

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

UPPER MACUNGIE TOWNSHIP

2015 BUDGET

NOVEMBER 24, 2014

FINAL

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RECONCILIATION REPORT
END OF SEPTEMBER 2014

ACCOUNT NAME	OLD FUND	NEW FUND	ACCOUNT TYPE	SOURCE OF MONEY	USE OF MONEY	DEPOSITORY	BEGINNING BALANCE 1/1/2014	ENDING BALANCE 9/30/2014
TOWNSHIP FUNDS:								
General Fund	01	01	Checking	Taxes, Fees, Etc	Township Expenses	First Niagara	\$ 1,485,735.65	\$ 2,904,834.08
Local Services Tax Fund		01	Checking	Local Services Taxes	Police/Fire/Road Equipment	First Niagara	\$ 1,703,661.04	\$ 1,995,353.54
Petty Cash Township			Cash	General Fund	Misc Expenses/Reimbursements	Petty Cash Box	\$ 275.26	\$ 248.42
Petty Cash Authority			Cash	Sewer Fund	Misc Expenses/Reimbursements	Auth. Petty Cash Box	\$ 74.86	\$ 534.17
Street Light Fund	01	02	N/A In General Fund	Street Light Tax	PPL Charges-Street Lights	First Niagara		
Fire Protect. Fund Hydrants		03	N/A In General Fund	Hydrant Tax	Hydrant Rental - LCA	First Niagara		
Fire Fund Alarm	01	04	Savings	Alarm Fees	Fireman Reimbursements	First Niagara	\$ 16,622.15	\$ 27,358.28
Recycle Grant		05	Money Market Savings	State Of Pa Grant	Purchase of recycling Equipment	First Niagara	\$ 1,682,716.91	\$ 1,709,636.09
Refuse & Recycling	05	05	Checking	Trash Fees	Hauling/Recycling Costs	First Niagara	\$ 228,923.06	\$ 857,004.85
Sewer Revenue Fund		08	Checking	Sewer User/Dev Fees	LCA/Sewer Expenses	First Niagara	\$ 3,475,801.17	\$ 4,750,697.57
Sewer Capital Res Fund		18	Investment	Sewer/Tapping Fees	Major Capital Projects	National Penn	\$ 2,134,328.29	\$ 2,144,367.40
Conservation Works Grant		19*	Checking	State Of Pa Grant	Stream Restoration	First Niagara	\$ 801.00	\$ 801.00
Grange RD Park Dev Grant		19*	Money Market Savings	State Of Pa Grant	Restrooms/ball fields	First Niagara	\$ 110,135.34	\$ 110,163.10
Recreation Capital Fund		19	Checking	Developer Contributions	Athletic Fields/Parks	First Niagara	\$ 688,361.16	\$ 651,361.69
Storm Water Maint. Fund		20	Money Market Savings	Developer Fees	Storm Water System Repairs	First Niagara	\$ 317,382.77	\$ 317,528.02
UMT Medical Tax		21	Money Market Savings	Health Insurance Dividend	Possible Medical Coverage Tax	First Niagara	\$ 22,188.46	\$ 159,294.71
Capital Reserve Fund		30	Investment	T/F General Fund	Capital Projects (New Bldg.)	National Penn	\$ 3,155,262.18	\$ 3,155,645.22
Capital Equip. Reserve		31	Checking	T/F LST Account	Purchase Emerg. Equip. Fire	First Niagara	\$ 795,435.00	\$ 795,424.00
Impact Fee Serv Area I		36	Checking	Developer Contributions	Area Upgrades	First Niagara	\$ 129,730.99	\$ 151,840.06
Impact Fee Serv Area II		36	Checking	Developer Contributions	Area Upgrades	First Niagara	\$ 57,580.60	\$ 57,580.60
Impact Fee Serv Area III		36	Checking	Developer Contributions	Area Upgrades	First Niagara	\$ 49.69	\$ 49.69
Impact Fee Serv Area IV		36	Savings	Developer Contributions	Area Upgrades	First Niagara	\$ 36,329.13	\$ 36,966.06
Route 100/Industrial Blvd		36	Checking	Developers/State Grant	Intersection 100/Indust. Upgrade	First Niagara	\$ 208,076.18	\$ 330,378.02
Route 100-178 Upgrade		36	Checking	State Of Pa Grant	Upgrade To Rt100 And 178	First Niagara	\$ 20,102.15	\$ 20,102.15
Liquid Fuels Fund		35	Checking	State Of Pa	Road Improvements	First Niagara	\$ 886,781.00	\$ 1,349,305.97
Fireman's Relief	01	50	N/A In General Fund	Foreign Fire Ins. (State)	Fireman's Relief Association	N/A		
Escrow Fund		91	Savings	Developers	Reimburse Prof. Services	First Niagara		
Operating Reserve Fund		95	Money Market Savings	T/F General Fund	Emergency Projects	First Niagara	\$ 1,068,804.50	\$ 949,240.50
Berks/Lehigh Police Pension			Savings	BLRPC liquidation	Pension Shortfall	First Niagara	\$ 732,559.47	\$ 732,651.80
							\$ 18,957,718.01	\$ 23,208,366.99
SEWER AUTHORITY FUNDS:								
Authority Cap Improvement		22	Money Market Savings	Bal.Of Bond Issue #1	Normal Capital Improvements	First Niagara	\$ 577,120.37	\$ 577,335.43
Authority Cap Improvement		22	Checking	Developer,Allocation Fees &Excess Sewer Revenue	Major Capital Improvements	First Niagara	\$ 2,060,064.13	\$ 1,656,513.85
Authority Admin. Acct			Checking	In/Out	Minor Purchases	First Niagara	\$ 4,096.65	\$ 2,455.28
Authority Clearing Acct			Checking	In/Out	Credit To Multipl Payees	First Niagara	\$ 1,101.78	\$ 990.11
							\$ 2,642,382.93	\$ 2,237,294.67
TOTAL FUNDS							\$ 21,600,100.94	\$ 25,445,661.66

UPPER MACUNGIE TOWNSHIP
Revenue & Expense Summary by Fund
Budget Comparison

Description	2014 BUDGET				2015 BUDGET			Revenue Diff-'14 Bdgt vs '15 Bdgt		Expense Diff-'14 Bdgt vs '15 Bdgt	
	Fund #	Revenue	Expense	Excess / (Deficit)	Revenue	Expense	Excess / (Deficit)	\$ Fav/(Unfav)	% Fav/(Unfav)	\$ Fav/(Unfav)	% Fav/(Unfav)
	General Fund	O1	\$ 14,178,200	\$ 14,178,200	\$ -	\$ 12,044,600	\$ 11,841,400	\$ 203,200	\$ (2,133,600)	-15.0%	\$ (2,336,800)
* Street Lighting Fund	O2				\$ 160,000	\$ 160,000	\$ 0				
Fire Protection Fund (Fire Hydrants)	O3				\$ 326,100	\$ 156,000	\$ 170,100				
Fire Fund (Alarms)	O4				\$ 100,000	\$ 100,000	\$ 0				
Refuse and Recycling Fund	O5	\$ 1,762,000	\$ 1,811,000	\$ (49,000)	\$ 2,064,500	\$ 2,059,650	\$ 4,850	\$ 302,500	17.2%	\$ 248,650	13.7%
Sewer Revenue Fund	O8	\$ 6,696,800	\$ 6,579,100	\$ 117,700	\$ 7,197,900	\$ 7,102,100	\$ 95,800	\$ 501,100	7.5%	\$ 523,000	7.9%
Sewer Capital Projects Fund	18				\$ 510,000	\$ 510,000	\$ 0				
Recreation Capital Projects Fund	19				\$ 1,190,828	\$ 1,341,903	\$ (151,075)				
Storm Water Maintenance Fund	20				\$ 220	\$ -	\$ 220				
Medical Fees Fund	21				\$ 20,015	\$ 8,450	\$ 11,565				
Township Capital Reserve Fund	30				\$ 25,000	\$ 70,000	\$ (45,000)				
Capital Equipment Fund-Presented	31				\$ 400,000	\$ 822,300	\$ (422,300)				
Highway Aid Fund	35				\$ 576,736	\$ 525,308	\$ 51,428				
Traffic Improvement Fund	36				\$ 120,000	\$ 420,320	\$ (300,320)				
Fireman's Relief Fund	50				\$ 255,800	\$ 255,800	\$ 0				
Escrow Fund	91				\$ -	\$ -	\$ 0				
Operating Reserve Fund	95				\$ 700	\$ -	\$ 700				
Total Budget		\$ 22,637,000	\$ 22,568,300	\$ 68,700	\$ 24,992,399	\$ 25,373,231	\$ (380,832)	\$ (1,330,000)		\$ (1,565,150)	
The Fund Balance					\$ 17,571,249	\$ (380,832)	\$ 17,190,417				

* To balance this fund a tax increase is necessary.

All of the funds except four (4) of the Capital Funds are balanced. However, there is sufficient cash in these funds from prior Grants, developer contributions and transfers that were earmarked for these specific Capital projects.

STREET LIGHTS

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

UPPER MACUNGIE TOWNSHIP
2015 BUDGET
CAPITAL EQUIPMENT REPLACEMENT FUND 31 DETAILS

PUBLIC WORKS

1 F-550 DUMP TRUCK	\$ 65,000	NECESSARY	
2 F-350 PICKUP (PARKS)	\$ 35,000	NECESSARY	
3 72" MOWER	\$ 11,000	NECESSARY	
4 BACKHOE	\$ 95,000	NECESSARY	
5 16' LANDSCAPE TRAILER (PARKS)	\$ 3,500	IF POSSIBLE	
		NECESSARY	\$ 206,000
		IF POSSIBLE	\$ 3,500

FIRE SERVICE

1 REFURBISH UNIT #831	\$160,000	NECESSARY	
2 COMMUNICATION TOWER & BLVD.	\$160,000	NECESSARY	
3 NEW TRUCK REPLACEMENT	\$250,000	NECESSARY	
		NECESSARY	\$ 570,000

POLICE

1 AEDS	\$ 37,500	NECESSARY	
1 AEDS SOFTWARE	\$ 1,200	NECESSARY	
BALLISTIC RIFLE PLATE CARRIES	\$ 5,600	NECESSARY	
PROTECH IMPAC RT THREAT PLATE	\$ 10,000	NECESSARY	
MVR REPLACEMENT	\$ 84,900	IF POSSIBLE	
MVR SOFTWARE	\$ 14,100	IF POSSIBLE	
ALPR LICENSE PLATE READER	\$ 20,000	IF POSSIBLE	
TRAFFIC TRAILER	\$ 5,800	IF POSSIBLE	
		NECESSARY	\$ 54,300
		IF POSSIBLE	\$ 124,800

SEWER AUTHORITY

TAR KETTLE	\$ 47,000	NECESSARY	
DUMP TRUCK	\$115,000	NECESSARY	
		NECESSARY	\$ 162,000

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

2004 F-550 CHASSIS	\$11,000.00
2007 BACK-HOE	\$36,500.00
2008 FORD F-350	\$12,000.00
2003 26,000 GVW DUMP TRUCK	\$10,000.00
16' LANDSCAPE TRAILER	\$500.00
TWO 72" MOWERS	\$5,000.00
TOTAL	\$75,000.00

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
TRAFFIC IMPROVEMENT FUND 36 DETAILS**

Route 100 / Industrial Blvd.	\$330,378.02
Route 100 / I78 Industrial Blvd.	\$20,102.15
Impact Fee Service Area I	\$151,840.06
Impact Fee Service Area II	\$57,580.60
Impact Fee Service Area III	\$49.69
Impact Fee Service Area IV	\$36,966.06
	<hr/>
	\$596,916.58

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
GENERAL FUND 01
REVENUE**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<i>REAL ESTATE TAXES:</i>							
301.100 REAL ESTATE TAXES - CURRENT YEAR	\$2,221,700	\$2,241,622	\$2,212,200	\$2,290,198	\$2,237,600	\$2,247,659	\$2,378,400
301.110 FIRE HYDRANT TAXES - CURRENT YEAR <small>New Fund 03 in 2015</small>	\$271,000	\$270,449	\$270,000	\$321,051	\$313,200	\$314,931	\$0
301.120 STREET LIGHT TAXES - CURRENT YEAR <small>New Fund 02 in 2015</small>	\$64,000	\$64,998	\$63,000	\$65,204	\$63,000	\$63,552	\$0
301.200 REAL ESTATE TAXES - TAX CLAIM BUREAU (PRIOR YEAR)	\$18,000	\$51,598	\$20,000	\$18,995	\$14,000	\$13,040	\$18,000
301.210 FIRE HYDRANT TAXES - PRIOR YEAR <small>New Fund 03 in 2015</small>	\$100	\$2,209	\$100	\$1,075	\$100	\$0	\$0
301.220 STREET LIGHT TAXES - PRIOR YEAR <small>New Fund 02 in 2015</small>	\$200	\$1,001	\$200	\$0	\$200	\$103	\$0
301.600 REAL ESTATE TAXES - INTERIM CURRENT	\$4,300	\$18,959	\$4,800	\$6,561	\$3,600	\$8,416	\$8,700
301.700 REAL ESTATE TAXES - INTERIM PRIOR	\$1,700	\$854	\$300	\$1,524	\$2,500	\$10,402	\$2,600
310.100 REAL ESTATE TRANSFER TAX	\$900,000	\$1,397,622	\$900,000	\$678,372	\$600,000	\$1,097,252	\$694,000
310.200 EARNED INCOME TAX	\$2,800,000	\$3,906,665	\$3,150,000	\$4,085,975	\$3,500,000	\$3,411,327	\$4,200,000
310.210 EARNED INCOME TAX - PRIOR	\$810,000	\$726,642	\$295,400	\$2,762	\$175,000	\$0	\$0
310.211 LOCAL SERVICES TAX	\$670,000	\$755,649	\$660,000	\$929,207	\$810,000	\$636,859	\$900,000
310.212 LOCAL SERVICES PRIOR YEAR	\$238,000	\$291,490	\$291,500	\$303,601	\$303,000	\$302,698	\$300,000
TOTAL TAXES	\$7,999,000	\$9,729,758	\$7,867,500	\$8,704,525	\$8,022,200	\$8,106,239	\$8,501,700
<i>PERMITS:</i>							
321.900 MOVING PERMITS	\$400	\$457	\$400	\$570	\$400	\$453	\$500
322.830 ROAD OCCUPANCY PERMITS	\$1,600	\$2,811	\$1,600	\$2,224	\$2,000	\$1,190	\$1,700
TOTAL PERMITS	\$2,000	\$3,268	\$2,000	\$2,794	\$2,400	\$1,643	\$2,200
<i>FINES AND FORFEITURES:</i>							
331.120 NON-TRAFFIC VIOLATIONS (moved to 331.130 in 2013)	\$13,000	\$15,057					
331.130 MAGISTRATE / FINES	\$110,000	\$103,581	\$123,000	\$178,110	\$160,000	\$128,285	\$140,000
331.140 SEMI-ANNUAL STATE POLICE FINES	\$12,000	\$21,488	\$18,000	\$13,591	\$15,000	\$7,260	\$14,000
331.141 UMT POLICE PARKING TICKETS & REPORTS				\$7,965	\$6,800	\$8,150	\$8,000
331.142 UMT POLICE PARKING TICKETS/VIOLATIONS (NEW 2015)							\$9,000
TOTAL FINES AND FORFEITURES	\$135,000	\$140,125	\$141,000	\$199,666	\$181,800	\$143,695	\$171,000
<i>INTEREST, RENTS AND ROYALTIES:</i>							
340.120 BEGINNING CASH BALANCE/INVESTMENTS	\$250,000		\$250,000		\$250,000		\$0
341.010 INTEREST ON INVESTMENTS	\$1,000	\$12,099	\$500	\$954	\$500	\$851	\$900
341.020 DIVIDENDS RECEIVED							\$0
342.020 RENT OF STATE POLICE BUILDING	\$334,000	\$333,684	\$334,000	\$305,877	\$334,000	\$250,263	\$334,000
342.100 RENTAL ON LAND	\$22,000	\$27,136	\$25,000	\$27,410	\$25,000	\$17,486	\$27,000

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
GENERAL FUND 01
REVENUE**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
342.200 RENT OF FACILITIES FROM REFUSE & RECYCLING							\$25,000
TOTAL INTEREST, RENTS & ROYALTIES	\$607,000	\$372,920	\$609,500	\$334,241	\$609,500	\$268,600	\$386,900
<u>STATE CAPITAL & OPERATING GRANTS</u>							
342.053 CELL TOWER ROYALTIES							\$0
354.073 D.E.P. RECYCLING PERFORMANCE (904 GRANT)		\$169,148		\$173,085			\$0
354.075 TREE VITALIZATION		\$48,800				\$4,900	\$0
354.078 PEMA		\$11,563					\$0
354.079 STATE GRANTS (POLICE PROGRAMS)						\$7,438	\$0
TOTAL CAPITAL & OPERATING GRANTS	\$0	\$229,511	\$0	\$173,085	\$0	\$12,338	\$0
<u>INTERGOVERNMENTAL REVENUES:</u>							
355.010 PUBLIC UTILITY REALTY TAX	\$9,000	\$10,335	\$8,500	\$11,455	\$10,300		\$11,000
355.080 RETAIL LIQUOR LICENSES	\$6,200	\$6,450	\$6,400	\$6,450	\$6,400	\$6,750	\$6,400
355.130 VOLUNTEER FIRE RELIEF AID (new fund 50 in 2015)	\$401,800	\$225,487	\$225,400	\$262,637	\$262,600		\$0
355.140 MUNICIPAL PENSION - STATE AID	\$220,700	\$143,044	\$143,000	\$151,490	\$151,500		\$229,700
355.144 UMT POLICE-STATE AID				\$0	\$173,700		\$114,900
355.145 BLRP (REGIONAL) POLICE- STATE AID (umt police in 2013)	\$251,000	\$165,352	\$165,300	\$0			\$0
355.150 SNOW REMOVAL(PENNDOT RDS) DISCONTINUED PROGRAM	\$4,300	\$0	\$10,000	\$0	\$0		\$0
355.160 REIMBURSEMENT FROM REGIONAL POLICE	\$25,000	\$0	\$0	\$7,557	\$0		\$0
TOTAL INTERGOVERNMENTAL REVENUES	\$918,000	\$550,668	\$558,600	\$785,759	\$604,500	\$31,426	\$362,000
<u>ESCROW:</u>							
357.080 RECEIPTS FOR DEVELOPER COSTS	\$600,000	\$0	\$700,000	\$689,560	\$800,000	\$846,189	\$1,400,000
357.082 ADMINISTRATION FEES FROM ESCROWS	\$30,000	\$0	\$35,000	\$33,612	\$40,000	\$40,653	\$50,000
357.083 TRANSFER FROM CLOSED ESCROW ACCOUNTS	\$1,000	\$0	\$1,000	\$59,852	\$1,000	\$13,044	\$0
TOTAL ESCROW	\$631,000	\$0	\$736,000	\$783,024	\$841,000	\$899,886	\$1,450,000
<u>SERVICE CHARGES/ADMINISTRATION:</u>							
361.030 ZONING HEARING APPEALS	\$9,000	\$12,285	\$11,000	\$11,820	\$8,800	\$12,565	\$12,000
361.031 ZONING USE REVIEW FEES					\$1,500	\$3,150	\$5,000
361.032 ZONING PERMIT FEES	\$800	\$3,275	\$1,500	\$1,750	\$1,500	\$3,900	\$12,000
361.033 BOUNDARY UPGRADE FEES (move to new fund 36 in 2015)	\$100	\$0	\$100	\$75,185	\$100	\$50,700	\$0
361.035 ZONING ASSESSMENT/OPINION OF ZONING OFFICER	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
361.054 SALE OF BOOKS/MAPS/ORDINANCES (New # for 2015, Old # 362.110)	\$700	\$628	\$700	\$265	\$400	\$573	\$200
362.004 FIRE ALARM FEES (move to New Fund 04 in 2015)		\$23,975					\$0

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
GENERAL FUND 01
REVENUE**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
362.043 POLICE DONATIONS (i.e. D.A.R.E., K-9)						\$12,507	\$0
362.045 CIVIC REIMBURSEMENTS (POLICE)						\$3,727	\$20,000
362.046 HEART & LUNG (POLICE)						\$3,595	\$2,000
362.111 POLICE REPORTS						\$8,150	\$11,000
362.201 FIRE SAFETY INSPECTIONS - ANNUAL	\$200,000	\$159,315	\$175,000	\$147,695	\$168,000	\$130,955	\$170,000
362.202 OPERATIONAL PERMITS - ANNUAL (DISPLAYS/ATTRACTIONS)	\$200	\$300	\$200	\$0	\$200	\$0	\$0
362.410 BUILDING PERMITS	\$95,000	\$579,238	\$240,000	\$497,922	\$382,000	\$185,515	\$408,000
362.411 FIRE ALARMS						\$950	\$1,300
362.412 MECHANICAL						\$4,890	\$6,600
362.413 SPRINKLERS						\$2,450	\$3,300
362.414 ELECRICAL/PLUMBING LICENSE						\$8,925	\$12,000
362.420 ELECTRICAL PERMITS	\$79,000	\$135,116	\$73,000	\$155,903	\$140,000	\$60,030	\$100,000
362.430 PLUMBING PERMITS	\$43,000	\$87,630	\$51,000	\$98,595	\$90,000	\$63,785	\$86,000
362.440 SEO PERMITS AND PROBES	\$2,000	\$5,575	\$1,000	\$5,858	\$2,000	\$3,821	\$6,000
362.450 GRADING PERMITS AND INSPECTIONS	\$19,000	\$22,859	\$17,000	\$28,235	\$19,000	\$18,685	\$26,000
362.451 RE-INSPECTION FEES	\$12,000	\$18,415	\$15,000	\$18,825	\$15,000	\$15,120	\$20,000
362.452 PLANNING SUBMISSION FEES(APPLICATION FEES)	\$100	\$750	\$100	\$0	\$100	\$10,125	\$30,000
TOTAL SERVICE CHARGES/ADMINISTRATION	\$460,900	\$1,049,361	\$585,600	\$1,042,051	\$828,600	\$604,118	\$935,400
<u>REFUSE & RECYCLING REVENUE:</u> (move to New Fund 05 in 2015)							
364.099 MISC INCOME			\$0	\$15,150	\$0	\$800	
364.300 RESIDENTIAL FEES	\$2,045,000	\$2,094,790	\$1,650,000	\$1,786,726	\$1,710,000	\$1,495,951	
364.301 INTEREST	\$10,000	\$10,939	\$10,000	\$11,679	\$11,000	\$5,651	
364.302 PENALTIES	\$10,000	\$15,532	\$1,000	\$13,389	\$13,000	\$6,432	
364.303 LIENS	\$12,000	\$22,835	\$15,000	\$18,344	\$19,000	\$10,198	
364.304 LEGAL/ADMINISTRATIVE	\$1,000	\$2,277	\$2,000	\$2,808	\$2,000	\$823	
364.305 SERVICES/MATERIALS/CARTS	\$3,000	\$3,575	\$3,000	\$3,300	\$4,000	\$2,140	
364.350 BULK STICKERS/ RECYCLE BINS	\$5,000	\$3,613	\$4,000	\$2,644	\$3,000	\$1,624	
364.351 904 GRANT	\$24,000	\$173,085	\$0		\$0		
TOTAL REFUSE & RECYCLING REVENUE	\$2,110,000	\$2,326,646	\$1,685,000	\$1,854,040	\$1,762,000	\$1,523,619	\$0
<u>PARK FEES:</u>							
367.140 PAVILION RENTALS (New # For 2015, Old # 367.900)	\$24,000	\$22,210	\$24,000	\$22,909	\$24,000	\$20,404	\$23,000
367.150 INDEPENDENT PARK RENTALS (New # For 2015, Old # 380.102)		\$6,588		\$18,850	\$15,000	\$14,540	\$24,000
TOTAL PARK FEES	\$24,000	\$28,798	\$24,000	\$41,759	\$39,000	\$34,944	\$47,000

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
GENERAL FUND 01
REVENUE**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>RECREATIONAL FEES:</u>							
367.200 SPORTS CLINICS & PROGRAMS (New # for 2015, Old # 380.103)		\$8,440		\$11,075	\$10,000	\$5,010	\$6,500
367.210 DISCOUNT AMUSEMENT TICKETS (New # For 2015, Old # 380.101)	\$4,000	\$196	\$4,000	\$2,766	\$1,600	\$1,799	\$2,800
TOTAL RECREATIONAL FEES	\$4,000	\$8,636	\$4,000	\$13,841	\$11,600	\$6,809	\$9,300
<u>MISCELLANEOUS REVENUES:</u>							
380.100 MISCELLANEOUS REVENUES	\$100	\$0	\$100	\$0	\$100	\$0	\$100
TOTAL MISCELLANEOUS REVENUES	\$100	\$0	\$100	\$0	\$100	\$0	\$100
<u>INTERFUND OPERATING TRANSFER SEWER DEPARTMENT: (New fund 95 in 2015)</u>							
392.008 TRANSFER FROM SEWER FUND - SALARIES / WAGES	\$472,500	\$0	\$502,300	\$498,223	\$528,200	\$418,025	
392.009 TRANSFER FROM SEWER FUND - MATERIALS	\$22,000		\$22,000	\$63,946	\$52,000	\$42,246	
392.011 TRANSFER FROM SEWER FUNDS - BENEFITS	\$130,000		\$132,200	\$122,732	\$125,700	\$82,005	
TOTAL INTERFUND OPERATING TRANSFER SEWER DEPARTMENT	\$624,500	\$0	\$656,500	\$684,901	\$705,900	\$542,276	\$0
<u>INTERFUND OPERATING TRANSFER</u>							
392.004 TRANSFER FROM FIRE FUND 04 (new fund 04 2015)	\$87,000		\$61,000	\$0	\$15,000	\$0	\$0
392.019 TRANSFER FROM RECREATION FUND (new fund 19 2015)	\$500,000		\$300,000	\$93,502	\$350,000	\$86,491	\$0
392.040 TRANSFER FROM MISC. INCOME/FUNDS							\$0
392.095 TRANSFER FROM OPERATING RESERVE FUND (New Fund 95 2015)	\$2,200,000		\$0		\$100,000	\$120,000	\$0
TOTAL INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING	\$2,787,000	\$0	\$361,000	\$93,502	\$465,000	\$206,491	\$0
<u>OPERATING TRANSFERS</u>							
392.012 TRANSFER FROM INFRASTRUCTURE		\$552,056					
TOTAL SHORT TERM DEBT	\$0	\$552,056	\$0	\$0	\$0	\$0	\$0
<u>INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING DEPARTMENT (New Fund 05 in 2015)</u>							
393.001 TRANSFER FROM REFUSE - SALARIES / WAGES	\$66,000		\$70,000	\$102,345	\$76,100	\$58,147	
393.002 TRANSFER FROM REFUSE - MATERIALS	\$21,500		\$51,500	\$27,217	\$45,000	\$26,052	
393.003 TRANSFER FROM REFUSE - BENEFITS	\$36,500		\$42,000	\$25,209	\$33,500	\$15,108	
393.004 TRANSFER FROM REFUSE - ACCOUNTING / LEGAL	\$1,000		\$35,000	\$1,704	\$30,000	\$2,693	
393.005 TRANSFER FROM REFUSE - HAULING	\$2,065,000	\$2,154,845	\$1,305,000	\$1,409,266	\$1,345,000	\$938,062	
393.007 TRANSFER FROM REFUSE - CPTL PURCHASE-BLDG/SECURITY			\$100,000	\$0	\$100,000	\$0	
393.008 TRANSFER FROM REFUSE - CAPITAL RESERVE			\$149,500	\$0	\$156,400	\$0	
393.009 TRANSFER FROM REFUSE - OFFICE RENTAL AND OVERHEAD			\$16,000	\$16,000	\$25,000	\$0	\$40,000
TOTAL INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING	\$2,190,000	\$2,154,845	\$1,769,000	\$1,581,740	\$1,811,000	\$1,040,062	\$40,000

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
GENERAL FUND 01
REVENUE**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>SHORT TERM DEBT / REFUND / REIMBURSEMENTS</u>							
394.100 INSURANCE / COBRA PAYMENTS	\$6,000		\$6,600	\$8,164	\$7,100	\$5,858	\$6,000
394.200 REIMBURSEMENTS TO TWP. (ie:INSURANCE DAMAGES)	\$147,500		\$50,000	\$65,801	\$50,000	\$316,515	\$60,000
TOTAL SHORT TERM DEBT	\$153,500	\$0	\$56,600	\$73,965	\$57,100	\$322,373	\$66,000
<u>SALE OF ASSETS</u>							
397.000 SALE OF FIXED ASSETS		\$45,500					\$73,000
TOTAL SHORT TERM DEBT	\$0	\$45,500	\$0	\$0	\$0	\$0	\$73,000
<u>CONTRIBUTIONS FROM DEVELOPERS</u>							
398.000 PROCEEDS FROM DEVELOPERS		\$226,000					
TOTAL SHORT TERM DEBT	\$0	\$226,000	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$18,646,000	\$17,418,092	\$15,056,400	\$16,368,893	\$15,941,700	\$13,744,517	\$12,044,600
BALANCE FORWARD							\$2,100,000
TOTAL AVAILABLE							\$14,144,600
TOTAL RESTRICTED							
TOTAL UNRESTRICTED							\$14,144,600

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2015

REAL ESTATE TAXES

- 301.100 **REAL ESTATE TAXES - Current Year** - The <2015> property assessment for Upper Macungie Township, as calculated by Lehigh County is \$3,911,872,100 at 95% collection rate and mileage of .64 this years figure will be \$2,378,400.
- 301.200 **REAL ESTATE TAXES - Tax Claim Bureau** - This is money collected by the Lehigh County Tax Claim Bureau that the Township receives on a monthly basis.
- 301.600 **REAL ESTATE TAXES - Interim Current** - Interim taxes are those taxes that are assessed by the Lehigh County Tax Bureau during the current year for new construction, additions, etc.
- 301.700 **REAL ESTATE TAXES - Interim Prior** - This revenue item is money collected for the previous year by the Tax Claim Bureau.
- 310.100 **REAL ESTATE TRANSFER TAX** - Any person purchasing property within Upper Macungie Township is subject to a 1/2% transfer tax. This is revenue generated by the Real Estate Transfer Tax.
- 310.200 **EARNED INCOME TAX** - The Earned Income Tax is collected from any Township resident at a rate of 1% of their wages, which is divided equally with the Township and Parkland School District.
- 310.211 **LOCAL SERVICES TAX** - Local Services Tax is collected by the Parkland Tax Office and is distributed quarterly to the Township. (This tax replaces Occupational Privilege Tax). It is collected from people working in the township to help defray the costs of services provided by the township.
- 310.212 **LOCAL SERVICES PRIOR YEAR** - This revenue item is collected by the Parkland Tax Office for the previous year's Forth Quarter.

PERMITS

- 321.900 **MOVING PERMITS** - A fee is charged for residents moving in, out or within the
- 322.830 **ROAD OCCUPANCY PERMITS** - Whenever someone opens a road for the purpose

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2015
FINES AND FORFEITURES

- 331.120 **NON-TRAFFIC VIOLATIONS - (Moved to 331.130 in 2013)**
- 331.130 **MAGISTRATE / FINES** -These fines are for individuals who violate laws such as the motor vehicle code, disorderly conduct, littering, underage drinking, criminal mischief, etc.
- 331.140 **SEMI-ANNUAL STATE POLICE FINES** - The state police fines are paid to each Pennsylvania municipality resulting from state police arrests made throughout the Commonwealth. The ratio used by the state is based on the municipalities mileage and population.
- 331.141 **UPPER MACUNGIE TOWNSHIP POLICE PARKING TICKETS AND REPORTS -**
The revenue received for parking tickets and for reports.
- 331.142 **UPPER MACUNGIE TOWNSHIP POLICE TICKETS / VIOLATIONS** - For moving violations and speeding tickets. (New in 2015)

INTEREST, RENTS AND ROYALTIES

- 341.010 **INTEREST ON INVESTMENTS** - The interest estimated to be earned this year.
- 341.020 **DIVIDENDS RECEIVED** - Dividends earned from investments.
- 342.020 **RENT OF STATE POLICE BUILDING** - Rental of the State Police building to the Commonwealth of Pennsylvania.
- 342.100 **RENTAL OF LAND** - The Township has land and office space which is rented out. Some of this is undeveloped for land used for farming.
- 342.200 **RENT FROM REFUSE AND RECYCLING** - This is a revenue item from the Refuse and Recycling Fund to help offset office space and public works space.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2015
STATE CAPITAL AND OPERATING GRANTS

- 342.053 **CELL TOWER ROYALTIES** - Royalties received from cell tower on Upper Macungie Township property.
- 354.073 **D.E.P. RECYCLING PERFORMANCE** - 904 Grant
- 354.075 **TREE VITALIZATION** - State funds used to plant trees in the Township.
- 354.078 **PEMA** - State funds for emergency management programs.
- 354.079 **STATE GRANTS (POLICE PROGRAMS)** - Grant money received from the state.

INTERGOVERNMENTAL REVENUE

- 355.010 **PUBLIC UTILITY REALTY TAX** - The Township receives money from those public utilities who have buildings or land located within the Township.
- 355.080 **RETAIL LIQUOR LICENSES** - The Township receives a fee for the thirteen (13) establishments located within the Township that dispense liquor.
- 355.140 **MUNICIPAL PENSION - State Aid** - The Township receives money from the state to defray the nonuniform pension plan.
- 355.144 **UPPER MACUNGIE POLICE - STATE AID** - Money received from the state to be used to help fund the police pension plan.
- 355.145 **BLRP (REGIONAL POLICE - STATE AID - UMT POLICE IN 2013)** Township receives revenue from the state which goes directly to the Regional Police Department.
- 355.150 **SNOW REMOVAL - PENNDOT ROADS (DISCONTINUED PROGRAM)** - The Township removes snow from several PENNDOT roads. (Program Discontinued)
- 355.160 **REIMBURSEMENT FROM REGIONAL POLICE** - These are expense reimbursements from the Regional Police which are paid by the Township.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2015
ESCROWS

- 357.080 **RECEIPTS FOR DEVELOPER COSTS** - These fees paid by developers for Keystone Consulting Engineers to review plans and inspect developments.
- 357.082 **ADMINISTRATION FEES FROM ESCROW** - Fees paid by developers for the distribution and creation of third party billing.
- 357.083 **TRANSFER FROM CLOSED ESCROW ACCOUNTS** - Funds from closed Escrow Accounts transferred to General Account, to refund to the developers and owners.

SERVICE CHARGES / ADMINISTRATION

- 361.030 **ZONING HEARING APPEALS** - These are fees for the Zoning Hearing Board for appeals and Zoning permits.
- 361.031 **ZONING PERMIT FEES** - Fees charged by the Township to review plans submitted to the Planning Commission.
- 361.032 **ZONING USE REVIEW FEES** - The fees charged by the Township to review and approve business occupancy in the Township.
- 361.033 **BOUNDRY UPGRADE FEES** - Moved to Traffic Improvement Fund 36 in 2015.
- 361.035 **ZONING ASSESSMENT / OPINION OF ZONING OFFICER** - Fees for Zoning Officer to assess new Planning submissions.
- 362.043 **POLICE DONATIONS (i.e. D.A.R.E, K-9** - Police Department receives donations for programs such as D.A.R.E. and the K-9's.
- 362.045 **CIVIC REIMBURSEMENTS (POLICE)** -
- 362.046 **HEART & LUNG (POLICE)** - Additional wage costs above worker's compensation reimbursement for officers injured in the line of duty.
- 361.054 **SALE OF BOOKS, MAPS, ORDINANCES ETC.** - The Township charges for a copy of the Books, Maps and Zoning Ordinance.
- 362.111 **POLICE REPORTS** - Sale of Traffic and other reports.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2015
SERVICE CHARGES / ADMINISTRATION - con't

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

- 362.202 **OPERATIONAL PERMITS ANNUAL (DISPLAYS / ATTRACTIONS** - Yearly fees for permits to be obtained by vendors, commercial tenants, displays and/or attractions in the Township that an inspection will be needed and permits will be issued on a yearly basis. (i.e. gases, welding facilities, fireworks, hazard materials, explosives, etc.)

- 362.410 **BUILDING PERMITS** - The revenue for building permits that is issued by the
- 362.411 **FIRE ALARMS** - Fees collected for excessive false alarms.
- 362.412 **MECHANICAL PERMITS** - For HVAC, boilers, etc.
- 362.413 **SPRINKLERS** - Fire suppression system permits.

- 362.414 **ELECTRICAL / PLUMBING LICENSE** - For required electrical and plumbing licenses to do business in the township.

- 362.420 **ELECTRICAL PERMITS** - Revenue from electrical permits.

- 362.430 **PLUMBING PERMITS** - Revenue from plumbing permits.

- 362.440 **SEO PERMITS AND PROBES** - For issuance of septic tank and other on-site

- 362.450 **GRADING PERMITS AND INSPECTIONS** - Moving and removal of dirt.

- 362.451 **RE-INSPECTION FEES** - Received for projects needed to be re-inspected multiple times.

- 362.452 **PLANNING SUBMISSION FEES (APPLICATION FEES)** - For subdivision and land development applications.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2015
PARK FEES

367.140 **PAVILION RENTALS** - This revenue is generated by the park rentals.

367.150 **INDEPENDENT PARK** - Revenue received from the rental of Independent Park.

RECREATIONAL FEES

367.200 **SPORTS CLINCS AND PROGRAMS** - The revenue for organized clinics in Upper Macungie Township.

367.210 **DISCOUNT AMUSEMENT TICKETS** - The sale of amusement park tickets at a discounted rate.

MISCELLANEOUS REVENUES

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

OPERATING TRANSFERS

393.009 **TRANSFER FROM REFUSE AND RECYCLING** - Office space rental and overhead.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2015
SHORT TERM DEBT / REFUND / REIMBURSEMENTS

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

SALE OF ASSETS

- 397.000 **SALE OF FIXED ASSETS** - Sale of used equipment for example back hoe, trucks, and mowers.

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
GENERAL FUND 01
EXPENSES**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>GENERAL GOVERNMENT ADMINISTRATION:</u>							
400.110 TOWNSHIP MANAGER - SALARY							\$118,500
400.111 BOARD MEMBERS - SALARY							\$98,500
400.112 HUMAN RESOURCES - SALARY							\$54,500
400.113 SALARIES ELECTED OFFICIALS- MEETINGS	\$9,700	\$9,750	\$9,700	\$9,750	\$9,700	\$8,700	\$12,300
400.117 DEFERRED COMPENSATION							\$5,100
400.119 RESERVE PERSONNEL							\$150,000
400.460 SEMINARS / CONFERENCES	\$1,000	\$795	\$1,000	\$610	\$500	\$1,824	\$5,000
400.461 SUBSCRIPTIONS / MEMBERSHIPS	\$1,500	\$6,623	\$2,500	\$5,289	\$2,000	\$1,410	\$5,000
TOTAL GENERAL GOVERNMENT ADMINISTRATION	\$12,200	\$17,168	\$13,200	\$15,649	\$12,200	\$11,934	\$448,900
<u>FINANCIAL ADMINISTRATION:</u>							
402.117 DEFERRED COMPENSATION	\$25,000	\$24,075	\$55,000	\$33,194	\$40,000	\$21,999	\$2,000
402.120 SALARY	\$62,900	\$62,900	\$63,900	\$63,835	\$65,200	\$50,080	\$67,100
402.196 HEALTH INSURANCE	\$664,600	\$459,606	\$730,500	\$518,446	\$648,700	\$450,379	\$564,000
402.198 LIFE INSURANCE	\$26,000	\$15,181	\$20,500	\$21,903	\$21,800	\$17,837	\$26,700
402.300 BANK CHARGES	\$100	\$0	\$100	\$0	\$100	\$185	\$200
402.460 SEMINARS / CONFERENCES / TRAINING	\$200	\$0	\$100	\$0	\$100	\$0	\$1,000
402.461 EMPLOYEE BONDS AND PUBLIC OFFICIAL'S BONDS	\$16,000	\$2,812	\$6,000	\$3,211	\$4,000	\$2,638	\$4,000
TOTAL FINANCIAL ADMINISTRATION	\$769,800	\$540,499	\$821,100	\$607,394	\$739,900	\$521,119	\$665,000
<u>TAX COLLECTOR:</u>							
403.110 SALARY	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$8,307	\$12,000
403.310 POSTAGE AND BILL PRINTING	\$8,000	\$8,684	\$8,500	\$9,415	\$10,000	\$8,862	\$10,000
403.510 PRIOR YEAR TAX REFUNDS	\$15,000	\$4,188	\$5,000	\$24,907	\$5,000	\$11,691	\$8,000
403.600 HYDRANT TAX PAYMENT (new fund 03 in 2015)	\$130,000	\$152,810	\$130,000	\$154,118	\$160,000	\$116,618	
403.610 STREET LIGHT TAX PAYMENT (new fund 02 in 2015)	\$143,000	\$153,665	\$149,000	\$141,109	\$145,000	\$138,073	
TOTAL TAX COLLECTOR	\$308,000	\$331,347	\$304,500	\$341,548	\$332,000	\$283,551	\$30,000
<u>LEGAL EXPENSES:</u>							
404.314 LEGAL SERVICES	\$125,000	\$154,611	\$165,000	\$125,575	\$145,000	\$125,307	\$150,000
404.315 LEGAL SERVICES - REIMBURSABLES	\$38,000	\$0	\$39,000	\$49,571	\$35,000	\$23,436	\$50,000
TOTAL LEGAL EXPENSES	\$163,000	\$154,611	\$204,000	\$175,146	\$180,000	\$148,743	\$200,000
<u>CLERICAL SERVICES:</u>							
405.117 DEFERRED COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
405.120 SALARIES/WAGES	\$285,300	\$256,081	\$251,200	\$235,662	\$291,500	\$210,737	\$120,000

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
GENERAL FUND 01
EXPENSES**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
405.210 OFFICE SUPPLIES	\$23,000	\$32,429	\$24,000	\$12,942	\$16,000	\$10,994	\$10,000
405.216 MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT	\$4,700	\$9,069	\$8,500	\$8,222	\$7,000	\$4,593	\$8,000
405.325 POSTAGE	\$22,000	\$21,261	\$28,000	\$27,943	\$28,000	\$25,300	\$33,000
405.331 TRANSPORTATION / MILEAGE	\$7,000	\$6,001	\$7,000	\$6,000	\$7,000	\$4,615	\$10,600
405.341 ADVERTISING	\$6,000	\$8,571	\$7,000	\$5,434	\$5,000	\$6,472	\$8,200
405.342 PRINTING	\$6,000	\$15,475	\$8,000	\$18,761	\$21,000	\$13,563	\$26,000
405.441 AD COMPUTER	\$4,000	\$5,410	\$6,500	\$4,344	\$6,500	\$3,979	\$5,500
405.480 MANAGEMENT CONSULTING SERVICES	\$18,000	\$5,244	\$6,000	\$7,107	\$8,000	\$21,313	\$8,000
405.701 COMPUTER UPGRADE AND NEW COMPUTERS	\$15,000	\$17,835	\$10,000	\$0	\$5,000	\$10,669	\$2,000
405.702 COMPUTER EXPENSE AND WEBSITE UPDATES	\$2,000	\$10,505	\$1,500	\$7,351	\$1,500	\$9,291	\$2,000
TOTAL CLERICAL SERVICES	\$393,000	\$387,881	\$357,700	\$333,766	\$396,500	\$321,526	\$233,300
<u>INSURANCE</u>							
406.154 WORKMAN'S COMPENSATION INSURANCE	\$80,400	\$162,798	\$157,700	\$117,756	\$106,500	\$67,321	\$94,400
406.160 EMPLOYEES PENSION AND ADMINISTRATION FEES	\$308,300	\$308,283	\$371,400	\$371,378	\$382,500	\$0	\$380,800
406.351 UMBRELLA INSURANCE- LIABILITY	\$26,900	\$54,759	\$31,400	\$102,146	\$50,900	\$100,807	\$57,300
406.355 COMMERCIAL PACKAGE POLICY	\$72,000	\$97,625	\$108,600	\$89,548	\$113,100	\$115,208	\$116,400
TOTAL INSURANCE BENEFITS	\$487,600	\$623,465	\$669,100	\$680,828	\$653,000	\$283,336	\$648,900
<u>ACCOUNTING / ACTUARIAL:</u>							
407.311 AUDITING SERVICES	\$25,000	\$25,200	\$26,000	\$25,584	\$26,000	\$26,000	\$25,000
407.316 ACTUARIAL SERVICES	\$5,000	\$4,500	\$5,000	\$5,400	\$5,500	\$5,300	\$6,000
TOTAL ACCOUNTING / ACTUARIAL	\$30,000	\$29,700	\$31,000	\$30,984	\$31,500	\$31,300	\$31,000
<u>ENGINEERING:</u>							
408.313 TOWNSHIP ENGINEERING SERVICES	\$300,000	\$316,636	\$320,000	\$266,130	\$280,000	\$282,229	\$63,500
408.315 ESCROW - ENGINEERING FEES	\$600,000	\$0	\$700,000	\$1,111,952	\$800,000	\$1,057,703	\$1,350,000
408.317 RETURN OF ESCROWS							\$0
TOTAL ENGINEERING	\$900,000	\$316,636	\$1,020,000	\$1,378,083	\$1,080,000	\$1,339,931	\$1,413,500
<u>GENERAL GOVERNMENT OPERATING EXPENSES:</u>							
409.117 DEFERRED COMPENSATION							\$3,100
409.120 CLEANING STAFF WAGES							\$37,200
409.226 CUSTODIAL SUPPLIES / MATERIALS	\$4,200	\$2,982	\$4,000	\$3,364	\$4,000	\$2,682	\$4,000
409.321 TELEPHONE AND NEW TELEPHONE SYSTEM	\$31,000	\$26,197	\$35,000	\$27,252	\$45,000	\$30,054	\$28,000
409.361 ELECTRICITY	\$39,000	\$16,847	\$30,000	\$45,820	\$45,000	\$18,768	\$25,000
409.362 HEAT-GAS	\$6,000	\$2,860	\$6,000	\$4,451	\$5,000	\$3,614	\$6,000
409.363 WATER	\$600	\$779	\$600	\$641	\$600	\$456	\$600
409.364 SEWER	\$2,000	\$850	\$2,000	\$588	\$1,000	\$633	\$1,000

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
GENERAL FUND 01
EXPENSES**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
409.373 MAINTENANCE/REPAIR BUILDINGS (SEE ALSO FUND 30)	\$40,000	\$85,972	\$40,000	\$107,543	\$50,000	\$42,010	\$25,000
409.375 VEHICLE FUELS - GASOLINE	\$95,000	\$68,476	\$175,000	\$148,322	\$175,000	\$113,540	\$0
409.376 VEHICLE FUELS - DIESEL	\$75,000	\$70,730	\$90,000	\$97,679	\$80,000	\$60,002	\$0
TOTAL GENERAL GOVERNMENT OPERATING EXPENSES	\$292,800	\$275,693	\$382,600	\$435,660	\$405,600	\$271,758	\$129,900
TOTAL DEPARTMENT	\$3,356,400	\$2,677,000	\$3,803,200	\$3,999,057	\$3,830,700	\$3,213,197	\$3,800,500
<i>STATE POLICE DEPARTMENT;</i>							
410.110 STATE POLICE - REPAIRS & MAINTENANCE TO BUILDING	\$15,000	\$27,264	\$15,000	\$33,063	\$15,000	\$14,804	\$15,000
TOTAL STATE POLICE DEPARTMENT	\$15,000	\$27,264	\$15,000	\$33,063	\$15,000	\$14,804	\$15,000
<i>REGIONAL POLICE DEPARTMENT (BLRP)</i>							
410.120 REGIONAL POLICE SALARIES & PENSION	\$2,827,200	\$2,628,888	\$0	\$46			\$0
410.130 REGIONAL POLICE -REPAIRS & MAINT	\$0	\$2,224					\$0
410.131 REGIONAL POLICE VEHICLE/EQUIPMENT PURCHASE/MAINT	\$132,200	\$36,779	\$0	\$80			\$0
410.132 REGIONAL POLICE BLDG DEPT SERVICE	\$2,100,000	\$2,299,548	\$0	\$38,710			\$0
410.133 REGIONAL POLICE LEGAL/CONSULTING FEES	\$100,000	\$46,882	\$0				\$0
TOTAL REGIONAL POLICE DEPARTMENT (BLRP)	\$5,159,400	\$5,014,321	\$0	\$38,836	\$0	\$0	\$0
<i>UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT;</i>							
410.112 SALARIES SENIOR STAFF							\$315,900
410.113 SALARIES ADMINISTRATION STAFF							\$83,500
410.114 SALARIES & WAGES (officers/patrol)		\$92,815	\$1,950,000	\$1,864,517	\$2,062,000	\$1,581,245	\$1,586,900
410.117 DEFERRED COMPENSATION (New # for 2015, Old #: 410.137)			\$20,000	\$19,398	\$20,000	\$17,373	\$20,000
410.139 LEGAL FEES			\$12,000	\$0	\$6,000		\$25,000
410.140 OFFICE EQUIPMENT & OPERATING SUPPLIES		\$36,103	\$8,000	\$21,149	\$20,000	\$11,364	\$22,000
410.141 CUSTODIAL SUPPLIES		\$488	\$1,000	\$3,812	\$1,000	\$1,808	\$2,000
410.142 COMPUTER SOFTWARE AND HARDWARE		\$132,807	\$12,000	\$36,808	\$40,000	\$21,370	\$40,000
410.143 TRAINING / SEMINARS / DUES		\$7,014	\$18,000	\$19,943	\$30,000	\$14,384	\$30,000
410.144 BUILDING MAINTENANCE AND EQUIPMENT		\$2,135	\$13,000	\$58,795	\$13,000	\$30,354	\$18,000
410.145 ELECTRIC		\$5,709	\$25,000	\$18,555	\$15,000	\$13,057	\$18,000
410.146 HEAT-GAS		\$1,419	\$12,000	\$3,053	\$7,000	\$2,421	\$7,000
410.147 WATER		\$440	\$600	\$1,568	\$1,000	\$1,145	\$1,500
410.148 SEWER		\$252	\$600	\$620	\$1,000	\$348	\$800
410.149 TELEPHONES		\$1,717	\$30,000	\$26,734	\$30,000	\$20,445	\$30,000
410.150 VEHICLE EQUIPMENT AND MAINTENANCE(labor) IN HOUSE		\$329,702	\$43,000	\$214,537	\$43,000	\$48,815	\$65,000
410.151 VEHICLE MAINTENANCE OUTSIDE		\$297,897			\$0		\$1,000
410.152 TESTING PRE-EMPL / DRUG / ALCOHOL / POLYGRAPH		\$2,454	\$800	\$1,054	\$1,600	\$5,068	\$5,000
410.153 K-9		\$12,390	\$12,000	\$7,196	\$12,000	\$13,480	\$12,000
410.154 ARMS AND AMMUNITION		\$117,458	\$15,000	\$18,996	\$20,000	\$13,886	\$20,000

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
GENERAL FUND 01
EXPENSES**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
410.155 EVIDENCE PROCESSING MATERIALS		\$782	\$3,000	\$426	\$3,000	\$362	\$3,000
410.156 MAINTENANCE CONTRACT FOR OFFICE EQUIP					\$10,000	\$5,664	\$8,000
410.179 LONGEVITY PAY							\$16,000
410.180 OVERTIME NOT REIMBURSED							\$90,000
410.183 OVERTIME REIMBURSED							\$20,000
410.192 FICA							\$169,300
410.194 UNEMPLOYMENT COMPENSATION							\$11,400
410.195 WORKERS COMPENSATION INSURANCE							\$45,500
410.196 HEALTH AND LIFE INSURANCE (New # for 2015 , Old #: 410.135)			\$365,400	\$532,545	\$535,800	\$376,532	\$598,400
410.197 PENSION & ADMIN. FEES (PMRS)(New # 2015 , Old #: 410.136)			\$301,200	\$373,654	\$403,200	\$80	\$491,500
410.231 VEHICLE FUELS-GASOLINE		\$0	\$0	\$0	\$0	\$0	\$93,900
410.238 UNIFORMS (New # for 2015, Old #: 410.138)		\$90,535	\$15,000	\$81,347	\$25,000	\$15,415	\$30,000
TOTAL UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT	\$0	\$1,132,115	\$2,857,600	\$3,304,705	\$3,299,600	\$2,194,614	\$3,880,600
<u>FIRE DEPARTMENT:</u>							
411.117 DEFERRED COMPENSATION							\$8,500
411.120 SALARIES/WAGES (New # for 2015 , Old #: 411.131)	\$202,200	\$209,344	\$213,300	\$213,610	\$215,300	\$167,016	\$223,100
411.137 INSURANCE FIRE STATIONS #8, #25, AND #56	\$36,000	\$19,846	\$30,000	\$27,526	\$30,000	\$21,790	\$27,000
411.192 FICA							\$18,900
411.195 WORKERS COMPENSATION INSURANCE (SWIF) (New #, old:411.138)					\$39,000	\$24,743	\$39,000
411.213 COMPUTER/COPIER SUPPLIES -OFFICE							\$4,000
411.217 COMPUTER/COPIER SUPPLIES-FIRE COMPANY						\$1,185	\$4,000
411.226 CUSTODIAL SUPPLIES - OFFICE							\$500
411.227 CUSTODIAL SUPPLIES-FIRE COMPANY	\$26,000	\$23,807	\$26,000	\$25,983	\$26,000	\$522	\$500
411.231 VEHICLE FUELS - GASOLINE	\$0	\$0	\$0	\$0	\$0	\$0	\$10,200
411.232 VEHICLE FUELS - DIESEL	\$0	\$0	\$0	\$0	\$0	\$0	\$13,100
411.238 UNIFORMS-INSPECTORS	\$4,000	\$3,171	\$8,000	\$6,566	\$8,000	\$5,494	\$3,500
411.239 UNIFORMS-FIRE COMPANIES							\$3,500
411.241 OPERATING SUPPLIES-OFFICE	\$2,000	\$651	\$1,000	\$556	\$1,000	\$8,815	\$13,000
411.242 OPERATING SUPPLIES-FIRE COMPANY							\$13,000
411.249 VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56	\$22,000	\$27,362	\$22,000	\$13,684	\$22,000	\$21,542	\$22,000
411.250 VEHICLE MAINTENANCE - FOGELSVILLE #8	\$30,000	\$19,254	\$30,000	\$19,721	\$30,000	\$16,614	\$30,000
411.251 VEHICLE MAINTENANCE - TREXLERTOWN #25	\$30,000	\$15,408	\$30,000	\$13,033	\$30,000	\$9,077	\$30,000
411.252 TREXLERTOWN FIRE CO- MEDICAL	\$200		\$0				\$0
411.253 FOGELSVILLE FIRE CO- MEDICAL	\$200		\$0				\$0
411.254 UMT FIRE CO-MEDICAL							\$0
411.256 EQUIPMENT PURCHASE	\$80,000	\$57,416	\$60,000	\$12,047	\$60,000	\$11,869	\$40,000
411.257 MAINTENANCE / REPAIRS / TESTING EQUIPMENT	\$11,000	\$10,977	\$10,000	\$10,222	\$10,000	\$11,980	\$11,500

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
GENERAL FUND 01
EXPENSES**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
411.258 OFFICE FURNITURE/AUDIO VISUAL EQUIPMENT OFFICE	\$5,000	\$0	\$2,000	\$0	\$2,000	\$0	\$1,000
411.259 ELECTRIC - FIRE STATIONS #8, #25 AND #56	\$34,000	\$30,596	\$34,000	\$31,487	\$34,000	\$24,011	\$32,000
411.312 FIRE STUDY							\$20,000
411.329 OFFICE FURNITURE/AUDIO VISUAL EQUIPMENT FIRE CO.						\$0	\$1,000
411.354 VOLUNTEER FIREMEN FUNCTIONS	\$87,000	\$105,267	\$81,000	\$98,078	\$105,000	\$2,776	\$5,000
411.461 TRAIN/SEMINAR/DUES/EMERGENCY MGMT CERT INSPECTOR	\$8,000	\$6,445	\$7,000	\$4,492	\$7,000	\$8,197	\$13,500
411.462 TRAIN/SEMINARS/DUES/EMERGENCY MGMT CERT FIRE CO							\$13,500
411.710 BUILDING REPAIRS & MAINTENANCE #8,#258	\$30,000	\$55,480	\$30,000	\$210,028	\$30,000	\$64,442	\$25,000
411.711 HEAT - FIRE STATIONS #8, #25 AND #56	\$41,000	\$24,312	\$40,000	\$20,177	\$25,000	\$26,567	\$28,000
411.712 TELEPHONE SERVICE - FIRE STATIONS #8, #25, AND #56	\$8,500	\$8,735	\$8,500	\$5,566	\$6,000	\$3,834	\$7,800
411.713 WATER - FIRE STATIONS #8, #25 AND #56	\$2,600	\$1,625	\$2,600	\$1,697	\$2,600	\$1,291	\$2,400
411.714 TRASH HAULING - FIRE STATIONS #8, #25 AND #56	\$3,000	\$2,850	\$3,000	\$2,850	\$3,000	\$2,850	\$3,000
411.715 SEWER - FIRE STATION #8, #25 AND #56	\$1,300	\$969	\$1,200	\$1,014	\$1,200	\$1,014	\$1,200
TOTAL FIRE DEPARTMENT	\$664,000	\$623,515	\$639,600	\$718,337	\$687,100	\$435,628	\$668,700
<u>PLANNING / ZONING:</u>							
414.117 DEFERRED COMPENSATION							\$5,700
414.120 SALARIES / WAGES	\$262,100	\$245,970	\$250,400	\$225,527	\$199,600	\$124,116	\$127,700
414.140 ZONING HEARING BOARD EXPENSES	\$1,500	\$544	\$1,500	\$1,875	\$1,900	\$525	\$3,900
414.210 PLANNING / ZONING SUPPLIES	\$3,000	\$16,732	\$6,000	\$6,802	\$6,000	\$1,482	\$500
414.231 VEHICLE FUELS-GASOLINE	\$0	\$0	\$0	\$0	\$0	\$0	\$2,700
414.313 VEHICLE REPAIRS & MAINTENANCE	\$1,000	\$543	\$1,000	\$2,729	\$1,000	\$1,250	\$900
414.314 ZONING BOARD LEGAL SERV (REVISED SALDO/ZONING)BOOK	\$18,000	\$37,129	\$25,000	\$15,255	\$40,000	\$12,977	\$40,000
414.316 STENOGRAPHER	\$6,000	\$7,430	\$6,000	\$3,438	\$6,000	\$3,101	\$4,000
414.341 ADVERTISING	\$2,000	\$1,970	\$2,000	\$2,179	\$2,000	\$1,445	\$2,000
414.415 SEO PERMITS AND INSPECTIONS							\$13,000
414.416 GRADING PERMIT REVIEW/INSPECTIONS							\$29,500
414.417 PLANNING,PERMITTING,ZONING,AND CODE ENFORCEMENT							\$168,700
414.419 DCED FEES							\$2,800
414.420 THIRD PARTY PERMIT REVIEW & BLDG. INSPECTION	\$34,000	\$129,631	\$78,000	\$255,099	\$262,000	\$198,160	\$270,000
414.460 MEMBERSHIP DUES / TRAINING / CONF/ SUBSCRIPTIONS	\$8,000	\$2,952	\$6,000	\$3,794	\$6,000	\$4,610	\$3,000
414.461 BUILDING INSPECTOR VEHICLE		\$26	\$0	\$6,216			\$0
TOTAL PLANNING / ZONING	\$335,600	\$442,927	\$375,900	\$522,914	\$524,500	\$347,666	\$674,400
<u>SANITATION:</u>							
429.120 SALARIES & WAGES-SEWER (New fund 95 in 2015)	\$472,500		\$502,300	\$488,196	\$528,200	\$381,117	
TOTAL SANITATION	\$472,500	\$0	\$502,300	\$488,196	\$528,200	\$381,117	\$0

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
GENERAL FUND 01
EXPENSES**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>REFUSE / RECYCLING:</u> (move to New Fund 05 in 2015)							
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$29,000	\$30,802	\$34,000	\$24,864	\$25,100	\$17,630	\$0
427.012 PRINTING	\$2,000	\$2,560	\$5,500	\$2,887	\$9,000	\$673	\$0
427.013 POSTAGE	\$5,500	\$0	\$6,000	\$1,704	\$6,000	\$4,672	\$0
427.014 LEGAL FEES	\$1,000	\$33,768	\$35,000	\$25,667	\$30,000	\$17,847	\$0
427.015 SERVICES / MATERIALS / RECYCLE BINS	\$14,000	\$33,874	\$40,000	\$25,622	\$30,000	\$38,811	\$0
427.017 CAPITAL PURCHASE - BUILDING AND SECURITY		\$4,299	\$100,000	\$0	\$100,000	\$6,984	\$0
427.018 CAPITAL RESERVE			\$149,500	\$55,677	\$156,400	\$147,490	\$0
427.019 OFFICE RENTAL			\$16,000	\$16,000	\$25,000		\$0
427.117 DEFERRED COMPENSATION	\$2,500	\$2,002	\$2,500	\$1,952	\$2,500	\$1,540	\$0
427.120 SALARIES/WAGES INCLUDING PART TIME	\$66,000	\$76,123	\$70,000	\$93,874	\$76,100	\$57,850	\$0
427.192 SOCIAL SECURITY/FICA/UNEMPLOYMENT	\$5,000	\$5,823	\$5,500	\$9,706	\$5,900	\$4,236	\$0
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$2,065,000	\$2,129,979	\$1,305,000	\$1,340,256	\$1,345,000	\$1,043,742	\$0
TOTAL REFUSE / RECYCLING	\$2,190,000	\$2,319,230	\$1,769,000	\$1,598,209	\$1,811,000	\$1,341,475	\$0
<u>PUBLIC WORKS DEPARTMENT</u>							
<u>LEAF COLLECTION / COMPOSTING:</u> (New Fund 05 in 2015)							
427.131 LEAF COLLECTION WAGES	\$0	\$36,916	\$0	\$3,174	\$0		\$0
427.450 SMALL TOOLS		\$72,501					\$0
427.700 COMPOST EQUIPMENT REPAIR & MAINTENANCE	\$15,000	\$219,748	\$15,000	\$16,473	\$15,000	\$19,917	\$0
TOTAL LEAF COLLECTION / COMPOSTING	\$15,000	\$329,165	\$15,000	\$19,647	\$15,000	\$19,917	\$0
<u>PUBLIC WORKS:</u>							
430.117 DEFERRED COMPENSATION							\$8,500
430.124 SALARIES / WAGES	\$579,400	\$520,732	\$608,300	\$578,709	\$649,200	\$424,595	\$608,400
430.143 DISPATCH ANSWERING SERVICE	\$600	\$0	\$800	\$875	\$1,000	\$875	\$1,000
430.205 WORKPLACE SAFETY (SEE 430.460)	\$100	\$1,163	\$400	\$1,011	\$1,000	\$144	\$0
430.210 OFFICE SUPPLIES / EQUIPMENT MAINTENANCE	\$100	\$27	\$100	\$51	\$100	\$0	\$100
430.220 OPERATING SUPPLIES	\$8,000	\$11,867	\$8,000	\$10,275	\$8,000	\$7,002	\$8,000
430.226 CUSTODIAL SUPPLIES	\$1,200	\$1,558	\$1,200	\$1,401	\$1,500	\$841	\$1,500
430.231 VEHICLE FUELS-GASOLINE	\$0	\$0	\$0	\$0	\$0	\$0	\$51,200
430.232 VEHICLE FUELS-DIESEL	\$0	\$0	\$0	\$0	\$0	\$0	\$51,300
430.250 VEHICLE REPAIR & MAINTENANCE-CONTRACTED	\$40,000	\$30,094	\$40,000	\$42,333	\$40,000	\$25,475	\$40,000
430.314 LEGAL SERVICES							\$0
430.321 TELEPHONES	\$7,500	\$6,086	\$7,500	\$6,195	\$7,500	\$4,395	\$7,500
430.327 RADIO MAINTENANCE AND EQUIPMENT	\$1,000	\$0	\$1,000	\$559	\$1,000	\$1,897	\$1,000
430.361 ELECTRIC	\$12,000	\$8,540	\$12,000	\$6,985	\$9,000	\$8,255	\$10,000
430.362 NATURAL GAS	\$10,000	\$5,001	\$9,000	\$7,142	\$8,000	\$10,938	\$10,000

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
GENERAL FUND 01
EXPENSES**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
430.373 BUILDING MAINTENANCE / REPAIR	\$30,000	\$44,723	\$30,000	\$54,320	\$50,000	\$27,257	\$30,000
430.374 VEHICLE PARTS (NEW # FOR 2015, OLD # 438.374)	\$30,000	\$31,772	\$35,000	\$44,623	\$60,000	\$38,907	\$52,000
430.440 UNIFORMS & SHOES	\$18,000	\$16,281	\$18,000	\$22,241	\$21,000	\$19,230	\$18,000
430.441 WORKPLACE DRUG / ALCOHOL CDL TEST	\$2,000	\$1,814	\$2,500	\$1,985	\$2,500	\$1,668	\$2,500
430.460 TRAINING-WORK PLACE SAFETY	\$2,000	\$660	\$2,000	\$1,160	\$2,000	\$761	\$2,000
430.461 NEW INSPECTION STATION (ENGINEERING AND LEGAL)					\$25,000	\$0	\$0
430.462 NEW STORAGE BLDG		\$2,241				\$0	\$0
430.740 EQUIPMENT RENTAL							
TOTAL PUBLIC WORKS	\$741,900	\$682,559	\$775,800	\$779,864	\$886,800	\$572,239	\$903,000
<u>SNOW AND ICE REMOVAL:</u>							
432.140 SALARIES AND WAGES	\$12,000	\$0	\$12,000	\$14,434	\$12,000	\$47,816	\$25,000
432.220 SALT & ANTI-SKID	\$42,500	\$42,607	\$125,000	\$131,275	\$125,000	\$76,358	\$125,000
432.250 MAINTENANCE	\$10,000	\$4,970	\$10,000	\$6,334	\$10,000	\$11,678	\$12,000
432.740 SNOW EQUIPMENT RENTAL AND PLOWING-CONTRACTED	\$1,500	\$1,030	\$10,000	\$5,496	\$15,000	\$1,452	\$12,000
TOTAL SNOW AND ICE REMOVAL	\$66,000	\$48,607	\$157,000	\$157,539	\$162,000	\$137,304	\$174,000
<u>TRAFFIC LIGHTS & STREET SIGNS:</u>							
433.220 STREET SIGNS MAINTENANCE / SUPPLIES	\$16,000	\$10,982	\$14,000	\$15,723	\$14,000	\$4,392	\$14,000
433.361 TRAFFIC LIGHTS / ELECTRIC	\$10,000	\$10,491	\$10,000	\$10,786	\$12,000	\$8,833	\$12,000
433.377 TRAFFIC LIGHT MAINTENANCE	\$90,000	\$65,673	\$75,000	\$56,483	\$55,000	\$19,625	\$55,000
TOTAL TRAFFIC LIGHTS & STREET SIGNS	\$116,000	\$87,146	\$99,000	\$82,991	\$81,000	\$32,850	\$81,000
<u>STREET / ROAD MAINTENANCE:</u>							
438.245 ASPHALT PATCHING MATERIALS	\$150,000	\$144,401	\$150,000	\$135,201	\$150,000	\$35,207	\$150,000
438.247 STORM SEWER MATERIALS	\$8,000	\$6,395	\$8,000	\$2,388	\$5,000	\$0	\$5,000
438.249 STREET PAINTING MATERIALS	\$45,000	\$44,169	\$45,000	\$44,506	\$55,000	\$0	\$8,000
438.250 WEED SPRAYING	\$2,500	\$6,187	\$6,000	\$4,248	\$6,000	\$0	\$6,000
438.260 MINOR OPERATING EQUIPMENT / SUPPLIES	\$2,000	\$2,035	\$2,000	\$420	\$2,000	\$1,583	\$1,000
438.310 STREET LINE PAINTING-CONTRACTED							\$47,000
438.371 PENNDOT INSPECTIONS	\$300	\$0	\$200	\$2,153	\$200	\$0	\$0
438.373 SMALL TOOLS		\$0	\$0		\$5,000	\$307	\$3,500
439.245 CURB MECHANIZED PAVING	\$500	\$2,763	\$500	\$0	\$500	\$730	\$1,000
439.375 GUARDRAILS	\$25,000	\$6,545	\$15,000	\$0	\$15,000	\$0	\$15,000
439.605 FOGELSVILLE DAM		\$0	\$0		\$50,000	\$212,635	\$0
439.606 STREET RESURFACING & OVERLAY	\$200,000	\$230,768	\$200,000	\$175,614	\$200,000	\$10,000	\$200,000
439.607 RTE 100 & TILGHMAN ST UPGRADE		\$18,606					\$0
439.708 RTE 100 WIDENING PROJECT		\$43,721					\$0

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
GENERAL FUND 01
EXPENSES**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
439.790 REPLACE PICK UP TRUCK (moved to FUND #31, in 2015)	\$79,000	\$212,537	\$0		\$22,000	\$0	\$0
439.792 BRIDGEWORK-HAASADAHL	\$50,000	\$12,204	\$0			\$0	\$0
439.793 PURCHASE OF MOWER AND PAINT MACHINE	\$40,000	\$18,250	\$10,000	\$10,381	\$17,000	\$0	\$0
TOTAL STREET / ROAD MAINTENANCE	\$602,300	\$748,581	\$436,700	\$374,912	\$527,700	\$260,462	\$436,500
<u>PARKS:</u>							
454.117 DEFERRED COMPENSATION							\$9,700
454.121 SALARIES / WAGES INCLUDING PART-TIME	\$272,500	\$261,670	\$273,900	\$260,690	\$278,000	\$203,605	\$302,700
454.131 SEASONAL MAINTENANCE AND DETENTION PONDS	\$30,000	\$19,320	\$30,000	\$22,139	\$30,000	\$28,731	\$30,000
454.143 DISPATCH ANSWERING SERVICE	\$1,200	\$632	\$1,200	\$875	\$1,200	\$875	\$1,000
454.220 SUPPLIES / GENERAL EQUIPMENT	\$4,000	\$3,302	\$4,000	\$4,635	\$4,000	\$358	\$4,000
454.222 ATHLETIC FIELD SURFACE MAINTENANCE	\$17,000	\$816	\$10,000	\$4,898	\$15,000	\$3,711	\$10,000
454.250 MAINTENANCE / REPAIR OF PARK VEHICLES	\$7,500	\$6,824	\$10,000	\$8,853	\$12,000	\$6,633	\$8,000
454.361 ELECTRIC FOR PARK FACILITIES	\$12,000	\$9,940	\$12,000	\$9,069	\$12,000	\$10,213	\$12,000
454.375 GENERAL MAINTENANCE-BUILDINGS	\$4,000	\$9,541	\$6,000	\$9,598	\$8,000	\$2,312	\$6,000
454.455 WEED SPRAYING	\$4,000	\$5,375	\$4,000	\$4,959	\$4,000	\$7,816	\$4,000
454.600 MAINTENANCE - OTHER PARKS & RETENTION PONDS	\$8,000	\$8,542	\$8,000	\$6,859	\$8,000	\$5,211	\$8,000
454.610 GRANGE ROAD PARK	\$200,000	\$271,938	\$200,000	\$188,088	\$200,000	\$98,805	\$5,000
454.620 UPPER MACUNGIE PARK	\$10,000	\$4,343	\$8,000	\$13,505	\$8,000	\$552	\$5,000
454.630 RICKY PARK	\$4,000	\$1,164	\$4,000	\$4,810	\$4,000	\$770	\$2,000
454.640 LONE LANE PARK	\$10,000	\$9,267	\$10,000	\$13,633	\$10,000	\$1,065	\$5,000
454.650 BREINIGSVILLE PARK	\$15,000	\$8,717	\$15,000	\$14,440	\$10,000	\$2,002	\$10,000
454.722 PURCHASE PARK TABLES / BENCHES / GRILLS / ROOF	\$100,000	\$60,098	\$100,000	\$80,202	\$100,000	\$75	\$100,000
454.723 INDEPENDENT PARK	\$60,000	\$42,622	\$50,000	\$71,765	\$50,000	\$24,951	\$50,000
454.724 ELECTRIC FOR INDEPENDENT PARK	\$7,000	\$5,198	\$10,000	\$4,978	\$10,000	\$3,395	\$10,000
454.725 LONE LANE PARK -TO MAKE PAYMENTS	\$200,000	\$0			\$0	\$0	\$0
454.726 INDEPENDENT PARK REFUNDS					\$3,000	\$7,765	\$6,000
TOTAL PARKS	\$966,200	\$729,309	\$756,100	\$723,996	\$767,200	\$408,844	\$588,400
TOTAL PUBLIC WORKS DEPARTMENT	\$2,507,400	\$2,625,367	\$2,239,600	\$2,138,948	\$2,439,700	\$1,431,616	\$2,182,900
<u>MISCELLANEOUS:</u>							
456.500 MISC. DONATIONS BY TOWNSHIP	\$1,000	\$2,500	\$2,500	\$0	\$500		\$0
456.501 REFUNDS PAID BY THE TOWNSHIP	\$1,000	\$2,790	\$2,000	\$4,275	\$2,000	\$952	\$1,000
456.502 SUPPLIES FOR KITCHEN	\$5,000	\$2,785	\$2,500	\$928	\$2,500	\$703	\$1,000
456.503 DISCOUNT AMUSEMENT TICKETS	\$3,600	\$0	\$1,600	\$3,292	\$1,600	\$3,888	\$2,500
456.504 RETURN OF ESCROWS FUNDS	\$3,000	\$0	\$3,000	\$63,923	\$3,000	\$196,513	\$3,000
456.506 SPORTS CLINICS AND PROGRAMS	\$0	\$8,460		\$10,847	\$10,000	\$7,266	\$9,000
TOTAL MISCELLANEOUS	\$13,600	\$16,535	\$11,600	\$83,264	\$19,600	\$209,322	\$16,500

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
GENERAL FUND 01
EXPENSES**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>CIVIL:</u>							
457.501 COMMUNITY CELEBRATIONS	\$22,000	\$17,544	\$20,000	\$17,999	\$22,500	\$19,360	\$25,000
457.502 LEHIGH COUNTY SENIOR CITIZENS	\$9,000	\$9,000	\$9,000	\$17,999	\$9,000	\$9,000	\$9,000
457.504 HUMANE SOCIETY & DEER PICK-UP	\$13,500	\$3,080	\$14,500	\$13,190	\$13,500	\$700	\$13,500
457.505 LEHIGH CNTY CHILD ABUSE, MERT TEAM, MEALS ON WHEELS	\$7,000	\$4,000	\$7,000	\$4,000	\$7,000	\$4,500	\$7,000
TOTAL CIVIL	\$51,500	\$33,624	\$50,500	\$53,188	\$52,000	\$33,560	\$54,500
<u>DEBT PRINCIPAL:</u>							
471.500 BUYING OF PROPERTY		\$0			\$0	\$0	\$0
TOTAL DEBT PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>INTERGOVERNMENTAL EXPENSE:</u>							
480.010 MISCELLANEOUS EXPENDITURES	\$500	\$0	\$500	\$88,626	\$500	\$345,428	\$500
481.192 FICA	\$184,000	\$145,735	\$352,800	\$328,557	\$359,500	\$275,361	\$163,300
481.520 VOLUNTEER FIRE RELIEF AID (move to New Fund 50, in 2015)	\$401,800	\$225,488	\$225,400	\$262,637	\$262,600	\$0	\$0
481.522 REGIONAL POLICE FORCE - STATE AID	\$251,000	\$165,353	\$165,300	\$0	\$0	\$0	\$0
492.002 TRANSFER TO STREET LIGHT FUND							\$0
492.004 TRANSFER TO FIRE FUND							\$84,500
492.020 TRANSFER TO MEDICAL EXPENSE FUND							
492.031 TRANSFER LST TO CAPITAL EQUIPMENT FUND	\$900,000		\$300,000	\$947,532	\$300,000	\$939,557	\$300,000
TOTAL INTERGOVERNMENTAL EXPENSES	\$1,737,300	\$536,576	\$1,044,000	\$1,627,352	\$922,600	\$1,560,346	\$548,300
TOTAL EXPENSES	\$16,502,700	\$17,849,782	\$13,308,300	\$14,606,067	\$14,130,000	\$11,163,344	\$11,841,400
Revenue OVER / (UNDER) EXPENSE	\$2,143,300	(\$431,690)	\$1,748,100	\$1,762,826	\$1,811,700	\$2,581,173	\$203,200
BALANCE FORWARD							\$2,100,000
ENDING BALANCE							\$13,941,400
TOTAL UNRESTRICTED							
TOTAL UNRESTRICTED							\$13,916,400

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015

GENERAL GOVERNMENT ADMINISTRATION

- 400.110 **TOWNSHIP MANAGER - SALARY** - New line Item in 2015 for executive pay.
- 400.111 **BOARD MEMBERS - SALARY** - Rate set by auditors.
- 400.112 **HUMAN RESOURCES - SALARY** - New administrative line item in 2015.
- 400.113 **SALARIES ELECTED OFFICIALS / MEETINGS** - Salaries that are paid to the Upper Macungie Township Supervisors to attend meetings. Ashmar - \$4,100, Brunell - \$4,100 and Rader - \$4,100. These salaries are set by the second class Township code, and vary by population.
- 400.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees
- 400.119 **RESERVE PERSONNEL** - Money set aside for new staff members in 2015 - undermined at the present time.
- 400.460 **SEMINARS AND CONFERENCES** - For the various seminars, annual state association conventions, and conferences that are held during the year that the Supervisors will attend.
- 400.461 **SUBSCRIPTIONS / MEMBERSHIPS** - Township departments (excluding Planning/Zoning) subscribe and join various governmental organizations and magazines, newspapers, etc.

FINANCIAL ADMINISTRATION

- 402.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees
- 402.120 **SALARY** - The salary will be for the Treasurer's position.
- 402.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan.
- 402.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 402.300 **BANK CHARGES** - These are service charges that the bank charges the Township.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
FINANCIAL ADMINISTRATION con't

- 402.460 **SEMINARS / CONFERENCES / TRAINING** - For the various seminars, conferences and training that is held during the year that the Treasurer will attend.
- 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.

TAX COLLECTOR

- 403.110 **SALARY** - The Township Tax Collector is elected for the role of Tax Collector.
- 403.310 **POSTAGE AND BILL PRINTING** - The expenses paid by the Township include printing of the tax bills and postage.
- 403.510 **PRIOR YEAR TAX REFUNDS** - Residents and Corporations that appeal their Property Tax and are successful in having their taxes reduced are sometimes given a refund for the prior years' taxes that were paid.

LEGAL EXPENSES

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

CLERICAL SERVICES

- 405.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees
- 405.120 **SALARIES / WAGES** - The salaries and wages for support staff of the Township.
- 405.210 **OFFICE SUPPLIES** - The cost of paper supplies, office materials, note pads, etc.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
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.
- 405.325 **POSTAGE** - Postage for sending out the refuse bills and also the day to day
- 405.331 **TRANSPORTATION/MILEAGE** - The Township will reimburse employees for the use of their own vehicle for Township business.
- 405.341 **ADVERTISING** - The legal advertisements for Upper Macungie Township ordinances, special meetings, bidding out for materials, the selling of equipment, etc.
- 405.342 **PRINTING** - The cost of printing refuse forms, moving permit forms, news letters, building/electric/plumbing permits, letterhead, etc.
- 405.441 **AD COMPUTER** - Payroll and all tax reports done by AD Computer.
- 405.480 **MANAGEMENT CONSULTING SERVICES** - The Township sometimes uses professional consultants for a variety of issues needed at the Township.
- 405.701 **COMPUTER UPGRADE AND NEW COMPUTERS** - When necessary, the Township upgrades their computer systems and the purchase of new computers.
- 405.702 **COMPUTER EXPENSE AND WEBSITE UPDATES** - Professional services for the Township's computer system.

INSURANCE

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

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
INSURANCE - con't

- 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.
- 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.
- 406.355 **COMMERCIAL PACKAGE POLICY** - This policy covers all other property the Township owns.

ACCOUNTING / ACTUARIAL

- 407.311 **AUDITING SERVICES** - The annual audit, is performed by France, Anderson, & Basile, P. C.
- 407.316 **ACTUARIAL SERVICES - Conrad M. Siegel, Inc.** - Services provided by Conrad M. Siegel, Inc.. involving pension calculations and pension related duties.

ENGINEERING

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

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
GENERAL GOVERNMENT OPERATION EXPENSES

- 409.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program.
- 409.120 **CLEANING STAFF WAGES** - New line item for this function.
- 409.226 **CUSTODIAL SUPPLIES / MATERIALS** - The cleaning supplies for use in the Township buildings.
- 409.321 **TELEPHONE AND NEW TELEPHONE SYSTEM** - Telephone costs that cover mobile phone, pagers, Township telephone and one calls, also to cover cost for a new telephone system for the township. The system was replaced in 2014.
- 409.361 **ELECTRICITY** - Cost for electric for the Township Administration Building.
- 409.362 **HEAT - GAS** - Cost of fuel for heating the Township Administration Building.
- 409.363 **WATER** - Cost for water from Lehigh County Water Authority.
- 409.364 **SEWER** - Cost for sewer for the Township Administration Building.
- 409.373 **MAINTENANCE / REPAIR BUILDINGS** - Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building. Also see Fund 30.
- 409.375 **VEHICLE FUEL - Gasoline** - Cost for gasoline will be separated by departments in the 2015 Budget.
- 409.376 **VEHICLE FUEL - Diesel** - Cost for diesel will be separated by departments in the 2015 Budget.

STATE POLICE DEPARTMENTS

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

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT

- 410.112 **SALARIES SENIOR STAFF** - Salaries for the Senior Staff of the UMTPD.
- 410.113 **SALARIES / WAGES FOR ADMINISTRATION STAFF** - Salaries and wages for the Administration staff of the UMTPD.
- 410.114 **SALARIES / WAGES FOR OFFICERS AND PATROLMEN**- Salaries and wages for the Upper Macungie Township Police Officers and Patrolmen.
- 410.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. New line item in 2015 to break out departmental cost.

- 410.140 **OFFICE EQUIPMENT AND OPERATING SUPPLIES** - Various items purchased for the office, as well as supplies/items needed for community events.
- 410.141 **CUSTODIAL SUPPLIES** - The cleaning supplies for use in the Police building.
- 410.142 **COMPUTER SOFTWARE AND HARDWARE** - Computer software and hardware packages used for the Police Department. This also includes maintenance contracts/professional services for various computer packages.
- 410.143 **TRAINING / SEMINARS / DUES** - The cost to send the Police Officers for training and seminars.
- 410.144 **BUILDING MAINTENANCE AND EQUIPMENT** - The cost of maintenance and equipment for the Upper Macungie Township Police Department building.
- 410.145 **ELECTRIC** - Cost for electric for the Upper Macungie Township Police Department Building.
- 410.146 **HEAT - GAS** - Cost for fuel for heating the Upper Macungie Township Police Department Building.
- 410.147 **WATER** - Cost for water from Lehigh County Water Authority.
- 410.148 **SEWER** - Cost for sewer for the Upper Macungie Township Police Department Building.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT -
(con't)

- 410.149 **TELEPHONE** - Telephone costs that cover mobile phone, pagers, Police Department and office telephones.
- 410.150 **VEHICLE MAINTENANCE, EQUIPMENT, AND LABOR (IN HOUSE)** - The cost for maintenance, equipment and labor for police vehicles. This includes maintenance of VASCAR / speedometer certification, etc. Split into in-house and contracted maintenance in 2015.
- 410.151 **VEHICLE MAINTENANCE (OUTSIDE)** - The cost to purchase vehicles for the Upper Macungie Township Police Department.
- 410.152 **TESTING - PRE-EMPLOYMENT, DRUG, ALCOHOL AND POLYGRAPH, ETC** - Cost for pre-employment, drug, alcohol and polygraph etc. for the Police Department.
- 410.153 **K-9** - The cost for training and care for the K-9's.
- 410.154 **ARMS AND AMMUNITION** - The cost for fire arms and ammunition.
- 410.155 **EVIDENCE PROCESSING MATERIALS** - The materials used for processing evidence.
- 410.156 **MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT** - The maintenance agreement contracts are fir equipment ranging from calculators, typewriters, fax machines, copy machines, etc.
- 410.179 **LONGEVITY PAY** - This is a new line item in 2015 to track this expense by department.
- 410.180 **OVERTIME NOT REIMBURSED** - Regular earned overtime.
- 410.183 **OVERTIME REIMBURSED** - Overtime earned for work which is reimbursed by others (sometimes called) "special duty overtime" by department.
- 410.192 **FICA** - This is a new line item in 2015 to track this expense by department.
- 410.194 **UNEMPLOYMENT COMPENSATION** - This is a new line item in 2015 to track this expense by department.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT -
(con't)

- 410.195 **WORKER'S COMPENSATION INSURANCE** - This is a new line item in 2015 to track this expense by department.
- 410.196 **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.
- 410.197 **PENSION & ADMINISTRATION FEES (PMRS)** - The Township maintains a pension plan for each full time police officer, this is the years municipal obligation.
- 410.231 **VEHICLE FUEL - GASOLINE** - Gasoline that is used for the UMPD vehicles.
- 410.238 **UNIFORMS** - The Township will provide uniforms for all the police officers.

FIRE DEPARTMENT

- 411.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees
- 411.120 **SALARIES / WAGES** - Salaries and wages for the Fire Commissioner, Fire Inspectors and the Administrative Assistant for the Fire Department.
- 411.137 **INSURANCE** - Liability, damages, other policies to cover the Fire Stations #8, #25 and #56.
- 411.192 **FICA** - This is a new line item in 2015 to track this expense by department.
- 411.195 **WORKERS COMPENSATION INSURANCE** - Workers compensation insurance is used for the Volunteer Fire Fighters .
- 411.213 **COMPUTER / COPIER SUPPLIES - OFFICE** - New line item created to track expenses in-house.
- 411.217 **COMPUTER SOFTWARE AND HARDWARE** - Computer software and hardware packages used for the Fire Departments.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
FIRE DEPARTMENT - con't

- 411.226 **CUSTODIAL SUPPLIES - OFFICE** - New Line item for in-house supplies.
- 411.227 **CUSTODIAL SUPPLIES** - Cleaning supplies for use in the Fire Stations.
- 411.231 **VEHICLE FUEL - GASOLINE** - Gasoline used for the Fire Department vehicles.
- 411.232 **VEHICLE FUEL - DIESEL** - Diesel used for the Fire Department vehicles.
- 411.238 **UNIFORMS - INSPECTIORS** - New line item in 2015 for inspectors uniforms.
- 411.239 **UNIFORMS - FIRE COMPANIES** - To standardize uniforms for all fire stations.
- 411.241 **OPERATING SUPPLIES - OFFICE** - Items that are purchased for the office , such as store supplies items needed for Fire Prevention Services.
- 411.242 **OPERATING SUPPLIES - FIRE COMPANY** - Items that are purchased for the Fire Stations #8, #25, #56, such as store supplies.
- 411.249 **VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56** - The cost for repairs and maintenance on the equipment for the Upper Macungie #56 Fire Company.
- 411.250 **VEHICLE MAINTENANCE - FOGELSVILLE #8** - The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company.
- 411.251 **VEHICLE MAINTENANCE - TREXLERTOWN #25** - The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company.
- 411.252 **TREXLERTOWN FIRE COMPANY #25 - CO - MEDICAL -**
- 411.253 **FOGELSVILLE FIRE COMPANY #8 - CO-MEDICAL -**
- 411.254 **UMT FIRE COMPANY #56 - CO-MEDICAL -**
- 411.256 **EQUIPMENT PURCHASES** - To purchase small equipment like pumps, hoses and ladders for the fire companies and haz mat materials.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
FIRE DEPARTMENT - con't

- 411.257 **MAINTENANCE / REPAIR / TESTING EQUIPMENT** - Repair, testing on the pumps, hoses and ladders.
- 411.258 **OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT** - Office furniture, audio visual equipment and IC Training Aids for Upper Macungie Township Fire Station #56.
- 411.259 **ELECTRIC** - Cost for electric for Fire Stations #8, #25, and #56.
- 411.312 **FIRE STUDY** -
- 411.329 **OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT FIRE COMPANY** -
- 411.354 **VOLUNTEER FIREMEN REINBURSEMENTS AND FUNCTIONS** - Funds set aside for various Township functions such as Community Days and the joint Fire Team picnic.
- 411.461 **TRAINING / SEMINARS / DUES / EMERGENCY MANAGEMENT CERTIFICATION - INSPECTOR** - Training and seminars and emergency management certification for the inspectors' and community education.
- 411.462 **TRAINING / SEMINARS / DUES / EMERGENCY MANAGEMENT CERTIFICATION - FIRE COMPANY** - Training and seminars and emergency management certification for the volunteers' and community education.
- 411.710 **BUILDING REPAIRS AND MAINTENANCE** - Building repairs and maintenance for Fire Stations #8, #25 and #56.
- 411.711 **HEAT** - Cost of gas heat, fuel oil, propane and natural gas for Fire Stations #8, #25 and #56.
- 411.712 **TELEPHONE SERVICE** - Telephone land lines for Fire Stations #8, #25, and #56.
- 411.713 **WATER** - Cost for water and well testing from Lehigh County Water Authority for Fire Stations #8, #25 and #56.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
FIRE DEPARTMENT (con't)

411.714 **TRASH HAULING** - The cost for trash pick-up for the Fire Stations #8, #25 and #56.

411.715 **SEWER** - The cost for sewer for Fire Stations #8, #25 and #56.

PLANNING / ZONING

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

414.120 **SALARIES / WAGES** - Salaries and wages for the Planning and Zoning Department, Protective Services and Building Inspector.

414.140 **ZONING HEARING BOARD EXPENSES** - Zoning Hearing Board members each receive payment for meetings.

414.210 **PLANNING / ZONING SUPPLIES** - The cost of paper supplies, office materials, note pads, etc.

414.231 **VEHICLE FUELS - GASOLINE** - Gasoline used for the Building Inspectors vehicle.

414.313 **VEHICLE REPAIRS & MAINTENANCE** - Any repairs and maintenance to the vehicles.

414.314 **ZONING BOARD LEGAL SERVICES AND REVISED SALDO AND ZONING BOOKS** - Steckel and Stopp Law Offices represents the Township in matters regarding the Zoning Hearing Board, also to revise the saldo and zoning books.

414.316 **STENOGRAPHER** - A stenographer is required at all the Township Zoning Hearings.

414.341 **ADVERTISING** - The legal advertisements for the Township Zoning Hearing board meetings, special meetings.

414.415 **SEO PERMITS AND INSPECTIONS** - Cost of SEO Officer to review SEO permits and cost of inspections..

414.416 **GRADING PERMIT REVIEW / INSPECTIONS** - Cost for review of grading permits and cost of inspections.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
PLANNING / ZONING - con't

- 414.417 **PLANNING, PERMITTING, ZONING AND CODE ENFORCEMENT** - Cost of planning reviews, zoning reviews and code enforcement.
- 414.419 **DCED FEES** - Department of Community and Economic Development fees.
- 414.420 **THIRD PARTY PERMIT REVIEW AND BUILDING INSPECTIONS** - Permit review and inspections for the Inspectors wages that are charged to the Township for inspections that are done within the Township.
- 414.460 **MEMBERSHIPS DUES / TRAINING / CONFERENCE / SUBSCRIPTIONS** - The Township is in different organizations and subscribe to various governmental magazines. Also, for training and conferences attend during the year.
- 414.461 **BUILDING INSPECTOR VEHICLE** - Cost associated with the maintenance of the Building Inspectors vehicle.

PUBLIC WORKS DEPARTMENT

- 430.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program.
- 430.124 **SALARIES / WAGES** - Salaries and wages for road maintenance in the Township.
- 430.143 **DISPATCH ANSWERING SERVICE** - The answering service is used when the Township is not opened to answer important calls that need immediate attention.
- 430.205 **WORKPLACE SAFETY** - For the Public Works employees to attend seminars of Workplace Safety. Also see account 430.460.
- 430.210 **OFFICE SUPPLIES / EQUIPMENT MAINTENANCE** - The office supplies needed in the Public Works Department and for equipment maintenance.
- 430.220 **OPERATING SUPPLIES** - This category consists of a wide range of various supplies that are purchased, such as hardware store supplies, grass seed, rain gear, etc.
- 430.226 **CUSTODIAL SUPPLIES** - Cleaning supplies for use in the Public Works Department.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
PUBLIC WORKS (con't)

- 430.231 **VEHICLE FUELS - GASOLINE** - Gasoline used for the Public Works vehicles.
- 430.232 **VEHICLE FUELS - DIESEL** - Diesel used for the Public Works vehicles.
- 430.250 **VEHICLE REPAIRS & MAINTENANCE - CONTRACTED** - Repairs by outside vendors.
- 430.321 **TELEPHONES** - Telephone cost that cover the Public Works Department telephones.
- 430.327 **RADIO MAINTENANCE** - To repair the radios that are equipped in each Township Public Works vehicle.
- 430.361 **ELECTRIC** - Cost for electric for the Public Works Building.
- 430.362 **NATURAL GAS** - Cost for natural gas for the Public Works Department.
- 430.373 **BUILDING MAINTENANCE / REPAIR** - The cost for maintenance and repairs for the Public Works Building.
- 430.374 **VEHICLE PARTS** - New account for 2015 - Old account number was 438.374
- 430.440 **UNIFORMS & SHOES** - The Township supplies uniforms and shoes to all Public Works employees.
- 430.441 **WORKPLACE DRUG / ALCOHOL CDL TEST** - Drug and Alcohol CDL Test are randomly taken.
- 430.460 **TRAINING / WORKPLACE SAFETY** - For the Public Works employees to attend Seminars and Public Works related training.
- 430.461 **NEW INSPECTION STATION - (ENGINEERING AND LEGAL)** For possible inspection station to inspect large vehicles.
- 430.462 **NEW STORAGE BUILDING** - Storage building previously purchased.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
SNOW AND ICE REMOVAL

- 432.140 **SALARIES / WAGES** - The salaries and wages for snow and ice removal in the Township.
- 432.220 **SALT & ANTI-SKID** - For the salt and anti-skid that will be used in the Township in 2015.
- 432.250 **MAINTENANCE** - General maintenance of the vehicles for the year.
- 432.740 **SNOW EQUIPMENT RENTAL AND PLOWING CONTRACTED** - Cost for renting machinery to be used for snow plowing in 2015.

TRAFFIC LIGHTS AND STREET SIGNS

- 433.220 **STREET SIGN MAINTENANCE / SUPPLIES** - All supplies involving maintenance of signs and replacement.
- 433.361 **TRAFFIC LIGHTS / ELECTRIC** - The cost of electric for traffic lights in the Township.
- 433.377 **TRAFFIC LIGHTS / MAINTENANCE** - Cost of maintaining all traffic signals in the Township, maintenance is done by Telco of Reading.

STREET / ROAD MAINTENANCE

- 438.245 **ASPHALT PATCHING MATERIALS** - The cost of asphalt patching materials for maintenance of the Township roads.
- 438.247 **STORM SEWER MATERIALS** - Pipes, storm drains and sewer related materials.
- 438.249 **STREET PAINTING MATERIALS** - The cost for materials for painting the lines in the Township.
- 438.250 **WEED SPRAYING** - The Township sprays Slow Grow weed spray on the Retention Ponds in the Township.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
STREET / ROAD MAINTENANCE - con't

- 438.260 **MINOR OPERATING EQUIPMENT / SUPPLIES** - Small hand tools and small equipment, such as lawn mowers etc.
- 438.310 **STREET LINE PAINTING - CONTRACTED -**
- 438.371 **PENNDOT INSPECTIONS** - The cost for Township bridge inspections by PENNDOT Inspectors.
- 438.373 **SMALL TOOLS** - The purchase of tools that maybe needed in the Public Works Department.
- 439.245 **CURB MECHANIZED PAVING** - The Township will improve several curb radii at intersections throughout the Township.
- 439.375 **GUARDRAILS** - The replacement of damaged guardrails throughout the Township.
- 439.605 **FOGELSVILLE DAM** - The cost for dam repairs.
- 439.606 **STREET RESURFACING AND OVERLAY** - This is the amount of money set aside from the General Fund to resurface the nearly one hundred miles of Township roadways.
- 439.607 **ROUTE 100 AND TILGHMAN STREET UPGRADE -**
- 439.708 **ROUTE 100 WIDENING PROJECT -**
- 439.792 **BRIDGE WORK - HAASADAHN ROAD -**
- 439.793 **PURCHASE OF MOWER AND A PAINT MACHINE** - This cost is for the purchase of a mower and a paint machine.

PARKS

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

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
PARKS - con't

- 454.121 **SALARIES / WAGES INCLUDING PART-TIME** - Salaries and wages for the full time & part-time employees in the Parks Department.
- 454.131 **SEASONAL MAINTENANCE AND DETENTION PONDS** - Wages for Outside Contractors and Seasonal Maintenance employees to maintain the athletic fields at the parks and the detention ponds in the Township.
- 454.143 **DISPATCH ANSWERING SERVICE** - The answering service is used when the Township is not opened to answer important calls that need immediate attention.
- 454.220 **SUPPLIES / GENERAL EQUIPMENT** - The office supplies needed in the Parks Department and for equipment that is needed.
- 454.222 **ATHLETIC FIELD SURFACE MAINTENANCE**- Cost for the maintenance of the fields located at the parks in the Township.
- 454.250 **MAINTENANCE / REPAIR OF PARK VEHICLES** - The cost for maintenance and repair of the park vehicles.
- 454.361 **ELECTRIC FOR PARK FACILITIES** - The cost for electric for the Park Buildings.
- 454.375 **GENERAL MAINTENANCE - BUILDING** - The cost for maintenance and repairs for the Parks Building.
- 454.455 **WEED SPRAYING** - The cost for weed spray for the Upper Macungie Township Parks.
- 454.600 **MAINTENANCE / OTHER PARKS & RETENTION PONDS** - The cost of maintenance for the other parks and retention ponds.
- 454.610 **GRANGE ROAD PARK** - Repairs and maintenance for the park.
- 454.620 **UPPER MACUNGIE PARK** - Repairs and maintenance for the park.
- 454.630 **RICKY PARK** - Repairs and maintenance for the park.
- 454.640 **LONE LANE PARK** - Repairs and maintenance for the park.
- 454.650 **BREINIGSVILLE PARK** - Repairs and maintenance for the park.
- 454.722 **PURCHASE PARK TABLES / BENCHES / GRILLS / ROOF** - Monies set aside for supplies such as park tables, benches, grill, roof, etc.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
PARKS - con't

- 454.723 **INDEPENDENT PARK** - Repairs and maintenance for the park.
- 454.724 **ELECTRIC FOR INDEPENDENT PARK** - Cost for the electric at 150 Independent Road.
- 454.725 **LONE LANE PARK** - Payments.
- 454.726 **INDEPENDENT PARK REFUNDS** - Refunds of security deposits.

MISCELLANEOUS

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

CIVIL

- 457.501 **COMMUNITY CELEBRATIONS** - Money set aside Christmas Lights and July 4th Fireworks.
- 457.502 **LEHIGH COUNTY SENIOR CITIZENS** - The Township donates to the Lehigh County Senior Citizens, Fogelsville and Trexlertown Senior Citizens.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
CIVIL - con't

- 457.504 **HUMANE SOCIETY & DEER PICK-UP** - The Township pays the Humane Society for all stray cats and dogs found within the Township and also pays for dead deer found on Township roads.
- 457.505 **LEHIGH COUNTY CHILD ABUSE, MERT TEAM, AND MEALS ON WHEELS** - The Township donates to the Lehigh County Child Abuse, Mert Team and Meals on Wheels.

DEBT PRINCIPAL

- 471.500 **BUYING OF PROPERTY** - This is any land purchased by the Township.

INTERGOVERNMENTAL EXPENSE

- 480.010 **MISCELLANEOUS EXPENDITURES** - Any expenditures not covered by any other line items.
- 481.920 **FICA** -
- 481.522 **REGIONAL POLICE FORCE - STATE AID** - Township receives revenue from the state that goes directly to the Regional Police Department.
- 495.002 **TRANSFER TO STREET LIGHT FUND** - Transferred from General Fund 01 to Street Light Fund 02.
- 492.004 **TRANSFER TO FIRE FUND** - Transferred from General Fund 01 to Fire Alarm Fund 04
- 492.020 **TRANSFER TO MEDICAL EXPENSE FUND** - Transfer from General Fund 01 to Medical Fund 21
- 492.031 **TRANSFER LST TO CAPITAL EQUIPMENT FUND** - All LST receipts are included in the General Fund for police, fire, public works expenditures. Remaining funds to be transferred to the expanded Capital Equipment Fund for the same purposes.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015
PARKS (con't)

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

MISCELLANEOUS

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

CIVIL

- 457.501 **COMMUNITY CELEBRATIONS** - Money set aside Christmas Lights and July 4th Fireworks and Community Days.
- 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
- 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
- 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

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2015

DEBT PRINCIPAL

471.500 **BUYING OF PROPERTY** - This is any land purchased by the Township.

INTERGOVERNMENTAL EXPENSE

480.010 **MISCELLANEOUS EXPENDITURES** - Any expenditures not covered by any other line items.

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

481.522 **REGIONAL POLICE FORCE - STATE AID** - Township receives revenue from the state that goes directly to the Regional Police Department.

487.361 **PAYROLL TAXES - Payroll taxes for employees for 2015 is estimated to be**

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.

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
SEWER REVENUE FUND 08
REVENUES**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>INTEREST EARNINGS:</u>							
341.010 INTEREST	\$30,000	\$25,088	\$30,000	\$32,169	\$30,000	\$3,905	\$30,000
341.020 INTEREST ON PAST DUE ACCOUNTS	\$4,000	\$5,562	\$5,000	\$5,398	\$5,500	\$2,700	\$5,500
TOTAL INTEREST EARNINGS	\$34,000	\$30,650	\$35,000	\$37,567	\$35,500	\$6,605	\$35,500
<u>SEWER RENTALS & FEES:</u>							
341.030 LATE PENALTIES	\$12,000	\$15,137	\$14,000	\$15,527	\$15,000	\$12,630	\$16,800
364.011 TAPPING FEES	\$1,000	\$0	\$1,000		\$2,000	\$4,400	\$4,400
364.012 INDUSTRIAL & COMMERCIAL USAGE FEES	\$3,302,400	\$3,777,363	\$3,700,000	\$4,381,665	\$4,100,000	\$3,652,836	\$4,700,000
364.014 RESIDENTIAL USAGE FEES	\$1,800,000	\$1,966,150	\$1,850,000	\$2,114,115	\$2,000,000	\$1,964,805	\$2,200,000
364.015 UNUSED SEWER ALLOCATION CHARGES	\$200,000	\$179,506	\$200,000	\$156,198	\$150,000	\$110,234	\$144,000
364.016 FOG CHARGES							\$6,000
364.017 INSPECTION FEES-LATERALS	\$10,000	\$10,139	\$9,000	\$11,570	\$11,000	\$6,650	\$11,000
364.018 SAMPLING ANALYSIS CHARGES	\$65,000	\$64,703	\$58,000	\$55,724	\$60,000	\$45,415	\$56,000
364.019 ADMINISTRATIVE CHARGES	\$10,000	\$4,900	\$5,000	\$6,122	\$5,000	\$3,500	\$5,000
364.441 ON SITE SEWAGE PERMITS (HAULERS)						\$225	\$400
398.001 LOWHILL/WEISENBERG TOWNSHIPS REIMBURSMENTS	8,700	8,944	\$8,700	\$9,499	\$9,000	\$4,777	\$9,400
398.002 LOWER MACUNGIE TOWNSHIP REIMBURSEMENTS	2,400	1,830	\$2,000	\$2,762	\$1,800	\$1,376	\$2,900
TOTAL SEWER RENTALS & FEES	\$5,411,500	\$6,028,671	\$5,847,700	\$6,753,182	\$6,353,800	\$5,806,848	\$7,155,900
<u>ADDITIONAL REVENUE:</u>							
380.020 LIENS	\$11,000	\$11,887	\$11,000	\$3,510	\$5,000	\$3,471	\$5,000
380.030 LEGAL FEES	\$500	\$0	\$500	\$0	\$500	\$160	\$500
380.099 MISC. REVENUE	3,000	953	\$1,200	\$603	\$1,000	\$713	\$1,000
383.000 SEWER ASSESSMENTS	1,000	0	\$1,000	\$0	\$1,000	\$0	\$0
397.000 TRANSFERS	0	0	\$0	\$0	\$0	\$0	\$0
TOTAL ADDITIONAL REVENUE	\$15,500	\$12,840	\$13,700	\$4,113	\$7,500	\$4,344	\$6,500
TOTAL SEWER REVENUES	\$5,461,000	\$6,072,160	\$5,896,400	\$6,794,862	\$6,396,800	\$5,817,797	\$7,197,900
BALANCE FORWARD							\$2,000,000
TOTAL AVAILABLE							\$9,197,900
TOTAL RESTRICTED							\$9,197,900
TOTAL UNRESTRICTED							

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
SEWER REVENUE FUND 08
EXPENSES**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>SEWER ADMINISTRATION COSTS:</u>							
429.140 SEWER WAGES	\$478,000	\$462,105	\$493,000	\$487,355	\$495,000	\$381,454	\$533,800
429.143 DISPATCH ANSWERING SERVICE	\$600	\$631	\$600	\$875	\$900	\$875	\$900
429.156 HEALTH INSURANCE	\$111,000	\$106,587	\$122,000	\$108,716	\$115,000	\$83,593	\$124,400
429.158 LIFE INSURANCE	\$5,000	\$5,421	\$5,500	\$5,579	\$5,500	\$4,270	\$4,700
429.161 FICA	\$37,000	\$35,351	\$37,000	\$37,283	\$37,000	\$29,181	\$44,000
429.162 UNEMPLOYMENT COMPENSATION			\$0	\$17,217	\$17,100	\$12,885	\$16,000
429.163 DEFERRED COMPENSATION	\$7,000	\$8,491	\$8,500	\$9,232	\$10,000	\$4,089	\$7,000
429.191 UNIFORMS	\$500	\$324	\$500	\$490	\$500	\$200	\$6,000
429.195 TRAINING	2000	0	1000	0	\$1,000	0	\$1,000
TOTAL SEWER ADMINISTRATION COSTS	\$641,100	\$618,910	\$668,100	\$666,747	\$682,000	\$516,547	\$737,800
<u>SUPPLIES & EQUIPMENT:</u>							
429.205 WORKPLACE SAFETY	\$1,000	\$0	\$1,000	\$248	\$1,000	\$0	\$500
429.210 OFFICE SUPPLIES/EQUIPMENT	\$20,000	\$21,795	\$22,000	\$16,757	\$22,000	\$14,545	\$22,000
429.216 OFFICE EQUIPMENT MAINTENANCE	\$5,100	\$7,664	\$6,500	\$9,650	\$10,000	\$12,688	\$10,000
429.220 OPERATING SUPPLIES	\$15,000	\$9,176	\$11,000	\$20,386	\$20,000	\$9,468	\$15,000
429.231 VEHICLE FUELS - GASOLINE	\$4,000	\$3,600	\$4,000	\$3,600	\$4,000	\$2,700	\$15,500
429.232 VEHICLE FUELS - DIESEL	\$0	\$0	\$0	\$0	\$0	\$0	\$4,700
429.250 VEHICLE MAINTENANCE & REPAIR	\$8,000	\$11,354	\$12,000	\$18,806	\$20,000	\$19,498	\$20,000
TOTAL SUPPLIES & EQUIPMENT	\$53,100	\$53,588	\$56,500	\$69,446	\$77,000	\$58,900	\$87,700
<u>SEWER DEPARTMENT SERVICES:</u>							
429.239 PUMP STATIONS-GAS	\$3,000	\$4,060	\$3,000	\$0	\$3,000	\$0	\$3,000
429.311 ACCOUNTING SERVICES	\$18,000	\$17,500	\$18,000	\$19,200	\$20,000	\$18,000	\$20,000
429.313 ENGINEERING SERVICES	\$400,000	\$216,244	\$300,000	\$394,039	\$370,000	\$281,620	\$400,000
429.314 LEGAL SERVICES	\$30,000	\$7,356	\$25,000	\$12,191	\$20,000	\$5,759	\$15,000
429.321 TELEPHONE	\$5,500	\$6,109	\$6,500	\$6,591	\$7,000	\$3,329	\$5,000
429.325 POSTAGE	\$8,000	\$6,025	\$7,000	\$6,864	\$7,000	\$6,073	\$7,000
429.327 RADIO MAINTENANCE	\$100		\$100	\$0	\$100	\$0	\$100
429.341 ADVERTISING	\$1,000	\$467	\$1,000	\$32	\$1,000	\$626	\$1,000
429.342 PRINTING	\$3,000	\$2,636	\$3,000	\$1,674	\$3,000	\$1,197	\$2,500
429.350 INSURANCE	\$23,000	\$23,509	\$24,000	\$15,105	\$22,000	\$20,123	\$26,000
429.361 ELECTRIC (OFFICE) SEE 429.821	\$6,400	\$5,085	\$6,000	\$5,612	\$6,000	\$4,094	\$0

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
SEWER REVENUE FUND 08
EXPENSES**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
429.362 GAS (OFFICE) SEE 429.821	\$1,500	\$928	\$1,000	\$1,207	\$1,000	\$3,211	\$0
429.363 ELECTRIC (PUMP STATIONS)	\$48,000	\$43,158	\$46,000	\$39,022	\$45,000	\$30,644	\$40,000
429.374 REPAIRS & MAINTENANCE-COLLECTION SYSTEM	\$16,000	\$12,896	\$26,000	\$8,921	\$20,000	\$6,043	\$15,000
429.375 PUMP STATION GENERAL EXPENSE	\$50,000	\$50,014	\$60,000	\$147,365	\$90,000	\$91,205	\$90,000
429.376 SANITARY SEWER REPAIRS & CORRECTIONS (I&i)	\$450,000	\$48,059	\$623,200	\$35,777	\$650,000	\$94,908	\$700,000
429.415 REFUNDS			\$2,000	\$0	\$1,000	\$183	\$1,000
429.452 FLOW METER MAINTENANCE	\$3,000	\$3,297	\$5,000	\$1,490	\$4,000	\$2,331	\$2,500
429.470 LCA WESTERN LEHIGH INTERCEPTOR CHARGES	\$3,250,000	\$3,255,260	\$3,750,000	\$2,816,649	\$4,000,000	\$2,846,793	\$4,000,000
429.471 LCA RELIEF INTERCEPTOR PHASE 1 CHARGES	\$140,000	\$139,941	\$147,000	\$61,551	\$161,000	\$118,300	\$161,000
429.472 LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$10,000	\$8,746	\$10,000	\$42,310	\$33,000	\$22,770	\$33,000
429.480 AUTHORITY FEES	\$3,000	\$2,636	\$3,000	\$2,318	\$3,000	\$2,029	\$2,500
TOTAL SEWER DEPARTMENT SERVICES	\$4,469,500	\$3,853,924	\$5,066,800	\$3,617,917	\$5,467,100	\$3,559,237	\$5,524,600
<u>SEWER DEPARTMENT CAPITAL OUTLAY:</u>							
429.670 CAPITAL IMPROVEMENTS	\$592,300	\$0	\$122,000	\$10,080	\$100,000	\$66,946	\$100,000
429.700 PURCHASE FLOW METERS			\$3,000	\$0	\$3,000		\$3,000
429.791 REPLACE PICK-UP TRUCK			\$0	\$179,227	\$20,000	\$131,562	\$0
429.793 REPLACE DUMP TRUCK/UTILITY TRUCKS/BACKHOE			\$200,000	\$0	\$150,000	\$90,233	\$0
429.800 DEPRECIATION EXPENSE	\$0	\$513,192	\$0	\$531,571			\$0
429.821 FACILITY RENT AND UTILITIES GARAGE/OFFICE			\$74,000		\$75,000	18,961.00	\$144,000
TOTAL DEPARTMENT CAPITAL OUTLAY	\$592,300	\$513,192	\$399,000	\$720,878	\$348,000	\$307,702	\$247,000
<u>TRANSFERS & MISCELLANEOUS:</u>							
492.018 TRANSFER TO CAPITAL RESERVE	\$5,000	\$385	\$1,000	\$0	\$0	\$0	\$500,000
429.100 BANK FEES				\$1,110			\$0
429.900 MISCELLANEOUS (INCLUDES COKE TESTING)		\$0	\$5,000	\$385	\$5,000	\$3,936	\$5,000
TOTAL TRANSFERS & MISCELLANEOUS	\$5,000	\$385	\$6,000	\$1,495	\$5,000	\$3,936	\$505,000
TOTAL SEWER EXPENSES:	\$5,761,000	\$5,040,000	\$6,196,400	\$5,076,482	\$6,579,100	\$4,446,321	\$7,102,100
Revenue OVER / (UNDER) EXPENSE	(\$300,000)	\$1,032,161	(\$300,000)	\$1,718,380	(\$182,300)	\$1,371,475	\$95,800
BALANCE FORWARD							\$2,000,000
ENDING BALANCE							\$9,102,100
TOTAL RESTRICTED							\$9,102,100
TOTAL UNRESTRICTED							

UPPER MACUNGIE TOWNSHIP AUTHORITY
FUND 08 - REVENUES 2015

SEWER - INTEREST EARNINGS

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

SEWER - RENTALS AND FEES

- 341.030 **LATE PENALTIES** - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.
- 364.011 **TAPPING FEES** - A fee of \$1,100 is charged to all customers connecting to the sewer system that are not part of an approved subdivision to cover future improvements to that portion of the system.
- 364.012 **INDUSTRIAL & COMMERCIAL USAGE FEES** - These charges are based on the discharge flows from the companies. They include any excess strength charges for BOD, TSS & TKN which exceed the ordinance limits.
- 364.014 **RESIDENTIAL USAGE FEES** - These charges are based on the water usage generated in the first quarter of the year and assumed to be the same for the next three quarters. This is done so that seasonal outside water usage that does not go into the sanitary sewers is not billed thereby inflating the cost to the customer.
- 364.015 **UNUSED SEWER ALLOCATION CHARGES** - Industrial & Commercial customers are charged \$0.95 per 1000 gallons for sewage flow that is more than 300 gallons per day below the allocation that was purchased for the building.
- 364.016 **FOG CHARGES** - These are the Fats, Oil & Grease charges in excess of 50 parts per million charged in Industrial & Commercial customers.
- 364.017 **INSPECTION FEES - LATERALS** - A \$50 inspection fee is charged to all customers connecting to the sewer system.

UPPER MACUNGIE TOWNSHIP AUTHORITY
FUND 08 - REVENUES 2015

SEWER - RENTALS AND FEES con't

- 364.018 **SAMPLING ANALYSIS CHARGES** - When a company has excess strength above the standard allowed, and exceed 25,000 gallons in a billing cycle, they are sampled and the charges are billable. If there is no excess strength, there is no charge.
- 364.019 **ADMINISTRATIVE CHARGES** - Charges added to invoices to offset office administrative functions usually related to fact finding.
- 364.441 **ON SITE SEWAGE PERMITS (HAULERS) -**
- 392.002 **LOWER MACUNGIE TOWNSHIP REIMBURSEMENT** - Lower Macungie Township pays Upper Macungie Township Authority for the flow of sewage into the Upper Macungie Township Authority Phase III System
- 398.001 **LOWHILL / WEISENBERG TOWNSHIPS REIMBURSEMENT** - 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.

ADDITIONAL REVENUES

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

UPPER MACUNGIE TOWNSHIP AUTHORITY
FUND 08 - EXPENSES 2015

SEWER DEPARTMENT ADMINISTRATION

- 429.140 **WAGES / SALARIES** - These costs are reimbursed to Upper Macungie Township to cover the operation of the Authority.
- 429.143 **DISPATCH ANSWERING SERVICE** - Costs are reimbursed to Upper Macungie Township for Upper Macungie Township Authority portion of night answering service.
- 429.156 **HEALTH INSURANCE** - Costs are reimbursed to Upper Macungie Township to cover Blue Cross and Blue Shield health insurance.
- 429.158 **LIFE INSURANCE** - Costs are reimbursed to Upper Macungie Township to cover life insurance premiums for employees of Upper Macungie Township Authority.
- 429.161 **FICA** - These costs are reimbursed to Upper Macungie Township to cover costs of Federal Insurance Contributions Act deductions from payroll.
- 429.162 **UNEMPLOYMENT COMPENSATION** - Part of Wages, Salaries and Benefits are reimbursed to Upper Macungie Township.
- 429.163 **DEFERRED COMPENSATION** - Costs are reimbursed to Upper Macungie Township for contributions by the Township to the employee retirement plan.
- 429.191 **UNIFORMS** - The cost of purchasing and cleaning of uniforms, and purchasing shoes and boots for the Sewer Crew.
- 429.195 **TRAINING** - The cost to send or have people come to the Township to train employees on new technology or safety systems.

SUPPLIES / EQUIPMENT

- 429.205 **WORKPLACE SAFETY** - The cost of small items such as signage or training that would relate to safety either in the field or office.
- 429.210 **OFFICE SUPPLIES AND EQUIPMENT** - Covers the cost of normal office supplies plus upgrading and maintenance of computer system.

UPPER MACUNGIE TOWNSHIP AUTHORITY
FUND 08 - EXPENSES 2015

SUPPLIES / EQUIPMENT con't

- 429.216 **OFFICE EQUIPMENT MAINTENANCE** - Cost to repair the office equipment such as computers and copiers that are not covered under contracts.
- 429.220 **OPERATING SUPPLIES** - This includes all small supplies such as brooms, fittings, hand tools, etc. to maintain the system and supply the needs of the employees.
- 429.231 **VEHICLE FUEL - GASOLINE** - The cost of gasoline for the equipment.
- 429.232 **VEHICLE FUEL - DIESEL** - The cost of diesel fuel for the equipment.
- 429.250 **VEHICLE MAINTENANCE & REPAIRS** - The repairs and servicing of trucks and related equipment used by the Sewer Crew.

SEWER DEPARTMENT SERVICES

- 429.239 **PUMP STATION - GASOLINE** - This is the cost to refill the propane tanks that supply backup fuel to run the electrical generators in the event of a power failure.
- 429.311 **ACCOUNTING SERVICES** - Cost incurred by the Accounting firm to audit the records of the Authority.
- 429.313 **ENGINEERING SERVICES** - Costs incurred by the Engineering firm relating to Authority business which is not reimbursed by developers and customers. Includes SCRAP work.
- 429.314 **LEGAL SERVICES** - Costs incurred by the Solicitor relating to Authority business which is not reimbursed by developers and customers.
- 429.321 **TELEPHONE** - Telephone equipment maintenance and rentals located in the office and pump stations.
- 429.325 **POSTAGE** - Mailing costs for billing invoices, letters, etc.
- 429.327 **RADIO MAINTENANCE** - The cost of maintaining and repairing two-way radio equipment in the trucks and office.

FUND 08 - EXPENSES 2015

SEWER DEPARTMENT SERVICES con't

- 429.341 **ADVERTISING** - The cost associated with notifying the public.
- 429.342 **PRINTING** - Cost of printing envelopes, letterhead, billing invoices, etc.
- 429.350 **INSURANCE** - The entire sewer system, including employee liability is covered under various insurance policies.
- 429.361 **ELECTRICAL (OFFICE)** - See account 429.821
- 429.362 **GAS (OFFICE)** - See account 429.821
- 429.363 **ELECTRIC (PUMP STATION)** - The cost of operating the sewage pumps and stations.
- 429.374 **REPAIRS & MAINTENANCE (COLLECTION SYSTEM)** - Costs associated with repairing man holes, streets above the sewer system and related supplies.
- 429.375 **PUMP STATION GENERAL EXPENSE** - The costs related to the operation and maintenance of the various sewage pump stations in the Township.
- 429.376 **SANITARY SEWER REPAIRS AND CORRECTION (I & I)** - 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.
- 429.415 **REFUNDS** - The cost to refund incorrect payments.
- 429.452 **FLOW METER MAINTENANCE** - Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.
- 429.470 **LCA WESTERN LEHIGH INTERCEPTOR CHARGES** - These are the payments made to the Lehigh County Authority for the flow of sewage from the Township.
- 429.471 **LCA RELIEF INTERCEPTOR PHASE I CHARGES** - Payments made to Lehigh County Authority for the flow of sewage through the Phase I relief interceptor.
- 429.472 **LCA RELIEF INTERCEPTOR PHASE II CHARGES** - Payments made to Lehigh County Authority for the flow of sewage through the Phase II relief interceptor.
- 429.480 **AUTHORITY FEES** - Administrative charges from the Bank to cover costs relating to Phase I and Phase II bonds.

UPPER MACUNGIE TOWNSHIP AUTHORITY
FUND 08 - EXPENSES 2015

SEWER DEPARTMENT CAPITAL OUTLAY

- 429.670 **CAPITAL IMPROVEMENTS** - These funds are spent on capital purchases such as trucks, upgrading pumps and equipment and new sewer lines.
- 429.700 **PURCHASE FLOW METERS** -
- 429.791 **REPLACE PICK-UP TRUCK** -
- 429.793 **REPLACE DUMP TRUCK AND TAR KETTLE** -
- 429.800 **DEPRECIATION EXPENSE** -
- 429.821 **FACILITY RENT AND UTILITIES GARAGE / OFFICE** - This amount is calculated on \$18.00 / sq.. for 8,000 sq. ft. of office space and garage space used by UMTA and reimbursed to Upper Macungie Township.

TRANSFERS & MISCELLANEOUS

- 492.018 **TRANSFERRED TO CAPITAL RESERVE** - Funds transferred to Capital Reserve from payment of future Capital Expenditures.
- 429.100 **BANK FEES** - Fees charged by the bank, example N.S.F. fees.
- 429.900 **MISCELLANEOUS (INCLUDES COKE TESTING)** - 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.

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

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

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
STREET LIGHT FUND 02**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>REVENUE</u>							
301.110 STREET LIGHT TAXES- CURRENT YEAR	\$64,000	\$64,998	\$63,000	\$65,204	\$63,000	\$60,938	\$159,900
301.210 STREET LIGHT TAXES- PRIOR YEAR	\$200	\$1,001	\$200	\$0	\$200	\$103	\$100
392.010 TRANSFER FROM GENERAL FUND							
TOTAL REVENUE	\$64,200	\$65,999	\$63,200	\$65,204	\$63,200	\$64,826	\$160,000
TOTAL FUND BALANCE FORWARD							\$0
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$64,200	\$65,999	\$63,200	\$65,204	\$63,200	\$64,826	\$160,000
<u>EXPENSE</u>							
434.360 ELECTRICITY (PPL)	\$143,000	\$153,665	\$149,000	\$141,109	\$145,000	\$139,386	\$160,000
TOTAL EXPENSES	\$143,000	\$153,665	\$149,000	\$141,109	\$145,000	\$139,386	\$160,000
Revenue over / (under) expense	(\$78,800)	(\$87,666)	(\$85,800)	(\$75,905)	(\$81,800)	(\$74,560)	\$0
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE							\$0

*CURRENT RATE AND INTEREST YIELD \$65,100.

PURPOSED TAX RATE INCREASE (FLAT RATE & FRONT FOOTAGE) WILL YIELD \$94,800

**UPPER MACUNGIE TOWNSHIP
FUND 02 - REVENUE 2015**

STREET LIGHTS

- 301.110 **STREET LIGHT TAXES - Current Year** - Any persons whose property is within two hundred fifty feet of a street light is charged a street light tax.
- 301.210 **STREET LIGHT TAXES - Prior Year** - This revenue item is money collected by the tax collector for the previous year.
- 392.010 **TRANSFERRED FROM GENERAL FUND -**

FUND 02 - EXPENSES 2015

STREET LIGHTS

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

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
FIRE PROTECTION FUND(HYDRANTS) 03**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>REVENUE</u>							
301.110 FIRE HYDRANT TAXES- CURRENT YEAR	\$271,000	\$270,449	\$270,000	\$321,051	\$313,200	\$314,931	\$326,000
301.210 FIRE HYDRANT TAXES- PRIOR YEAR	\$100	\$2,209	\$100	\$1,075	\$100	\$0	\$100
392.010 TRANSFER FROM GENERAL FUND							
TOTAL REVENUE	\$271,100	\$272,658	\$270,100	\$322,126	\$313,300	\$314,931	\$326,100
TOTAL FUND BALANCE FORWARD							\$0
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$271,100	\$272,658	\$270,100	\$322,126	\$313,300	\$314,931	\$326,100
<u>EXPENSE</u>							
403.600 HYDRANT TAX PAYMENTS (LCA)	\$130,000	\$152,810	\$130,000	\$154,118	\$160,000	\$116,618	\$156,000
TOTAL EXPENSES	\$130,000	\$152,810	\$130,000	\$154,118	\$160,000	\$116,618	\$156,000
Revenue over / (under) expense	\$141,100	\$119,848	\$140,100	\$168,008	\$153,300	\$198,313	\$170,100
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE							\$170,100

UPPER MACUNGIE TOWNSHIP
FUND 03 - REVENUE 2015

FIRE PROTECTION (HYDRANTS)

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

FUND 03 - EXPENSES 2015

FIRE PROTECTION (HYDRANTS)

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

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
FIRE FUND (ALARMS) 04**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>REVENUE</u>							
362.020 INTEREST						\$3	
362.204 CONTRIBUTIONS & DONATIONS		\$7,776		\$2,006		\$4,356	
362.210 FIRE REPORTS		\$225		\$825		\$375	\$600
362.411 FALSE ALARMS	\$87,000	\$16,000	\$61,000	\$5,000	\$15,000	\$5,500	\$15,000
392.001 TRANSFERRED FROM GENERAL FUND							\$84,400
TOTAL REVENUE	\$87,000	\$24,001	\$61,000	\$7,831	\$15,000	\$10,234	\$100,000
TOTAL FUND BALANCE FORWARD	\$0	\$8,291	\$0	\$16,122	\$0	\$17,124	\$0
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$87,000	\$32,292	\$61,000	\$23,953	\$15,000	\$27,359	\$100,000
<u>EXPENSE</u>							
411.190 FIRE FIGHTER REIMBURSEMENTS	\$87,000	\$105,267	\$81,000	\$98,078	\$105,000	\$0	\$100,000
TOTAL EXPENSES	\$87,000	\$105,267	\$81,000	\$98,078	\$105,000	\$0	\$100,000
Revenue over / (under) expense	\$0	(\$81,266)	(\$20,000)	(\$90,247)	(\$90,000)	\$10,234	\$0
BALANCE FORWARD	\$0	\$8,291	\$0	\$16,122	\$0	\$17,124	\$0
ENDING BALANCE	\$0	(\$72,975)	(\$20,000)	(\$74,125)	(\$90,000)	\$27,359	\$0
TOTAL RESTRICTED							
TOTAL UNRESTRICTED							

UPPER MACUNGIE TOWNSHIP
FUND 04 - REVENUE 2015

FIRE (ALARMS)

- 362.020 **INTEREST** - Interest received from bank accounts.
- 362.204 **CONTRIBUTIONS AND DONATIONS** - Donations received from residents and businesses.
- 362.210 **FIRE REPORTS** - Reports normally requested by Insurance Companies.
- 362.411 **FIRE ALARM** - The Township charges business for false alarms.
- 392.001 **TRANSFERRED FROM GENERAL FUNDS -**

FUND 04 - EXPENSES 2015

FIRE (ALARMS)

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

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
REFUSE & RECYCLING FUND 05**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>REVENUE</u>							
<u>SALES & GRANTS</u>							
354.015 908 GRANT							
364.300 RESIDENTIAL FEES	\$2,045,000	\$2,094,790	\$1,650,000	\$1,786,726	\$1,710,000	\$1,666,723	\$1,840,000
364.301 INTEREST	\$10,000	\$10,939	\$10,000	\$11,679	\$11,000	\$8,562	\$11,000
364.302 PENALTIES	\$10,000	\$15,532	\$1,000	\$13,389	\$13,000	\$9,710	\$13,000
364.303 LIENS PAID	\$12,000	\$22,835	\$15,000	\$18,344	\$19,000	\$15,324	\$19,000
364.304 LEGAL PAID	\$1,000	\$2,277	\$2,000	\$2,808	\$2,000	\$1,374	\$2,000
364.305 SERVICES & MATERIALS (CARTS)	\$3,000	\$3,575	\$3,000	\$3,300	\$4,000	\$3,070	\$3,500
364.350 SALE OF STICKERS & RECYCLE BINS	\$5,000	\$3,613	\$4,000	\$2,644	\$3,000	\$2,616	\$3,000
364.351 904 GRANT	\$24,000	\$173,085	\$0	\$0	\$0	\$0	\$173,000
TOTAL SALES & GRANTS	\$2,110,000	\$2,326,646	\$1,685,000	\$1,838,890	\$1,762,000	\$1,707,380	\$2,064,500
<u>OTHER REVENUE</u>							
364.099 MISC INCOME				\$15,150		\$800	\$0
TOTAL OTHER REVENUE	\$0	\$0	\$0	\$15,150	\$0	\$800	\$0
TOTAL REVENUE	\$2,110,000	\$2,326,646	\$1,685,000	\$1,854,040	\$1,762,000	\$1,708,180	\$2,064,500
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$530,000
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$2,110,000	\$2,326,646	\$1,685,000	\$1,854,040	\$1,762,000	\$1,708,180	\$2,594,500
<u>EXPENSE</u>							
<u>REFUSE/ RECYCLING</u>							
427.011 HEALTH CARE & LIFE INSURANCE	\$29,000	\$30,802	\$34,000	\$24,864	\$25,100	\$15,437	\$43,750
427.012 PRINTING	\$2,000	\$2,560	\$5,500	\$2,887	\$9,000	\$3,530	\$8,000
427.013 POSTAGE	\$5,500	\$0	\$6,000	\$1,704	\$6,000	\$5,628	\$6,500
427.014 LEGAL FEES	\$1,000	\$33,768	\$35,000	\$25,667	\$30,000	\$13,546	\$24,000
427.015 RECYCLING BINS AND CARTS	\$14,000	\$33,874	\$40,000	\$25,622	\$30,000	\$30,974	\$35,000
427.016 MATERIALS & SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
427.020 BANK FEES	\$0	\$0	\$0	\$0	\$0	\$72	\$0
427.117 DEFERRED COMPENSATION	\$2,500	\$2,002	\$2,500	\$1,952	\$2,500	\$1,540	\$2,000

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
REFUSE & RECYCLING FUND 05**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
427.120 RECYCLING WAGES	\$66,000	\$76,123	\$70,000	\$93,874	\$76,100	\$57,850	\$94,500
427.192 FICA	\$5,000	\$5,823	\$5,500	\$9,706	\$5,900	\$6,740	\$8,700
427.197 DEFINED PENSION PLAN							\$600
427.312 OVERHEAD		\$0	\$0	\$0	\$0	\$0	\$15,000
427.383 OFFICE AND GARAGE RENTAL	\$0	\$0	\$16,000	\$16,000	\$25,000	\$0	\$25,000
427.702 SERVICES (CONTRACTED)	\$2,065,000	\$2,129,979	\$1,305,000	\$1,340,256	\$1,345,000	\$1,058,563	\$1,505,500
TOTAL REFUSE/RECYCLING	\$2,190,000	\$2,314,931	\$1,519,500	\$1,542,532	\$1,554,600	\$1,193,879	\$1,768,550
<u>LEAF & YARD WASTE COLLECTION</u>							
428.103 REPAIR & MAINTENANCE SERVICE	\$15,000	\$219,748	\$15,000	\$16,473	\$15,000	\$19,917	\$20,000
428.104 MATERIALS & SUPPLIES	\$0	\$72,501	\$0	\$0			\$20,000
428.120 WAGES (LEAF COLLECTION)	\$0	\$36,916	\$0	\$3,174	\$0	\$0	\$100,000
428.121 WAGES (YARD WASTE)	\$0	\$0	\$0	\$0	\$0	\$0	\$28,000
428.231 VEHICLE FUELS - GASOLINE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
428.232 VEHICLE FUELS - DIESEL	\$0	\$0	\$0	\$0	\$0	\$0	\$17,100
TOTAL LEAF & YARD WASTE COLLECTION	\$15,000	\$329,165	\$15,000	\$19,647	\$15,000	\$19,917	\$186,100
<u>CAPITAL EXPENSES</u>							
427.740 NON EQUIPMENT CAPITAL EXPENSE	\$0	\$4,299	\$100,000	\$0	\$100,000	\$0	\$5,000
492.031 TRANSFERRED TO CAPITAL EQUIPMENT FUND #31							\$100,000
Refuse & Recycling CAPITAL RESERVE	\$0	\$0	\$149,500	\$55,677	\$156,400	\$147,490	\$0
TOTAL CAPITAL EXPENSES:	\$0	\$4,299	\$249,500	\$55,677	\$256,400	\$147,490	\$105,000
TOTAL REFUSE & RECYCLING EXPENSES	\$2,205,000	\$2,648,395	\$1,784,000	\$1,617,856	\$1,826,000	\$1,361,286	\$2,059,650
Revenue over / (under) expense	(\$95,000)	(\$321,749)	(\$99,000)	\$236,184	(\$64,000)	\$346,893	\$4,850
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$530,000
ENDING BALANCE	(\$95,000)	(\$321,749)	(\$99,000)	\$236,184	(\$64,000)	\$346,893	\$534,850
TOTAL RESTRICTED							
TOTAL UNRESTRICTED							\$534,850

UPPER MACUNGIE TOWNSHIP
FUND 05 - REVENUE 2015

REFUSE & RECYCLING

- 354.015 **908 GRANT** - Funds received from the 908 Grant.
- 364.300 **RESIDENTAL FEES** - These charges are based on the new Refuse Contract which starts January
- 364.301 **INTEREST (ON PAST DUE INVOICES)** - Invoices and sewer billing over thirty days old generate 10% interest.
- 364.302 **PENALTIES** - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.
- 364.303 **LIENS PAID** - This is money collected to reimburse for filing of a lien at the court house on a property that has unpaid invoices.
- 364.304 **LEGAL PAID** - Occasional fees charged to customer and reimbursed to the Township.
- 364.305 **SERVICES AND MATERIAL (CARTS)** - Additional refuse carts sold to customers in addition to the one which is included in the rates.
- 364.350 **BULK STICKERS / RECYCLING BINS** - Stickers are sold for \$50.00 each time the customer wishes to put out a large quantity of items to be picked up. Recycle bins are sold for \$8.00 each when the customer wishes to have more then one recycle one bin included in the rates.
- 364.351 **904 GRANT** - The Grant is applied for the State of PA and is based on tons of recycle material. The Grant is not available every year, but is applied for.

OTHER REVENUE

- 364.099 **MISCELLANOUS INCOME** - Occasional fees and income that would not fit into any other category

UPPER MACUNGIE TOWNSHIP
FUND 05 - EXPENSES 2015

REFUSE & RECYCLING

- 427.011 **HEALTH CARE AND LIFE INSURANCE** - These are reimbursed to Upper Macungie Township to cover costs.
- 427.012 **PRINTING** - Cost of printing envelopes, letterhead and billing invoices.
- 427.013 **POSTAGE** - Mailing costs for billing invoices, letter, etc.
- 427.014 **LEGAL FEES** - Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.
- 427.015 **RECYCLE BINS AND CARTS** - These are the costs to purchase additional carts and bins for new homes added to Township.
- 427.016 **MATERIALS AND SUPPLIES** - Covers the cost of normal office supplies plus upgrading and maintenance of the computer system.
- 427.020 **BANK FEES** - Fees charged by the bank, example N.S.F. fees.
- 427.117 **DEFERRED COMPENSATION** - Costs are reimbursed to Upper Macungie Township for the employee retirement plan.
- 427.120 **SALARIES / WAGES INCLUDING PART TIME** - These costs are reimbursed to Upper Macungie Township from the Refuse Account cover the operation of the Authority.
- 427.192 **FICA** - Theses are reimbursed to Upper Macungie Township to cover costs.
- 427.197 **DEFINED PENSION PLAN** - Cost of the Defined Pension Plan for employees assigned to the Refuse and Recycling Department.
- 427.312 **OVERHEAD** - Cost of oversight and management of the Refuse and Recycling Department.
- 427.383 **OFFICE AND GARAGE RENTAL** - This amount is calculated on \$18.00/sq.ft. for 8,000 sq.ft. of office space and garage space used by UMTA and reimbursed to Upper Macungie Township.
- 427.702 **SERVICES (CONTRACTED)** - Paid to the Contractor based on the bid price to cover the Township.

UPPER MACUNGIE TOWNSHIP
FUND 05 - EXPENSES 2015

LEAF AND YARD WASTE COLLECTION

- 428.103 **REPAIR AND MAINTENANCE SERVICE** - The cost for repairs and maintenance that is done on the leaf collection equipment.
- 428.104 **MATERIALS AND SUPPLIES** - Materials and supplies need for leaf and yard waste collection in the Township.
- 428.120 **SALARIES / WAGES - LEAF COLLECTION** - Salaries and wages for leaf collection in the Township.
- 428.121 **SALARIES / WAGES - YARD WASTE** - Salaries and wages for yard waste in the Township.
- 428.231 **VEHICLE FUELS - GASOLINE** - Gasoline used for the leaf and yard waste collection in the Township.
- 428.232 **VEHICLE FUELS - DIESEL** - Diesel used for the leaf and yard waste collection in the Township.

CAPITAL

- 427.740 **NON EQUIPMENT CAPITAL EXPENSES** - Purchases made to maintain equipment.
- 492.031 **TRANSFERRED TO CAPITAL EQUIPMENT FUND #31** - Funds transferred for Capital Equipment purchases, example leaf machine.

REFUSE AND RECYCLING CAPITAL RESERVE -

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
SEWER CAPITAL RESERVE FUND 18**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS		\$11,858		\$84,412		\$2,580	\$10,000
392.008 TRANSFERRED FROM THE SEWER REVENUE FUND							\$500,000
				\$428,132			
TOTAL REVENUE	\$0	\$11,858	\$0	\$512,544	\$0	\$2,580	\$510,000
TOTAL FUND BALANCE FORWARD	\$0	\$1,610,228	\$0	\$1,621,784	\$0	\$2,142,564	\$4,000,000
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$1,622,086	\$0	\$2,134,328	\$0	\$2,145,144	\$4,510,000
<u>EXPENSE</u>							
429.313 ENGINEERING							\$348,000
429.610 CONSTRUCTION							\$0
429.740 PURCHASE OF NEW DUMP TRUCK							\$115,000
429.741 PURCHASE OF TAR KETTLE							\$47,000
492.001 TRANSFERRED TO SEWER REVENUE ACCOUNT							\$0
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$510,000
Revenue over / (under) expense	\$0	\$11,858	\$0	\$512,544	\$0	\$2,580	\$0
BALANCE FORWARD	\$0	\$1,610,228	\$0	\$1,621,784	\$0	\$2,142,564	\$4,000,000
ENDING BALANCE	\$0	\$1,622,086	\$0	\$2,134,328	\$0	\$2,145,144	\$4,000,000
TOTAL RESTRICTED							\$3,998,000
TOTAL UNRESTRICTED							

UPPER MACUNGIE TOWNSHIP
FUND 18 - REVENUES 2015

SEWER CAPITAL RESERVE

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 392.008 **TRANSFERRED FROM THE SEWER REVENUE FUND** - Funds transferred from the Sewer Revenue Fund to the Sewer Capital Reserve Fund 18.

FUND 18 - EXPENSES 2015

SEWER CAPITAL RESERVE

- 429.313 **ENGINEERING** - Cost incurred by Engineering firm relating to Authority business which is not reimbursed by developers and customers. Includes SCRAP work.
- 429.610 **CONSTRUCTION** - Funds set aside for future Capital Improvements.
- 429.740 **PURCHASE OF NEW DUMP TRUCK** - Funds set aside to purchase a new dump truck.
- 429.741 **PURCHASE OF TAR KETTLE** - Funds set aside to purchase a new tar kettle.
- 492.001 **TRANSFERRED TO SEWER REVENUE ACCOUNT** - Funds transferred from the Sewer Capital account to the Sewer Revenue account.

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
RECREATION CAPITAL FUND 19**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 6/30/14	2015 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS		\$1,055		\$659		\$212	\$400
354.070 GRANTS				\$250		\$14,200	\$410,928
367.210 RECREATION FEES FROM DEVELOPERS		\$422,271		\$216,939		\$104,743	\$779,500
TOTAL REVENUE	\$0	\$423,326	\$0	\$217,848	\$0	\$119,155	\$1,190,828
	\$0						
TOTAL FUND BALANCE FORWARD	\$0	\$790,412	\$0	\$656,622	\$0	\$688,590	\$995,854
TOTAL REVENUE & AND FUND BALANCE AVAILABLE	\$0	\$1,213,738	\$0	\$874,470	\$0	\$807,745	\$2,186,682
<u>EXPENSE</u>							
454.313 ENGINEERING							\$237,229
454.600 RECREATION PARK PROJECTS (IN HOUSE CONSTRUCTION)		\$554,774		\$185,880		\$180,559	
454.610 RECREATION PROJECTS (CONTRACTED SERVICES)							\$1,104,674
454.670 GRANT PROJECTS (CONTRACTED SERVICES)		\$2,342					
TOTAL EXPENSES	\$0	\$554,774	\$0	\$185,880	\$0	\$180,559	\$1,341,903
Revenue over / (under) expense	\$0	(\$131,448)	\$0	\$31,968	\$0	(\$61,404)	(\$151,075)
BALANCE FORWARD	\$0	\$790,412	\$0	\$656,622	\$0	\$688,590	\$995,854
ENDING BALANCE	\$0	\$658,964	\$0	\$688,590	\$0	\$627,186	\$844,779
TOTAL RESTRICTED							\$844,779
TOTAL UNRESTRICTED							

UPPER MACUNGIE TOWNSHIP
FUND 19 - REVENUES 2015

RECREATION CAPITAL

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

FUND 19 - EXPENSES 2015

RECREATION CAPITAL

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

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
STORMWATER MAINTENANCE FUND 20**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/3/14	2015 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS		\$265		\$293.94		\$145	\$220
361.035 DEVELOPER CONTRIBUTIONS				\$53,392.00			\$0
TOTAL REVENUE	\$0	\$265	\$0	\$53,685.94	\$0	\$145	\$220
TOTAL FUND BALANCE FORWARD	\$0	\$263,430	\$0	\$362,696	\$0	\$317,382	\$317,382
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$263,695	\$0	\$416,382	\$0	\$317,527	\$317,602
<u>EXPENSE</u>							
492.010 TRANSFER TO GENERAL FUND							
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue over / (under) expense	\$0	\$265	\$0	\$53,686	\$0	\$145	\$220
BALANCE FORWARD	\$0	\$263,430	\$0	\$362,696	\$0	\$317,382	\$317,382
ENDING BALANCE	\$0	\$263,695	\$0	\$416,382	\$0	\$317,527	\$317,602
TOTAL RESTRICTED							\$317,602
TOTAL UNRESTRICTED							

UPPER MACUNGIE TOWNSHIP
FUND 20 - REVENUES 2015

STORMWATER MAINTENANCE

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

361.035 **DEVELOPER CONTRIBUTIONS** - Funds received by Developers for the maintenance of the retention ponds.

FUND 20 - EXPENSES 2015

STORMWATER MAINTENANCE

492.010 **TRANSFERRED TO GENERAL FUND** - Funds transferred from the Stormwater Maintenance Fund to the General Fund to offset costs of maintaining detention ponds.

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
MEDICAL EXPENSE FUND 21**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS				\$0		\$13	\$15
341.019 HEALTH INSURANCE DIVIDENDS				\$22,188		\$137,094	\$20,000
TOTAL REVENUE	\$0	\$0	\$0	\$22,188	\$0	\$137,107	\$20,015
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$22,188	\$202,932
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$0	\$0	\$22,188	\$0	\$159,295	\$222,947
<u>EXPENSE</u>							
402.156 TRANSITIONAL REINSURANCE FEES							\$8,064
402.157 PCOR FEES							\$386
492.010 TRANSFER TO GENERAL FUND							
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$8,450
Revenue over / (under) expense	\$0	\$0	\$0	\$22,188	\$0	\$137,107	\$11,565
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$22,188	\$202,932
ENDING BALANCE	\$0	\$0	\$0	\$22,188	\$0	\$159,295	\$214,497
TOTAL RESTRICTED							\$214,497
TOTAL UNRESTRICTED							

UPPER MACUNGIE TOWNSHIP
FUND 21 - REVENUE 2015

MEDICAL

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

FUND 21 - EXPENSES 2015

MEDICAL

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

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
SEWER AUTHORITY CAPITAL IMPROVEMENT FUND 22**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>REVENUE</u>							
341.010 INTEREST							\$15,000
364.740 ALLOCATION (CAPACITY) CHARGE							\$1,985,000
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
	\$0						
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
<u>EXPENSE</u>							
429.710 LAND COSTS							\$0
429.720 OTHER IMPROVEMENTS							\$0
429.730 BUILDING COSTS							\$0
429.740 MACHINERY & EQUIPMENT							\$0
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue over / (under) expense	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
TOTAL RESTRICTED							\$2,000,000
TOTAL UNRESTRICTED							

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
TOWNSHIP CAPITAL RESERVE FUND 30**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS		\$33,798				(\$5,691)	\$25,000
392.001 TRANSFERRED FROM GENERAL FUND							\$0
TOTAL REVENUE	\$0	\$33,798	\$0	\$0	\$0	(\$5,691)	\$25,000
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$3,155,600
TOAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$33,798	\$0	\$0	\$0	(\$5,691)	\$3,180,600
<u>EXPENSE</u>							
409.313 ENGINEERING AND ARCHITECTURE							\$50,000
409.730 FUTURE MUNICIPAL BUILDING							\$0
409.731 AIR CONDITIONING MUNICIPAL BUILDING							\$20,000
410.730 POLICE LAND/BUILDING (RANGE)							\$0
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$70,000
Revenue over / (under) expense	\$0	\$33,798	\$0	\$0	\$0	(\$5,691)	(\$45,000)
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$3,155,600
ENDING BALANCE	\$0	\$33,798	\$0	\$0	\$0	(\$5,691)	\$3,110,600
TOTAL RESTRICTED							
TOTAL UNRESTRICTED							\$3,110,600

UPPER MACUNGIE TOWNSHIP
FUND 30 - REVENUE 2015

TOWNSHIP CAPITAL RESERVE

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

FUND 30 - EXPENSES 2015

TOWNSHIP CAPITAL RESERVE

- 409.313 **ENGINEERING AND ARCHITECTURE** - Funds set aside for design of a future Municipal Building.
- 409.730 **FUTURE MUNICIPAL BUILDING** - Fund set aside for a future Municipal Building.
- 409.731 **AIR CONDITIONING MUNICIPAL BUILDING** - Funds set aside for new air conditioning for the Municipal Building.
- 410.730 **POLICE LAND / BUILDING (RANGE)** - Funds set aside for a future building for a shooting range.

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
CAPITAL EQUIPMENT FUND 31**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>REVENUE</u>							
TRANSFERRED FROM LST ACCOUNT	\$250,000	\$250,000	\$300,000	\$300,000	\$300,000	\$0	\$0
PROCEEDS FROM SALE OF FIRE TRUCK #5671		\$17,000					\$0
TRANSFERRED FROM LST ACCOUNT							\$0
TRANSFERRED FROM LST ACCOUNT				\$44,000			\$0
TRANSFERRED FROM LST ACCOUNT				\$200,000			\$0
DONATION WEIS MARKET EMERG. PREP. DAY				\$250			\$0
LEHIGH VALLEY-LIEBERMAN SALE OF INTERNATIONAL TRUCK				\$8,785			\$0
VALLEY VIEW LANDSCAPING SALE OF INTERNATIONAL TRUCK				\$13,100			\$0
392.005 TRANSFER FROM REFUSE & RECYCLING FUND							\$100,000
392.010 TRANSFER FROM GENERAL FUND							\$300,000
TOTAL REVENUE	\$250,000	\$267,000	\$300,000	\$566,135	\$300,000	\$0	\$400,000
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$1,045,435
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$250,000	\$267,000	\$300,000	\$566,135	\$300,000	\$0	\$1,445,435
<u>EXPENSE</u>							
410.242 POLICE EQUIPMENT PURCHASES							\$32,300
411.790 PURCHASE OF FIRE EQUIPMENT							\$570,000
411.791 BUREAU OF FIRE PURCHASES							\$0
414.790 PLANNING & ZONING PURCHASES							\$0
439.790 PUBLIC WORKS EQUIPMENT PURCHASES							\$220,000
492.010 TRANSFER TO GENERAL FUND				\$37,700			\$0
TOTAL EXPENSES	\$0	\$0	\$0	\$37,700	\$0	\$0	\$822,300
Revenue over / (under) expense	\$250,000	\$267,000	\$300,000	\$528,435	\$300,000	\$0	(\$422,300)
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$1,045,435
ENDING BALANCE	\$250,000	\$267,000	\$300,000	\$528,435	\$300,000	\$0	\$623,135
TOTAL RESTRICTED							
TOTAL UNRESTRICTED							\$623,135

**UPPER MACUNGIE TOWNSHIP
FUND 31 - REVENUE 2015**

CAPITAL EQUIPMENT

TRANSFERRED FROM LST ACCOUNT -

PROCEEDS FROM SALE OF FIRE TRUCK #5671 -

TRANSFERRED FROM LST ACCOUNT -

TRANSFERRED FROM LST ACCOUNT -

TRANSFERRED FROM LST ACCOUNT -

DONATION WEIS MARKET EMERGENCY PREPARNESS DAY -

LEHIGH VALLEY - LIEBERMAN SALE OF INTERNATIONAL TRUCK -

VALLEY VIEW LANDSCAPING SALE OF INTERNATIONAL TRUCK -

392.005 TRANSFERRED FROM REFUSE AND RECYCLING FUND -

392.010 TRANSFERRED FROM GENERAL FUND - Funds transferred yearly to Capital Equipment Fund 31.

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
HIGHWAY AID FUND 35**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS		\$838		\$1,331		\$975	\$1,300
355.020 STATE LIQUID FUELS TAX		\$533,227		\$528,704		\$572,526	\$575,000
355.030 STATE ROAD TURNBACK PAYMENTS		\$375		\$4,360		\$4,360	\$436
TOTAL REVENUE	\$0	\$534,440	\$0	\$534,395	\$0	\$577,861	\$576,736
TOTAL FUND BALANCE FORWARD	\$0	\$318,454	\$0	\$585,375	\$0	\$886,859	\$1,171,752
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$852,894	\$0	\$1,119,770	\$0	\$1,464,720	\$1,748,488
<u>EXPENSE</u>							
439.000 ROAD CONTRUCTION PROJECTS		\$271,504		\$232,912		\$115,414	\$525,308
492.010 TRANSFER TO GENERAL FUND							
TOTAL EXPENSES	\$0	\$271,504	\$0	\$232,912	\$0	\$115,414	\$525,308
Revenue over / (under) expense	\$0	\$262,936	\$0	\$301,483	\$0	\$462,447	\$51,428
BALANCE FORWARD	\$0	\$318,454	\$0	\$585,375	\$0	\$886,859	\$1,171,752
ENDING BALANCE	\$0	\$581,390	\$0	\$886,858	\$0	\$1,349,306	\$1,223,180
TOTAL RESTRICTED							\$1,223,180
TOTAL UNRESTRICTED							

UPPER MACUNGIE TOWNSHIP
FUND 35 - REVENUE 2015

HIGHWAY AID

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

FUND 35 - EXPENSES 2015

HIGHWAY AID

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

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
TRAFFIC IMPROVEMENT FUND 36**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>REVENUE</u>							
341.010 INTEREST							\$0
354.030 GRANTS (ANTICIPATED)							\$30,000
361.330 BOUNDARY ROAD UPGRADE FEES (developer contributions)							\$90,000
363.330 TRAFFIC IMPACT FEES							\$0
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000
TOTAL FUND BALANCE FORWARD							\$596,916
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$716,916
<u>EXPENSE</u>							
439.313 ENGINEERING							\$129,500
439.317 ENGINEERING (GRANTS)							\$0
439.600 ROAD & TRAFFIC IMPROVEMENTS							\$290,820
439.601 ROAD & TRAFFIC IMPROVEMENTS (GRANTS)							\$0
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$420,320
Revenue over / (under) expense	\$0	\$0	\$0	\$0	\$0	\$0	(\$300,320)
BALANCE FORWARD							\$596,916
ENDING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$296,596
TOTAL RESTRICTED							\$296,596
TOTAL UNRESTRICTED							

UPPER MACUNGIE TOWNSHIP
FUND 36 - REVENUE 2015

TRAFFIC IMPROVEMENT

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

FUND 36 - EXPENSES 2015

TRAFFIC IMPROVEMENT

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

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
VOLUNTEER FIRE RELIEF AID FUND 50**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual 9/30/2014	2015 Budget
<u>REVENUE</u>							
355.130 VOLUNTEER FIRE RELIEF AID							255,800
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$255,753	\$255,800
<u>EXPENSE</u>							
481.520 VOLUNTEER FIRE RELIEF AID						\$255,753	\$255,800
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$255,753	\$255,800
Revenue over / (under) expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RESTRICTED							
TOTAL UNRESTRICTED							

UPPER MACUNGIE TOWNSHIP
FUND 50 - REVENUE 2015

VOLUNTEER FIRE RELIEF AID

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

FUND 50 - EXPENSES 2015

VOLUNTEER FIRE RELIEF AID

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

**UPPER MACUNGIE TOWNSHIP
2015 BUDGET
OPERATING RESERVE FUND 95**

	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual as of 9/30/14	2015 Budget
<u>REVENUE</u>							
283.020 CONTRIBUTIONS FROM DEVELOPERS							\$0
341.010 INTEREST EARNINGS		\$3,407		\$1,342		\$435	\$700
392.005 T/F REFUSE & RECYCLING REPAYMENT OF LOAN (2013)				\$72,000			\$0
392.010 TRANSFERRED FROM GENERAL FUND							\$0
TOTAL REVENUE	\$0	\$3,407	\$0	\$73,342	\$0	\$435	\$700
TOTAL FUND BALANCE FORWARD	\$0	\$2,589,056	\$0	\$1,068,805	\$0	\$1,068,805	\$949,240
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$2,592,463	\$0	\$1,068,805	\$0	\$1,069,240	\$949,940
<u>EXPENSE</u>							
Regional Police Bld. (2012)		\$1,525,000		\$0			\$0
Loan To Refuse & Recycling (2012)		\$72,000					\$0
Purchase Generators For Fire Stations (2014)						\$120,000	\$0
TOTAL EXPENSES	\$0	\$1,597,000	\$0	\$0	\$0	\$0	\$0
Revenue over / (under) expense	\$0	(\$1,593,593)	\$0	\$73,342	\$0	\$435	\$700
BALANCE FORWARD	\$0	\$2,589,056	\$0	\$1,068,805	\$0	\$1,068,805	\$949,240
ENDING BALANCE	\$0	\$995,463	\$0	\$1,068,805	\$0	\$1,069,240	\$949,940
TOTAL RESTRICTED							
TOTAL UNRESTRICTED							\$949,940

UPPER MACUNGIE TOWNSHIP
FUND 95 - REVENUES 2015

OPERATING RESERVE

- 283.020 **CONTRIBUTIONS FROM DEVELOPERS** - Funds received from Developers.
- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 392.005 **TRANSFERRED TO REFUSE AND RECYCLING REPAYMENT OF LOAN (2013)** -
- 392.010 **TRANSFERRED FROM GENERAL FUND** - Funds transferred from General Fund to Operating Reserve.

FUND 95 - EXPENSES 2015

OPERATING RESERVE

- REGIONAL POLICE BUILDING (2012)** -
- LOAN TO REFUSE AND RECYCLING (2012)** -
- PURCHASE GENERATORS FOR FIRE STATIONS (2014)** -