

Upper Macungie Township
Statement of Revenue, Expenditures and Fund Balance
31-Dec-19

		YTD as of 12/31/2019		Amount Remaining	
		Budget	Actual	\$	%
GENERAL FUND 01					
Revenue -					
Taxes -					
01.301.100	Real Estate Taxes - Current	2,525,000	2,556,084	(31,084)	-1.2%
01.301.200	Real Estate Taxes - Prior	20,000	40,849	(20,849)	-104.2%
01.301.600	Real Estate Taxes - Interim Current	15,000	10,260	4,740	31.6%
01.301.700	Real Estate Taxes - Interim Prior	5,000	7,880	(2,880)	-57.6%
01.310.100	Real Estate Transfer Tax	750,000	2,463,244	(1,713,244)	-228.4%
01.310.200	Earned Income Tax	5,250,000	6,003,441	(753,441)	-14.4%
01.310.211	Local Services Tax	975,000	1,075,371	(100,371)	-10.3%
01.310.212	Local Services Tax - Prior	340,000	329,702	10,298	3.0%
Total Taxes		9,880,000	12,486,831	(2,606,831)	-26.4%
Permits -					
01.321.900	Moving Permits	500	450	50	10.0%
01.322.830	Road Occupancy Permits	4,000	16,622	(12,622)	-315.6%
Total Permits		4,500	17,072	(12,572)	-279.4%
Fines and Forfeitures -					
01.331.130	Magistrate Fines	170,000	159,276	10,724	6.3%
01.331.140	Semi-Annual State Police Fines	10,000	13,168	(3,168)	-31.7%
01.331.141	UMT Police Reports	2,000	3,245	(1,245)	-62.3%
Total Fines and Forfeitures		182,000	175,689	6,311	3.5%
Interest and Rents -					
01.341.010	Interest	331,000	330,103	897	0.3%
01.342.020	Rent - PSP	334,000	333,684	316	0.1%
01.342.053	Rent - Cell Tower	23,000	22,426	574	2.5%
01.342.100	Land Rental	26,000	25,136	865	3.3%
Total Interest and Rents		714,000	711,349	2,651	0.4%
State Capital & Operating Grants -					
01.354.079	State Grants - Police	10,000	28,909	(18,909)	-189.1%
Total State Capital & Operating Grants		10,000	28,909	(18,909)	-189.1%
Intergovernmental Revenue -					
01.355.010	Public Utility Tax	11,000	11,477	(477)	-4.3%
01.355.080	Retail Liquor Licenses	7,350	7,950	(600)	-8.2%
01.355.140	Pension State Aid - Non-Uniform	206,113	210,216	(4,103)	-2.0%
01.355.144	Pension State Aid - Uniform	281,063	256,040	25,023	8.9%
Total Intergovernmental Revenue		505,526	485,683	19,843	3.9%
Service Charges/Administration -					
01.361.030	Zoning Hearing Appeals	7,000	20,084	(13,084)	-186.9%
01.361.031	Zoning Use Review Fees	3,500	8,770	(5,270)	-150.6%
01.361.032	Zoning Permit Fees	12,000	17,905	(5,905)	-49.2%
01.361.035	Zoning Assessment - Opinion of Zoning Officer	4,000	6,600	(2,600)	-65.0%
01.361.054	Sale of Books/Ordinances	100	112	(12)	-12.3%
01.362.045	Civic Reimbursements - Police	35,000	11,163	23,837	68.1%
01.362.111	Police Reports	7,000	8,670	(1,670)	-23.9%

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01.362.201	Annual Fire Safety Inspections	185,000	202,488	(17,488)	-9.5%
01.362.410	Building Permits	1,250,000	1,817,198	(567,198)	-45.4%
01.362.412	Mechanical Permits	40,000	39,090	910	2.3%
01.362.413	Sprinklers/Fire Suppression	25,000	24,877	123	0.5%
01.362.440	Permits & Probes - SEO	5,000	6,583	(1,583)	-31.7%
01.362.450	Permits - Grading	18,000	12,840	5,160	28.7%
01.362.451	Re-Inspection Fees	500	-	500	100.0%
01.362.452	Planning Submission Fees	10,000	13,550	(3,550)	-35.5%
Total Service Charges/Administration		1,602,100	2,189,929	(587,829)	-36.7%
Park Fees -					
01.367.140	Rentals - Pavilion	25,000	31,802	(6,802)	-27.2%
01.367.150	Rentals - Independent Park	30,000	(5,420)	35,420	118.1%
Total Park Fees		55,000	26,382	28,618	52.0%
Recreational Fees -					
01.367.200	Sports Clinics and Programs	12,500	10,360	2,140	17.1%
01.367.205	Splash Park (Admission Fees)	7,500	15,980	(8,480)	-113.1%
Total Recreational Fees		20,000	26,340	(6,340)	-31.7%
Miscellaneous Revenues -					
01.380.100	Miscellaneous	100	6,882	(6,782)	-6781.9%
01.380.150	Collection Fees	4,000	65	3,935	98.4%
Total Miscellaneous Revenues		4,100	6,947	(2,847)	-69.4%
Interfund Operating Transfers -					
01.392.005	Transfer from Refuse & Recycling Fund 05	153,615	153,615	-	0.0%
01.392.008	Transfer from Sewer Revenue Fund 08	171,844	171,844	-	0.0%
Total Interfund Operating Transfers		325,459	325,459	-	0.0%
Refund and Reimbursements -					
01.394.200	Reimbursements to Township	50,000	60,967	(10,967)	-21.9%
Total Refund and Reimbursements		50,000	60,967	(10,967)	-21.9%
Total Revenues		13,352,685	16,541,558	(3,188,873)	-23.9%
Expenditures -					
General Government Administration					
01.400.110	Salary - Township Manager	86,992	86,927	65	0.1%
01.400.111	Salary - Board Members	15,000	709	14,291	95.3%
01.400.112	Salary - Human Resources	68,857	68,802	55	0.1%
01.400.113	Salary - Elected Officials	12,375	9,750	2,625	21.2%
01.400.114	Salary - Secretary	57,545	59,240	(1,695)	-2.9%
01.400.117	Deferred Compensation - Township Portion	2,943	3,650	(707)	-24.0%
01.400.119	Reserve Personnel	6,409	-	6,409	100.0%
01.400.192	FICA	19,131	15,797	3,334	17.4%
01.400.194	Unemployment Compensation Tax	765	508	257	33.6%
01.400.195	Workers Compensation Insurance	505	508	(3)	-0.6%
01.400.196	Health Insurance	65,187	65,513	(326)	-0.5%
01.400.197	Pension	32,720	35,174	(2,454)	-7.5%

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01.400.198	Life Insurance & Disability	2,602	2,849	(247)	-9.5%
01.400.460	Seminars/Conferences	10,000	10,673	(673)	-6.7%
01.400.461	Subscriptions/Memberships	8,000	7,167	833	10.4%
Total General Government Administration		389,031	367,266	21,765	5.6%
Financial Administration -					
01.402.117	Deferred Compensation - Township Portion	1,389	3,291	(1,902)	-137.0%
01.402.120	Salary	120,443	120,176	267	0.2%
01.402.192	FICA	9,597	8,781	816	8.5%
01.402.194	Unemployment Compensation Tax	315	315	(0)	0.0%
01.402.195	Workers Compensation Insurance	285	288	(3)	-1.1%
01.402.196	Health Insurance	35,041	35,181	(140)	-0.4%
01.402.197	Pension	17,684	18,811	(1,127)	-6.4%
01.402.198	Life Insurance	1,474	1,748	(274)	-18.6%
01.402.300	Bank Charges	500	592	(92)	-18.3%
01.402.400	Background Clearances & Testing	1,000	604	396	39.6%
01.402.455	Financial Software Maintenance	28,000	14,956	13,044	46.6%
01.402.460	Seminars/Conferences	3,500	4,672	(1,172)	-33.5%
01.402.461	Treasurer's Bond	2,500	3,711	(1,211)	-48.4%
Total Financial Administration		221,728	213,125	8,603	3.9%
Tax Collector -					
01.403.110	Salary - Tax Collector	16,000	16,000	0	0.0%
01.403.192	FICA	1,224	1,224	0	0.0%
01.403.310	Postage	10,000	9,500	500	5.0%
01.403.452	Contracted IT Services	1,500	(1,094)	2,594	172.9%
01.403.460	Seminars/Conferences	200	-	200	100.0%
01.403.510	Tax Refunds - Prior Year	8,000	25,674	(17,674)	-220.9%
Total Tax Collector		36,924	51,304	(14,380)	-38.9%
Legal Expenses -					
01.404.314	Legal Fees	150,000	106,696	43,304	28.9%
Total Legal Expenses		150,000	106,696	43,304	28.9%
Clerical Services -					
01.405.117	Deferred Compensation	195	195	-	0.0%
01.405.120	Wages - Office Clerks	75,744	74,661	1,083	1.4%
01.405.192	FICA	5,794	5,278	516	8.9%
01.405.194	Unemployment Compensation Tax	540	540	(0)	0.0%
01.405.195	Workers Compensation Insurance	179	180	(1)	-0.6%
01.405.197	Pension	6,077	6,464	(387)	-6.4%
01.405.198	Life Insurance & Disability	527	426	101	19.3%
01.405.210	Office Supplies	12,000	5,928	6,072	50.6%
01.405.216	Maintenance Contracts - Office Equipment	15,000	19,420	(4,420)	-29.5%
01.405.312	Management Consulting Services	-	4,950	(4,950)	n/a
01.405.325	Postage	20,000	18,934	1,066	5.3%
01.405.331	Mileage Reimbursement	2,000	15	1,985	99.3%
01.405.341	Advertising	7,000	10,766	(3,766)	-53.8%
01.405.342	Printing	25,000	23,816	1,184	4.7%
01.405.441	Payroll Services - JetPay	8,500	8,756	(256)	-3.0%

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01.405.452	Contracted IT Services	15,000	17,822	(2,822)	-18.8%
01.405.480	Management Consulting Services	1,000	1,326	(326)	-32.6%
01.405.701	Computer - Upgrade	10,000	7,231	2,769	27.7%
01.405.702	Computer - Expense	25,000	22,003	2,997	12.0%
Total Clerical Services		229,556	228,709	847	0.4%
Insurance -					
01.406.199	Other Post Employee Benefits (OPEB)	21,500	15,949	5,551	25.8%
01.406.351	Insurance - Umbrella	15,000	13,368	1,632	10.9%
01.406.352	Public Officials/Employment Practices	16,000	15,898	102	0.6%
01.406.355	Insurance - Package Policy	100,000	88,871	11,129	11.1%
Total Insurance		152,500	134,086	18,414	12.1%
Accounting/Actuarial -					
01.407.311	Auditing Fees	21,000	19,000	2,000	9.5%
01.407.316	Actuarial Fees	10,000	7,800	2,200	22.0%
Total Accounting/Actuarial		31,000	26,800	4,200	13.5%
Engineering -					
01.408.313	Engineering Fees - Township	225,000	150,923	74,077	32.9%
Total Engineering		225,000	150,923	74,077	32.9%
General Government Operating Expenses -					
01.409.117	Deferred Compensation - Township Portion	2,000	2,000	0	0.0%
01.409.120	Wages - Cleaning Staff	41,820	41,861	(41)	-0.1%
01.409.192	FICA	3,321	3,009	312	9.4%
01.409.194	Unemployment Compensation Tax	180	180	0	0.0%
01.409.195	Workers Compensation Insurance	1,710	1,684	26	1.5%
01.409.196	Health Insurance	12,432	12,432	0	0.0%
01.409.197	Pension	7,215	7,675	(460)	-6.4%
01.409.198	Life Insurance	560	542	18	3.3%
01.409.226	Custodial Supplies & Materials	4,000	2,928	1,072	26.8%
01.409.231	Vehicle - Gasoline	1,000	358	642	64.2%
01.409.251	Vehicle - Repairs & Maintenance	1,500	749	751	50.1%
01.409.317	Contract Services - Building Maintenance	23,000	6,463	16,537	71.9%
01.409.321	Telephone	27,000	13,815	13,185	48.8%
01.409.361	Electric - Township	15,000	10,196	4,804	32.0%
01.409.362	Heat	6,000	3,971	2,029	33.8%
01.409.363	Water	1,500	660	840	56.0%
01.409.364	Sewer	1,000	841	159	15.9%
01.409.373	Maintenance - Buildings	46,000	61,642	(15,642)	-34.0%
Total General Government Operating Expenses		195,238	171,006	24,232	12.4%
Total Department		1,630,977	1,449,916	181,061	11.1%
State Police Department -					
01.410.110	Maintenance - PSP Building	35,000	13,126	21,874	62.5%
Total State Police Department		35,000	13,126	21,874	62.5%
Upper Macungie Township Police Department -					

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01.410.112	Salaries - Sr. Staff	293,485	293,630	(145)	0.0%
01.410.113	Wages - Administration	96,772	96,717	55	0.1%
01.410.114	Wages - Patrol Officers	2,151,866	2,137,765	14,101	0.7%
01.410.117	Deferred Compensation - Township Portion	31,592	34,601	(3,009)	-9.5%
01.410.139	Legal Fees - Police	20,000	10,475	9,525	47.6%
01.410.140	Office Supplies & Equipment	14,500	9,515	4,985	34.4%
01.410.141	Custodial Supplies & Materials	2,500	2,914	(414)	-16.6%
01.410.142	Computer Hardware/Software	91,000	84,386	6,614	7.3%
01.410.143	Training/Seminars/Dues	28,000	30,282	(2,282)	-8.1%
01.410.144	Maintenance - Buildings & Equipment	36,000	26,411	9,589	26.6%
01.410.145	Electric - Police	18,000	14,088	3,912	21.7%
01.410.146	Heat - Police	5,500	2,254	3,246	59.0%
01.410.147	Water - Police	2,000	1,800	200	10.0%
01.410.148	Sewer - Police	500	338	162	32.4%
01.410.149	Telephone - Police	25,000	22,099	2,901	11.6%
01.410.150	Vehicle Maintenance (In-house) - Police	25,000	28,265	(3,265)	-13.1%
01.410.151	Vehicle Purchase/Maintenance	41,650	34,126	7,525	18.1%
01.410.152	Drug & Alcohol Testing - Police	6,000	4,599	1,401	23.3%
01.410.153	K-9	8,500	5,123	3,377	39.7%
01.410.154	Arms & Ammunition	16,000	14,323	1,677	10.5%
01.410.155	Evidence Processing	3,000	2,285	715	23.8%
01.410.156	Office Maintenance Contract - Police	9,000	5,723	3,277	36.4%
01.410.179	Longevity Pay	21,500	21,375	125	0.6%
01.410.180	Wages OT - Police	140,000	139,676	324	0.2%
01.410.183	Wages OT - Police (Reimbursed)	35,000	59,914	(24,914)	-71.2%
01.410.192	FICA - Police	218,412	200,518	17,894	8.2%
01.410.194	Unemployment Compensation Tax - Police	5,580	5,554	26	0.5%
01.410.195	Workers Compensation Insurance - Police	82,122	81,310	812	1.0%
01.410.196	Health & Life Insurance - Police	815,918	857,452	(41,534)	-5.1%
01.410.197	Pension & Administration Fees - Uniform Plan	328,478	262,446	66,032	20.1%
01.410.198	Life Insurance	31,016	30,611	405	1.3%
01.410.220	Signs & Operating Supplies	2,500	3,122	(622)	-24.9%
01.410.231	Gasoline - Police	65,000	44,870	20,130	31.0%
01.410.238	Uniforms - Police	30,000	28,132	1,868	6.2%
01.410.341	Advertising	100	759	(659)	-658.6%
01.410.490	Community Service	5,000	5,015	(15)	-0.3%
01.410.500	Insurance - Professional Liability	10,500	10,352	148	1.4%
Total UMT Police Department		4,716,991	4,612,824	104,167	2.2%
Fire Department -					
01.411.117	Deferred Compensation - Township Portion	3,463	3,001	462	13.3%
01.411.120	Salaries - Fire Dept.	197,174	198,152	(978)	-0.5%
01.411.121	Intern Salary	4,298	3,413	886	20.6%
01.411.137	Insurance - Fire	35,000	13,838	21,162	60.5%
01.411.143	Dispatch Service (911 Dispatching/Mapping)	1,200	463	737	61.4%
01.411.192	FICA - Fire	16,200	14,630	1,570	9.7%
01.411.194	Unemployment Compensation Tax	617	601	16	2.6%
01.411.195	Workers' Compensation - Fire	58,377	50,972	7,405	12.7%
01.411.196	Health Insurance	72,723	73,096	(373)	-0.5%
01.411.197	Pension	33,994	36,171	(2,177)	-6.4%

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01.411.198	Life Insurance	2,700	2,463	237	8.8%
01.411.213	Office Computer/Copier Supplies	5,000	5,856	(856)	-17.1%
01.411.231	Gasoline - Fire	10,000	9,886	114	1.1%
01.411.232	Diesel - Fire	9,000	6,472	2,528	28.1%
01.411.238	Uniforms - Inspectors	1,500	1,511	(11)	-0.8%
01.411.239	Uniforms - Fire Co.	3,000	2,604	396	13.2%
01.411.241	Operating Supplies - Fire (Office)	1,500	851	649	43.2%
01.411.242	Operating Supplies - Fire Co.	3,000	2,757	243	8.1%
01.411.249	Vehicle Maintenance - UMT #56	25,000	32,147	(7,147)	-28.6%
01.411.250	Vehicle Maintenance - Fogelsville	25,000	37,293	(12,293)	-49.2%
01.411.251	Vehicle Maintenance - Trexlertown	25,000	22,508	2,492	10.0%
01.411.255	Vehicle Maintenance - Inspection Log	1,500	500	1,000	66.7%
01.411.256	Equipment Purchases - Fire Co	12,000	6,401	5,599	46.7%
01.411.257	Equipment Maintenance & Repair - Fire Co.	12,000	11,319	681	5.7%
01.411.258	Office Furniture/Audio Visual	500	-	500	100.0%
01.411.259	Electric - Fire Stations & Cell Tower	36,000	31,896	4,104	11.4%
01.411.340	Recruitment and Retention	27,500	20,983	6,517	23.7%
01.411.354	Vol. Gratitude Program	4,000	3,608	392	9.8%
01.411.370	Repairs & Maintenance - Cell Tower	5,000	5,114	(114)	-2.3%
01.411.452	Contracted IT Services	4,500	5,032	(532)	-11.8%
01.411.461	Training/Seminars/Dues	8,000	7,418	582	7.3%
01.411.462	Training/Seminars/Dues	8,000	1,910	6,090	76.1%
01.411.490	Community Celebrations	9,000	5,497	3,503	38.9%
01.411.710	Building Maintenance & Repair	28,000	26,177	1,823	6.5%
01.411.711	Heat - UMT #56	25,000	20,469	4,531	18.1%
01.411.712	Telephone - Fire	10,000	9,543	457	4.6%
01.411.713	Water - EMS Bldg.	2,000	2,561	(561)	-28.0%
01.411.714	Trash Hauling - Fire Depts.	2,850	2,938	(88)	-3.1%
01.411.715	Sewer - Fire Stations #8, 25, 56	1,200	1,015	185	15.5%
Total Fire Department		730,796	681,064	49,732	6.8%
Planning / Zoning -					
01.414.117	Deferred Compensation - Township Portion	4,198	3,914	284	6.8%
01.414.120	Salaries - Planning & Zoning	257,174	267,824	(10,650)	-4.1%
01.414.121	Intern Wages	4,298	-	4,298	100.0%
01.414.140	Zoning Hearing Board Expenses	5,000	2,514	2,486	49.7%
01.414.192	FICA	21,127	16,727	4,400	20.8%
01.414.194	Unemployment Compensation Tax	977	904	73	7.5%
01.414.195	Workers Compensation Insurance	918	1,140	(222)	-24.2%
01.414.196	Health Insurance	102,868	107,031	(4,163)	-4.0%
01.414.197	Pension	32,950	25,474	7,476	22.7%
01.414.198	Life Insurance	3,431	3,130	301	8.8%
01.414.210	Supplies - Planning & Zoning	3,000	2,429	571	19.0%
01.414.231	Gasoline - Planning & Zoning	1,000	500	500	50.0%
01.414.313	Vehicle Maintenance - Inspectors	1,000	713	287	28.7%
01.414.314	Legal - Zoning Board	15,000	23,337	(8,337)	-55.6%
01.414.316	Stenographer	8,000	10,383	(2,383)	-29.8%
01.414.341	Advertising	4,500	6,249	(1,749)	-38.9%
01.414.415	SEO Permits & Inspections	15,000	21,932	(6,932)	-46.2%
01.414.416	Grading Permits/Reviews	20,000	32,856	(12,856)	-64.3%

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01.414.417	Zoning & Code Enforcement	250,000	248,254	1,746	0.7%
01.414.419	DCED Fees	3,500	(725)	4,225	120.7%
01.414.420	Inspector Rental	710,000	547,856	162,144	22.8%
01.414.452	Contracted IT Services	10,000	9,713	287	2.9%
01.414.460	Dues/Meetings/Conferences	5,000	3,210	1,790	35.8%
Total Planning / Zoning		1,478,941	1,335,365	143,576	9.7%
Public Works -					
01.430.117	Deferred Compensation - Township Portion	12,440	11,785	655	5.3%
01.430.124	Salaries/Wages - Public Works	739,994	685,217	54,777	7.4%
01.430.143	Dispatch Answering Service	1,000	477	523	52.3%
01.430.192	FICA	59,760	50,390	9,370	15.7%
01.430.194	Unemployment Compensation Tax	2,250	2,174	76	3.4%
01.430.195	Workers Compensation Insurance	30,252	29,812	440	1.5%
01.430.196	Health Insurance	288,251	279,783	8,468	2.9%
01.430.197	Pension	127,676	135,814	(8,138)	-6.4%
01.430.198	Life Insurance	9,557	9,414	143	1.5%
01.430.210	Office Supplies - Public Works	2,000	2,578	(578)	-28.9%
01.430.220	Operating Supplies - Public Works	8,000	7,518	483	6.0%
01.430.226	Custodial Supplies - Public Works	1,700	1,790	(90)	-5.3%
01.430.231	Gasoline - Public Works	20,000	12,608	7,392	37.0%
01.430.232	Diesel - Public Works	35,000	34,912	88	0.3%
01.430.250	Vehicle Repair & Maintenance - Public Works	40,000	40,646	(646)	-1.6%
01.430.321	Telephone - Public Works	9,000	9,871	(871)	-9.7%
01.430.327	Radio Maintenance - Public Works	500	334	166	33.2%
01.430.361	Electric - Public Works	10,000	8,823	1,177	11.8%
01.430.362	Natural Gas	11,000	7,730	3,270	29.7%
01.430.373	Building Maintenance & Repair -Public Works	15,000	14,771	229	1.5%
01.430.374	Vehicle Parts - Public Works	50,000	50,257	(257)	-0.5%
01.430.440	Uniforms & Shoes - Public Works	25,000	15,116	9,884	39.5%
01.430.441	Workplace Drug/Alcohol CDL Testing	3,000	2,568	433	14.4%
01.430.452	Contracted IT Service	3,500	4,163	(663)	-18.9%
01.430.460	Training - Public Works	3,500	3,892	(392)	-11.2%
01.430.740	Equipment Rental	4,000	4,913	(913)	-22.8%
Total Public Works		1,512,380	1,427,356	85,024	5.6%
Snow and Ice Removal -					
01.432.140	Wages - Snow Plowing	45,000	31,616	13,384	29.7%
01.432.192	FICA	3,443	2,419	1,024	29.8%
01.432.194	Unemployment Compensation Tax	-	300	(300)	n/a
01.432.1950	Workers' Compensation Insurance	1,840	1,812	28	1.5%
01.432.220	Salt & Anti-Skid	135,000	134,848	152	0.1%
01.432.250	Maintenance - Snow	15,000	17,781	(2,781)	-18.5%
01.432.740	Rental of Equipment	8,000	2,956	5,044	63.1%
Total Snow and Ice Removal		208,283	191,732	16,551	7.9%
Traffic Lights & Street Signs -					
01.433.220	Maintenance & Supplies - Street Signs	17,000	11,525	5,475	32.2%
01.433.361	Electric - Traffic Lights	15,000	13,184	1,816	12.1%
01.433.377	Maintenance - Traffic Lights	45,000	30,642	14,358	31.9%

Upper Macungie Township					
Statement of Revenue, Expenditures and Fund Balance					
31-Dec-19					
		YTD as of 12/31/2019		Amount Remaining	
		Budget	Actual	\$	%
Total Traffic Lights & Street Signs		77,000	55,351	21,649	28.1%
Street / Road Maintenance -					
01.438.220	Operating Supplies	1,500	2,028	(528)	-35.2%
01.438.245	Asphalt Patching Materials	150,000	113,293	36,707	24.5%
01.438.247	Storm Sewer Materials	5,000	3,200	1,800	36.0%
01.438.249	Street & Line Painting Materials	8,000	-	8,000	100.0%
01.438.250	Weed Spraying	10,000	9,065	935	9.4%
01.438.260	Minor Equipment/Supplies	1,000	277	723	72.3%
01.438.310	Street Painting - Contract Services	47,000	39,585	7,415	15.8%
01.438.373	Small Tools	6,000	1,543	4,457	74.3%
01.438.374	Vehicle Parts	500	450	50	10.0%
01.439.245	Curb Paving	1,500	-	1,500	100.0%
01.439.375	Guiderails	20,000	9,909	10,091	50.5%
01.439.606	Resurfacing of Streets	200,000	33,878	166,122	83.1%
Total Street / Road Maintenance		450,500	213,228	237,272	52.7%
Recreation -					
01.451.117	Deferred Compensation	780	780	-	0.0%
01.451.120	Salaries and Wages	45,355	46,951	(1,596)	-3.5%
01.451.192	FICA	3,799	3,264	535	14.1%
01.451.194	Unemployment Compensation Tax	180	180	(0)	0.0%
01.451.195	Workers Compensation Insurance	1,184	1,828	(644)	-54.4%
01.451.196	Health Insurance	30,146	30,332	(186)	-0.6%
01.451.197	Pension	7,825	8,324	(499)	-6.4%
01.451.198	Life Insurance	634	616	18	2.9%
01.451.220	Operating Supplies	1,500	154	1,346	89.7%
01.451.317	Sports Clinics	12,500	8,992	3,508	28.1%
01.451.702	Computer Software & Hardware	2,600	3,900	(1,300)	-50.0%
Total Recreation		106,503	105,321	1,182	1.1%
Parks -					
01.454.117	Deferred Compensation - Township Portion	3,081	2,751	330	10.7%
01.454.121	Wages - Parks (FT/PT)	364,117	341,445	22,672	6.2%
01.454.131	Maintenance - Athletic Fields	16,000	8,674	7,326	45.8%
01.454.143	Dispatch Answering Services	1,000	1,226	(226)	-22.6%
01.454.192	FICA	28,950	24,931	4,019	13.9%
01.454.194	Unemployment Compensation Tax	2,261	1,562	699	30.9%
01.454.195	Workers Compensation Insurance	14,886	14,668	218	1.5%
01.454.196	Health Insurance	100,228	100,628	(400)	-0.4%
01.454.197	Pension	48,919	52,037	(3,118)	-6.4%
01.454.198	Life Insurance	3,676	3,035	641	17.4%
01.454.220	Supplies/General Equipment	4,000	3,760	240	6.0%
01.454.222	Maintenance - Athletic Fields Surface	10,000	10,584	(584)	-5.8%
01.454.250	Vehicle Repair - Parks	10,000	9,788	212	2.1%
01.454.361	Electric - Parks	14,000	12,088	1,912	13.7%
01.454.375	General Maintenance - Parks	15,000	11,264	3,736	24.9%
01.454.455	Weed Spraying - Parks	4,000	5,705	(1,705)	-42.6%
01.454.460	Training	500	553	(53)	-10.5%
01.454.600	Maintenance - Other Parks	8,000	9,819	(1,819)	-22.7%

Upper Macungie Township
Statement of Revenue, Expenditures and Fund Balance
31-Dec-19

		YTD as of 12/31/2019		Amount Remaining	
		Budget	Actual	\$	%
01.454.610	Maintenance - Grange Road Park	7,500	17,233	(9,733)	-129.8%
01.454.620	Maintenance (Fences) - Upper Mac Park	4,000	6,502	(2,502)	-62.6%
01.454.630	Maintenance - Ricky Park	22,000	21,885	115	0.5%
01.454.640	Maintenance - Lone Lane Park	17,000	11,778	5,222	30.7%
01.454.641	Splash Park	5,000	10,006	(5,006)	-100.1%
01.454.650	Maintenance - Breinigsville Park	10,000	6,530	3,470	34.7%
01.454.722	Discretionary Expense - Public Works Director	100,000	45,230	54,770	54.8%
01.454.723	Independent Park	25,000	16,679	8,321	33.3%
01.454.724	Electric - Shellhamer Property	7,500	1,431	6,069	80.9%
01.454.726	Independent Park Refund (Sec. Depts)	14,000	72	13,928	99.5%
Total Parks		860,618	751,864	108,754	12.6%
Total Public Works Department		3,215,284	2,744,851	470,433	14.6%
Miscellaneous -					
01.456.500	Misc. Donations By Township	1,500	-	1,500	100.0%
01.456.501	Refunds Made By Township	100	-	100	100.0%
01.456.502	Supplies for Kitchen	2,200	2,420	(220)	-10.0%
01.456.510	Collection Fees	4,000	-	4,000	100.0%
Total Miscellaneous		7,800	2,420	5,380	69.0%
Civic -					
01.457.501	Community Celebrations	20,000	20,400	(400)	-2.0%
01.457.502	Lehigh County Senior Citizens	9,000	9,000	-	0.0%
01.457.504	Humane Society & Deer Pick-up	7,500	6,830	670	8.9%
01.457.505	Meals on Wheels	5,500	5,500	-	0.0%
Total Civic		42,000	41,730	270	0.6%
Intergovernmental Expense -					
01.480.010	Miscellaneous Expenditures	1,000	503	497	49.7%
01.492.002	Transfer to Street Light Fund	76,900	-	76,900	100.0%
01.492.004	Transfer to Fire Fund	117,800	-	117,800	100.0%
01.492.031	Transfer to Capital Equipment Fund	725,000	741,900	(16,900)	-2.3%
Total Intergovernmental Expenses		920,700	742,403	178,297	19.4%
Total Expenses		12,778,489	11,623,699	1,154,790	9.0%
Revenue Over / (Under) Expenses		574,196	4,917,859		
General Fund Cash Balance - Beginning of the Year			15,589,967		
Add (Subtract) - Revenue Over / (Under) Expenses			4,917,859		
General Fund Cash Balance - End of Period			20,507,826		
Ending Balance:					
Assigned -					
Insurance Reserve			1,500,000		
Deficit Reserve			3,833,546		
Capital Reserve			2,000,000		
Unassigned			13,174,280		
			20,507,826		

Upper Macungie Township					
Statement of Revenue, Expenditures and Fund Balance					
Year to Date December 31, 2019					
		YTD as of 12/31/2019		Amount Remaining	
		Budget	Actual	\$	%
REFUSE & RECYCLING FUND 05					
Operating Revenue -					
05.364.300	Residential Fees	1,950,000	1,924,053	25,947	1.3%
05.364.301	Interest	14,000	11,016	2,984	21.3%
05.364.302	Penalties	10,000	14,466	(4,466)	-44.7%
05.364.303	Liens Paid	1,000	-	1,000	100.0%
05.364.304	Legal Paid	7,000	3,254	3,746	53.5%
05.364.305	Services/Materials (Carts)	4,500	5,420	(920)	-20.4%
05.364.050	Bulk Sticker & Bin Sales	3,000	3,580	(580)	-19.3%
05.364.351	904 Grant	150,000	506,495	(356,495)	-237.7%
05.364.352	Recycling Event Fees	1,000	-	1,000	100.0%
05.380.150	Collection Fees	9,000	-	9,000	100.0%
05.392.150	Transfer from Fund 05 Balance	185,000	-	185,000	100.0%
Total Operating Revenue		2,334,500	2,468,284	(133,784)	-5.7%
Nonoperating Revenue -					
05.364.001	Investment Earnings	39,000	57,600	(18,600)	-47.7%
05.364.010	Bank Interest	1,000	918	82	8.2%
Total Nonoperating Revenue		40,000	58,518	(18,518)	-46.3%
Total Revenues		2,374,500	2,526,802	(152,302)	-6.4%
Operating Expenses -					
Wages & Benefits					
05.427.117	Deferred Compensation - Township Portion	1,381	1,000	381	27.6%
05.427.120	Wages - (Recycling)	63,389	61,726	1,663	2.6%
05.427.192	Employer FICA	10,620	7,443	3,177	29.9%
05.427.194	Unemployment Compensation Tax	1,548	594	954	61.6%
05.427.195	Workers Compensation Insurance	3,940	3,172	768	19.5%
05.427.196	Health Insurance	3,015	3,051	(36)	-1.2%
05.427.197	Pension Plan	10,524	11,195	(671)	-6.4%
05.427.198	Life Insurance & Disability	835	791	44	5.2%
05.428.120	Wages - (Leaf Collection)	50,000	14,074	35,926	71.9%
05.428.121	Wages - (Yard Waste)	25,000	21,886	3,114	12.5%
Total Wages & Benefits		170,252	124,931	45,321	26.6%
Services & Charges					
05.427.012	Printing	4,000	2,226	1,774	44.4%
05.427.013	Postage	5,000	1,500	3,500	70.0%
05.427.014	Legal Fees	22,000	4,642	17,358	78.9%
05.427.015	Recycling Bins & Carts	25,000	23,655	1,345	5.4%
05.427.311	Audit Fees	3,000	3,000	-	0.0%
05.427.350	Insurance	5,000	3,420	1,580	31.6%
05.427.368	Recycling Programs	45,000	35,013	9,987	22.2%
05.427.452	IT Services	1,000	1,620	(620)	-62.0%
05.427.702	Contracted Services - Waste Management	1,550,000	1,611,546	(61,546)	-4.0%
05.428.103	Repairs & Maintenance - (Leaf & Yard Waste)	22,000	24,024	(2,024)	-9.2%
Total Services & Charges		1,682,000	1,710,645	(28,645)	-1.7%
Materials & Supplies					
05.428.104	Materials & Supplies	10,000	2,745	7,255	72.6%

Upper Macungie Township					
Statement of Revenue, Expenditures and Fund Balance					
Year-to-Date December 31, 2019					
		YTD as of 12/31/2019		Amount Remaining	
		Budget	Actual	\$	%
REFUSE & RECYCLING FUND 05					
05.428.231	Vehicle Fuel - Gasoline	1,000	(1,365)	2,365	236.5%
05.428.232	Vehicle Fuel - Diesel	15,000	4,700	10,300	68.7%
Total Materials & Supplies		26,000	6,080	19,920	76.6%
Miscellaneous Expenses					
05.427.312	Overhead	21,787	21,787	-	0.0%
05.427.383	Office/Garage Rental	6,153	6,153	-	0.0%
05.427.384	Garage Rental	125,675	125,675	-	0.0%
05.427.700	Collection Fees	9,000	-	9,000	100.0%
05.427.741	Capital Equipment	185,000	198,040	(13,040)	-7.0%
Total Miscellaneous Expenses		347,615	351,655	(4,040)	-1.2%
Total Expenses		2,225,867	2,193,312	32,555	1.5%
Revenue Over / (Under) Expenses		148,633	333,490		
Cash Balance - Beginning of the Year:					
Operating Account			439,634		
Grant Account			1,759,617		
Add (Subtract) - Revenue Over / (Under) Expenses					
Operating Account			25,035		
Grant Account			308,455		
General Fund Cash Balance - End of Period					
Operating Account			464,669		
Grant Account			2,068,072		
			2,532,742		

Upper Macungie Township					
Statement of Revenue, Expenditures and Fund Balance					
Year-to-Date December 31, 2019					
		YTD as of 12/31/2019		Amount Remaining	
		Budget	Actual	\$	%
Sewer Fund 08					
Operating Revenue -					
08.364.014	Residential Fees	2,350,000	2,306,722	43,278	1.8%
08.364.011	Tapping Fees	-	32,140	(32,140)	n/a
08.364.012	Industrial & Commercial Fees	4,500,000	4,878,171	(378,171)	-8.4%
08.341.020	Interest	6,000	7,446	(1,446)	-24.1%
08.341.030	Penalties	15,000	16,623	(1,623)	-10.8%
08.364.015	Unused Sewer Allocation	125,000	229,642	(104,642)	-83.7%
08.364.017	Inspection Fees	11,000	21,377	(10,377)	-94.3%
08.364.018	Sampling Analysis Charges	65,000	56,205	8,795	13.5%
08.364.019	Administrative Charges	10,000	9,590	410	4.1%
08.364.020	Testing Fees (Reimbursements)	15,000	30,245	(15,245)	-101.6%
08.364.020	Liens	1,000	-	1,000	100.0%
08.364.030	Legal Fees	500	1,760	(1,260)	-252.0%
08.380.099	Miscellaneous Revenue	1,000	-	1,000	100.0%
08.380.150	Collection Fees	9,000	-	9,000	100.0%
08.398.001	Lowhill/Wiesenberg Twp. Reimbursements	8,000	9,169	(1,169)	-14.6%
08.398.002	Lower Macungie Twp. Reimbursements	3,000	3,076	(76)	-2.5%
Total Operating Revenue		7,119,500	7,602,167	(482,667)	-6.8%
Nonoperating Revenue -					
05.364.001	Investment Earnings	170,000	162,522	7,478	4.4%
05.364.010	Bank Interest	1,000	2,656	(1,656)	-165.6%
Total Nonoperating Revenue		171,000	165,178	5,822	3.4%
Total Revenues		7,290,500	7,767,344	(476,844)	-6.5%
Operating Expenses -					
Wages & Benefits					
08.429.163	Deferred Compensation - Township Portion	10,227	11,356	(1,129)	-11.0%
08.429.121	Wages - Intern	28,655	-	28,655	100.0%
08.429.140	Wages & Salaries	517,956	498,951	19,005	3.7%
08.429.161	Employer FICA	43,812	35,911	7,901	18.0%
08.429.162	Unemployment Compensation Tax	2,028	1,447	581	28.6%
08.429.164	Workers Compensation Insurance	16,723	10,104	6,619	39.6%
08.429.156	Health Insurance	182,368	179,843	2,525	1.4%
08.429.159	Pension Plan	84,367	89,713	(5,346)	-6.3%
08.429.158	Life Insurance & Disability	6,474	5,647	827	12.8%
Total Wages & Benefits		892,610	832,973	59,637	6.7%
Services & Charges					
08.429.143	Dispatch Answering Service	1,000	818	183	18.3%
08.429.195	Training	3,500	3,370	130	3.7%
08.429.205	Workplace Safety	3,000	2,950	50	1.7%
08.429.216	Office Equipment Maintenance	14,000	8,845	5,155	36.8%
08.429.217	IT Purchases	12,000	6,163	5,837	48.6%
08.429.218	IT Maintenance	5,000	1,869	3,131	62.6%
08.429.250	Vehicle Maintenance	20,000	30,479	(10,479)	-52.4%
08.429.311	Audit Fees	5,000	5,000	-	0.0%
08.429.313	Engineering Fees	50,000	84,155	(34,155)	-68.3%
08.429.314	Legal Fees	25,000	23,561	1,439	5.8%

Upper Macungie Township
Statement of Revenue, Expenditures and Fund Balance
Year-to-Date December 31, 2019

		YTD as of 12/31/2019		Amount Remaining	
		Budget	Actual	\$	%
Sewer Fund 08					
08.429.316	Testing Fees	25,000	35,775	(10,775)	-43.1%
08.429.321	Telephone	7,000	6,586	414	5.9%
08.429.325	Postage	5,000	2,116	2,884	57.7%
08.429.341	Advertising	1,000	-	1,000	100.0%
08.429.342	Printing	4,000	1,593	2,408	60.2%
08.429.350	Insurance	22,000	24,904	(2,904)	-13.2%
08.429.363	Electricity - Pump Stations	40,000	37,793	2,207	5.5%
08.429.374	Repairs & Maintenance - Equipment	15,000	5,208	9,792	65.3%
08.429.375	Pump Station Repairs	40,000	39,852	148	0.4%
08.429.376	Sanitary Sewer Repairs - I&I	5,000	11,483	(6,483)	-129.7%
08.429.377	General Expense - Pump Stations	30,000	7,241	22,759	75.9%
08.429.378	Sanitary Sewer Repairs/Corrections	25,000	-	25,000	100.0%
08.429.451	IT Services - Contracted	5,000	6,298	(1,298)	-26.0%
08.429.452	Repairs & Maintenance - Flow Meters	7,000	6,078	922	13.2%
08.429.470	LCA - Western Lehigh Interceptor - Sewer Charges	4,250,000	4,627,494	(377,494)	-8.9%
08.429.471	LCA - Relief Interceptor Phase 1	200,000	328,298	(128,298)	-64.1%
08.429.472	LCA - Relief Interceptor Phase 2	27,000	9,901	17,099	63.3%
08.429.475	LCA - Debt Service	5,000	-	5,000	100.0%
08.429.480	Authority Fees	5,000	1,505	3,495	69.9%
Total Services & Charges		4,856,500	5,319,335	(462,835)	-9.5%
Materials & Supplies					
08.429.191	Uniforms/Shoes	4,000	2,930	1,070	26.7%
08.429.210	Office Supplies	4,000	2,688	1,312	32.8%
08.429.220	Operating Supplies	15,000	7,426	7,574	50.5%
08.429.231	Vehicle Fuel - Gasoline	15,000	11,679	3,321	22.1%
08.429.232	Vehicle Fuel - Diesel	5,000	5,714	(714)	-14.3%
Total Materials & Supplies		43,000	30,437	12,563	29.2%
Miscellaneous Expenses					
08.429.009	Overhead	58,092	58,092	-	0.0%
08.429.010	Township Facility Rental	49,753	49,753	-	0.0%
08.429.011	Public Works Facility Rental	64,000	64,000	-	0.0%
08.429.219	Miscellaneous	1,000	354	646	64.6%
08.429.700	Collection Fees	9,000	-	9,000	100.0%
08.492.018	Transfer to Capital Sewer Reserve (Fund 18)	1,250,000	1,250,000	-	0.0%
Total Miscellaneous Expenses		1,431,845	1,422,199	9,646	0.7%
Total Expenses		7,223,955	7,604,944	(380,989)	-5.3%
Revenue Over / (Under) Expenses		66,545	162,400		
Cash Balance - Beginning of the Year			8,266,548		
Add (Subtract) - Revenue Over / (Under) Expenses			162,400		
General Fund Cash Balance - End of Period			8,428,948		

Upper Macungie Township					
Statement of Revenue, Expenditures and Fund Balance					
Year-to-Date December 31, 2019					
		YTD as of 12/31/2019		Amount Remaining	
		Budget	Actual	\$	%
Sewer Capital Reserve Fund 18					
Revenue					
18.341.010	Interest	175,000	199,286	(24,286)	-13.9%
18.343.000	Gain/Loss on Investments	-	230,804	(230,804)	n/a
18.392.008	Transfer from Sewer Fund 08	1,250,000	1,500,000	(250,000)	-20.0%
Total Revenue		1,425,000	1,930,090	(505,090)	-35.4%
Expenses					
Capital -					
18.429.610	CIPP Mains	750,000	616,017	133,983	17.9%
18.429.630	Manhole Repairs	150,000	100,012	49,988	33.3%
18.429.660	Construction - Applewood Pump Station	500,000	51,385	448,615	89.7%
18.429.662	Upgrades - Rabenold Pump Station	800,000	484,489	315,511	39.4%
18.429.663	Downstream Improvements - Applewood Pump Station	350,000	108,407	241,593	69.0%
18.429.664	Upgrades - Rabenold Pump Station I-78	250,000	24,787	225,213	90.1%
18.429.700	Vehicles & Equipment Acquisition	445,000	413,049	31,951	7.2%
Total Capital		3,245,000	1,798,146	1,446,854	44.6%
Services & Charges					
18.429.631	Temporary Metering	30,000	-	30,000	100.0%
18.429.632	I&I Inspections	60,000	-	60,000	100.0%
18.429.640	SCADA/Analyzers	-	9,856	(9,856)	n/a
18.429.670	Meter Repair/Replacement	45,000	45,388	(388)	-0.9%
18.429.400	Management Fees	28,000	26,014	1,986	7.1%
Total Services & Charges		163,000	81,258	81,742	50.1%
Total Expenses		3,408,000	1,879,404	1,528,596	44.9%
Revenue Over / (Under) Expenses		(1,983,000)	50,687		
Cash Balance - Beginning of the Year:			10,584,286		
Add (Subtract) - Revenue Over / (Under) Expenses			50,687		
Cash Balance - End of Period			10,634,973		

Upper Macungie Township
Statement of Revenue, Expenditures and Fund Balance
Year-to-Date December 31, 2019

		YTD as of 12/31/2019		Amount Remaining	
		Budget	Actual	\$	%
Recreation Fund 19					
Revenue					
19.341.004	Interest on Investments	17,000	32,730	(15,730)	-92.5%
19.354.070	Grants	86,000	344,200	(258,200)	-300.2%
19.367.210	Recreation Fees	639,684	678,365	(38,681)	-6.0%
19.391.119	Sale of Real Estate	-	1,451,000	(1,451,000)	n/a
	Total Revenue	742,684	2,506,295	(1,763,611)	-237.5%
Expenses					
Capital -					
19.454.313	Engineering Fees	983,000	194,585	788,415	80.2%
19.454.600	Recreation Projects - (UMT provided)	120,000	56,458	63,542	53.0%
19.454.610	Recreation Projects - (Contracted)	-	22,554	(22,554)	n/a
19.454.611	Township Recreation Center	255,000	175,156	79,844	31.3%
19.454.670	Grant Projects - (Contracted)	94,601	256,133	(161,532)	-170.8%
	Total Capital	1,452,601	704,886	747,715	51.5%
Services & Charges					
19.454.314	Non-Profit Entity Setup	8,000	12,063	(4,063)	-50.8%
	Total Services & Charges	8,000	12,063	(4,063)	-50.8%
	Total Expenses	1,460,601	716,949	743,652	50.9%
	Revenue Over / (Under) Expenses	(717,917)	1,789,346		
	Cash Balance - Beginning of the Year:		937,541		
	Add (Subtract) - Revenue Over / (Under) Expenses		1,789,346		
	Cash Balance - End of Period		2,726,887		

Upper Macungie Township
Statement of Revenue, Expenditures and Fund Balance
Year-to-Date December 31, 2019

		YTD as of 12/31/2019		Amount Remaining	
		Budget	Actual	\$	%
Capital Fund 31					
Revenue					
31.341.004	Interest on Investments	10,000	15,531	(5,531)	-55.3%
31.391.000	Sale of Equipment	78,000	80,460	(2,460)	-3.2%
31.392.010	Transfer from General Fund 01	725,000	741,900	(16,900)	-2.3%
	Total Revenue	813,000	837,891	(24,891)	-3.1%
Expenses					
Capital -					
31.407.760	Administration	175,000	99,037	75,963	43.4%
31.410.242	UMTPD	274,125	282,627	(8,502)	-3.1%
31.411.790	Fire Department	616,734	287,275	329,459	n/a
31.439.790	Public Works	392,000	91,130	300,870	76.8%
	Total Capital	1,457,859	760,069	697,790	47.9%
	Total Expenses	1,457,859	760,069	697,790	47.9%
	Revenue Over / (Under) Expenses	(644,859)	77,822		
	Cash Balance - Beginning of the Year:		1,260,605		
	Add (Subtract) - Revenue Over / (Under) Expenses		77,822		
	Cash Balance - End of Period *		1,338,427		
	*Amounts Reserved for Fire Truck		850,000		

Upper Macungie Township
Statement of Revenue, Expenditures and Fund Balance
Year-to-Date December 31, 2019

		YTD as of 12/31/2019		Amount Remaining	
		Budget	Actual	\$	%
Liquid Fuels Fund 35					
Revenue					
35.341.004	Interest on Investments	35,000	44,791	(9,791)	-28.0%
35.355.020	State Liquid Fuels Tax	828,000	846,513	(18,513)	-2.2%
35.355.030	State Road Turnback	4,360	8,000	(3,640)	-83.5%
	Total Revenue	867,360	899,304	(31,944)	-3.7%
Expenses					
Capital -					
35.439.000	Road Construction Projects	613,545	869,710	(256,165)	-41.8%
	Total Capital	613,545	869,710	(256,165)	-41.8%
	Total Expenses	613,545	869,710	(256,165)	-41.8%
	Revenue Over / (Under) Expenses	253,815	29,594		
	Cash Balance - Beginning of the Year:		1,562,299		
	Add (Subtract) - Revenue Over / (Under) Expenses		29,594		
	Cash Balance - End of Period		1,591,893		

Upper Macungie Township
Statement of Revenue, Expenditures and Fund Balance
Year-to-Date December 31, 2019

		YTD as of 12/31/2019		Amount Remaining	
		Budget	Actual	\$	%
Road Improvement Fund 36					
Revenue					
36.341.004	Interest on Investments	-	15,305	(15,305)	n/a
36.341.010	Bank Interest	5,000	2,042	2,958	59.2%
36.354.030	Grants - Anticipated	35,000	-	35,000	100.0%
36.361.330	Boundary Road Upgrade Fees	109,000	-	109,000	100.0%
Total Revenue		149,000	17,346	22,654	15.2%
Expenses					
Capital -					
36.439.313	Engineering Fees	128,150	92,480	35,670	27.8%
36.439.314	Engineering/Legal Fees - Route 100	35,000	9,235	25,765	73.6%
36.439.600	Road & Traffic Improvements	398,850	151,095	247,755	62.1%
36.439.601	Road & Traffic Improvements - Grants	70,000	15,257	54,743	78.2%
Total Capital		632,000	268,068	363,932	57.6%
Total Expenses		632,000	268,068	363,932	57.6%
Revenue Over / (Under) Expenses		(483,000)	(250,722)		
Cash Balance - Beginning of the Year:			1,760,536		
Add (Subtract) - Revenue Over / (Under) Expenses			(250,722)		
Cash Balance - End of Period			1,509,814		

Upper Macungie Township
Summary of Revenue and Expense Statements
Major Funds
Y-T-D December 31, 2019

Fund	Fund Description	Revenue	Expenses	Net
01	General Fund	\$ 16,541,558	\$ 11,623,699	\$ 4,917,859
05	Refuse & Recycling Fund	2,526,802	2,193,312	333,490
08	Sewer Fund	7,767,344	7,604,944	162,400
18	Sewer Capital Fund	1,930,090	1,879,404	50,687
19	Recreation Fund	2,506,295	716,949	1,789,346
31	Capital Fund	837,891	760,069	77,822
35	Liquid Fuels Fund	899,304	869,710	29,594
36	Road Improvement Fund	17,346	268,068	(250,722)
	Totals	\$ 33,026,630	\$ 25,916,153	\$ 7,110,477