

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2013**

**STREET / ROAD MAINTENANCE**

438.245	<b>ASPHALT PATCHING MATERIALS</b> - The cost of asphalt patching materials for maintenance of the Township roads. The estimated cost will be	\$150,000
438.247	<b>STORM SEWER MATERIALS</b> - Pipes, storm drains and sewer related materials. The estimated cost will be	\$8,000
438.249	<b>STREET PAINTING MATERIALS</b> - The cost for materials for painting the lines in the Township. The estimated cost will be	\$45,000
438.250	<b>WEED SPRAYING</b> - The Township sprays Slow Grow weed spray on the Retention Ponds in the Township. The cost is estimated at	\$6,000
438.260	<b>MINOR OPERATING EQUIPMENT / SUPPLIES</b> - Small hand tools and small equipment, such as lawn mowers etc. The estimated cost will be	\$2,000
438.371	<b>PENNDOT INSPECTIONS</b> - The cost for Township bridge inspections by PENNDOT Inspectors. The estimated cost will be	\$200
438.374	<b>VEHICLE PARTS</b> - The cost of any vehicle parts for Township equipment. The estimated cost will be	\$35,000
439.245	<b>CURB MECHANIZED PAVING</b> - The Township will improve several cub radius' at intersections throughout the Township. The estimated cost will be	\$500
439.375	<b>GUARDRAILS</b> - The replacement of damaged guardrails throughout the Township.	\$15,000
439.376	<b>BUS STOP SHELTERS</b> - To provide bus stop shelters in the Township.	\$0
439.606	<b>STREET RESURFACING AND OVERLAY</b> - This is the amount of money set aside from the General Fund to resurface the nearly one hundred miles of Township roadways. The amount will be	\$200,000
439.607	<b>UPGRADE OF ROUTE 100 AND TILGHMAN STREET</b>	\$0
439.790	<b>REPLACEMENT OF VEHICLES - DUMP TRUCK</b> - This line item replacement of vehicles for the Public Works Department. The estimated cost will be	\$0
439.791	<b>REPLACEMENT OF A SNOW PLOW AND SALT BOX</b> - This cost is for replacement of a snow plow and a salt box for the Public Works Department. The estimated cost is	\$0
439.792	<b>BRIDGE WORK (HAASADAHL)</b> - This cost is for the repairs on the bridge located on Haasadahl. The estimated cost is	\$0
439.793	<b>PURCHASE OF MOWER AND A SWITCH BODY</b> - This cost is for the purchase of a mower and switch body. The estimated cost is	\$10,000

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2013**

**PARKS**

454.121	<b>SALARIES / WAGES INCLUDING PART-TIME</b> - Salaries and wages for the full time & part-time employees in the Parks Department.	\$273,900
454.131	<b>SEASONAL MAINTENANCE AND DETENTION PONDS</b> - Wages for Outside Contractors and Seasonal Maintenance employees to maintain the athletic fields at the parks and the detention ponds in the Township. The estimate cost is	\$30,000
454.143	<b>DISPATCH ANSWERING SERVICE</b> - The answering service is used when the Township is not opened to answer important calls that need immediate attention. The cost is	\$1,200
454.220	<b>SUPPLIES / GENERAL EQUIPMENT</b> - The office supplies needed in the Parks Department and for equipment that is needed. The estimated cost will be	\$4,000
454.222	<b>ATHLETIC FIELD SURFACE MAINTENANCE</b> - Cost for the maintenance of the fields located at the parks in the Township. The estimated cost will be	\$10,000
454.250	<b>MAINTENANCE / REPAIR OF PARK VEHICLES</b> - The cost for maintenance and repair of the park vehicles. The estimated cost will be	\$10,000
454.361	<b>ELECTRIC FOR PARK FACILITIES</b> - The cost for electric for the Park Buildings. The estimated cost is	\$12,000
454.375	<b>GENERAL MAINTENANCE</b> - The cost for maintenance and repairs for the Parks Building. The cost is estimated at	\$6,000
454.455	<b>WEED SPRAYING</b> - The cost for weed spray for the Upper Macungie Township Parks. The estimated cost is	\$4,000
454.600	<b>MAINTENANCE-OTHER PARKS &amp; RETENTION PONDS</b> - The cost of maintenance for the other parks and retention ponds. The estimated cost is	\$8,000
454.610	<b>RUPPSVILLE AND GRANGE ROAD PARK</b> - Expenses paid for construction / materials for the new park.	\$200,000
454.620	<b>UPPER MACUNGIE PARK</b> - Repairs and maintenance on the park. The cost is estimated at	\$8,000
454.630	<b>RICKY PARK</b> - Repairs and maintenance on the park. The cost is estimated at	\$4,000

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2013**

**PARKS (con't)**

454.640	<b>LONE LANE PARK</b> - Repairs and maintenance on the park. The cost is estimated at	\$10,000
454.650	<b>BREINIGSVILLE PARK</b> - Repairs and maintenance on the park. The cost is estimated at	\$15,000
454.722	<b>PURCHASE PARK TABLES / BENCHES / GRILLS / ROOF</b> - Monies set aside for supplies such as park tables, benches, grills, roof, etc.	\$100,000
454.723	<b>SHELLHAMER PROPERTY</b> - Expenses to the buildings located at 150 Independent Road.	\$50,000
454.724	<b>ELECTRIC FOR SHELLHAMER PROPERTY</b> - Cost for the electric at 150 Independent Road.	\$10,000
454.725	<b>LONE LANE PARK PAYMENTS</b> - The yearly cost, to make monthly payments for the purchase of the Lone Lane Park.	\$0

**MISCELLANEOUS**

456.500	<b>MISCELLANEOUS DONATIONS BY THE TOWNSHIP</b> - Any associations and foundations that the Township donates to.	\$2,500
456.501	<b>REFUNDS PAID BY TOWNSHIP</b> - Monies set aside for any refunds the Township needs to reimburse.	\$2,000
456.502	<b>SUPPLIES FOR KITCHEN</b> - Kitchen supplies needed for various meetings throughout the year.	\$2,500
456.503	<b>DISCOUNT AMUSEMENT TICKETS</b> - Township refunds the supplier for the sale of the amusement tickets.	\$1,600
456.504	<b>REFUND OF ESCROW FUNDS</b> - Funds from escrow accounts transferred to the General Account to facilitate refund to developers and owners.	\$3,000
456.506	<b>TENNIS AND VOLLEYBALL CLINICS ( SPORTS CLINICS)</b> - The expense that occurs when holding sports clinics.	\$0

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2013**

**CIVIL**

457.501	<b>COMMUNITY CELEBRATIONS</b> - Money set aside Christmas Lights and July 4th Fireworks and Community Days.	\$20,000
457.502	<b>LEHIGH COUNTY SENIOR CITIZENS</b> - The Township donates to the Lehigh County Senior Citizens, Fogelsville and Trexlertown Senior Citizens. This year's donation will be	\$9,000
457.504	<b>HUMANE SOCIETY &amp; DEER PICK-UP</b> - The Township pays the Humane Society for all stray cats and dogs found within the Township and also pays for dead deer found on Township roads. This year's cost is estimated to be	\$14,500
457.505	<b>LEHIGH COUNTY CHILD ABUSE, MERT TEAM, AND MEALS ON WHEELS</b> - The Township donates to the Lehigh County Child Abuse, Mert Team and Meals on Wheels. This year's donation will be	\$7,000

**DEBT PRINCIPAL**

471.500	<b>BUYING OF PROPERTY</b> - This is any land purchased by the Township.	\$0
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**INTERGOVERNMENTAL EXPENSE**

480.010	<b>MISCELLANEOUS EXPENDITURES</b> - Any expenditures not covered by any other line items.	\$500
481.520	<b>FOREIGN FIRE INSURANCE</b> - The Township receives revenue from the state that goes directly to the Fireman's Relief Association. The estimated expense will be	\$225,400
481.522	<b>REGIONAL POLICE FORCE - STATE AID</b> - Township receives revenue from the state that goes directly to the Regional Police Department.	\$165,300
487.361	<b>PAYROLL TAXES</b> - Payroll taxes for employees for 2013 is estimated to be	\$352,800
481.423	<b>TRANSFER TO LOCAL SERVICE TAX RESERVE</b> - Local Service Tax transferred to Local Service Tax Reserve Account. \$250,000 for a Fire Truck and \$50,000 for a Command Vehicle,	\$300,000

**UPPER MACUNGIE TOWNSHIP  
2013 BUDGET SUMMARY  
REFUSE AND RECYCLING REVENUES**

CASH BASIS

**REVENUES:**

ESTIMATED INVESTMENTS AVAILABLE	\$1,785,000
ACTUAL FUNDS AVAILABLE JANUARY 1, 2013	\$75,000
364.300 RESIDENTIAL FEES	\$1,650,000
364.301 INTEREST	\$10,000
364.302 PENALTIES	\$10,000
364.303 LIENS	\$15,000
364.304 LEGAL / ADMINISTRATIVE	\$2,000
364.305 SERVICES / MATERIAL (CARTS)	\$3,000
364.350 BULK STICKERS / RECYCLE BINS	\$4,000
364.351 904 GRANT	\$0
<b>TOTAL REVENUES</b>	<b>\$1,694,000</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$1,769,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$3,554,000</b>

**RATE CHANGES FOR 2013**

<u>2012</u>	<u>2013</u>	
\$348.00	\$288.00	Yearly Rate Under 65
\$318.00	\$258.00	Yearly Rate Over 65

**UPPER MACUNGIE TOWNSHIP  
2013 BUDGET SUMMARY  
REFUSE AND RECYCLING EXPENSES**

CASH BASIS

**EXPENSES:**

427.008 SALARIES	\$70,000
427.009 DEFERRED COMPENSATION	\$2,500
427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT	\$5,500
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$34,000
427.012 PRINTING	\$5,500
427.013 POSTAGE	\$6,000
427.014 LEGAL	\$35,000
427.015 SERVICES / MATERIALS / RECYCLE BINS	\$40,000
427.017 CAPITAL PURCHASE - GRINDER	\$100,000
427.018 CAPITAL RESERVE	\$149,500
427.019 OFFICE RENTAL	\$16,000
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$1,305,000
<b>TOTAL EXPENSES</b>	<b>\$1,769,000</b>
<b>EXCESS FUNDS AVAILABLE OVER EXPENSES FOR YEAR ENDING DEC 31, 2013</b>	<b>\$0.00</b>
<b>ESTIMATED INVESTMENTS AVAILABLE</b>	<b>\$1,785,000</b>
<b>TOTAL ESTIMATED RESOURCES AVAILABLE</b>	<b>\$1,785,000</b>

**UPPER MACUNGIE TOWNSHIP  
2013 BUDGET  
REFUSE AND RECYCLING REVENUES**

CASH BASIS

	<u>2013 BUDGET</u>	<u>2012 BUDGET</u>	<u>2012 PROJECTED YEAR END</u>
<b><u>REVENUE:</u></b>			
364.300 RESIDENTIAL FEES	\$1,650,000	\$2,045,000	\$2,050,000
364.301 INTEREST	\$10,000	\$10,000	\$11,000
364.302 PENALTIES	\$10,000	\$10,000	\$15,000
364.303 LIENS	\$15,000	\$12,000	\$25,000
364.304 LEGAL / ADMINISTRATIVE	\$2,000	\$1,000	\$2,500
364.305 SERVICES / MATERIAL (CARTS)	\$3,000	\$3,000	\$3,100
364.350 BULK STICKERS / RECYCLE BINS	\$4,000	\$5,000	\$3,800
364.351 904 GRANT	\$0	\$24,000	\$0
<b>TOTAL REVENUE</b>	<b>\$1,694,000</b>	<b>\$2,110,000</b>	<b>\$2,110,400</b>

**NOTE:**

A new contract with Waste Management begins for 2013.  
The rates are being reduced 17% and remain at the 2013 levels thru 2017.

**Rate Changes for 2013:**

\$288.00 per year under 65  
\$258.00 per year over 65

**UPPER MACUNGIE TOWNSHIP**  
**REFUSE AND RECYCLING REVENUE 2013**

**RENTALS AND FEES**

364.300	<b>RESIDENTIAL CHARGES</b> - These charges are based on the new Refuse Contract which starts January 2013.	\$1,650,000
364.301	<b>INTEREST (ON PAST DUE INVOICES)</b> - Invoices and sewer billing over thirty days old generate 10% interest.	\$10,000
364.302	<b>PENALTIES</b> - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.	\$10,000
364.303	<b>LIENS</b> - This is money collected to reimburse for filing of a lien at the court house on a property that has unpaid invoices.	\$15,000
364.304	<b>LEGAL / ADMINISTRATIVE</b> - Occasional fees charged to customer and reimbursed to the Township.	\$2,000
364.305	<b>SERVICE / MATERIAL (CARTS)</b> - Additional refuse carts sold to customers in addition to the one which is included in the rates.	\$3,000
364.350	<b>BULK STICKERS / RECYCLING BINS</b> - Stickers are sold for \$50.00 each time the customer wishes to put out a large quantity of items to be picked up. Recycle bins are sold for \$7.00 each when the customer wishes to have more then one recycle one bin included in the rates.	\$4,000
364.351	<b>904 GRANT</b> - The Grant is applied for the State of PA and is based on tons of recycle material. The Grant is not available every year, but is applied for.	\$0

**UPPER MACUNGIE TOWNSHIP  
2013 BUDGET  
REFUSE AND RECYCLING EXPENSES**

CASH BASIS

**2013  
BUDGET      2012  
BUDGET      2012  
PROJECTED  
YEAR END**

**EXPENSES:**

427.008 WAGES / SALARIES	\$70,000	\$66,000	\$67,700
427.009 DEFERRED COMPENSATION	\$2,500	\$2,500	\$2,000
427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT	\$5,500	\$5,000	\$5,100
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$34,000	\$29,000	\$30,200
427.012 PRINTING	\$5,500	\$2,000	\$5,300
427.013 POSTAGE	\$6,000	\$5,500	\$5,700
427.014 LEGAL	\$35,000	\$1,000	\$28,000
427.015 SERVICES / MATERIALS / RECYCLING BINS	\$40,000	\$14,000	\$33,500
427.017 CAPITAL PURCHASE - GRINDER	\$100,000	\$0	\$0
427.018 CAPITAL RESERVE	\$149,500	\$0	\$0
427.019 OFFICE RENTAL	\$16,000	\$0	\$0
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$1,305,000	\$2,065,000	\$2,125,500
<b>TOTAL EXPENSES</b>	<b>\$1,769,000</b>	<b>\$2,190,000</b>	<b>\$2,303,000</b>

**UPPER MACUNGIE TOWNSHIP**  
**REFUSE AND RECYCLING EXPENSES 2013**

427.008	<b>SALARIES</b> - These costs are reimbursed to Upper Macungie Township from the Refuse Account.	\$70,000
427.009	<b>DEFERRED COMPENSATION</b> - Costs are reimbursed to Upper Macungie Township for contributions by the Township to the employee retirement plan.	\$2,500
427.010	<b>SOCIAL SECURITY / FICA / UNEMPLOYMENT</b> - These are reimbursed to Upper Macungie Township to cover costs.	\$5,500
427.011	<b>HEALTH / DENTAL / VISION / LIFE INSURANCE</b> - These are reimbursed to Upper Macungie Township to cover costs.	\$34,000
427.012	<b>PRINTING</b> - Cost of printing envelopes, letterhead and billing invoices.	\$5,500
427.013	<b>POSTAGE</b> - Mailing costs for billing invoices, letter, etc.	\$6,000
427.014	<b>LEGAL FEES</b> - Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.	\$35,000
427.015	<b>SERVICES / MATERIALS / CARTS / RECYCLING BINS</b> - These are the costs to purchase additional carts and bins for new homes added to the Township. The costs are reimbursed in the rate structure.	\$40,000
427.017	<b>CAPITAL PURCHASE - GRINDER</b> - Partial cost to purchase a grinder for the Public Works Department.	\$100,000
427.018	<b>CAPITAL RESERVE</b> - This amount is put in a reserve account to be able to maintain the 2013 rate until the end of the contract.	\$149,500
427.019	<b>OFFICE RENTAL</b> - To reimburse Upper Macungie Township for the areas used for Refuse & Recycling in the office and garages.	\$16,000
427.702	<b>CONTRACT HAULING (INCLUDING STICKERS)</b> - Paid to the Contractor based on the bid price to cover the Township. Stickers that are sold for bulk pick up are added to the bid price each month.	\$1,305,000

**UPPER MACUNGIE TOWNSHIP AUTHORITY  
2013 BUDGET SUMMARY  
SEWER REVENUES**

CASH BASIS

**REVENUES:**

ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)	\$3,200,000
ACTUAL FUNDS AVAILABLE JANUARY 1, 2013 (SEWER REVENUE)	\$300,000

**SEWER RENTALS AND FEES**

364.012	INDUSTRIAL AND COMMERCIAL CHARGES	\$3,700,000
364.014	RESIDENTIAL CHARGES	\$1,850,000
364.015	UNUSED SEWER ALLOCATION CHARGES	\$200,000
364.018	INDUSTRIAL SAMPLING	\$53,000
364.018	COMMERCIAL CHARGES (FOG)	\$5,000
<b>TOTAL SEWER RENTALS AND FEES</b>		<b>\$5,808,000</b>

**OTHER REVENUES:**

341.010	INTEREST FROM INVESTMENTS**	\$30,000
341.020	INTEREST (ON PAST DUE INVOICES)	\$5,000
341.030	PENALTIES	\$14,000
364.011	TAPPING FEES	\$1,000
364.017	INSPECTION FEES	\$9,000
364.019	ADMINISTRATION CHARGES	\$5,000
380.020	LIENS	\$11,000
380.030	LEGAL FEES	\$500
380.099	MISCELLANEOUS	\$1,200
383.000	ASSESSMENTS	\$1,000
398.001	LOWHILL / WEISENBERG TOWNSHIP REIMBURSEMENT	\$8,700
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	\$2,000
<b>TOTAL OTHER REVENUES</b>		<b>\$88,400</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$6,196,400</b>
<b>TOTAL RESOURCES AVAILABLE</b>		<b>\$9,396,400</b>

NOTE: \*\* Estimated 1.0% Interest Investment Account

**RATE CHANGES FOR 2013**

	<u>2012</u>	<u>2013</u>
Ind. / Comm. Base / 1000 Gal.	\$4.66	\$4.90
Res. Base / Flat Rate	\$85.00	\$89.00

**SEWER DEPARTMENT CAPITAL OUTLAY**

\$3,000	Purchase of Flow Meters (1)
\$200,000	Utility & Dump Truck (2)
\$74,000	Facility Improvements (3)
\$0	Flush Truck (4)
\$122,000	Capital Improvements (5)
<b>\$399,000</b>	<b>TOTAL</b>

**UPPER MACUNGIE TOWNSHIP AUTHORITY  
2013 BUDGET SUMMARY  
SEWER EXPENSES**

CASH BASIS

**EXPENSES:**

429.140	WAGES, SALARIES AND BENEFITS	\$493,000
429.143	DISPATCH ANSWERING SERVICE	\$600
429.156	HEALTH INSURANCE BC / BS	\$122,000
429.158	LIFE INSURANCE	\$5,500
429.161	SOCIAL SECURITY / FICA	\$37,000
429.163	DEFERRED COMPENSATION	\$8,500
429.191	UNIFORMS / SHOES	\$500
429.195	TRAINING	\$1,000
429.205	WORKPLACE SAFETY	\$1,000
429.210	OFFICE SUPPLIES	\$22,000
429.216	OFFICE EQUIPMENT MAINTENANCE	\$6,500
429.220	OPERATING SUPPLIES	\$11,000
429.231	GASOLINE / DIESEL	\$4,000
429.239	PUMP STATIONS GAS	\$3,000
429.250	VEHICLE MAINTENANCE	\$12,000
429.311	ACCOUNTING FEES	\$18,000
429.313	ENGINEERING FEES	\$300,000
429.314	LEGAL FEES	\$25,000
429.321	TELEPHONE	\$6,500
429.325	POSTAGE	\$7,000
429.327	RADIO EQUIPMENT MAINTENANCE	\$100
429.341	ADVERTISING	\$1,000
429.342	PRINTING	\$3,000
429.350	INSURANCE PREMIUMS	\$24,000
429.361	OFFICE ELECTRICAL SERVICES	\$6,000
429.362	OFFICE BUILDING GAS	\$1,000
429.363	PUMP STATIONS ELECTRIC	\$46,000
429.374	REPAIRS AND MAINTENANCE	\$26,000
429.375	PUMP STATIONS GENERAL EXPENSE	\$60,000
429.376	SANITARY SEWER REPAIRS AND I/I CORRECTION	\$623,200
429.415	REFUNDS	\$2,000
429.452	FLOW METER MAINTENANCE	\$5,000
429.470	LCA WESTERN LEHIGH INTERCEPTOR SEWAGE CHARGES	\$3,750,000
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$147,000
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$10,000
429.480	AUTHORITY FEES	\$3,000
429.670	CAPITAL* (ITEMS 1-5)	\$399,000
429.000	TRANSFERS TO CAPITAL RESERVE	\$1,000
429.900	MISCELLANEOUS (INCLUDES COKE TESTING)	\$5,000
<b>TOTAL EXPENSES</b>		<b>\$6,196,400</b>
<b>EXCESS FUNDS AVAILABLE OVER EXPENSES FOR YEAR ENDING DEC. 31, 2013</b>		<b>\$0</b>
<b>ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)</b>		<b>\$3,200,000</b>
<b>TOTAL ESTIMATED RESOURCES AVAILABLE</b>		<b>\$3,200,000</b>
<b>2013 CAPITAL IMPROVEMENTS FROM INVESTMENTS</b>		<b>\$0</b>
<b>ADJUSTED ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)</b>		<b>\$3,200,000</b>

**UPPER MACUNGIE TOWNSHIP AUTHORITY  
2013 BUDGET  
SEWER REVENUES**

CASH BASIS

		<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2012 PROJECTED YEAR END</b>
<b><u>REVENUE:</u></b>				
341.020	INTEREST	\$5,000	\$4,000	\$5,700
341.030	PENALTIES	\$14,000	\$12,000	\$15,200
364.011	TAPPING FEES	\$1,000	\$1,000	\$3,300
364.012	INDUSTRIAL FEES	\$3,700,000	\$3,302,400	\$3,714,300
364.014	RESIDENTIAL FEES	\$1,850,000	\$1,800,000	\$1,902,500
364.015	UNUSED SEWER ALLOCATION CHARGES	\$200,000	\$200,000	\$204,000
364.017	INSPECTION FEES	\$9,000	\$10,000	\$9,400
364.018	SAMPLING ANALYSIS CHARGES	\$58,000	\$65,000	\$58,800
364.019	ADMINISTRATIVE CHARGES	\$5,000	\$10,000	\$4,700
380.020	LIENS	\$11,000	\$11,000	\$12,900
380.030	LEGAL FEES	\$500	\$500	\$0
380.099	MISCELLANEOUS	\$1,200	\$3,000	\$1,200
383.000	ASSESSMENTS (CETRONIA RD & RABENOLD AG EXEMPT)	\$1,000	\$1,000	\$0
397.000	TRANSFERS	\$0	\$0	\$0
398.001	LOWHILL/WEISENBERG TOWNSHIP REIMBURSEMENT	\$8,700	\$8,700	\$8,900
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	\$2,000	\$2,400	\$1,900
392.010	REIMBURSABLES	\$0	\$0	\$0
<b>TOTAL REVENUE</b>		<b>\$5,866,400</b>	<b>\$5,431,000</b>	<b>\$5,942,800</b>

**OTHER REVENUES**

341.010	INTEREST FROM INVESTMENTS	\$30,000	\$30,000
	ACTUAL FUNDS AVAILABLE (SEWER REVENUE)	\$300,000	\$300,000
	<b>TOTAL FUNDS AVAILABLE</b>	<b>\$6,196,400</b>	<b>\$5,761,000</b>

**UPPER MACUNGIE TOWNSHIP AUTHORITY**  
**SEWER REVENUES 2013**

**SEWER RENTALS & FEES**

364.012	<b>INDUSTRIAL &amp; COMMERCIAL CHARGES</b> - These charges are based on the discharge flows from the companies. They include any excess strength charges for BOD, TSS, & TKN which exceed the ordinance limits.	\$3,700,000
364.014	<b>RESIDENTIAL CHARGES</b> - These charges are based on the water usage generated in the first quarter of the year and assumed to be the same for the next three quarters. This is done so that seasonal outside water usage that does not go into the sanitary sewers is not billed thereby inflating the cost to the customer.	\$1,850,000
364.015	<b>UNUSED SEWER ALLOCATION CHARGES</b> - Industrial & Commercial customers are charged \$0.95 per 1000 gallons for sewage flow that is more than 300 gallons per day below the allocation that was purchased for the building.	\$200,000
364.018	<b>COMMERCIAL CHARGES (FOG)</b> - These are the Fats, Oil & Grease charges in excess of 50 parts per million charged in Industrial & Commercial customers.	\$5,000
364.018	<b>INDUSTRIAL SAMPLING</b> - When a company has excess strength above the standard allowed, and exceed 25,000 gallons in a billing cycle, they are sampled and the charges are billable. If there is no excess strength, there is no charge.	\$58,000

**OTHER REVENUES**

341.010	<b>INTEREST FROM INVESTMENTS</b> - The interest generated from the revenue investment account of the Authority is used in the budget to help keep the customer rates stable.	\$30,000
341.020	<b>INTEREST (ON PAST DUE INVOICES)</b> - Invoices and sewer billing over thirty days old generate 10% interest.	\$5,000
341.030	<b>PENALTIES</b> - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.	\$14,000
364.011	<b>TAPPING FEES</b> - A fee of \$1,100 is charged to all customers connecting to the sewer system that are not part of an approved subdivision to cover future improvements to that portion of the system.	\$1,000
364.017	<b>INSPECTION FEES</b> - A \$50 inspection fee is charged to all customers connecting to the sewer system.	\$9,000

**UPPER MACUNGIE TOWNSHIP AUTHORITY**  
**SEWER REVENUES 2013**

**OTHER REVENUES (cont.)**

364.019	<b>ADMINISTRATIVE CHARGES</b> - Charges added to invoices to offset office administrative functions usually related to fact finding.	\$5,000
380.020	<b>LIENS</b> - This is money collected to reimburse for filing of a lien at the court house on a property that has unpaid invoices.	\$11,000
380.030	<b>LEGAL FEES</b> - Occasional fees charged to customer and reimbursed to Authority.	\$500
380.099	<b>MISCELLANEOUS</b> - Occasional fees and income that would not fit into any other category.	\$1,200
383.000	<b>ASSESSMENTS</b> - A small number of residential customers are on time payments or owe money from the Phase II Sewer Project and the Cetronia Road Sewer Project.	\$1,000
398.001	<b>LOWHILL / WEISENBERG TOWNSHIPS REIMBURSEMENT</b> - Upper Macungie Township Authority is the billing agent for the Lowhill sewer system and these are the administrative charges for that service. A Pump Station transmission fee is charged to Weisenberg Township.	\$8,700
398.002	<b>LOWER MACUNGIE TOWNSHIP REIMBURSEMENT</b> - Lower Macungie Township pays Upper Macungie Township Authority for the flow of sewage into the Upper Macungie Township Authority Phase III System.	\$2,000

**UPPER MACUNGIE TOWNSHIP AUTHORITY  
2013 BUDGET  
SEWER EXPENSES**

CASH BASIS

		2013 BUDGET	2012 BUDGET	2012 PROJECTED YEAR END
<b><u>SEWER DEPARTMENT ADMINISTRATION:</u></b>				
429.140	WAGES, SALARIES & BENEFITS	\$493,000	\$478,000	\$470,000
429.143	DISPATCH ANSWERING SERVICE	\$600	\$600	\$600
429.156	HEALTH INSURANCE / BLUE CROSS/BLUE SHIELD	\$122,000	\$111,000	\$106,400
429.158	LIFE INSURANCE	\$5,500	\$5,000	\$5,400
429.161	SOCIAL SECURITY / FICA	\$37,000	\$37,000	\$36,000
429.163	DEFERRED COMPENSATION	\$8,500	\$7,000	\$8,500
429.191	UNIFORMS / SHOES	\$500	\$500	\$400
429.195	TRAINING	\$1,000	\$2,000	\$1,000
<b>TOTAL SEWER DEPARTMENT ADMINISTRATION</b>		<b>\$668,100</b>	<b>\$641,100</b>	<b>\$628,300</b>

**SEWER DEPARTMENT SUPPLIES / EQUIPMENT:**

429.205	WORKPLACE SAFETY	\$1,000	\$1,000	\$1,000
429.210	OFFICE SUPPLIES / EQUIPMENT	\$22,000	\$20,000	\$21,700
429.216	OFFICE EQUIPMENT MAINTENANCE	\$6,500	\$5,100	\$6,300
429.220	OPERATING SUPPLIES / EQUIPMENT	\$11,000	\$15,000	\$10,200
429.231	GASOLINE / DIESEL	\$4,000	\$4,000	\$3,600
429.250	VEHICLE MAINTENANCE & REPAIR	\$12,000	\$8,000	\$11,400
<b>TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT</b>		<b>\$56,500</b>	<b>\$53,100</b>	<b>\$54,200</b>

**SEWER DEPARTMENT SERVICES:**

429.239	PUMP STATION GAS	\$3,000	\$3,000	\$3,000
429.311	ACCOUNTING SERVICES	\$18,000	\$18,000	\$17,500
429.313	ENGINEERING SERVICES	\$300,000	\$400,000	\$217,000
429.314	LEGAL SERVICES	\$25,000	\$30,000	\$16,500
429.321	TELEPHONE	\$6,500	\$5,500	\$6,100
429.325	POSTAGE	\$7,000	\$8,000	\$6,200
429.327	RADIO MAINTENANCE	\$100	\$100	\$100
429.341	ADVERTISING	\$1,000	\$1,000	\$1,000
429.342	PRINTING SERVICES	\$3,000	\$3,000	\$2,800
429.350	INSURANCE	\$24,000	\$23,000	\$23,300
429.361	OFFICE ELECTRICAL SERVICES	\$6,000	\$6,400	\$5,600
429.362	OFFICE BUILDING GAS	\$1,000	\$1,500	\$800
429.363	PUMP STATION ELECTRIC	\$46,000	\$48,000	\$45,100
429.374	REPAIRS & MAINTENANCE	\$26,000	\$16,000	\$25,200
429.375	PUMP STATION GENERAL EXPENSE	\$60,000	\$50,000	\$59,100
429.376	SANITARY SEWER REPAIRS & I/I CORRECTION	\$623,200	\$450,000	\$646,700
429.415	REFUNDS	\$2,000	\$0	\$2,300
429.000	TRANSFERS	\$1,000	\$0	\$0
429.452	FLOW METER MAINTENANCE	\$5,000	\$3,000	\$5,000
429.470	LCA WESTERN LEHIGH INTERCEPTOR CHARGES	\$3,750,000	\$3,250,000	\$3,570,000
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$147,000	\$140,000	\$140,500
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$10,000	\$10,000	\$7,000
429.480	AUTHORITY FEES	\$3,000	\$3,000	\$2,500
<b>TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT</b>		<b>\$5,067,800</b>	<b>\$4,469,500</b>	<b>\$4,803,300</b>

**UPPER MACUNGIE TOWNSHIP AUTHORITY  
2013 BUDGET  
SEWER EXPENSES**

CASH BASIS

		2013 <u>BUDGET</u>	2012 <u>BUDGET</u>	2012 <u>PROJECTED YEAR END</u>
<b><u>SEWER DEPARTMENT CAPITAL OUTLAY:</u></b>				
429.670	CAPITAL IMPROVEMENTS	\$122,000	\$122,700	\$122,100
429.700	PURCHASE OF FLOW METERS	\$3,000	\$3,000	\$3,000
429.791	REPLACE PICK-UP TRUCK	\$0	\$170,000	\$170,000
429.793	REPLACE UTILITY TRUCK	\$200,000	\$222,000	\$221,100
429.821	FACILITY IMPROVEMENTS	\$74,000	\$74,600	\$73,800
<b>TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT</b>		<b>\$399,000</b>	<b>\$592,300</b>	<b>\$590,000</b>
<b><u>TRANSFERS &amp; MISCELLANEOUS:</u></b>				
429.000	TRANSFERS TO CAPITAL RESERVE	\$0	\$0	\$0
429.900	MISCELLANEOUS (INCLUDES COKE TESTING)	\$5,000	\$5,000	\$4,900
<b>TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT</b>		<b>\$5,000</b>	<b>\$5,000</b>	<b>\$4,900</b>
<b>TOTAL EXPENSES</b>		<b>\$6,196,400</b>	<b>\$5,761,000</b>	<b>\$6,080,700</b>

## UPPER MACUNGIE TOWNSHIP AUTHORITY

### SEWER EXPENSES 2013

#### SEWER DEPARTMENT ADMINISTRATION

429.140	<b>WAGES, SALARIES &amp; BENEFITS</b> - These costs are reimbursed to Upper Macungie Township to cover the operation of the Authority.	\$493,000
429.143	<b>DISPATCH ANSWERING SERVICE</b> - Costs are reimbursed to Upper Macungie Township for Upper Macungie Township Authority portion of night answering	\$600
429.156	<b>HEALTH INSURANCE - BLUE CROSS / BLUE SHIELD</b> - Costs are reimbursed to Upper Macungie Township to cover Blue Cross and Blue Shield health insurance.	\$122,000
429.158	<b>LIFE INSURANCE</b> - Costs are reimbursed to Upper Macungie Township to cover life insurance premiums for employees of Upper Macungie Township Authority.	\$5,500
429.161	<b>SOCIAL SECURITY / FICA</b> - These costs are reimbursed to Upper Macungie Township to cover costs of Federal Insurance Contributions Act deductions from payroll.	\$37,000
429.163	<b>DEFERRED COMPENSATION</b> - Costs are reimbursed to Upper Macungie Township for contributions by the Township to the employee retirement plan.	\$8,500
429.191	<b>UNIFORMS / SHOES</b> - The cost of purchasing and cleaning of uniforms, and purchasing shoes and boots for the Sewer Crew.	\$500
429.195	<b>TRAINING</b> - The cost to send or have people come to the Township to train employees on new technology or safety systems.	\$1,000

#### SEWER DEPARTMENT SUPPLIES / EQUIPMENT

429.205	<b>WORKPLACE SAFETY</b> - The cost of small items such as signage or training that would relate to safety either in the field or office.	\$1,000
429.210	<b>OFFICE SUPPLIES</b> - Covers the cost of normal office supplies plus upgrading and maintenance of computer system.	\$22,000
429.216	<b>OFFICE EQUIPMENT MAINTENANCE</b> - Cost to repair the office equipment such as computers and copiers that are not covered under contracts.	\$6,500
429.220	<b>OPERATING SUPPLIES</b> - This includes all small supplies such as brooms, fittings, hand tools, etc. to maintain the system and supply the needs of the employees.	\$11,000

**UPPER MACUNGIE TOWNSHIP AUTHORITY**  
**SEWER EXPENSES 2013**

**SEWER DEPARTMENT SUPPLIES / EQUIPMENT (con't)**

429.231	<b>GASOLINE / DIESEL</b> - The cost of gas or diesel fuel for the equipment.	\$4,000
429.250	<b>VEHICLE MAINTENANCE &amp; REPAIRS</b> - The repairs and servicing of trucks and related equipment used by the Sewer Crew.	\$12,000

**SEWER DEPARTMENT SERVICES**

429.239	<b>PUMP STATION GAS</b> - 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.	\$3,000
429.311	<b>ACCOUNTING FEES</b> - Cost incurred by the Accounting firm to audit the records of the Authority.	\$18,000
429.313	<b>ENGINEERING FEES</b> - Costs incurred by the Engineering firm relating to Authority business which is not reimbursed by developers and customers. Includes SCRAP work.	\$300,000
429.314	<b>LEGAL FEES</b> - Costs incurred by the Solicitor relating to Authority business which is not reimbursed by developers and customers.	\$25,000
429.321	<b>TELEPHONE</b> - Telephone equipment maintenance and rentals located in the office and pump stations.	\$6,500
429.325	<b>POSTAGE</b> - Mailing costs for billing invoices, letters, etc.	\$7,000
429.327	<b>RADIO EQUIPMENT MAINTENANCE</b> - The cost of maintaining and repairing two-way radio equipment in the trucks and office.	\$100
429.341	<b>ADVERTISING</b> - The cost associated with notifying the public.	\$1,000
429.342	<b>PRINTING</b> - Cost of printing envelopes, letterhead, billing invoices, etc.	\$3,000
429.350	<b>INSURANCE PREMIUMS</b> - The entire sewer system, including employee liability is covered under various insurance policies.	\$24,000
429.361	<b>OFFICE ELECTRICAL SERVICES</b> - These costs are reimbursed to Upper Macungie Township for UMTA portion of operating the office building.	\$6,000
429.362	<b>OFFICE BUILDING GAS</b> - Costs are reimbursed to Upper Macungie Township for the Upper Macungie Township Authority portion of operating the office building.	\$1,000
429.363	<b>PUMP STATION ELECTRIC</b> - The cost of operating the sewage pumps and stations.	\$46,000

**UPPER MACUNGIE TOWNSHIP AUTHORITY**  
**SEWER EXPENSES 2013**

**SEWER DEPARTMENT SERVICES (con't)**

429.374	<b>REPAIRS &amp; MAINTENANCE</b> - Costs associated with repairing man holes, streets above the sewer system and related supplies.	\$26,000
429.375	<b>PUMP STATION GENERAL EXPENSE</b> - The costs related to the operation and maintenance of the various sewage pump stations in the Township.	\$60,000
429.376	<b>SEWER REPAIRS &amp; I/I CORRECTION</b> - The cost to repair and eliminate inflow and infiltration of ground water into the sanitary sewer system and maintain integrity of the pipes including SCARP work.	\$623,200
429.415	<b>REFUNDS</b> - The cost to refund incorrect payments.	\$2,000
429.452	<b>FLOW METER MAINTENANCE</b> - Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.	\$5,000
429.470	<b>LCA WESTERN LEHIGH INTERCEPTOR</b> - These are the payments made to the Lehigh County Authority for the flow of sewage from the Township.	\$3,750,000
429.471	<b>LCA RELIEF INTERCEPTOR PHASE I</b> - Payments made to Lehigh County Authority for the flow of sewage through the Phase I relief interceptor.	\$147,000
429.472	<b>LCA RELIEF INTERCEPTOR PHASE II</b> - The Phase II relief interceptor debt has been satisfied and there are no further payments due.	\$10,000
429.480	<b>AUTHORITY FEES</b> - Administrative charges from the Bank to cover costs relating to Phase I and Phase II bonds.	\$3,000

**SEWER DEPARTMENT CAPITAL OUTLAY**

429.670	<b>CAPITAL IMPROVEMENTS</b> - These funds are spent on capital purchases such as trucks, upgrading pumps and equipment and new sewer lines. For 2012 one truck has been included.	\$399,000
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**TRANSFERS & MISCELLANEOUS**

429.000	<b>TRANSFERS</b> - Includes any funds put into the Sewer Revenue Account that needed to be moved to another account. Including the Capital Reserve Account for future pump station replacements or upgrades.	\$1,000
429.900	<b>MISCELLANEOUS</b> - Small expenditures that do not fit into a specific category includes high strength sampling for the Coca-Cola plant which is passed along to LCA.	\$5,000



**UPPER MACUNGIE TOWNSHIP  
2013 BUDGET**

**ASSESSES VALUATION**

	<b><u>PARCELS</u></b>	<b><u>ASSESSED</u></b>
TAXABLE	8,283	3,638,421,100
EXEMPT	240	52,968,950
PREFERENTIAL (FARM ACT) PARCEL COUNT INCLUDED IN TOTAL PARCELS		38,024,200
<b>TOTAL</b>	<b>8,523</b>	<b>3,729,414,250</b>

**TAX RATE**

REAL ESTATE TAX	0.64 ML
REAL ESTATE TRANSFER TAX	0.500%
FIRE HYDRANT TAX	0.27 ML
EARNED INCOME TAX	0.500%
STREET LIGHT TAX	
TRELERTOWN AREA	\$ 0.30 FR FT
FOGELSVILLE AREA	\$ 0.38 FR FT
BREINIGSVILLE AREA	\$ 0.35 FR FT
CHAPMAN / KUHNSVILLE AREA	\$ 0.33 FR FT