,152. A subsidy of \$18,491 was needed.	5,000	5,500	5,500	5,500	5,500	5,500	5,500	5,500
	<b>TOTAL CIVIC EXPENDITURES</b>	<b>40,340</b>	<b>16,880</b>	<b>42,000</b>	<b>41,240</b>	<b>42,400</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
GENERAL FUND 01									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>INTERGOVERNMENTAL EXPENSE</b>								
492.002	TRANSFER TO STREET LIGHT FUND 02	-	-	76,900	-	76,900	118,500	118,500	118,500
	Transferred from General Fund 01 to Street Light Fund 02 to cover deficit in fund.								
492.004	TRANSFER TO FIRE FUND 04	-	-	117,800	-	117,800	74,800	74,800	74,800
	Transferred from General Fund 01 to Fire Alarm Fund 04 to cover deficit in fund.								
492.031	TRANSFER TO CAPITAL FUND 31	-	725,000	725,000	725,000	725,000	850,000	900,000	900,000
	Transfer annual defined amount from Fund 01 to the Capital Equipment Fund 31.								
	<b>TOTAL INTERGOVERNMENTAL EXPENDITURES</b>	<b>-</b>	<b>725,000</b>	<b>919,700</b>	<b>725,000</b>	<b>919,700</b>	<b>1,043,300</b>	<b>1,093,300</b>	<b>1,093,300</b>
	<b>TOTAL EXPENSES</b>	<b>10,290,980</b>	<b>11,310,521</b>	<b>12,778,489</b>	<b>7,956,792</b>	<b>11,350,257</b>	<b>13,628,811</b>	<b>13,544,322</b>	<b>13,544,322</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>5,375,567</b>	<b>3,145,728</b>	<b>574,196</b>	<b>4,268,942</b>	<b>3,831,148</b>	<b>98,532</b>	<b>100,666</b>	<b>100,666</b>
	Estimate Beginning Fund Balance as of 01/01/2020						18,669,390	18,669,390	18,669,390
	Add:								
	Net Revenue Over/(Under) Expenses						98,532	100,666	100,666
	Estimate Ending Fund Balance as of 12/31/2020						18,767,922	18,770,056	18,770,056
	Ending Fund Balance Designation:								
	Assigned -								
	Pension Stabilization Reserve						250,000	250,000	250,000
	Deficit Reserve						4,088,643	4,063,297	4,063,297
	Capital Reserve						2,500,000	2,500,000	2,500,000
	Unassigned						11,929,278	11,956,760	11,956,759
							18,767,922	18,770,056	18,770,056

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
STREET LIGHTING FUND 02									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>REVENUES</b>									
<b>TAXES</b>									
301.110	STREET LIGHTING TAXES - CURRENT YEAR	106,764	106,070	108,000	105,629	105,700	108,000	108,000	108,000
	Any persons whose property is within two hundred feet of a street light is charged a street light tax.								
301.210	STREET LIGHTING TAXES - PRIOR YEAR	(1,891)	-	100	92	92	100	100	100
	This revenue item is money collected by the tax collector for the previous year.								
392.010	TRANSFER FROM GENERAL	-	-	76,900	-	76,900	118,500	118,500	118,500
	Funds needed to either subsidize the 02 Fund or to cover general lighting costs.								
<b>TOTAL REVENUE</b>		<b>104,873</b>	<b>106,070</b>	<b>185,000</b>	<b>105,721</b>	<b>182,692</b>	<b>226,600</b>	<b>226,600</b>	<b>226,600</b>
<b>EXPENSES</b>									
403.510	TAX REFUNDS - STREET LIGHTING	-	36	-	2,284	2,284	100	100	100
	Tax returned to taxpayer for overpayment.								
434.360	ELECTRICITY (PPL)	181,186	190,571	185,000	132,936	194,055	190,000	190,000	190,000
	Cost of electric for the street lights owned by the Township.								
434.361	STREET LIGHT CONVERSION - SR222 BYPASS	-	-	-	-	-	36,500	36,500	36,500
	Convert (27) street lights to LED.								
	Project cost - \$35,000; Engineering fees - \$1,500.								
<b>TOTAL EXPENSES</b>		<b>181,186</b>	<b>190,607</b>	<b>185,000</b>	<b>135,220</b>	<b>196,339</b>	<b>226,600</b>	<b>226,600</b>	<b>226,600</b>
<b>NET REVENUE OVER/(UNDER) EXPENSES</b>		<b>(76,313)</b>	<b>(84,537)</b>	<b>-</b>	<b>(29,499)</b>	<b>(13,647)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Estimate Beginning Fund Balance as of 01/01/2020						(329,399)	(329,399)	(329,399)
	Add:								
	Net Revenue Over/(Under) Expenses						-	-	-
	Estimate Ending Fund Balance as of 12/31/2020						(329,399)	(329,399)	(329,399)
	Ending Fund Balance Designation:								
	Assigned						(329,399)	(329,399)	(329,399)
	Unassigned						-	-	-
							(329,399)	(329,399)	(329,399)

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
FIRE PROTECTION FUND 03									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>REVENUES</b>								
	<b>TAXES</b>								
301.110	FIRE HYDRANT TAXES - CURRENT YEAR	345,227	348,292	350,000	348,350	350,000	350,000	350,000	350,000
	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	-	214	100	504	504	100	100	100
	This revenue item is money collected by the tax collector for the previous year.								
341.004	INTEREST - INVESTMENTS	55	10,412	12,000	13,105	16,705	22,000	22,000	22,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.								
	<b>TOTAL REVENUE</b>	<b>345,282</b>	<b>358,918</b>	<b>362,100</b>	<b>361,959</b>	<b>367,209</b>	<b>372,100</b>	<b>372,100</b>	<b>372,100</b>
	<b>EXPENSES</b>								
403.510	TAX REFUNDS - FIRE HYDRANT TAXES	-	23	-	-	81	100	100	100
	Tax returned to taxpayer for overpayment.								
403.600	HYDRANT TAX PAYMENT - LCA	170,873	152,863	160,000	123,637	166,637	170,000	170,000	170,000
	Upper Macungie Township pays Lehigh County Authority rental for all fire hydrants in the Township.								
	<b>TOTAL EXPENSES</b>	<b>170,873</b>	<b>152,886</b>	<b>160,000</b>	<b>123,637</b>	<b>166,718</b>	<b>170,100</b>	<b>170,100</b>	<b>170,100</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>174,409</b>	<b>206,032</b>	<b>202,100</b>	<b>238,322</b>	<b>200,491</b>	<b>202,000</b>	<b>202,000</b>	<b>202,000</b>
	Estimate Beginning Fund Balance as of 01/01/2020						953,487	953,487	953,487
	Add:								
	Net Revenue Over/(Under) Expenses						202,000	202,000	202,000
	Estimate Ending Fund Balance as of 12/31/2020						1,155,487	1,155,487	1,155,487
	Ending Fund Balance Designation:								
	Restricted						1,155,487	1,155,487	1,155,487
	Unrestricted						-	-	-
							1,155,487	1,155,487	1,155,487

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
FIREFIGHTERS FUND 04									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>REVENUES</b>								
362.205	EMERGENCY SERVICES - LOWHILL TWP. Semi-annual fees from this Township.	2,500	4,000	5,000	3,000	5,000	5,000	5,000	5,000
362.210	FIRE REPORTS Reports normally requested by Insurance Companies.	150	450	200	75	100	200	200	200
362.411	FALSE FIRE ALARMS The Township charges businesses for false alarms.	17,333	47,102	15,000	33,000	44,000	40,000	40,000	40,000
392.001	TRANSFER FROM GENERAL FUND Monies transferred from the General Fund to cover any deficit in this Fund.	107,300	-	119,800	-	-	74,800	74,800	74,800
	<b>TOTAL REVENUE</b>	<b>127,283</b>	<b>51,552</b>	<b>140,000</b>	<b>36,075</b>	<b>49,100</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
	<b>EXPENSES</b>								
411.190	FIREFIGHTER REIMBURSEMENTS Payments made to the three volunteer fire companies in the Township based on volunteer participation in fire calls and training.	129,154	110,610	140,000	-	140,000	120,000	120,000	120,000
	<b>TOTAL EXPENSES</b>	<b>129,154</b>	<b>110,610</b>	<b>140,000</b>	<b>-</b>	<b>140,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>(1,871)</b>	<b>(59,058)</b>	<b>-</b>	<b>36,075</b>	<b>(90,900)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Estimate Beginning Fund Balance as of 01/01/2020						-	-	-
	Add:								
	Net Revenue Over/(Under) Expenses						-	-	-
	Estimate Ending Fund Balance as of 12/31/2020						-	-	-
	Ending Fund Balance Designation:								
	Assigned						-	-	-
	Unassigned						-	-	-

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
REFUSE & RECYCLING FUND 05									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>REVENUES</b>								
	<b>SALES &amp; GRANTS</b>								
364.300	RESIDENTIAL FEES	1,953,189	1,975,036	1,950,000	1,810,688	1,937,688	1,975,000	1,975,000	1,975,000
	Fees for weekly trash & recycling pick-up.								
	Approximately 7,285 accounts plus estimate 150 new homes added in 2020 equaling 7,435. Rate before discounts \$288/yr.								
364.301	INTEREST ON ACCOUNT	14,151	15,716	14,000	8,643	10,910	10,000	10,000	10,000
	Charges for past due accounts (over 30 days) at 10.0%.								
364.302	PENALTIES	11,438	13,419	10,000	11,767	14,913	10,000	10,000	10,000
	One time penalty of 5.0% assessed on all invoices not paid within the stated time period on the invoice.								
364.303	LIENS PAID	-	1,485	1,000	-	-	1,000	1,000	1,000
	Fee collected to cover the filing of a lien on a property that has unpaid invoices.								
364.304	LEGAL PAID	7,821	10,611	7,000	3,254	5,440	6,000	6,000	6,000
	Occasional fees charged to a customer and reimbursed to the Township.								
364.305	TRASH CARTS FEES	5,269	3,920	4,500	3,360	4,340	4,000	4,000	4,000
	Fees charged for additional trash carts.								
	95 gal - \$60; 65 gal - \$50; 35 gal - \$40.								
364.350	BULK STICKERS & RECYCLING BINS	2,918	9,183	3,000	2,840	3,580	3,000	3,000	3,000
	Fees charged for large items to be picked-up and for additional recycling bins.								
	Bulk stickers - \$50.00 ea.; Recycling bins - \$40.00 ea.								
364.351	904 RECYCLING GRANT	152,734	-	150,000	348,978	506,495	125,000	125,000	125,000
	Commonwealth of PA Grant based on the quantity of recycled material.								
364.352	RECYCLING EVENT CHARGES	-	-	1,000	-	-	1,000	1,000	1,000
	Fees charged at recycling events for collection of televisions, computer monitors, etc.								
	<b>TOTAL SALES &amp; GRANTS</b>	<b>2,147,520</b>	<b>2,029,370</b>	<b>2,140,500</b>	<b>2,189,530</b>	<b>2,483,366</b>	<b>2,135,000</b>	<b>2,135,000</b>	<b>2,135,000</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
REFUSE & RECYCLING FUND 05									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>OTHER REVENUE</b>								
364.004	INTEREST - INVESTMENTS	676	35,233	39,000	44,744	59,954	55,000	55,000	55,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.								
364.010	INTEREST - BANK	2,926	1,307	1,000	796	896	1,000	1,000	1,000
	Amount credited to bank operating account.								
364.099	MISCELLANEOUS	72	-	-	-	-	100	100	100
	Occasional fees and revenue that would not fit into any other category.								
380.150	COLLECTION FEES	-	-	9,000	-	-	9,000	9,000	9,000
	Fees associated with the collection of past due accounts.								
392.005	TRANSFERRED FROM FUND 05 BEGINNING BALANCE	-	-	185,000	-	-	269,000	269,000	269,000
	Unrestricted amount from prior years used to balance budget.								
	<b>TOTAL OTHER REVENUE</b>	<b>3,674</b>	<b>36,540</b>	<b>234,000</b>	<b>45,540</b>	<b>60,850</b>	<b>334,100</b>	<b>334,100</b>	<b>334,100</b>
	<b>TOTAL REVENUE</b>	<b>2,151,194</b>	<b>2,065,910</b>	<b>2,374,500</b>	<b>2,235,070</b>	<b>2,544,216</b>	<b>2,469,100</b>	<b>2,469,100</b>	<b>2,469,100</b>



UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
REFUSE & RECYCLING FUND 05									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>REFUSE &amp; RECYCLING EXPENSES</b>								
427.012	PRINTING Cost of printing envelopes, letterhead and billing invoices.	2,045	2,635	4,000	226	2,260	2,500	2,500	2,500
427.013	POSTAGE Mailing costs for billing invoices, letters, etc.	3,474	7,204	5,000	-	3,500	5,000	5,000	5,000
427.014	LEGAL FEES Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers. <i>Includes fees associated with bid of refuse services. (\$18,000)</i>	23,860	13,728	22,000	1,940	2,587	40,000	40,000	40,000
427.015	RECYCLING BINS AND TRASH CARTS These are the costs to purchase additional carts for new homes added to the Township.	2,498	315,743	25,000	8,400	8,400	20,000	20,000	20,000
427.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	2,066	1,300	1,381	950	1,300	861	861	861
427.120	RECYCLING WAGES Salaries and wages for the refuse and recycling coordinator and 10% charge from Finance Director to manage the department.	48,323	51,471	63,389	45,997	63,497	42,936	42,936	42,936
427.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	6,250	6,666	10,620	4,854	6,459	7,928	7,928	7,928
427.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.	1,039	1,018	1,548	509	750	1,210	1,210	1,210
427.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	3,645	556	3,940	2,379	3,172	3,349	3,429	3,429
427.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	-	-	3,015	1,929	2,947	3,480	3,354	3,354
427.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	6,815	6,925	10,524	-	11,195	4,672	4,672	4,672
427.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	1,484	1,261	835	531	705	627	627	627

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
REFUSE & RECYCLING FUND 05									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
427.311	AUDITING SERVICES Proportionate share of the annual audit as performed by an independent auditing firm.	-	3,300	3,000	3,000	3,000	3,000	3,000	3,000
427.312	OVERHEAD Cost of oversight and management of the Refuse and Recycling Department. 2019 cost - \$21,787.	21,787	21,787	21,787	-	21,787	21,787	21,787	21,787
427.341	ADVERTISING Advertising cost for bidding of refuse services.	-	-	-	-	-	5,000	5,000	5,000
427.350	INSURANCE Costs of various insurance coverages passed on by the Township's policy.	4,249	1,556	5,000	3,420	3,420	3,500	3,500	3,500
427.368	RECYCLING PROGRAMS - ELECTRONICS & SHREDDING The cost to the Township for the third-party fees related to the disposal of the items collected during the Township recycling events.	43,022	25,255	45,000	24,495	24,495	30,000	30,000	30,000
427.383	OFFICE RENTAL Township facility rental of \$6,153 annually.	6,152	6,153	6,153	-	6,153	6,153	6,153	6,153
427.384	GARAGE RENTAL Public Works facility rental of \$125,675 annually.	125,675	125,675	125,675	-	125,675	125,675	125,675	125,675
427.452	CONTRACTED IT SERVICES Proportionate IT maintenance cost associated with SSI annual IT contract.	-	969	1,000	1,288	1,613	1,500	1,500	1,500
427.460	TRAINING For employees to attend seminars and related training.	-	-	-	-	-	500	500	500
427.700	COLLECTION FEES Fees charged for collection of past due accounts.	-	-	9,000	-	-	9,000	9,000	9,000
427.702	CONTRACTED WASTE & RECYCLING SERVICES - WASTE MGT Paid to the Contractor based on the bid price to cover the Township's collection of trash and recycling.	1,525,859	1,532,007	1,550,000	1,206,793	1,611,546	1,625,000	1,625,000	1,625,000
427.741	CAPITAL EQUIPMENT/BUILDINGS Purchases made to acquire and replace fixed assets used for refuse and recycling functions. Leaf/Vacuum Truck - \$257,000; Pole Building @ Grange Road Park - \$12,000 (20% of \$60k).	-	-	185,000	11,400	196,039	269,000	269,000	269,000
<b>TOTAL REFUSE &amp; RECYCLING EXPENSES</b>		<b>1,828,243</b>	<b>2,125,209</b>	<b>2,102,867</b>	<b>1,318,111</b>	<b>2,100,500</b>	<b>2,232,678</b>	<b>2,232,632</b>	<b>2,232,632</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
REFUSE & RECYCLING FUND 05									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>LEAF &amp; YARD WASTE COLLECTION</b>								
428.103	REPAIR & MAINTENANCE The cost for repairs and maintenance that is done on the leaf collection equipment.	21,632	22,759	22,000	21,288	28,384	27,000	27,000	27,000
428.104	MATERIALS & SUPPLIES Materials and supplies needed for leaf and yard waste collection in the Township.	2,267	3,070	10,000	1,400	1,400	5,000	5,000	5,000
428.120	WAGES - LEAF COLLECTION Salaries and wages for leaf collection in the Township.	17,015	17,352	50,000	1,310	22,000	30,000	30,000	30,000
428.121	WAGES - YARD WASTE Salaries and wages for yard waste collection in the Township.	18,591	18,392	25,000	16,574	23,574	25,200	25,200	25,200
428.231	VEHICLE - GASOLINE Gasoline used for the leaf and yard waste collection in the Township.	440	1,183	1,000	(1,365)	1,000	1,500	1,500	1,500
428.232	VEHICLE - DIESEL Diesel fuel used for the leaf and yard waste collection in the Township.	10,249	9,522	15,000	3,250	12,000	15,000	15,000	15,000
	<b>TOTAL LEAF &amp; YARD WASTE COLLECTION EXPENSES</b>	<b>70,194</b>	<b>72,278</b>	<b>123,000</b>	<b>42,456</b>	<b>88,358</b>	<b>103,700</b>	<b>103,700</b>	<b>103,700</b>
	<b>TOTAL REFUSE, RECYCLING, LEAF &amp; YARD WASTE EXPENSE</b>	<b>1,898,437</b>	<b>2,197,487</b>	<b>2,225,867</b>	<b>1,360,568</b>	<b>2,188,857</b>	<b>2,336,378</b>	<b>2,336,332</b>	<b>2,336,332</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>252,757</b>	<b>(131,577)</b>	<b>148,633</b>	<b>874,502</b>	<b>355,359</b>	<b>132,722</b>	<b>132,768</b>	<b>132,768</b>
	Estimate Beginning Fund Balance as of 01/01/2020:								
	Operating Account						763,358	763,358	763,358
	Grant Account						2,151,481	2,151,481	2,151,481
							2,914,839	2,914,839	2,914,839
	Add/Minus:								
	Net Revenue Over/(Under) Expenses:								
	Operating Account						7,722	7,768	7,768
	Grant Account						125,000	125,000	125,000
							132,722	132,768	132,768
	Estimate Ending Fund Balance as of 12/31/2020:								
	Operating Account						771,080	771,126	771,126
	Grant Account						2,276,481	2,276,481	2,276,481
							3,047,561	3,047,607	3,047,607
	Ending Fund Balance Designation:								
	Restricted						2,276,481	2,276,481	
	Unrestricted						771,080	771,126	
							3,047,561	3,047,607	

UPPER MACUNGIE TOWNSHIP				
2020 BUDGET				
REFUSE & RECYCLING (FUND 05)				
CAPITAL OUTLAYS				
Acquisition	Replacing	Funding Source	Ledger Acct. #	Cost
Leaf Vacuum Truck	Truck & 2 leaf machines	Fund 05 (Grant)	05.427.741	\$ 257,000
New Pole Building	Fund 19 (80%): Fund 05 (20%)	Fund 05 (Grant)	05.427.741	\$ 12,000
<b>Total Request</b>				<b>\$ 269,000</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
SEWER FUND 08									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>REVENUES</b>									
341.004	INVESTMENT EARNINGS	48,916	121,754	170,000	137,273	187,273	190,000	190,000	190,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.								
341.010	INTEREST ON BANK ACCOUNT	2,369	2,356	1,000	2,200	2,700	1,000	1,000	1,000
	Amount credited to bank operating account.								
341.020	INTEREST ON PAST DUE ACCOUNTS	9,457	8,652	6,000	5,943	7,924	6,000	6,000	6,000
	Charges for past due accounts (over 30 days) at 10.0%.								
	<b>TOTAL INVESTMENT &amp; INTEREST REVENUE</b>	<b>60,742</b>	<b>132,762</b>	<b>177,000</b>	<b>145,416</b>	<b>197,897</b>	<b>197,000</b>	<b>197,000</b>	<b>197,000</b>
<b>SEWER RENTALS &amp; FEES</b>									
341.030	LATE PENALTIES	16,363	15,732	15,000	13,355	17,807	15,000	15,000	15,000
	One time penalty of 5.0% assessed on all invoices not paid within the stated time period on the invoice.								
341.011	CONNECTION FEES	-	129,734	-	-	3,800	110,000	110,000	110,000
	A fee of \$1,100 is charged to all customers connecting to the Township's sewer conveyance system that are not part of an approved subdivision to cover future improvements to that portion of the system. Based on an estimate of 100 connections during 2020.								
364.012	INDUSTRIAL & COMMERCIAL USAGE FEES	4,876,201	5,074,429	4,500,000	3,545,437	4,891,919	4,500,000	4,500,000	4,500,000
	Charges based on discharged flows from both industrial and commercial users. These fees may include excess strength charges for BOD, TSS & TKN, which exceed ordinance limits.								
364.014	RESIDENTIAL USAGE FEES	2,340,201	2,366,150	2,350,000	2,169,272	2,317,527	2,375,000	2,375,000	2,375,000
	Charges are based on water usage measured in the first quarter of the year and assumed to be equal for the remaining three quarters.								
364.015	UNUSED SEWER ALLOCATION CHARGES	122,325	167,477	125,000	150,206	160,000	125,000	125,000	125,000
	Charges assessed to industrial and commercial customers for sewage flow that is more than 300 gallons below the allocation that was purchased for that building. This fee is currently \$0.95 per 1000 gallons.								
364.017	INSPECTION FEES - LATERALS	9,100	18,973	11,000	14,518	16,068	20,000	20,000	20,000
	A \$50 fee charged to all customers connecting to the Township's sewer system.								
364.018	SAMPLING ANALYSIS CHARGES	72,536	68,142	65,000	38,198	65,230	50,000	50,000	50,000
	Charges for testing done to analyze excess strength. If testing is normal, no fee is charged.								

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
SEWER FUND 08									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
364.019	ADMINISTRATIVE CHARGES Charges added to accounts to offset office administrative functions usually related to fact finding.	11,851	16,693	10,000	6,830	9,107	10,000	10,000	10,000
364.020	TESTING FEE REIMBURSEMENT Extra-strength testing fees for Coca Cola, Sunopta and Ocean Spray are paid directly by the Township to LCA. The Township then bills these entities to recover the cost.	10,010	29,333	15,000	20,545	27,393	25,000	25,000	25,000
398.001	LOWHILL/WEISENBERG TOWNSHIP REIMBURSEMENTS The Sewer Fund is the billing agent for the Lowhill sewer system. Administrative fees are charged to Lowhill for this convenience. Weisenberg Township is charged a pump station transmission fee.	8,876	9,054	8,000	6,585	8,780	8,000	8,000	8,000
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 as charged to the Township by LCA.	3,290	4,730	3,000	2,186	2,915	3,000	3,000	3,000
	<b>TOTAL SEWER RENTAL &amp; FEES</b>	<b>7,470,753</b>	<b>7,900,447</b>	<b>7,102,000</b>	<b>5,967,132</b>	<b>7,520,546</b>	<b>7,241,000</b>	<b>7,241,000</b>	<b>7,241,000</b>
	<b>OTHER REVENUE</b>								
380.020	LIENS Reimbursement for filing a lien on property that has delinquent invoices.	-	487	1,000	-	-	500	500	500
380.030	LEGAL FEES Occasional fees charged to customers and reimbursed to the Sewer Fund	2,464	6,130	500	1,760	2,347	500	500	500
380.099	MISCELLANEOUS Occasional fees and revenue that would not fit into any other category.	57,073	12,500	1,000	542	542	1,000	1,000	1,000
380.150	COLLECTION FEES Fees associated with the collection of past due accounts.	-	-	9,000	-	-	9,000	9,000	9,000
	<b>TOTAL OTHER REVENUE</b>	<b>59,537</b>	<b>19,117</b>	<b>11,500</b>	<b>2,302</b>	<b>2,889</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
	<b>TOTAL REVENUE</b>	<b>7,591,032</b>	<b>8,052,326</b>	<b>7,290,500</b>	<b>6,114,850</b>	<b>7,721,332</b>	<b>7,449,000</b>	<b>7,449,000</b>	<b>7,449,000</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
SEWER FUND 08									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>EXPENSES</b>								
	<b>PERSONNEL COSTS</b>								
429.121	INTERN WAGES Wages for part-time interns.	-	-	28,655	-	-	17,000	17,000	17,000
429.140	SEWER WAGES Salaries & wages for sewer crew, two office workers - one at 60%, 25.0% of Township Manager's salary and 15.0% of Finance Director's salary for management of the department.	503,955	494,623	517,946	368,936	509,429	558,999	558,999	558,999
429.156	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	166,057	150,869	182,368	118,667	181,224	219,211	202,601	202,601
429.158	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	5,163	4,718	6,474	4,377	5,957	7,784	7,784	7,784
429.159	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	65,630	72,218	84,367	(33)	89,745	88,688	88,688	88,688
429.161	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	36,722	35,826	43,812	26,524	36,623	46,362	46,014	46,014
429.162	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.	3,170	2,997	2,028	1,447	1,447	1,890	1,890	1,890
429.163	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	11,499	11,344	10,227	8,604	11,663	10,927	10,927	10,927
429.164	WORKERS' COMPENSATION INSURANCE Statutory coverage by Susquehanna Municipal Trust, which provides compensation/medical coverage for occupational injuries and diseases as outlined by the Workers Compensation Act.	8,849	4,490	16,723	7,578	10,104	10,499	10,744	10,744
429.191	UNIFORMS Rental expense of weekly uniforms and purchasing of boots/shoes for the sewer crew.	894	2,429	4,000	2,036	2,715	3,000	3,000	3,000
429.195	TRAINING To train employees on safety techniques or new technology.	2,300	2,600	3,500	1,658	1,923	3,500	3,500	3,500
	<b>TOTAL PERSONNEL COSTS</b>	<b>804,239</b>	<b>782,114</b>	<b>900,100</b>	<b>539,794</b>	<b>850,830</b>	<b>967,860</b>	<b>951,147</b>	<b>951,147</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
SEWER FUND 08									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>SUPPLIES &amp; EQUIPMENT</b>								
429.143	DISPATCH ANSWERING SERVICE	656	818	1,000	818	818	1,000	1,000	1,000
	Cost to have third party, after hours service for emergency calls.								
429.205	WORKPLACE SAFETY (TRAINING/GEAR)	1,700	2,569	3,000	2,566	2,910	3,000	3,000	3,000
	The cost of small items such as signage or training that would relate to safety either in the field or office.								
429.210	OFFICE SUPPLIES/EQUIPMENT	3,453	1,014	4,000	2,151	2,868	7,000	7,000	7,000
	Covers the cost of normal office supplies, upgrading and maintenance of computer system and lease of office equipment.								
	Canon copier \$179 x 12; postage equip \$886 x 4; office supplies \$1308.								
429.216	OFFICE EQUIPMENT MAINTENANCE	11,969	13,839	14,000	6,690	8,920	4,000	4,000	4,000
	Cost to repair the office equipment such as computers and copiers that are not covered under contracts.								
	Copier maintenance costs \$2,000; contingency \$2,000.								
429.217	IT PURCHASES	67	997	12,000	3,522	12,000	8,500	8,500	8,500
	Acquisition of computer hardware or software for the Sewer Department including software maintenance.								
	Computer hardware contingency \$5,000; Edmunds utility billing maintenance \$3,500 including online payment.								
429.218	IT MAINTENANCE	1,500	-	5,000	1,869	2,492	5,000	5,000	5,000
	Cost to repair the computers and peripheral IT equipment that are not covered under contracts.								
429.220	OPERATING SUPPLIES	9,115	1,719	15,000	5,517	7,356	10,000	10,000	10,000
	This includes all small supplies such as brooms, fittings, hand tools, etc. to maintain the system and supply the needs of the employees.								
429.231	GASOLINE	11,010	6,406	15,000	8,696	15,000	15,000	15,000	15,000
	The cost of gasoline for vehicles and equipment.								
429.232	DIESEL	7,629	9,719	5,000	3,827	5,000	5,000	5,000	5,000
	The cost of diesel fuel for vehicles and equipment.								
429.250	VEHICLE MAINTENANCE & REPAIR	13,606	4,837	20,000	10,702	14,269	18,000	18,000	18,000
	The repairs and servicing of trucks and related equipment used by the Sewer Crew.								
	<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>	<b>60,705</b>	<b>41,918</b>	<b>94,000</b>	<b>46,358</b>	<b>71,633</b>	<b>76,500</b>	<b>76,500</b>	<b>76,500</b>



UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
SEWER FUND 08									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>SEWER DEPARTMENT SERVICE &amp; CHARGES</b>								
429.219	MISCELLANEOUS	130	170	1,000	130	130	1,000	1,000	1,000
	Expenses that do not have an exact line item.								
429.239	FUEL - PUMP STATIONS	-	263	5,000	-	-	2,500	2,500	2,500
	This is the cost to refill the propane tanks that supply backup fuel to run the electrical generators in the event of a power failure.								
429.311	AUDIT FEES	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Proportionate share of the annual audit as performed by an independent auditing firm.								
429.313	ENGINEERING FEES	85,320	92,079	50,000	71,949	91,949	50,000	50,000	50,000
	Costs incurred by the Engineering firm relating to Sewer Fund business which is not reimbursed by developers and customers.								
429.314	LEGAL SERVICES	93,524	184,269	25,000	16,241	21,655	25,000	25,000	25,000
	Costs incurred by the Solicitor relating to Sewer Fund business which is not reimbursed by developers and customers.								
429.316	TESTING FEES	15,015	51,985	25,000	24,885	29,610	25,000	25,000	25,000
	Cost of LCA testing of Coke, Sunopta and Ocean Spray extra-strengths.								
429.321	TELEPHONE	6,654	6,581	7,000	5,549	6,705	9,000	9,000	9,000
	Telephone equipment and rentals located in the office and pump stations.								
429.325	POSTAGE	3,793	7,548	5,000	53	4,000	5,000	5,000	5,000
	Mailing costs for billing invoices, letters, etc.								
429.341	ADVERTISING	-	540	1,000	-	-	1,000	1,000	1,000
	The cost associated with notifying the public.								
429.342	PRINTING	1,070	1,346	4,000	593	3,500	3,000	3,000	3,000
	Cost of printing envelopes, letterhead, billing invoices, etc.								
429.350	INSURANCE	14,615	20,977	22,000	24,904	24,904	25,500	25,500	25,500
	The entire sewer system is covered under various insurance policies.								
429.363	ELECTRICITY - PUMP STATIONS	31,936	35,950	40,000	30,048	39,048	40,000	40,000	40,000
	The cost of operating the sewage pumps and stations.								

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
SEWER FUND 08									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
429.374	REPAIRS & MAINTENANCE - MAINS, LATERALS & MANHOLES Costs associated with repairing manholes, streets above the sewer system and related supplies.	22,039	14,911	15,000	4,958	6,611	15,000	15,000	15,000
429.375	REPAIRS & MAINTENANCE - PUMP STATION EQUIPMENT The costs related to the operation and maintenance of the various sewage pump stations in the Township.	37,580	26,074	40,000	24,523	32,697	40,000	40,000	40,000
429.376	REPAIRS & MAINTENANCE - PUMP STATION BUILDINGS The costs related to the operation and maintenance of the various sewage pump station buildings in the Township.	423	5,658	5,000	-	-	5,000	5,000	5,000
429.377	PUMP STATION GENERAL EXPENSE - CONTRACTED The costs related to the general operation and maintenance of the various sewage pump station buildings in the Township.	7,849	14,440	30,000	7,138	9,517	20,000	20,000	20,000
429.378	SANITARY SEWER REPAIRS & CORRECTIONS (I&I) Costs associated with lining and replacement to sewer lines and laterals to help reduce inflow and infiltration.	-	-	25,000	-	5,000	15,000	15,000	15,000
429.415	REFUNDS The cost to refund incorrect payments.	-	-	500	-	-	500	500	500
429.451	CONTRACTED IT SERVICES Proportionate IT maintenance cost associated with SSI annual IT contract.	-	3,877	5,000	4,971	6,261	6,000	6,000	6,000
429.452	FLOW METER MAINTENANCE Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.	35,817	5,631	7,000	4,293	4,293	7,000	7,000	7,000
429.470	LCA WESTERN LEHIGH INTERCEPTOR CHARGES These are the payments made to the Lehigh County Authority for the flow of sewage from the Township.	4,009,342	4,038,235	4,250,000	2,638,530	3,969,385	4,250,000	4,250,000	4,250,000
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES Payments made to Lehigh County Authority for the flow of sewage through the Phase I relief interceptor.	(33,045)	288,661	200,000	204,679	248,000	325,000	325,000	325,000
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES Payments made to Lehigh County Authority for the flow of sewage through the Phase II relief interceptor.	9,031	7,974	27,000	(6,955)	34,000	5,000	5,000	5,000
429.475	LCA DEBT SERVICE CHARGES Costs charged to the Township by LCA for debt related to improvements.	-	-	5,000	-	-	5,000	5,000	5,000

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
SEWER FUND 08									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
429.480	AUTHORITY FEES	(12,672)	992	5,000	899	899	5,000	5,000	5,000
	Charges associated with PA1 Calls and DEP.								
429.700	COLLECTION FEES	-		9,000	-	-	9,000	9,000	9,000
	Fees charged to collection of past due accounts.								
	<b>TOTAL SEWER DEPARTMENT SERVICES &amp; CHARGES</b>	<b>4,333,421</b>	<b>4,813,161</b>	<b>4,813,500</b>	<b>3,062,388</b>	<b>4,543,164</b>	<b>4,899,500</b>	<b>4,899,500</b>	<b>4,899,500</b>
	<b>SEWER DEPARTMENT CAPITAL OUTLAY</b>								
429.670	CAPITAL IMPROVEMENTS	-	5,758	-	437	437	-	-	-
	These funds are spent on capital purchases such as trucks, upgrading pumps and equipment and new sewer lines.								
	Capital items for 2020 moved to Fund 18, Acct. #18.429.700.								
	<b>TOTAL SEWER DEPARTMENT CAPITAL OUTLAY</b>	<b>-</b>	<b>5,758</b>	<b>-</b>	<b>437</b>	<b>437</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TRANSFERS AND MISCELLANEOUS</b>								
429.009	OVERHEAD	58,092	58,092	58,092	-	58,092	58,092	58,092	58,092
	Costs of oversight and management of the Sewer Department to be reimbursed to Upper Macungie Township.								
429.010	TOWNSHIP FACILITY RENTAL	49,753	49,753	49,753	-	49,753	49,753	49,753	49,753
	Rental associated with the administrative office site to be reimbursed to Upper Macungie Township.								
429.011	PUBLIC WORKS FACILITY RENTAL	64,000	64,000	64,000	-	64,000	64,000	64,000	64,000
	Rental associated with public works facilities for storage of the Sewer Fund vehicles and equipment.								
492.018	TRANSFER TO CAPITAL RESERVE - FUND 18	1,250,000	1,250,000	1,250,000	625,000	1,250,000	1,250,000	1,250,000	1,250,000
	Funds transferred to Capital Reserve from payment of future Capital Expenditures.								
	<b>TOTAL TRANSFERS AND MISCELLANEOUS</b>	<b>1,421,845</b>	<b>1,421,845</b>	<b>1,421,845</b>	<b>625,000</b>	<b>1,421,845</b>	<b>1,421,845</b>	<b>1,421,845</b>	<b>1,421,845</b>
	<b>TOTAL SEWER EXPENSES</b>	<b>6,620,210</b>	<b>7,064,796</b>	<b>7,229,445</b>	<b>4,273,976</b>	<b>6,887,909</b>	<b>7,365,705</b>	<b>7,348,992</b>	<b>7,348,992</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>970,822</b>	<b>987,530</b>	<b>61,055</b>	<b>1,840,874</b>	<b>833,423</b>	<b>83,295</b>	<b>100,008</b>	<b>100,008</b>
	Estimate Beginning Fund Balance as of 01/01/2020						9,979,307	9,979,307	9,979,307
	Add:								
	Net Revenue Over/(Under) Expenses						83,295	100,008	100,008
	Estimate Ending Fund Balance as of 12/31/2020						10,062,602	10,079,315	10,079,315
	Ending Fund Balance Designation:								
	Restricted						-	-	-
	Unrestricted						10,062,602	10,079,315	10,079,315
							10,062,602	10,079,315	10,079,315

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
SEWER CAPITAL PROJECTS FUND 18									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>REVENUE</b>									
341.010	INVESTMENT EARNINGS	24,437	168,796	175,000	421,219	481,219	175,000	175,000	175,000
	Interest and investment gains or (losses) earned on investment portfolio held by Trustee (BB&T).								
392.008	TRANSFER FROM SEWER REVENUE FUND 08	1,250,000	1,250,000	1,250,000	-	1,250,000	1,250,000	1,250,000	1,250,000
	Funds transferred from the Sewer Revenue Fund 08 to the Sewer Capital Reserve Fund 18.								
392.018	TRANSFER FROM SEWER CAPITAL PROJECTS FD BALANCE	-	-	1,983,000	-		645,000	705,000	705,000
	Amounts equaling capital expenditures, transferred from past accumulated balances.								
<b>TOTAL REVENUE</b>		<b>1,274,437</b>	<b>1,418,796</b>	<b>3,408,000</b>	<b>421,219</b>	<b>1,731,219</b>	<b>2,070,000</b>	<b>2,130,000</b>	<b>2,130,000</b>
<b>EXPENSES</b>									
<b>GENERAL EXPENSES</b>									
429.400	INVESTMENT MANAGEMENT FEES - TRUSTEE	22,590	23,906	28,000	19,475	26,500	28,000	28,000	28,000
	Fees charged by the Trustee (BB&T) for managing the account.								
<b>TOTAL GENERAL EXPENSES</b>		<b>22,590</b>	<b>23,906</b>	<b>28,000</b>	<b>19,475</b>	<b>26,500</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>
<b>MAINS, MANHOLES &amp; LATERALS</b>									
429.610	CIPP MAINS/LATERALS	-	635,767	750,000	295,892	400,000	750,000	750,000	750,000
	Lining of clay pipe sewer lines and laterals. Including engineering, bidding and work.								
429.630	MANHOLE REPAIRS	-	318,774	150,000	52,175	75,000	150,000	210,000	210,000
	Repair various manhole entryways.								
	PIM contract \$187,033; Engineering fees \$23,000.								
429.631	TEMPORARY METERING	-	-	30,000	-	-	30,000	30,000	30,000
	Installation of portable flow meters in areas of lined mains to evaluate the effectiveness of our I&I removal.								
429.632	INSPECTIONS	-	-	60,000	-	-	60,000	60,000	60,000
	Individual inspections of residential homes for proper drainage of storm water by third-party personnel.								
<b>TOTAL MAINS, MANHOLES &amp; LATERALS EXPENDITURES</b>		<b>-</b>	<b>954,541</b>	<b>990,000</b>	<b>348,066</b>	<b>475,000</b>	<b>990,000</b>	<b>1,050,000</b>	<b>1,050,000</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
SEWER CAPITAL PROJECTS FUND 18									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>PUMP STATIONS &amp; FORCE MAINS</b>									
429.660	APPLEWOOD NEW CONSTRUCTION Project to enhance system with developer to bear majority of the cost.	-	6,900	500,000	40,421	60,000	750,000	750,000	750,000
429.662	RABENOLD UPGRADES Projected to be completed in 2019.	-	51,745	800,000	467,324	500,000	-	-	-
429.663	APPLEWOOD DOWNSTREAM UPGRADES Projected to be completed in 2019.	-	-	350,000	59,107	90,000	-	-	-
429.664	RABENOLD PIPE UPGRADES - I-78 CROSSING	-	-	250,000	14,535	30,000	-	-	-
<b>PUMP STATIONS &amp; FORCE MAINS EXPENDITURES</b>		<b>-</b>	<b>58,645</b>	<b>1,900,000</b>	<b>581,387</b>	<b>680,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>INSTRUMENTATION</b>									
429.640	SCADA/ANALYZERS Improvements to pump station analyzers.	-	51,376	-	8,769	10,000	7,000	7,000	7,000
429.670	METER REPAIR AND/OR REPLACEMENT	-	-	45,000	2,903	3,500	45,000	45,000	45,000
<b>TOTAL INSTRUMENTATION EXPENDITURES</b>		<b>-</b>	<b>51,376</b>	<b>45,000</b>	<b>11,672</b>	<b>13,500</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>
<b>VEHICLES &amp; EQUIPMENT</b>									
429.700	VEHICLES Acquisition of vehicles or equipment for the maintenance of the sewer system. <i>Includes single axle dump truck - \$194,000; F-350 Utility Truck - \$56,000.</i>	-	54,719	445,000	400,012	425,000	250,000	250,000	250,000
<b>TOTAL VEHICLES &amp; EQUIPMENT EXPENSES</b>		<b>-</b>	<b>54,719</b>	<b>445,000</b>	<b>400,012</b>	<b>425,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>TOTAL EXPENSES</b>		<b>22,590</b>	<b>1,143,187</b>	<b>3,408,000</b>	<b>1,360,612</b>	<b>1,620,000</b>	<b>2,070,000</b>	<b>2,130,000</b>	<b>2,130,000</b>
<b>NET REVENUE OVER/(UNDER) EXPENSES</b>		<b>1,251,847</b>	<b>275,609</b>	<b>-</b>	<b>(939,393)</b>	<b>111,219</b>	<b>-</b>	<b>-</b>	<b>-</b>
Estimate Beginning Fund Balance as of 01/01/2020							10,799,545	10,739,545	10,739,545
Add:									
Net Revenue Over/(Under) Expenses							-	-	-
Estimate Ending Fund Balance as of 12/31/2020							10,799,545	10,739,545	10,739,545
Ending Fund Balance Designation:									
Restricted							10,799,545	10,739,545	10,739,545
Unrestricted							-	-	-
							10,799,545	10,739,545	10,739,545

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
RECREATION CAPITAL FUND 19									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>REVENUE</b>								
341.004	INVESTMENT EARNINGS	82	14,944	17,000	24,699	32,949	45,000	45,000	45,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.								
354.070	GRANTS	45,487	5,000	86,000	344,200	344,200	12,000	12,000	12,000
	Expected funds from various grants applied for by the Township.								
	Tree Vitalization Grant - \$12,000.								
367.210	RECREATION FEES FROM DEVELOPERS	457,947	181,524	639,684	600,004	600,004	1,072,721	1,072,721	1,072,721
	Expected fees paid by developers allocated for recreation projects.								
	Trexler Fields - \$105,000; Parkland Fields - \$17,500; Hidden Meadows - \$42,000; Highgate - \$14,000; Valley West - \$7,000; Schaefer Run Commons - \$280,000; Wrenfield Estates - \$343,000; NFI Oldt Road - \$51,950; Townplace Suites - \$16,200; Mill Creek Hotel - \$27,703; Air Products - \$69,706; Route 100 Logistics - 29,500; Isett new office building - \$7,822; ATAS building - \$61,340.								
380.010	MISCELLANEOUS REVENUE	-	4,073	-			-		
	Occasional fees and revenue that would not fit into any other category.								
391.119	SALE OF REAL ESTATE	-	-	-	1,451,000	1,451,000	-		
	Proceeds from land or property sales.								
392.019	TRANSFERRED FROM FUND 19 BALANCE	-	-	701,316	-	-	1,964,279	1,819,679	1,819,679
	Amounts equaling capital expenditures, transferred from past accumulated balances.								
	<b>TOTAL REVENUE</b>	<b>503,516</b>	<b>205,541</b>	<b>1,444,000</b>	<b>2,419,903</b>	<b>2,428,153</b>	<b>3,094,000</b>	<b>2,949,400</b>	<b>2,949,400</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
RECREATION CAPITAL FUND 19									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
	<b>EXPENSES</b>								
439.790	RECREATION VEHICLES/EQUIPMENT	-	-	-	-		40,400	40,400	40,400
	Vehicles and equipment used to maintain and improve recreation parks and facilities.								
454.313	ENGINEERING	117,810	53,813	983,000	181,010	187,010	23,000	23,000	23,000
	Associated non-project engineering fees for various parks and recreation issues.								
	Includes \$13,000 for traffic study.; Contingencies - \$10,000								
454.314	NON-PROFIT ENTITY SET-UP	-	-	-	10,060	11,000	-	-	-
	Professional fees to set-up non-profit entity for Township Community Center.								
454.600	RECREATION PARK PROJECTS (IN-HOUSE CONSTRUCTION)	22,315	317,730	120,000	55,076	60,000	-	-	-
	Direct Township costs associated with recreation and park projects.								
454.610	RECREATION PROJECTS (CONTRACTED SERVICES)	(1,528)	28,102	-	22,554	25,000	-	-	-
	Park and recreations projects utilizing outside contractors or vendors.								
454.611	TOWNSHIP RECREATION CENTER	-	235,434	255,000	174,717	185,000	350,000	350,000	350,000
	Costs associated with the construction of the Township's Recreation Center to be built at Grange Road Park.								
454.670	GRANT PROJECTS (CONTRACTED SERVICES)	495,910	71,377	86,000	224,861	250,000	-	-	-
	Grant funded project costs using contracted services.								
454.700	GRANGE ROAD PARK PICKLEBALL COURTS	-	-	-	-	-	39,600	-	-
	Fencing - \$4,600; Parking Lot - \$35,000								
454.701	GRANGE ROAD PARK - SPLASH PARK CANOPIES	-	-	-	-	-	18,000	18,000	18,000
	(2) Shade canopies - \$9,000 each.								
454.702	GRANGE ROAD PARK NEW PAVILION	-	-	-	-	-	70,000	55,000	55,000
	Located near Splash Park. Construction cost - \$55,000								
454.703	GRANGE ROAD PARK POLE BUILDING	-	-	-	-	-	48,000	48,000	48,000
	To store recreational maintenance equipment that had previously been stored at Independent Park. Cost of building - \$44,800; Engineering fees - \$3,200.								
454.704	GRANGE ROAD PARK NEW CONCESSION STAND	-	-	-	-	-	230,000	230,000	230,000
	Includes cost of construction \$225,000; Engineering fees - \$5,000.								
454.705	GRANGE ROAD PARK UTILITY SERVICES FOR CONCESSION STAND	-	-	-	-	-	80,000	80,000	80,000
	Sewer service - \$60,000 Project cost; \$5,000 Engineering fees; Water service - \$13,000 Project cost; \$2,000 Engineering fees.								
454.706	GRANGE PARK ROAD ACCESS DRIVE AUBURN STREET	-	-	-	-	-	365,000	275,000	275,000
	Project cost - \$186,900; Engineering fees - \$35,000.								

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
RECREATION CAPITAL FUND 19									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
454.707	GRANGE ROAD PARK BASKETBALL COURTS	-	-	-	-	-	67,000	67,000	67,000
	Add (4) new courts. Project cost - \$65,000; Engineering fees - \$2,000.								
454.708	GRANGE ROAD PARK TURF SPORTS FIELD	-	-	-	-	-	1,500,000	1,500,000	1,500,000
	Project cost - \$1,435,000; Engineering fees - \$65,000.								
454.709	GRANGE ROAD PARK TURF SPORTS FIELD IMPROVEMENTS	-	-	-	-	-	263,000	263,000	263,000
	Costs include lights - \$160,000; Bleachers - \$20,000; Fencing - \$80,000; Engineering fees - \$3,000.								
	<b>TOTAL EXPENSES</b>	<b>634,507</b>	<b>706,456</b>	<b>1,444,000</b>	<b>668,278</b>	<b>718,010</b>	<b>3,094,000</b>	<b>2,949,400</b>	<b>2,949,400</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>(130,991)</b>	<b>(500,915)</b>	<b>-</b>	<b>1,751,625</b>	<b>1,710,143</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Estimate Beginning Fund Balance as of 01/01/2020						971,040	971,040	971,040
	Add:								
	Net Revenue Over/(Under) Expenses						-	-	-
	Estimate Ending Fund Balance as of 12/31/2020						971,040	971,040	971,040
	Ending Fund Balance Designation:								
	Restricted						971,040	971,040	971,040
	Unrestricted						-	-	-
							971,040	971,040	971,040



**UPPER MACUNGIE TOWNSHIP  
PARKS AND RECREATION PROJECTS  
BUDGET 2020**

Location	Project Description	Funding Source	Engineering	Project Cost	Total Cost
Grange Road Park	Shade Canopies (2) 16'x16' - Splash Park	Fund 19	\$ -	\$ 18,000	\$ 18,000
Grange Road Park	New Pavilion - near Splash Park	Fund 19	-	55,000	55,000
Grange Road Park	New Pole Building	Fund 19 (80%): Fund 05 (20%)	3,200	44,800	48,000
Grange Road Park	Concession Stand - construction	Fund 19	5,000	225,000	230,000
Grange Road Park	Concession Stand - sewer service	Fund 19	5,000	60,000	65,000
Grange Road Park	Concession Stand - water service	Fund 19	2,000	13,000	15,000
Grange Road Park	Access Drive - Auburn Drive	Fund 19	35,000	240,000	275,000
Grange Road Park	(4) Basketball Courts	Fund 19	2,000	65,000	67,000
Grange Road Park	Turf Sports Field (15 year turf field)	Fund 19	65,000	1,435,000	1,500,000
Grange Road Park	Turf Sports Field - Lights; Fencing & Bleachers	Fund 19	3,000	260,000	263,000
	Lights - \$160K; Bleachers - \$20K; Fencing - \$80K.				
Grange Road Park	Traffic Study	Fund 19	13,000	-	13,000
	Contingency	Fund 19	10,000	-	10,000
			\$ 143,200	\$ 2,415,800	\$ 2,559,000
Grange Road Park	Community Recreation Center	Fund 19			
	Convergent Expenses:				
	Contract				\$ 255,000
	Reimbursable				60,000
	Site Work				10,000
	Contingency (Bid advertising, professional fees)				25,000
					\$ 350,000
	<b>Total Request</b>				<b>\$ 2,909,000</b>

**UPPER MACUNGIE TOWNSHIP**  
**2020 BUDGET**  
**PARKS DEPARTMENT**  
**CAPITAL OUTLAYS**

Acquisition	Replacing	Funding Source	Ledger Acct. #	Cost
Landscape body	1996 body on 2006 truck	Fund 19	19.439.790	\$ 13,000
Z-Turn Lawnmowers		Fund 19	19.439.790	13,700
Z-Turn Lawnmowers		Fund 19	19.439.790	13,700
				<b><u>\$ 40,400</u></b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
STORMWATER MAINTENANCE FUND 20									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>REVENUE</b>									
392.010	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	-	-
	Funds transferred from the General Fund providing resources for this fund.								
392.020	TRANSFER FROM FUND 20 BALANCE	-	-	32,000	32,087	33,371	31,000	31,000	31,000
	Amounts equaling capital expenditures, transferred from past accumulated balances.								
<b>TOTAL REVENUE</b>		<b>-</b>	<b>-</b>	<b>32,000</b>	<b>32,087</b>	<b>33,371</b>	<b>31,000</b>	<b>31,000</b>	<b>31,000</b>
<b>EXPENSES</b>									
446.150	INTERN WAGES	15,838	17,590	-	14,020	14,620	-	-	-
	Wages for intern assisting with our MS4 program.								
446.192	EMPLOYER FICA	1,191	1,346	-	1,047	1,093	-	-	-
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.								
446.194	PA UNEMPLOYMENT COMPENSATION TAX	576	571	-	(342)	(342)	-	-	-
	Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.								
446.195	WORKERS' COMPENSATION INSURANCE	-	362	-	-	-	-	-	-
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.								
446.310	TMDL PLAN	3,382	2,238	-	-	-	5,000	5,000	5,000
	A plan required for our MS4 renewal to reduce total suspended solids in Little Cedar Creek.								
446.311	POLLUTION REDUCTION PLAN	23,138	30,518	-	16,706	17,000	5,000	5,000	5,000
	A plan required for our MS4 renewal to address impairments identified with eight waterways in the Township.								
446.313	ENGINEERING	28,944	18,125	20,000	656	1,000	10,000	10,000	10,000
	Costs incurred by the engineering firm related to stormwater business, which is not reimbursed by developers or customers.								
446.316	SAMPLING & TESTING	-	-	2,500	-	-	1,500	1,500	1,500
	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	556	-	3,000	-	-	3,000	3,000	3,000
	Cost for public education and outreach including bill stuffers, workshops and education material.								
446.450	STREET SWEEPING DISPOSAL	-	1,511	5,000	-	-	5,000	5,000	5,000
	Cost of disposal of sweeping material at a landfill if needed.								

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
STORMWATER MAINTENANCE FUND 20									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
446.460	TRAINING	962	-	1,500	-	-	1,500	1,500	1,500
	The cost to send or have people come to the Township to train employees on new technology or safety systems.								
	<b>TOTAL EXPENSES</b>	<b>74,587</b>	<b>72,261</b>	<b>32,000</b>	<b>32,087</b>	<b>33,371</b>	<b>31,000</b>	<b>31,000</b>	<b>31,000</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>(74,587)</b>	<b>(72,261)</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Estimate Beginning Fund Balance as of 01/01/2020						119,041	119,041	119,041
	Add:								
	Net Revenue Over/(Under) Expenses						-	-	-
	Estimate Ending Fund Balance as of 12/31/2020						119,041	119,041	119,041
	Ending Fund Balance Designation:								
	Assigned						119,041	119,041	119,041
	Unassigned						-	-	-
							119,041	119,041	119,041

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
MEDICAL EXPENSE FUND 21									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>REVENUE</b>									
341.004	INVESTMENT EARNINGS	279	14,286	20,000	17,312	21,812	20,000	20,000	20,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.								
341.019	HEALTH INSURANCE DIVIDENDS	165,031	189,995	-	108,682	108,862	-	-	-
	Surplus of claim funds from the previous year returned to the Township.								
<b>TOTAL REVENUE</b>		<b>165,310</b>	<b>204,281</b>	<b>20,000</b>	<b>125,994</b>	<b>130,674</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>EXPENSES</b>									
402.156	TRANSITIONAL REINSURANCE FEES	3,567	-	-	-	-	-	-	-
	Federal tax mandated by the Affordable Care Act. Professional Centered Outreach Research Institution Fee (PCOR).								
402.157	PCOR Fees	420	440	475	345	345	-	-	-
	Mandated tax by the Affordable Care Act of 2014 - 2016. This tax ceased in 2017.								
<b>TOTAL EXPENSES</b>		<b>3,987</b>	<b>440</b>	<b>475</b>	<b>345</b>	<b>345</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUE OVER/(UNDER) EXPENSES</b>		<b>161,323</b>	<b>203,841</b>	<b>19,525</b>	<b>125,649</b>	<b>130,329</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
Estimate Beginning Fund Balance as of 01/01/2020							1,065,658	1,065,658	1,065,658
Add:									
Net Revenue Over/(Under) Expenses							20,000	20,000	20,000
Estimate Ending Fund Balance as of 12/31/2020							1,085,658	1,085,658	1,085,658
Ending Fund Balance Designation:									
Assigned							1,085,658	1,085,658	1,085,658
Unassigned							-	-	-
							1,085,658	1,085,658	1,085,658

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
TOWNSHIP CAPITAL RESERVE FUND 30									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>REVENUE</b>									
341.000	INVESTMENT EARNINGS	42,826	54,295	60,000	48,201	60,201	60,000	60,000	60,000
	Interest earned on investment portfolio held by Trustee (BB&T).								
343.000	INVESTMENT GAINS/LOSSES	(21,713)	1,273	-	76,134	75,000	10,000	10,000	10,000
	Investment gains or (losses) earned on investment portfolio held by Trustee (BB&T).								
<b>TOTAL REVENUE</b>		<b>21,113</b>	<b>55,568</b>	<b>60,000</b>	<b>124,335</b>	<b>135,201</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>EXPENSES</b>									
400.000	CASH MANAGEMENT FEES - TRUSTEE	15,034	9,490	17,000	7,331	9,931	17,000	11,000	11,000
	Fees charged by the Trustee (BB&T) for managing the account.								
409.452	TOWNSHIP RECREATION CENTER	1,979	-	-	-	-	-	-	-
	Funds set aside for the building of a community center for the Township.								
<b>TOTAL EXPENSES</b>		<b>17,013</b>	<b>9,490</b>	<b>17,000</b>	<b>7,331</b>	<b>9,931</b>	<b>17,000</b>	<b>11,000</b>	<b>11,000</b>
<b>NET REVENUE OVER/(UNDER) EXPENSES</b>		<b>4,100</b>	<b>46,078</b>	<b>43,000</b>	<b>117,004</b>	<b>125,270</b>	<b>53,000</b>	<b>59,000</b>	<b>59,000</b>
Estimate Beginning Fund Balance as of 01/01/2020							3,354,292	3,354,292	3,354,292
Add:									
Net Revenue Over/(Under) Expenses							53,000	59,000	59,000
Estimate Ending Fund Balance as of 12/31/2020							3,407,292	3,413,292	3,413,292
Ending Fund Balance Designation:									
Assigned							-	-	-
Unassigned							3,407,292	3,413,292	3,413,292
							3,407,292	3,413,292	3,413,292

UPPER MACUNGIE TOWNSHIP								
2020 BUDGET								
CAPITAL EQUIPMENT FUND 31								
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>REVENUE</b>								
341.004	INVESTMENT EARNINGS The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.	44	7,970	10,000	10,616	20,000	20,000	20,000
391.000	PROCEEDS FROM SALE OF ASSETS Funds from internet or sealed bid sales of old or trade-in equipment.	31,905	158,137	78,000	68,160	67,000	67,000	67,000
392.010	TRANSFER FROM GENERAL FUND Source funds transferred annually to Fund 31.	600,000	725,000	725,000	741,900	850,000	900,000	900,000
392.031	TRANSFER FROM FUND 31 BALANCE Amounts equaling capital expenditures, transferred from past accumulated balances.	-	-	644,589	-	192,356	271,451	271,451
<b>TOTAL REVENUE</b>		<b>631,949</b>	<b>891,107</b>	<b>1,457,589</b>	<b>820,676</b>	<b>1,129,356</b>	<b>1,258,451</b>	<b>1,258,451</b>
<b>EXPENSES</b>								
407.760	ADMINISTRATION Costs associated with the acquisition of capital items necessary for the general operation of the Township.	94,514	57,568	175,000	47,232	204,886	204,886	204,886
410.000	STATE POLICE BUILDING Capital expenses to maintain the property at 8320 Schantz Road.	-	10,665	-	-	-	-	-
410.242	POLICE EQUIPMENT PURCHASES Vital public safety vehicles, equipment and improvements as requested by the senior staff of the UMT Police Department.	127,745	307,429	274,125	105,889	265,670	324,765	324,765
411.790	FIRE EQUIPMENT PURCHASES Fire vehicle replacement and refurbishment as well as equipment requests.	890,246	59,654	616,734	177,009	510,000	610,000	610,000
439.790	PUBLIC WORKS EQUIPMENT PURCHASES Various vehicles and equipment for the efficient and safe operation of the Public Works Department.	176,160	76,089	392,000	91,130	148,800	118,800	118,800
<b>TOTAL EXPENSES</b>		<b>1,288,665</b>	<b>511,405</b>	<b>1,457,859</b>	<b>421,260</b>	<b>1,129,356</b>	<b>1,258,451</b>	<b>1,258,451</b>
<b>NET REVENUE OVER/(UNDER) EXPENSES</b>		<b>(656,716)</b>	<b>379,702</b>	<b>(270)</b>	<b>399,416</b>	<b>-</b>	<b>-</b>	<b>-</b>
Estimate Beginning Fund Balance as of 01/01/2020						873,066	873,066	873,066
Add:								
Net Revenue Over/(Under) Expenses						-	-	-
Estimate Ending Fund Balance as of 12/31/2020						873,066	873,066	873,066
Ending Fund Balance Designation:								
Assigned						873,066	873,066	873,066
Unassigned						-	-	-
						873,066	873,066	873,066

UPPER MACUNGIE TOWNSHIP		
2020 BUDGET		
CAPITAL EQUIPMENT FUND 31		
ASSET SALE PROCEEDS SCHEDULE		
Asset Description	Department	Estimate Sale Price
2013 Ford Taurus Interceptor #12-39	Police	\$ 6,000
2011 Dodge Charger #12-41	Police	6,000
2011 Dodge Charger #12-44	Police	5,000
2004 Single Axle Dump Truck	Sewer	30,000
2012 F-350 Ford Utility Truck	Sewer	15,000
Z-Turn Mower	Parks	2,500
Z-Turn Mower	Parks	2,500
<b>Total Sale Proceeds</b>		<b>\$ 67,000</b>



UPPER MACUNGIE TOWNSHIP						
2020 BUDGET						
UMT POLICE DEPARTMENT						
CAPITAL OUTLAYS						
Acquisition	Replacing	Serial or VIN	Mileage at Disposal	Funding Source	Ledger Acct. #	Cost
2020 Ford SUV Vehicle - \$33,465; Misc. Equip/Labor - \$11,280.	2013 Ford Taurus (#12-39)	1FAHP2MT6DG148461	121,000	Fund 31	31.410.242	\$ 44,745
2020 Ford SUV Vehicle - \$33,465; Misc. Equip/Labor - \$14,920.	2011 Dodge Charger (#12-41)	2B3CL1CT5BH539908	107,000	Fund 31	31.410.242	48,385
2020 Ford SUV Vehicle - \$33,465; Misc. Equip/Labor - \$11,350.	2011 Dodge Charger (#12-44)	2B3CL1CT7BH539909	88,000	Fund 31	31.410.242	44,815
Patrol PC's (15) additional @ \$5,788				Fund 31	31.410.242	86,820
Police Communications Upgrade:				Fund 31	31.410.242	
Lehigh County communications upgrade						50,000
UMTPD radio replacement						50,000
<b>Total Request</b>						<b>\$ 324,765</b>

UPPER MACUNGIE TOWNSHIP			
2020 BUDGET			
ADMINISTRATION			
CAPITAL OUTLAYS			
Acquisition	Funding Source	Ledger Acct. #	Cost
<b><u>Administrative Building (8330 Schantz Rd.):</u></b>			
Archive Scanning	Fund 31	31.407.760	\$ 100,000
Security Camera Upgrade:			
Inside building	Fund 31	31.407.760	17,678
Outside building	Fund 31	31.407.760	7,208
LED Signage (8330 Schantz Road)	Fund 31	31.407.760	80,000
<b><u>Total Request</u></b>			<b>\$ 204,886</b>

UPPER MACUNGIE TOWNSHIP			
2020 BUDGET			
FIRE			
CAPITAL OUTLAYS			
Acquisition	Funding Source	Ledger Acct. #	Cost
Pierce Rescue Truck	Fund 31	31.411.790	\$ 300,000
Joint Training Center (Quarry)	Fund 31	31.411.790	150,000
Live-in Program (Fogelsville)	Fund 31	31.411.790	10,000
Annual capital contributions:	Fund 31	31.411.790	
Fogelsville Fire Company	Fund 31	31.411.790	20,000
Trexlerstown Fire Company	Fund 31	31.411.790	20,000
Station #56 Fire Company	Fund 31	31.411.790	10,000
Fire Communication Upgrade:			
Lehigh County communications upgrade	Fund 31	31.411.790	50,000
Fire Company radio replacement	Fund 31	31.411.790	50,000
<u>Total Request</u>			<b>\$ 610,000</b>

UPPER MACUNGIE TOWNSHIP  
 2020 BUDGET  
 PUBLIC WORKS DEPARTMENT  
 CAPITAL OUTLAYS

Acquisition	Replacing	Serial or VIN	Funding Source	Ledger Acct. #	Cost
Root Snowplow	1988 plow		Fund 31	31.439.790	\$ 12,500
2020 Ford Ranger			Fund 31	31.439.790	31,300
Office Addition			Fund 31	31.439.790	75,000
<b>Total Request</b>					<b>\$ 118,800</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
OPEN SPACE PRESERVATION FUND 32									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>REVENUE</b>									
341.004	INVESTMENT EARNINGS	80	4,547	5,000	8,386	10,786	16,000	16,000	16,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.								
361.035	CONTRIBUTIONS	497,150	-	300,000	-	434,280	-	-	-
	Funds received by the Township for the preservation of township land from development.								
<b>TOTAL REVENUE</b>		<b>497,230</b>	<b>4,547</b>	<b>305,000</b>	<b>8,386</b>	<b>445,066</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
<b>EXPENSES</b>									
461.317	APPRAISAL FEES	1,000	2,800	-	-	-	-	-	-
	Costs associated with the appraisal of Township land being considered for preservation.								
510.100	SUBSIDIES TO FARM LAND OWNERS	18,244	77,062	-	-	-	-	-	-
	Funds paid to farm land owners in excess of Lehigh County's subsidy cap of \$6,000 per acre.								
<b>TOTAL EXPENSES</b>		<b>19,244</b>	<b>79,862</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUE OVER/(UNDER) EXPENSES</b>		<b>477,986</b>	<b>(75,315)</b>	<b>305,000</b>	<b>8,386</b>	<b>445,066</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
Estimate Beginning Fund Balance as of 01/01/2020							849,776	849,776	849,776
Add:									
Net Revenue Over/(Under) Expenses							16,000	16,000	16,000
Estimate Ending Fund Balance as of 12/31/2020							865,776	865,776	865,776
Ending Fund Balance Designation:									
Assigned							865,776	865,776	865,776
Unassigned							-	-	-
							865,776	865,776	865,776

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
HIGHWAY AID FUND 35									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>REVENUE</b>									
341.004	INVESTMENT EARNINGS	-	16,291	34,000	36,514	48,514	50,000	50,000	50,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.								
341.010	INTEREST INCOME	1,739	1,204	1,000	367	397	500	500	500
	The interest estimated to be earned on the Fund's operating bank account during the year.								
355.020	STATE LIQUID FUELS TAX	780,827	827,702	828,000	846,513	846,513	846,513	846,513	846,513
	Funds received from the Commonwealth to support construction and maintenance of Township roads.								
355.030	STATE ROAD TURNBACK PAYMENTS	4,360	4,360	4,360	8,000	8,000	8,000	8,000	8,000
	Commonwealth payments based on the miles of roads in the Township.								
<b>TOTAL REVENUE</b>		<b>786,926</b>	<b>849,557</b>	<b>867,360</b>	<b>891,394</b>	<b>903,424</b>	<b>905,013</b>	<b>905,013</b>	<b>905,013</b>
<b>EXPENSES</b>									
439.000	ROAD CONSTRUCTION PROJECTS	694,720	480,077	613,545	690,806	732,763	592,293	592,293	592,293
	Approved road construction projects utilizing State Liquid Fuel Funds.								
<b>TOTAL EXPENSES</b>		<b>694,720</b>	<b>480,077</b>	<b>613,545</b>	<b>690,806</b>	<b>732,763</b>	<b>592,293</b>	<b>592,293</b>	<b>592,293</b>
<b>NET REVENUE OVER/(UNDER) EXPENSES</b>		<b>92,206</b>	<b>369,480</b>	<b>253,815</b>	<b>200,588</b>	<b>170,661</b>	<b>312,720</b>	<b>312,720</b>	<b>312,720</b>
Estimate Beginning Fund Balance as of 01/01/2020							1,831,534	1,831,534	1,831,534
Add:									
Net Revenue Over/(Under) Expenses							312,720	312,720	312,720
Estimate Ending Fund Balance as of 12/31/2020							2,144,254	2,144,254	2,144,254
Ending Fund Balance Designation:									
Restricted							2,144,254	2,144,254	2,144,254
Unrestricted							-	-	-
							2,144,254	2,144,254	2,144,254

UPPER MACUNGIE TOWNSHIP			
2020 BUDGET			
LIQUID FUELS PROJECTS			
FUND 35			
Project	Unit Price	Quantity (Sq. Yds.)	Cost
<b>Single Micro-Seal:</b>			
Natalie Drive	\$ 2.80	3,984	\$ 11,155
Tamarack (Natalie/Lone Lane)	\$ 2.80	7,200	20,160
Terra Drive	\$ 2.80	2,150	6,020
Fugazotto (Grange/Lone Lane)	\$ 2.80	5,734	16,055
Alexander Drive	\$ 2.80	5,117	14,328
Ulana Drive	\$ 2.80	1,590	4,452
Wyndham Drive	\$ 2.80	7,857	22,000
Windermere Avenue	\$ 2.80	6,067	16,988
Windermere Court	\$ 2.80	8,584	24,035
Westley Place	\$ 2.80	2,384	6,675
Hopewell Drive	\$ 2.80	13,417	37,568
Forsythia Drive	\$ 2.80	4,020	11,256
Lilac Drive	\$ 2.80	3,827	10,716
Helen Drive (Lone Lane/Forsythia Lane)	\$ 2.80	2,350	6,580
Daniel Street (Hopewell/Lone Lane)	\$ 2.80	5,650	15,820
Auburn Drive	\$ 2.80	627	1,756
Quail Drive	\$ 2.80	2,934	8,215
		83,492	\$ 233,778
<b>Crack Seal:</b>			
Various	\$ 15.80	3,000	\$ 47,400
		3,000	\$ 47,400
<b>Double Micro Seal:</b>			
Schantz (Lone Lane/Bridge)	\$ 4.50	11,000	\$ 49,500
Krocks (Cetronia Rd./TWP Line)	\$ 4.50	5,513	24,809
Krocks (Cetronia Rd./Schantz Rd.)	\$ 4.50	8,250	37,125
Newtown Rd. (222/Schantz Rd.)	\$ 4.50	9,225	41,513
		33,988	\$ 152,946
<b>Nova Chip Type "A":</b>			
Rebecca Lane	\$ 6.40	8,900	\$ 56,960
Linden Hollow Lane	\$ 6.40	4,050	\$ 25,920
Michaels Crossing	\$ 6.40	3,084	\$ 19,738
Derick Drive	\$ 6.40	3,533	\$ 22,611
Elderberry Drive	\$ 6.40	3,380	\$ 21,632
Farm Bureau (Chapmans/Reb.)	\$ 6.40	667	\$ 4,269
Randi Lane	\$ 6.40	1,100	\$ 7,040
		24,714	\$ 158,170
<b>TOTAL REQUEST</b>			<b>\$ 592,293</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
TRAFFIC IMPROVEMENT FUND 36									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>REVENUE</b>									
341.004	INVESTMENT EARNINGS	-	-	4,000	9,470	15,470	25,000	25,000	25,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.								
341.010	INTEREST INCOME	157	1,217	1,000	1,771	2,026	1,000	1,000	1,000
	The interest estimated to be earned on the Fund's operating bank account during the year.								
354.303	GRANTS (ANTICIPATED)	-	-	35,000	-	-	80,000	80,000	80,000
	Expected grant funds to be received from the Commonwealth.								
	Green Light Go Grant (80%/20%) - \$100,000 @ 80%.								
361.330	BOUNDARY ROAD UPGRADE FEES	879,195	16,434	109,000	-	-	-	86,368	86,368
	Fees paid by developers to upgrade Township roads bordering their developments.								
	\$86,368 - Barry Isett building.								
363.330	TRAFFIC IMPACT FEES	-	55,328	-	-	-	-	-	-
	Fee imposed on developers to cover a portion of the cost to provide public services to developments.								
363.520	TRAFFIC SIGNAL CONTRIBUTIONS	20,000	700,000	-	-	-	30,000	30,000	30,000
	Air Products traffic adaptive contribution								
392.036	TRANSFER FROM FUND 36 BALANCE	-	-	483,000	89,581	105,504	411,000	409,132	409,132
	<b>TOTAL REVENUE</b>	<b>899,352</b>	<b>772,979</b>	<b>632,000</b>	<b>100,822</b>	<b>123,000</b>	<b>547,000</b>	<b>631,500</b>	<b>631,500</b>
<b>EXPENSES</b>									
439.313	ENGINEERING FEES	(6,374)	31,207	128,150	78,031	95,000	35,000	70,000	70,000
	Amount to cover the cost of engineering for roads and traffic improvements.								
	Grim Road (dual left turn analysis) - \$3,500; Adams Road (point of access study) - \$10,000; Functional Classification Study - \$7,500; National Multi-modal Study - \$7,500; Contingency - \$41,500.								
439.314	ENGINEERING /LEGAL FEES - ROUTE 100	42,309	20,767	35,000	7,534	10,000	2,500	2,500	2,500
	Traffic adaptive (signal plan updates if needed) - \$2,500.								
439.600	ROAD & TRAFFIC IMPROVEMENTS	-	-	398,850	-	-	-	-	-
	Cost of construction for the Township road and traffic projects.								
439.601	ROAD & TRAFFIC IMPROVEMENTS (GRANTS)	554	78	70,000	15,257	18,000	-	-	-
	Costs associated with grant projects.								
439.700	ROAD IMPROVEMENTS - MILL ROAD & TILGHMAN STREET	-	-	-	-	-	185,000	211,000	211,000
	Westbound left turn arrow installation								
	Project cost - \$180,000; Engineering fees - \$31,000.								



UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
TRAFFIC IMPROVEMENT FUND 36									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
439.701	ROAD IMPROVEMENTS - SNOWDRIFT RD & TILGHMAN ST	-	-	-	-	-	26,500	26,500	26,500
	Right turn lane.								
	Project cost - \$20,000; Engineering fees - \$6,500.								
439.702	ROAD IMPROVEMENTS - RT 222 & GRANGE ROAD	-	-	-	-	-	55,000	70,000	70,000
	Dual right turn lanes.								
	Project cost - \$55,000; Engineering fees - \$15,000.								
439.703	ROAD IMPROVEMENTS - BLUE BARN ROAD	-	-	-	-	-	83,000	83,000	83,000
	Blue Barn Road widening.								
	Project cost - \$83,000.								
439.800	TRAFFIC IMPROVEMENTS - GREENLIGHT GO GRANT	-	-	-	-	-	100,000	100,000	100,000
	Study of 45 intersections. Reimbursed by grant at 80/20 split.								
	Engineering fees - \$100,000.								
439.801	TRAFFIC IMPROVEMENTS - SR 222 & MILL CREEK TRAFFIC ADAPTIVE	-	-	-	-	-	60,000	68,500	68,500
	Total cost - \$68,500 ; UMT share \$38,500 (reimbursed from APCI)								
	<b>TOTAL EXPENSES</b>	<b>36,489</b>	<b>52,052</b>	<b>632,000</b>	<b>100,822</b>	<b>123,000</b>	<b>547,000</b>	<b>631,500</b>	<b>631,500</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>862,863</b>	<b>720,927</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Estimate Beginning Fund Balance as of 01/01/2020						1,038,555	1,038,555	1,038,555
	Add:								
	Net Revenue Over/(Under) Expenses						-	-	-
	Estimate Ending Fund Balance as of 12/31/2020						1,038,555	1,038,555	1,038,555
	Ending Fund Balance Designation:								
	Restricted						1,038,555	1,038,555	1,038,555
	Unrestricted						-	-	-
							1,038,555	1,038,555	1,038,555

**UPPER MACUNGIE TOWNSHIP  
2020 BUDGET  
TRAFFIC IMPROVEMENT DETAILS (FUND 36)**

Projects	G/L Account #	Engineering	Road & Traffic Improvements	Total Cost
Traffic Adaptive - Signal plan updates	36.439.314	\$ 2,500	\$ -	\$ 2,500
Mill Road & Tilghman Street Improvements - WB left turn arrow installation	36.439.700	31,000	180,000	211,000
Snowdrift Road & Tilghman Street Improvements - Right turn lane	36.439.701	6,500	20,000	26,500
UMT Traffic Timing Study - 45 intersections	36.439.800	100,000	-	100,000
Grim Road - Dual left turn analysis	36.439.313	3,500	-	3,500
Air Products Traffic Adaption	36.439.801	8,500	60,000	68,500
SR222 & Grange Road - Dual right turn	36.439.702	15,000	55,000	70,000
Blue Barn Road - Widening	36.439.703	-	83,000	83,000
Adams Road - point of access study	36.439.313	10,000	-	10,000
Functional Classification Update Study	36.439.313	7,500	-	7,500
National Multi-modal Freight Study	36.439.313	7,500	-	7,500
Contingency	36.439.313	41,500	-	41,500
		<b>\$ 233,500</b>	<b>\$ 398,000</b>	<b>\$ 631,500</b>

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
VOLUNTEER FIRE RELIEF AID FUND 50									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>REVENUE</b>									
355.130	VOLUNTEER FIRE RELIEF AID	225,891	212,728	210,000	236,567	236,567	225,000	225,000	225,000
	The Township receives revenue from the Commonwealth that goes directly to the three volunteer fire companies.								
	<b>TOTAL REVENUE</b>	<b>225,891</b>	<b>212,728</b>	<b>210,000</b>	<b>236,567</b>	<b>236,567</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>
<b>EXPENSES</b>									
481.520	VOLUNTEER FIRE RELIEF AID	225,891	212,728	210,000	236,567	236,567	225,000	225,000	225,000
	Payment of funds received to the Township's three volunteer fire companies.								
	<b>TOTAL EXPENSES</b>	<b>225,891</b>	<b>212,728</b>	<b>210,000</b>	<b>236,567</b>	<b>236,567</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>		<b>-</b>	<b>-</b>	<b>-</b>
	Estimate Beginning Fund Balance as of 01/01/2020						-	-	-
	Add:								
	Net Revenue Over/(Under) Expenses						-	-	-
	Estimate Ending Fund Balance as of 12/31/2020						-	-	-
	Ending Fund Balance Designation:								
	Restricted						-	-	-
	Unrestricted						-	-	-
							-	-	-

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
ESCROW FUND 91									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>REVENUE</b>									
357.080	RECEIPTS - DEVELOPER ADMINISTRATIVE ESCROW	-	411,639	1,300,000	535,886		1,300,000	1,300,000	1,300,000
	Receipts of monies from developers for escrow to pay for fees associated with development, which may include engineering and legal fees.								
357.083	CLOSED ESCROW ACCOUNTS	-	13,350	150,000	14,326		150,000	150,000	150,000
	Receipts of escrow monies to terminate accounts.								
<b>TOTAL REVENUE</b>		<b>-</b>	<b>424,989</b>	<b>1,450,000</b>	<b>550,212</b>		<b>1,450,000</b>	<b>1,450,000</b>	<b>1,450,000</b>
<b>EXPENSES</b>									
404.315	LEGAL SERVICES - REIMBURSABLES	-	-	90,000	-		90,000	90,000	90,000
	Fees associated with legal aspects of development that are billed through the Township to be reimbursed by developer escrow funds.								
408.315	ENGINEERING FEES - REIMBURSABLES	-	-	1,210,000	-		1,210,000	1,210,000	1,210,000
	Fees associated with engineering aspects of development that are billed through the Township to be reimbursed by developer escrow funds.								
456.508	RETURN OF UNUSED ESCROWS	-	-	150,000	-		150,000	150,000	150,000
	Account used to record closing of developer escrow accounts.								
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>1,450,000</b>	<b>-</b>		<b>1,450,000</b>	<b>1,450,000</b>	<b>1,450,000</b>
<b>NET REVENUE OVER/(UNDER) EXPENSES</b>		<b>-</b>	<b>424,989</b>	<b>-</b>	<b>550,212</b>		<b>-</b>	<b>-</b>	<b>-</b>
Estimate Beginning Fund Balance as of 01/01/2020									
Add:									
Net Revenue Over/(Under) Expenses									
Estimate Ending Fund Balance as of 12/31/2020									
Ending Fund Balance Designation:									
Restricted									
Unrestricted									
							-	-	-

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
OPERATING RESERVE FUND 95									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>REVENUE</b>									
341.001	EARNINGS ON INVESTMENTS	-	17,938	20,400	16,939	21,439	20,000	20,000	20,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.								
341.010	INTEREST EARNINGS	819	45	100	77	122	100	100	100
	The interest estimated to be earned on the Fund's operating bank account during the year.								
<b>TOTAL REVENUE</b>		<b>819</b>	<b>17,983</b>	<b>20,500</b>	<b>17,016</b>	<b>21,561</b>	<b>20,100</b>	<b>20,100</b>	<b>20,100</b>
<b>EXPENSES</b>									
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUE OVER/(UNDER) EXPENSES</b>		<b>819</b>	<b>17,983</b>	<b>20,500</b>	<b>17,016</b>		<b>20,100</b>	<b>20,100</b>	<b>20,100</b>
Estimate Beginning Fund Balance as of 01/01/2020							990,677	990,677	990,677
Add:									
Net Revenue Over/(Under) Expenses							20,100	20,100	20,100
Estimate Ending Fund Balance as of 12/31/2020							1,010,777	1,010,777	1,010,777
Ending Fund Balance Designation:									
Assigned							1,010,777	1,010,777	1,010,777
Unassigned							-	-	-
							1,010,777	1,010,777	1,010,777

UPPER MACUNGIE TOWNSHIP									
2020 BUDGET									
PENSION FUND 99									
Acct. #	Description	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD - 09/30	2019 Actual Annualized	2020 Budget Workshop 1	2020 Budget Workshop 2	2020 Budget Final
<b>REVENUE</b>									
341.000	INTEREST EARNINGS	77,924	49,714	80,000	42,504	55,000	60,000	60,000	60,000
	Interest earned on the Township's Non-Uniform Pension Plan assets as invested by the plan's Trustee.								
341.005	DIVIDEND INCOME	89,512	181,688	70,000	60,074	80,000	75,000	75,000	75,000
	Dividends earned on the Township's Non-Uniform Pension Plan assets as invested by the plan's Trustee.								
342.000	PENSION CONTRIBUTIONS	315,529	334,212	426,885	-	426,885	435,746	435,746	435,746
	Payment received from the Township based on the current year Minimum Municipal Obligation, which includes both the Townships cost share and State Aid that is received from the Commonwealth								
343.000	INVESTMENT GAINS	617,236	(585,004)	100,000	682,995	700,000	100,000	100,000	100,000
	Gains recognized from investments in the pension fund portfolio.								
	<b>TOTAL REVENUE</b>	<b>1,100,201</b>	<b>(19,390)</b>	<b>676,885</b>	<b>785,573</b>	<b>1,261,885</b>	<b>670,746</b>	<b>670,746</b>	<b>670,746</b>
<b>EXPENSES</b>									
440.000	BENEFITS PAID TO RETIREES	447,981	450,779	450,000	333,359	444,479	460,000	460,000	460,000
	Retirement benefits paid to plan participants pursuant to the benefit formula in the plan.								
441.000	TRUSTEE FEES	35,118	36,699	40,000	27,240	37,500	40,000	40,000	40,000
	Fees charged by the Trustee (BB&T) for managing the account.								
	<b>TOTAL EXPENSES</b>	<b>483,099</b>	<b>487,478</b>	<b>490,000</b>	<b>360,599</b>	<b>481,979</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>617,102</b>	<b>(506,868)</b>	<b>186,885</b>	<b>424,974</b>	<b>779,906</b>	<b>170,746</b>	<b>170,746</b>	<b>170,746</b>
	Estimate Beginning Fund Balance as of 01/01/2020						6,660,361	6,660,361	6,660,361
	Add:								
	Net Revenue Over/(Under) Expenses						170,746	170,746	170,746
	Estimate Ending Fund Balance as of 12/31/2020						6,831,107	6,831,107	6,831,107
	Ending Fund Balance Designation:								
	Restricted						6,831,107	6,831,107	6,831,107
	Unrestricted						-	-	-
							6,831,107	6,831,107	6,831,107
	Note - Pension stabilization reserve has been recognized in the cash balance of Fund 01 in the amount of \$250,000.								