

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014

GENERAL GOVERNMENT ADMINISTRATION

400.113	SALARIES ELECTED OFFICIALS / MEETINGS - Salaries that are paid to the Upper Macungie Township Supervisors to attend meetings. Ashmar - \$3,250, Earley - \$3,250 and Rader - \$3,250. These salaries are set by the second class Township code.	\$9,700
400.460	SEMINARS & CONFERENCES - For the various seminars, annual state association conventions, and conferences that are held during the year that the Supervisors will attend. The estimated cost will be	\$500
400.461	SUBSCRIPTIONS / MEMBERSHIPS - Township departments (excluding Planning/Zoning) subscribe and join various governmental organizations and magazines, newspapers, etc.	\$2,000

FINANCIAL ADMINISTRATION

402.120	SALARY - The salary will be for the Treasurer.	\$65,200
402.156	HEALTH INSURANCE - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan. The estimated cost will be	\$648,700
402.158	LIFE INSURANCE - The Township's Life Insurance AD/D, STD and LTD.	\$21,800
402.163	DEFERRED COMPENSATION - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees	\$40,000
402.300	BANK CHARGES - These are service charges that the bank charges the Township. The estimated cost will be	\$100
402.460	SEMINARS / CONFERENCES / TRAINING - For the various seminars, conferences and training that is held during the year that the Treasurer will attend. The estimated cost will be	\$100
402.461	EMPLOYEE BONDS AND PUBLIC OFFICIAL'S BONDS -The Employee and Public Official's Bonds are legally required to have a bond protecting the Township, in the amount of \$1,000,000. The cost for this bond will be	\$4,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014**

TAX COLLECTOR

403.114	SALARY - The Township Tax Collector is elected for the role of Tax Collector. This estimated cost will be	\$12,000
403.220	OPERATING EXPENSES - Office Supplies - The office supplies are needed in the Tax Collector's office. The estimated total will be	\$200
403.310	POSTAGE AND BILL PRINTING - The expenses paid by the Township include printing of the tax bills and postage. The estimated cost will be	\$10,000
403.510	PRIOR YEAR TAX REFUNDS - Residents and Corporations that appeal their Property Tax and are successful in having their taxes reduced are sometimes given a refund for the prior years' taxes that were paid. The estimated refund for 2014 is	\$5,000
403.600	HYDRANT TAX PAYMENT - Upper Macungie Township pays Lehigh County Authority rental for all fire hydrants in the Township. These expenses are covered by the Fire Hydrant Tax. This year's rental will be	\$160,000
403.610	STREET LIGHTING TAX PAYMENT - Cost of electric for the street lights owned by the Township. This expense is supported by a street light tax and the estimated cost will be	\$145,000

LEGAL EXPENSES

404.314	LEGAL SERVICES - Upper Macungie Township retains a Law Office for representation at Township meetings, legal opinions, court hearings, Planning Commission meetings, etc. The estimated cost will be	\$145,000
404.315	LEGAL SERVICES - REIMBURSABLES - Legal services provided for the Planning Commission meetings, opinions for Escrow Accounts, which is paid for by the Township and later reimbursed by developers.	\$35,000

CLERICAL SERVICES

405.140	SALARIES / WAGES - The salaries and wages for support staff of the Township. The estimated cost will be	\$291,500
405.210	OFFICE SUPPLIES - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be	\$16,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014**

CLERICAL SERVICES (cont.)

405.216	MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT - The maintenance agreement contracts are for equipment ranging from calculators, typewriters, fax machines, copy machines, etc. The estimated cost will be	\$7,000
405.325	POSTAGE - Postage for sending out the refuse bills and also the day to day correspondence. The estimated cost will be	\$28,000
405.331	TRANSPORTATION/MILEAGE - The Township will reimburse employees for the use of their own vehicle for Township business. This estimated cost will be	\$7,000
405.341	ADVERTISING - The legal advertisements for Upper Macungie Township ordinances, special meetings, bidding out for materials, the selling of equipment, etc. The costs are estimated to be	\$5,000
305.342	PRINTING - The cost of printing refuse forms, moving permit forms, news letters, building/electric/plumbing permits, letterhead, etc. The cost is estimated to be	\$21,000
405.441	AD COMPUTER - Payroll and all tax reports done by AD Computer. The estimated cost for this year will be	\$6,500
405.480	MANAGEMENT CONSULTING SERVICES - The Township sometimes uses professional consultants for a variety of issues needed at the Township. This years estimated cost will be	\$8,000
405.701	COMPUTER UPGRADE AND NEW COMPUTERS - When necessary, the Township upgrades their computer systems and the purchase of new computers. The estimated cost is	\$5,000
405.702	COMPUTER EXPENSE AND WEBSITE UPDATES - Professional services for the Township's computer system. The estimated cost for this year will be	\$1,500

INSURANCE BENEFITS

406.154	WORKER'S COMPENSATION INSURANCE - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.	\$106,500
406.160	EMPLOYEES PENSION AND ADMINISTRATION FEES - Upper Macungie Township maintains a pension plan for each full time employee, this is this years municipal obligation.	\$382,500

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014

INSURANCE BENEFITS (con't)

406.351	UMBRELLA INSURANCE - Liability - The Township Liability Limit on each occurrence is \$4,000,000. Our general aggregate limit is \$4,000,000. Also included is Body Injury and Property Damage Liability with a limit of \$500,000.	\$50,900
406.355	COMMERCIAL PACKAGE POLICY - This policy covers all other property the Township owns. The cost will be	\$113,100

ACCOUNTING / ACTUARIAL

407.311	AUDITING SERVICES - The annual audit, is performed by France, Anderson, & Basile, P. C. This years costs will be	\$26,000
407.316	ACTUARIAL SERVICES - Conrad M. Siegel, Inc. - Services provided by Conrad M. Siegel, Inc.. involving pension calculations and pension related duties. The estimated cost will be	\$5,500

ENGINEERING

408.311	TOWNSHIP ENGINEERING SERVICES - The expense for Keystone Consulting Engineers to represent the Township. The estimated cost will be	\$280,000
408.315	ESCROW - ENGINEERING FEES - Engineering fees created by reviewing plans and inspecting developments performed by the Keystone Consulting Engineers is reimbursed by the Developer. The estimated cost will be	\$800,000

GENERAL GOVERNMENT OPERATION EXPENSES

409.226	CUSTODIAL SUPPLIES / MATERIALS - The cleaning supplies for use in the Township buildings. The estimated cost will be	\$4,000
409.321	TELEPHONE AND NEW TELEPHONE SYSTEM - Telephone costs that cover mobile phone, pagers, Township telephone and one calls, also to cover cost for a new telephone system for the township. The telephone cost for this year is estimated to be	\$45,000
409.361	ELECTRICITY - Cost for electric for the Township Administration Building. The estimated cost will be	\$45,000

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014

GENERAL GOVERNMENT OPERATION EXPENSES CON'T

409.362	HEAT - Cost of fuel for heating the Township Administration Building. The estimated cost will be	\$5,000
409.363	WATER - Cost for water from Lehigh County Water Authority. The estimated cost will be	\$600
409.364	SEWER - Cost for sewer for the Township Administration Building. The estimated cost will be	\$1,000
409.373	MAINTENANCE / REPAIR BUILDINGS - Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building. The estimated cost will be	\$50,000
409.375	VEHICLE FUEL - Gasoline - Cost for gasoline for the Public Works equipment and fire equipment. The estimated cost will be	\$175,000
409.376	VEHICLE FUEL - Diesel - Cost for diesel fuel for the Public Works equipment and fire equipment. The estimated cost will be	\$80,000

STATE POLICE DEPARTMENTS

410.110	STATE POLICE - REPAIRS & MAINTENANCE TO BUILDING - The cost for repairs and maintenance for the State Police Building. The estimated cost will be	\$15,000
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UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT

410.134	SALARIES - Salaries for the Upper Macungie Township Police Officers. The estimated cost will be	\$2,062,000
410.135	HEALTH AND LIFE INSURANCE - The Township covers all full-time police officers and their families with a Capital Blue Cross hospitalization and major medical plan and the Life Insurance Program for all full time police officers. The estimated cost will be	\$535,800
410.136	PENSION & ADMINISTRATION FEES (PMRS) - The Township maintains a pension plan for each full time police officer, this is the years municipal obligation.	\$403,200
410.137	DEFERRED COMPENSATION - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees	\$20,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014**

UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT (con't)

410.138	UNIFORMS - The Township will provide uniforms for all the police officers.	\$25,000
410.139	LEGAL FEES - Legal fees provide to the Upper Macungie Police Department when needed.	\$6,000
410.140	OFFICE EQUIPMENT AND OPERATING SUPPLIES - Various items purchased for the office, as well as supplies/items needed for community events.	\$20,000
410.141	CUSTODIAL SUPPLIES - The cleaning supplies for use in the Police building. The estimated cost will be	\$1,000
410.142	COMPUTER SOFTWARE AND HARDWARE - Computer software and hardware packages used for the Police Department. This also includes maintenance contracts/professional services for various computer packages.	\$40,000
410.143	TRAINING / SEMINARS / DUES - The cost to send the Police Officers for training and seminars.	\$30,000
410.144	BUILDING MAINTENANCE AND EQUIPMENT - The cost of maintenance and equipment for the Upper Macungie Township Police Department building.	\$13,000
410.145	ELECTRIC - Cost for electric for the Upper Macungie Township Police Department Building. The estimated cost will be	\$15,000
410.146	HEAT - Cost for fuel for heating the Upper Macungie Township Police Department Building. The estimated cost will be	\$7,000
410.147	WATER - Cost for water from Lehigh County Water Authority. The estimated cost will be	\$1,000
410.148	SEWER - Cost for sewer for the Upper Macungie Township Police Department Building. The estimated cost will be	\$1,000
410.149	TELEPHONE - Telephone costs that cover mobile phone, pagers, Upper Macungie Township Police Department telephones. The telephone costs will be	\$30,000
410.150	VEHICLE MAINTENANCE AND EQUIPMENT - The cost for maintenance and equipment for police vehicles. This includes maintenance of VASCAR / speedometer certification, etc.	\$43,000

UPPER MACUNGIE TOWNSHIP GENERAL EXPENSES 2014

UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT (con't)

410.151	VEHICLE PURCHASES - The cost to purchase vehicles for the Upper Macungie Township Police Department.	\$0
410.152	TESTING - PRE-EMPLOYMENT, DRUG, ALCOHOL AND POLYGRAPH, ETC - Cost for pre-employment, drug, alcohol and polygraph etc. for the Police Department.	\$1,600
410.153	K-9 - The cost for training and care for the K-9's.	\$12,000
410.154	ARMS AND AMMUNITION - The cost for fire arms and ammunition.	\$20,000
410.155	EVIDENCE PROCESSING MATERIALS - The materials used for processing evidence.	\$3,000
410.156	MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT - The maintenance agreement contracts are fir equipment ranging from calculators, typewriters, fax machines, copy machines, etc. The estimated cost will be	\$10,000

FIRE DEPARTMENT

411.131	SALARIES / WAGES - Salaries and wages for the Fire Commissioner, Fire Inspector and the Administrative Assistant for the Fire Department. The estimated cost will be	\$215,300
411.134	OPERATING SUPPLIES - Items that are purchased for the office and the Fire Stations #8, #25, #56, such as store supplies and supplies/items needed for Fire Prevention Services.	\$26,000
411.135	COMPUTER SOFTWARE AND HARDWARE - Computer software and hardware packages used for the Fire Departments.	\$8,000
411.136	CUSTODIAL SUPPLIES - Cleaning supplies for use in the Fire Stations.	\$1,000
411.137	INSURANCE - Liability, damages, other policies to cover the Fire Stations #8, #25 and #56.	\$30,000
411.138	WORKERS COMPENSATION INSURANCE - Workers compensation insurance is used for the Volunteer Fire Fighters .	\$39,000
411.249	VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56 - The cost for repairs and maintenance on the equipment for the Upper Macungie #56 Fire Company. The estimated cost will be	\$22,000
411.250	VEHICLE MAINTENANCE - FOGELSVILLE #8 - The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company. The estimated cost will be	\$30,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014**

FIRE DEPARTMENT (con't)

411.251	VEHICLE MAINTENANCE - TREXLERTOWN #25 - The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company. The estimated cost will be	\$30,000
411.255	UNIFORMS - To standardize uniforms for all fire stations.	\$8,000
411.256	EQUIPMENT PURCHASES - To purchase small equipment like pumps, hoses and ladders for the fire companies and haz mat materials.	\$60,000
411.257	MAINTENANCE / REPAIR / TESTING EQUIPMENT - Repair, testing on the pumps, hoses and ladders.	\$10,000
411.258	OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT - Office furniture, audio visual equipment and IC Training Aids for Upper Macungie Township Fire Station #56.	\$2,000
411.259	ELECTRIC - Cost for electric for Fire Stations #8, #25, and #56.	\$34,000
411.260	TRAINING / SEMINARS / DUES / EMERGENCY MANAGEMENT CERTIFICATION - Training and seminars and emergency management certification for the volunteers' and community education.	\$7,000
411.354	VOLUNTEER FIREMEN REINBURSEMENTS AND FUNCTIONS - This is a program set up to pay the Township Volunteer Firemen \$7.50 per fire call, travel and training expenses, also for various Township functions such as Community Days and the joint Fire Team picnic. The estimated cost will be	\$105,000
411.710	BUILDING REPAIRS AND MAINTENANCE - Building repairs and maintenance for Fire Stations #8, #25 and #56. This estimated cost will be	\$30,000
411.711	HEAT - Cost of gas heat, fuel oil, propane and natural gas for Fire Stations #8, #25 and #56.	\$25,000
411.712	TELEPHONE SERVICE - Telephone land lines for Fire Stations #8, #25, and #56.	\$6,000
411.713	WATER - Cost for water and well testing from Lehigh County Water Authority for Fire Stations #8, #25 and #56.	\$2,600
411.714	TRASH HAULING - The cost for trash pick-up for the Fire Stations #8, #25 and #56.	\$3,000
411.715	SEWER - The cost for sewer for Fire Stations #8, #25 and #56.	\$1,200

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014**

PLANNING / ZONING

414.120	SALARIES / WAGES - Salaries and wages for the Planning and Zoning Department, Protective Services and Building Inspector will be	\$199,600
414.140	ZONING HEARING BOARD EXPENSES - Zoning Hearing Board members each receive \$6.00 per meeting. The estimated cost will be	\$1,900
414.210	PLANNING / ZONING SUPPLIES - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be	\$6,000
414.313	VEHICLE REPAIRS & MAINTENANCE - Any repairs and maintenance to the vehicles. The estimated cost this year will be	\$1,000
414.314	ZONING BOARD LEGAL SERVICES AND REVISED SALDO AND ZONING BOOKS - Steckel and Stopp Law Offices represents the Township in matters regarding the Zoning Hearing Board, also to revise the saldo and zoning books. The estimated cost will be	\$40,000
414.316	STENOGRAPHER - A stenographer is required at all the Township Zoning Hearings, the James Gallagher firm performs these stenographer duties. The estimated cost will be	\$6,000
414.341	ADVERTISING - The legal advertisements for the Township Zoning Hearing board meetings, special meetings. The estimated cost will be	\$2,000
414.420	RENT OF INSPECTORS - Electrical and Plumbing Inspectors wages that are charged to the Township for inspections that are done within the Township. The estimated cost will be	\$262,000
414.460	MEMBERSHIPS DUES / TRAINING / CONFERENCE / SUBSCRIPTIONS - The Township is in different organizations and subscribe to various governmental magazines. Also, for training and conferences attend during the year. The estimate cost will be	\$6,000

SANITATION

426.140	SALARIES / WAGES - Sewer - The salaries and wages for the Sewer Authority of the Township. The estimated cost will be	\$528,200
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**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014**

REFUSE AND RECYCLING

427.008	SALARIES / WAGES INCLUDING PART TIME - These costs are reimbursed to Upper Macungie Township from the Refuse Account.	\$76,100
427.009	DEFERRED COMPENSATION - Costs are reimbursed to Upper Macungie Township for the employee retirement plan.	\$2,500
427.010	SOCIAL SECURITY / FICA / UNEMPLOYMENT - These are reimbursed to Upper Macungie Township to cover costs.	\$5,900
427.011	HEALTH / DENTAL / VISION / LIFE INSURANCE - These are reimbursed to Upper Macungie Township to cover costs.	\$25,100
427.012	PRINTING - Cost of printing envelopes, letterhead and billing invoices.	\$9,000
427.013	POSTAGE - Mailing costs for billing invoices, letter, etc.	\$6,000
427.014	LEGAL FEES - Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.	\$30,000
427.015	SERVICES / MATERIALS / RECYCLE BINS - These are the costs to purchase additional carts and bins for new homes added to Township. The costs are reimbursed in the rate structure.	\$30,000
427.017	CAPITAL PURCHASE - BUILDING AND SECURITY - Partial cost to purchase a security system and building modifications.	\$100,000
427.018	CAPITAL RESERVE - This amount is put in a reserve account to be able to maintain the 2014 rate until the end of the contract,	\$156,400
427.019	OFFICE RENTAL - To reimburse Upper Macungie Township for the areas used for Refuse and Recycling in the office and garages.	\$25,000
427.702	CONTRACT HAULING (INCLUDING STICKERS) - 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.	\$1,345,000

PUBLIC WORKS DEPARTMENT

LEAF COLLECTION / COMPOSTING

427.700	COMPOST EQUIPMENT REPAIR & MAINTENANCE - The cost for repairs & maintenance that is done on the compost and leaf collection equipment. The estimated cost will be	\$15,000
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UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014

PUBLIC WORKS

430.124	SALARIES / WAGES - Salaries and wages for road maintenance in the Township is estimated at	\$649,200
430.143	DISPATCH ANSWERING SERVICE - The answering service is used when the Township is not opened to answer important calls that need immediate attention. The cost is	\$1,000
430.205	WORKPLACE SAFETY - For the Public Works employees to attend seminars of Workplace Safety. The cost will be	\$1,000
430.210	OFFICE SUPPLIES / EQUIPMENT MAINTENANCE - The office supplies needed in the Public Works Department and for equipment maintenance. The estimated cost will be	\$100
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. and the cost is estimated to be	\$8,000
430.226	CUSTODIAL SUPPLIES - Cleaning supplies for use in the Public Works Department.	\$1,500
430.250	VEHICLE REPAIRS & MAINTENANCE - Any repairs and maintenance to the equipment. The estimated cost this year will be	\$40,000
430.321	TELEPHONES - Telephone cost that cover the Public Works Department telephones. The cost for this year is estimate to be	\$7,500
430.327	RADIO MAINTENANCE - To repair the radios that are equipped in each Township Public Works vehicle, it is estimated to cost	\$1,000
430.361	ELECTRIC - Cost for electric for the Public Works Buildings. The estimated cost is	\$9,000
430.362	NATURAL GAS - Cost for natural gas for the Public Works Department. The estimated cost is	\$8,000
430.373	BUILDING MAINTENANCE / REPAIR - The cost for maintenance and repairs for the Public Works Building. The cost is estimated at	\$50,000

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014

PUBLIC WORKS (con't)

430.440	UNIFORMS & SHOES - The Township supplies uniforms and shoes to all Public Works employees. The estimated expense cost is	\$21,000
430.441	WORKPLACE DRUG / ALCOHOL CDL TEST - Drug and Alcohol CDL Test are randomly taken. The estimated cost is	\$2,500
430.460	TRAINING - Seminars and Public Works related training. The estimated cost will be	\$2,000
430.461	NEW INSPECTION STATION - (ENGINEERING AND LEGAL) For possible inspection station to inspect large vehicles.	\$25,000

SNOW AND ICE REMOVAL

432.140	SALARIES & WAGES - The salaries and wages for snow and ice removal in the Township. The estimated cost will be	\$12,000
432.220	SALT & ANTI-SKID - For the salt and anti-skid that will be used in the Township in 2014. The estimated cost will be	\$125,000
432.250	MAINTENANCE - General maintenance of the vehicles for the year. The estimated cost will be	\$10,000
432.740	EQUIPMENT RENTAL SNOW PLOWING - Cost for renting machinery to be used for snow plowing in 2014. The estimated cost will be	\$15,000

TRAFFIC LIGHTS AND STREET SIGNS

433.220	STREET SIGN MAINTENANCE / SUPPLIES - All supplies involving maintenance of signs and replacement. The estimated cost will be	\$14,000
433.361	TRAFFIC LIGHTS / ELECTRIC - The cost of electric for traffic lights in the Township. The estimated cost will be	\$12,000
433.377	TRAFFIC LIGHTS / MAINTENANCE REPAIR / PREEMPTIVE LIGHTS - Cost of maintaining all traffic signals and preemptive lights in the Township, maintenance is done by Telco of Reading. The estimated cost will be	\$55,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014**

STREET / ROAD MAINTENANCE

438.245	ASPHALT PATCHING MATERIALS - The cost of asphalt patching materials for maintenance of the Township roads. The estimated cost will be	\$150,000
438.247	STORM SEWER MATERIALS - Pipes, storm drains and sewer related materials. The estimated cost will be	\$5,000
438.249	STREET PAINTING MATERIALS - The cost for materials for painting the lines in the Township. The estimated cost will be	\$55,000
438.250	WEED SPRAYING - The Township sprays Slow Grow weed spray on the Retention Ponds in the Township. The cost is estimated at	\$6,000
438.260	MINOR OPERATING EQUIPMENT / SUPPLIES - Small hand tools and small equipment, such as lawn mowers etc. The estimated cost will be	\$2,000
438.371	PENNDOT INSPECTIONS - The cost for Township bridge inspections by PENNDOT Inspectors. The estimated cost will be	\$200
438.373	SMALL TOOLS - The purchase of tools that maybe needed in the Public Works Department. The estimated cost will be	\$5,000
438.374	VEHICLE PARTS - The cost of any vehicle parts for Township equipment. The estimated cost will be	\$60,000
439.245	CURB MECHANIZED PAVING - The Township will improve several cub radius' at intersections throughout the Township. The estimated cost will be	\$500
439.375	GUARDRAILS - The replacement of damaged guardrails throughout the Township.	\$15,000
439.605	FOGELSVILLE DAM - The cost for dam repairs.	\$50,000
439.606	STREET RESURFACING AND OVERLAY - This is the amount of money set aside from the General Fund to resurface the nearly one hundred miles of Township roadways. The amount will be	\$200,000
439.790	REPLACEMENT OF VEHICLES - PICK UP TRUCK - This line item replacement of vehicles for the Public Works Department. The estimated cost will be	\$22,000
439.793	PURCHASE OF MOWER AND A PAINT MACHINE - This cost is for the purchase of a mower and a paint machine. The estimated cost is	\$17,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014**

PARKS

454.121	SALARIES / WAGES INCLUDING PART-TIME - Salaries and wages for the full time & part-time employees in the Parks Department.	\$278,000
454.131	SEASONAL MAINTENANCE AND DETENTION PONDS - Wages for Outside Contractors and Seasonal Maintenance employees to maintain the athletic fields at the parks and the detention ponds in the Township. The estimate cost is	\$30,000
454.143	DISPATCH ANSWERING SERVICE - 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	SUPPLIES / GENERAL EQUIPMENT - The office supplies needed in the Parks Department and for equipment that is needed. The estimated cost will be	\$4,000
454.222	ATHLETIC FIELD SURFACE MAINTENANCE - Cost for the maintenance of the fields located at the parks in the Township. The estimated cost will be	\$15,000
454.250	MAINTENANCE / REPAIR OF PARK VEHICLES - The cost for maintenance and repair of the park vehicles. The estimated cost will be	\$12,000
454.361	ELECTRIC FOR PARK FACILITIES - The cost for electric for the Park Buildings. The estimated cost is	\$12,000
454.375	GENERAL MAINTENANCE - The cost for maintenance and repairs for the Parks Building. The cost is estimated at	\$8,000
454.455	WEED SPRAYING - The cost for weed spray for the Upper Macungie Township Parks. The estimated cost is	\$4,000
454.600	MAINTENANCE-OTHER PARKS & RETENTION PONDS - The cost of maintenance for the other parks and retention ponds. The estimated cost is	\$8,000
454.610	GRANGE ROAD PARK - Repairs and maintenance for the park. The cost is estimated at	\$200,000
454.620	UPPER MACUNGIE PARK - Repairs and maintenance for the park. The cost is estimated at	\$8,000
454.630	RICKY PARK - Repairs and maintenance for the park. The cost is estimated at	\$4,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014**

PARKS (con't)

454.640	LONE LANE PARK - Repairs and maintenance for the park. The cost is estimated at	\$10,000
454.650	BREINIGSVILLE PARK - Repairs and maintenance for the park. The cost is estimated at	\$10,000
454.722	PURCHASE PARK TABLES / BENCHES / GRILLS / ROOF - Monies set aside for supplies such as park tables, benches, grills, roof, etc.	\$100,000
454.723	INDEPENDENT PARK - Repairs and maintenance for the park. The cost is estimated at	\$50,000
454.724	ELECTRIC FOR INDEPENDENT PARK - Cost for the electric at 150 Independent Road.	\$10,000
454.762	INDEPENDENT PARK REFUNDS - Refunds of security deposits.	\$3,000

MISCELLANEOUS

456.500	MISCELLANEOUS DONATIONS BY THE TOWNSHIP - Any associations and foundations that the Township donates to.	\$500
456.501	REFUNDS PAID BY TOWNSHIP - Monies set aside for any refunds the Township needs to reimburse.	\$2,000
456.502	SUPPLIES FOR KITCHEN - Kitchen supplies needed for various meetings throughout the year.	\$2,500
456.503	DISCOUNT AMUSEMENT TICKETS - Township refunds the supplier for the sale of the amusement tickets.	\$1,600
456.504	REFUND OF ESCROW FUNDS - Funds from escrow accounts transferred to the General Account to facilitate refund to developers and owners.	\$3,000
456.506	SPORTS CLINICS AND PROGRAMS - The expense that occurs when holding sports clinics and different programs in the Township.	\$10,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2014**

CIVIL

457.501	COMMUNITY CELEBRATIONS - Money set aside Christmas Lights and July 4th Fireworks and Community Days.	\$22,500
457.502	LEHIGH COUNTY SENIOR CITIZENS - The Township donates to the Lehigh County Senior Citizens, Fogelsville and Trexlertown Senior Citizens. This year's donation will be	\$9,000
457.504	HUMANE SOCIETY & DEER PICK-UP - The Township pays the Humane Society for all stray cats and dogs found within the Township and also pays for dead deer found on Township roads. This year's cost is estimated to be	\$13,500
457.505	LEHIGH COUNTY CHILD ABUSE, MERT TEAM, AND MEALS ON WHEELS - The Township donates to the Lehigh County Child Abuse, Mert Team and Meals on Wheels. This year's donation will be	\$7,000

DEBT PRINCIPAL

471.500	BUYING OF PROPERTY - This is any land purchased by the Township.	\$0
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INTERGOVERNMENTAL EXPENSE

480.010	MISCELLANEOUS EXPENDITURES - Any expenditures not covered by any other line items.	\$500
481.520	VOLUNTEER FIRE REIEF AID - The Township receives revenue from the state that goes directly to the Fireman's Relief Association. The estimated expense will be	\$262,600
481.522	REGIONAL POLICE FORCE - STATE AID - Township receives revenue from the state that goes directly to the Regional Police Department.	\$0
487.361	PAYROLL TAXES - Payroll taxes for employees for 2014 is estimated to be	\$359,500
481.423	TRANSFER TO CAPITAL EQUIPMENT RESERVE FROM LST - Local Service Tax transferred to Upper Macungie Township capital equipment reserve, \$50,000 to police vehicle replacement, and \$250,000 for a Fire Truck.	\$300,000