

UPPER MACUNGIE TOWNSHIP 2016 BUDGET TABLE OF CONTENTS

Township Manager Budget Message

Appendices

- A Bank Accounts
- B Total Revenue & Expenditures – All Funds
- C Minimum Municipal Obligation (MMO)
- D Street Light Costs
- E Sewer Capital Projects
- F Recreation Capital Projects
- G Medical Tax Expenses
- H Capital Equipment
- I Road Paving Projects
- J Traffic Improvement Projects
- K 2016 Salaries
- L Real Estate Tax

- 01 General Fund
- 02 Street Lighting Fund
- 03 Fire Protection Fund (Fire Hydrants)
- 04 Fire Fund (Alarms)
- 05 Refuse and Recycling Fund
- 08 Sewer Revenue Fund
- 18 Sewer Capital Projects Fund
- 19 Recreation Capital Projects Fund
- 20 Storm Water Maintenance Fund
- 21 Medical Fees Fund
- 22 Sewer Authority Capital Improvement Fund
- 30 Township Capital Reserve Fund
- 31 Capital Equipment Fund
- 35 Highway Aid Fund
- 36 Traffic Improvement Fund
- 50 Fireman’s Relief Fund
- 91 Escrow Fund
- 95 Operating Reserve Fund

**UPPER MACUNGIE TOWNSHIP
RECONCILIATION REPORT
AS OF SEPTEMBER 30, 2015**

ACCOUNT NAME	OLD FUND	NEW FUND	ACCOUNT TYPE	SOURCE OF MONEY	USE OF MONEY	DEPOSITORY	BANK ACCT #	BEGINNING BALANCE 1/1/2015	ENDING BALANCE 9/30/2015
TOWNSHIP FUNDS:									
General Fund	01	01	Checking	Taxes, Fees, Etc	Township Expenses	First Niagara	7675	\$ 3,910,710.70	\$ 7,513,186.05
Local Services Tax Fund		01	Checking	Local Services Taxes	Police/Fire/Road Equipment	First Niagara	8619	\$ 1,681,277.20	\$ 1,682,396.89
Petty Cash Township			Cash	General Fund	Misc Expenses/Reimbursements	Petty Cash Box		\$ 400.00	\$ 400.00
Petty Cash Authority			Cash	Sewer Fund	Misc Expenses/Reimbursements	Auth. Petty Cash Box		\$ -	\$ 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	6795	\$ 35,937.17	\$ 58,128.23
Recycle Grant		05	Money Market Savings	State Of Pa Grant	Purchase of recycling Equipment	First Niagara	6116	\$ 1,710,067.07	\$ 1,711,246.58
Refuse & Recycling	05	05	Checking	Trash Fees	Hauling/Recycling Costs	First Niagara	9159	\$ 472,255.28	\$ 931,366.69
Refuse & Recycling	05	05	Checking	Credit Card receipts	payments			\$ -	\$ 1,181.30
Sewer Revenue Fund		08	Checking	Sewer User/Dev Fees	LCA/Sewer Expenses	First Niagara	6806	\$ 5,944,127.79	\$ 4,165,679.23
Sewer Capital Res Fund		18	Investment	Sewer/Tapping Fees	Major Capital Projects	National Penn	048 & 084	\$ 2,142,460.67	\$ 6,672,007.26
Conservation Works Grant		19	Checking	State Of Pa Grant	Stream Restoration	First Niagara	8460	\$ 801.00	\$ 801.00
Grange RD Park Dev Grant		19	Money Market Savings	State Of Pa Grant	Restrooms/ball fields	First Niagara	9552	\$ 110,190.87	\$ 110,273.30
Recreation Capital Fund		19	Checking	Developer Contributions	Athletic Fields/Parks	First Niagara	9134	\$ 496,907.59	\$ 1,586,175.95
Storm Water Maint. Fund		20	Money Market Savings	Developer Fees	Storm Water System Repairs	First Niagara	1536	\$ 317,568.04	\$ 317,686.82
UMT Medical Tax		21	Money Market Savings	Health Insurance Dividend	Possible Medical Coverage Tax	First Niagara	7726	\$ 202,947.42	\$ 277,698.18
Capital Reserve Fund		30	Investment	T/F General Fund	Capital Projects (New Bldg.)	National Penn	039 & 093	\$ 3,153,676.46	\$ 3,175,105.20
Capital Equip. Reserve		31	Checking	T/F LST Account	Purchase Emerg. Equip. Fire	First Niagara	0378	\$ 1,045,424.00	\$ 752,483.19
Impact Fee Serv Area I		36	Checking	Developer Contributions	Area Upgrades	First Niagara	7689	\$ 151,840.06	\$ 34,607.06
Impact Fee Serv Area II		36	Checking	Developer Contributions	Area Upgrades	First Niagara	8103	\$ 57,580.60	\$ -
Impact Fee Serv Area III		36	Checking	Developer Contributions	Area Upgrades	First Niagara	0505	\$ 49.69	\$ 49.69
Impact Fee Serv Area IV		36	Savings	Developer Contributions	Area Upgrades	First Niagara	7740	\$ 36,966.06	\$ 37,383.36
Route 100/Industrial Blvd		36	Checking	Developers/State Grant	Intersection 100/Indust. Upgrade	First Niagara	7346	\$ 107,127.43	\$ 87,771.53
Route 100-178 Upgrade		36	Checking	State Of Pa Grant	Upgrade To Rt100 And I78	First Niagara	1390	\$ 20,102.15	\$ 20,102.15
Liquid Fuels Fund		35	Checking	State Of Pa	Road Improvements	First Niagara	6695	\$ 790,199.92	\$ 1,246,396.53
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	6007	\$ 327,612.53	\$ 664,279.14
Operating Reserve Fund		95	Money Market Savings	T/F General Fund	Emergency Projects	First Niagara	9698	\$ 949,360.14	\$ 949,715.26
Total Township Funds								\$ 23,665,589.84	\$ 31,996,654.76
SEWER AUTHORITY FUNDS:									
Authority Cap Improvement		22	Checking	Developer, Allocation Fees & Excess Sewer Revenue	Major Capital Improvements	First Niagara	6857	\$ 2,256,228.14	\$ 2,159,504.79
Authority Admin. Acct			Checking	In/Out	Minor Purchases	First Niagara	7071	\$ 6,080.43	\$ 3,762.21
Authority Clearing Acct			Checking	In/Out	Credit To Mulpal Payees	First Niagara	6911	\$ 4,091.77	\$ 955.29
Total Authority Funds								\$ 2,266,400.34	\$ 2,164,222.29
TOTAL ALL FUNDS								\$ 25,931,990.18	\$ 34,160,877.05

UPPER MACUNGIE TOWNSHIP
Revenue & Expense Summary by Fund
Budget Comparison

Description	2015 BUDGET				2016 BUDGET			Revenue Diff-'15 Bdgt vs '16 Bdgt		Expense Diff-'15 Bdgt vs '16 Bdgt	
	Fund #	Revenue	Expense	Excess / (Deficit)	Revenue	Expense	Excess / (Deficit)	\$ Fav/(Unfav)	% Fav/(Unfav)	\$ Fav/(Unfav)	% Fav/(Unfav)
General Fund	O1	\$ 12,044,600	\$ 11,841,400	\$ 203,200	\$ 12,935,938	\$ 12,929,345	\$ 6,593	\$ 891,338	7.4%	\$ 1,087,945	9.2%
Street Lighting Fund	O2	\$ 160,000	\$ 160,000	\$ -	\$ 160,000	\$ 160,000	\$ 0	\$ -	0.0%	\$ -	0.0%
Fire Protection Fund (Fire Hydrants)	O3	\$ 326,100	\$ 156,000	\$ 170,100	\$ 340,100	\$ 200,000	\$ 140,100	\$ 14,000	4.3%	\$ 44,000	28.2%
Fire Fund (Alarms)	O4	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 0	\$ -	0.0%	\$ -	0.0%
Refuse and Recycling Fund	O5	\$ 2,064,500	\$ 2,059,650	\$ 4,850	\$ 2,067,500	\$ 2,325,786	\$ (258,286)	\$ 3,000	0.1%	\$ 266,136	12.9%
Sewer Revenue Fund	O8	\$ 7,197,900	\$ 7,102,100	\$ 95,800	\$ 7,026,100	\$ 6,965,136	\$ 60,964	\$ (171,800)	-2.4%	\$ (136,964)	-1.9%
Sewer Capital Projects Fund	18	\$ 510,000	\$ 510,000	\$ -	\$ 1,227,500	\$ 1,571,000	\$ (\$343,500)	\$ 717,500	140.7%	\$ 1,061,000	208.0%
Recreation Capital Projects Fund	19	\$ 1,190,828	\$ 1,341,903	\$ (151,075)	\$ 1,956,389	\$ 2,483,493	\$ (527,104)	\$ 765,561	64.3%	\$ 1,141,590	85.1%
Storm Water Maintenance Fund	20	\$ 220	\$ -	\$ 220	\$ 200	\$ -	\$ 200	\$ (20)	-9.1%	\$ -	n/a
Medical Fees Fund	21	\$ 20,015	\$ 8,450	\$ 11,565	\$ 100,000	\$ 5,992	\$ 94,008	\$ 79,985	399.6%	\$ (2,458)	-29.1%
Sewer Authority Capital Improvement Fund	22	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	n/a	\$ -	n/a
Township Capital Reserve Fund	30	\$ 25,000	\$ 70,000	\$ (45,000)	\$ 25,000	\$ 55,000	\$ (30,000)	\$ -	0.0%	\$ (15,000)	-21.4%
Capital Equipment Fund-Presented	31	\$ 400,000	\$ 822,300	\$ (422,300)	\$ 735,800	\$ 964,980	\$ (229,180)	\$ 335,800	84.0%	\$ 142,680	17.4%
Highway Aid Fund	35	\$ 576,736	\$ 525,308	\$ 51,428	\$ 724,560	\$ 627,325	\$ 97,235	\$ 147,824	25.6%	\$ 102,017	19.4%
Traffic Improvement Fund	36	\$ 120,000	\$ 420,320	\$ (300,320)	\$ 81,272	\$ 600,800	\$ (519,528)	\$ (38,728)	-32.3%	\$ 180,480	42.9%
Fireman's Relief Fund	50	\$ 255,800	\$ 255,800	\$ -	\$ 255,800	\$ 255,800	\$ 0	\$ -	0.0%	\$ -	0.0%
Escrow Fund	91	\$ -	\$ -	\$ -	\$ 1,713,000	\$ 1,713,000	\$ 0	\$ 1,713,000	n/a	\$ 1,713,000	n/a
Operating Reserve Fund	95	\$ 700	\$ -	\$ 700	\$ 700	\$ -	\$ 700	\$ -	0.0%	\$ -	n/a
Total Budget		\$ 24,992,399	\$ 25,373,231	\$ (380,832)	\$ 29,451,859	\$ 30,957,657	\$ (1,505,798)	\$ 4,459,460		\$ 5,584,426	
The Fund Balance		\$ 17,571,249	\$ (380,832)	\$ 17,190,417	\$ 29,712,292	\$ (1,505,798)	\$ 28,206,494				

All of the funds except five (5) 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. These funds were intended to be spent on these projects and do not reflect an imbalance in the fund.

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
Wedgewood Village (west of Krocks Rd)	89		16	9500	\$3,346.56	\$37.601

STREET LIGHTS

DEVELOPMENT	# HOMES	Intersection	# LIGHTS	LUMENS	ANNUAL COST	COST PER HOME
						per year
Windermere Cour	59		7	9500	\$1,587.60	\$26.908
Heather Field Estates - Phase 1 & 2	44		10	9500	\$2,092.80	\$47.563
Heather Field Estates - Phase 2	159		15	9500	\$3,139.20	\$19.743
Heather Field Estates	33		7	9500	\$1,587.60	\$48.106
Highgate Phase 2	73		4	9500	\$907.20	\$12.427
Red Hawk Court	86		28	9500	\$6,350.40	\$73.841
Treetop Estates Ph1 (intersections)		2	2	9500	\$412.32	\$34.360
Village of Chapman	67		27	1000	\$98.40	\$1.468
Olin Way & Penn Drive		1	1	16000	\$299.16	\$24.930
Schantz Rd & Cetronia Rd		1	1	9500	\$514.08	\$42.840
Main Street			3	16000	\$983.37	\$81.947
Intersection of Route 100 & Snowdrift Road		1	1	50000	\$309.84	\$25.820
Penn Drive UMT			7	9500	\$1,598.87	\$133.239
Nestle Way			35	9500	\$8,153.95	679.495

UPPER MACUNGIE TOWNSHIP
2016 BUDGET
CAPITAL EQUIPMENT REPLACEMENT FUND 31 (DETAILS)

	<u>Required</u>	<u>Amount Requested</u>	<u>Included in Budget</u>
PUBLIC WORKS DEPARTMENT:			
SINGLE AXLE MACK DUMP TRUCK W/PLOW (FUND 31)	NECESSARY	\$ 180,000	\$ 180,000
16' LANDSCAPE TRAILER (PARKS)	NECESSARY	\$ 3,800	\$ 3,800
LASER LAWN MOWER (PARKS)	NECESSARY	\$ 12,000	\$ 12,000
INTERNATIONAL LEAF TRUCK (RECYCLING)	NECESSARY	\$ 180,000	\$ 180,000
RECYCLING BUILDING (RECYCLING)	NECESSARY	\$ 150,000	\$ 150,000
GATOR UTILITY VEHICLE (PARKS)	NECESSARY	\$ 9,200	\$ 9,200
		<u>\$ 535,000</u>	<u>\$ 535,000</u>
FIRE DEPARTMENT:			
NEW TRUCK REPLACEMENT #2561	NECESSARY	\$ 500,000	\$ 250,000
REFURBISH UNIT #831	NECESSARY	\$ 320,000	\$ 320,000
ANNUAL CAPITAL ALLOCATION (ALL 3 STATIONS - \$20,000 EA.)	NECESSARY	\$ 60,000	\$ 60,000
		<u>\$ 880,000</u>	<u>\$ 630,000</u>
POLICE DEPARTMENT:			
MOBILE VIDEO RECORDER (MVR) REPLACEMENT - (17 EA. @ \$4,995.00)	NECESSARY	\$ 84,915	\$ 84,915
COMMERCIAL MOTOR VEHICLE INSPECTION AREA	NECESSARY	\$ 50,000	\$ 50,000
TRAFFIC TRAILER	IF POSSIBLE	\$ 5,802	\$ -
MOBILE VIDEO SOFTWARE	NECESSARY	\$ 14,115	\$ 14,115
ALPR LICENSE PLATE READER	NECESSARY	\$ 20,000	\$ -
SCANNERS FOR CARS - (17 EA. @ \$350.00)	NECESSARY	\$ 5,950	\$ 5,950
BODY CAMERAS (21 EA. @ \$895.00)	IF POSSIBLE	\$ 19,047	\$ -
IMPROVEMENTS TO SHOOTING RANGE	IF POSSIBLE	\$ 15,000	\$ -
		<u>\$ 214,829</u>	<u>\$ 154,980</u>
TOTALS		<u>\$ 1,629,829</u>	<u>\$ 1,319,980</u>
PUBLIC WORKS FUNDING SUMMARY -			
CAPITAL EQUIPMENT REPLACEMENT FUND (FUND 31)			\$ 180,000
PARKS & RECREATION FUND (FUND 19)			\$ 25,000
REFUSE & RECYCLING FUND (FUND 05)			\$ 330,000
			<u>\$ 535,000</u>
TOTAL FUNDING FOR FUND 31			<u>\$ 964,980</u>

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
SEWER CAPITAL PROJECTS - FUND 18 (DETAILS)**

ADMINISTRATION BUILDING -	
RENOVATION TO RECEPTION AREA	\$15,000
VEHICLES & EQUIPMENT -	
F-350 UTILITY TRUCK	\$56,000
MAINS, MANHOLES AND LATERALS -	
CIPP MAINS	\$500,000
CIPP LATERALS	\$200,000
MANHOLE LINING	\$150,000
MANHOLE REPAIRS	\$100,000
PUMP STATIONS AND FORCE MAINS -	
PUMP STATION EMERGENCY BYPASSES	\$70,000
INSTRUMENTATION -	
SCADA/ANALYZERS	\$100,000
METER REPAIR AND/OR REPLACE	\$45,000
	<u>\$1,236,000</u>

UPPER MACUNGIE TOWNSHIP
2016 ESTIMATED PROCEEDS
FROM SALE OF FIXED ASSETS

2002 MACK DUMP TRUCK #2	\$30,000.00
THREE 72" MOWERS	\$5,000.00
TRAILER	\$800.00
TOTAL	\$35,800.00

UPPER MACUNGIE TOWNSHIP
2016 BUDGET
TRAFFIC IMPROVEMENT FUND 36 DETAILS

Township Engineering Services	\$68,500.00
Township Road Engineering:	\$64,000.00
Road & Traffic Improvements	\$325,198.00
Route 100 & I-78 Upgrade	\$20,102.00
Capital Improvemnts Plan for Oak View Dr.	<u>\$123,000.00</u>
	\$600,800.00

**PUBLIC WORKS DEPARTMENT
ROAD PAVING PROJECTS SUMMARY
STATE LIQUID FUELS FUNDED PROJECTS
2016 BUDGET**

Project	Amount
Cape - Seal	\$ 89,889
Crack - Seal	56,000
NOVA - Chip Type "B"	138,616
NOVA - Chip Type "A"	317,820
Total	<u>\$ 602,325</u>

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
REVENUE**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REAL ESTATE TAXES:</u>							
301.100 REAL ESTATE TAXES - CURRENT YEAR	\$2,212,200	\$2,290,198	\$2,237,600	\$2,280,592	\$2,378,400	\$2,333,405	\$2,375,000
301.110 FIRE HYDRANT TAXES - CURRENT YEAR New Fund 03 in 2015	\$270,000	\$321,051	\$313,200	\$318,853	\$0	\$0	\$0
301.120 STREET LIGHT TAXES - CURRENT YEAR New Fund 02 in 2015	\$63,000	\$65,204	\$63,000	\$64,643	\$0	\$0	\$0
301.200 REAL ESTATE TAXES - TAX CLAIM BUREAU (PRIOR YEAR)	\$20,000	\$18,995	\$14,000	\$25,693	\$18,000	\$24,152	\$20,000
301.210 FIRE HYDRANT TAXES - PRIOR YEAR New Fund 03 in 2015	\$100	\$1,075	\$100	\$0	\$0	\$0	\$0
301.220 STREET LIGHT TAXES - PRIOR YEAR New Fund 02 in 2015	\$200	\$0	\$200	\$103	\$0	\$0	\$0
301.600 REAL ESTATE TAXES - INTERIM CURRENT	\$4,800	\$6,561	\$3,600	\$12,740	\$8,700	\$5,942	\$12,000
301.700 REAL ESTATE TAXES - INTERIM PRIOR	\$300	\$1,524	\$2,500	\$10,718	\$2,600	\$5,191	\$2,500
310.100 REAL ESTATE TRANSFER TAX	\$900,000	\$678,372	\$600,000	\$1,298,845	\$694,000	\$1,478,328	\$700,000
310.200 EARNED INCOME TAX	\$3,150,000	\$4,085,975	\$3,500,000	\$5,135,418	\$4,200,000	\$3,938,355	\$4,500,000
310.210 EARNED INCOME TAX - PRIOR	\$295,400	\$2,762	\$175,000	\$0	\$0	\$0	\$0
310.211 LOCAL SERVICES TAX	\$660,000	\$929,207	\$810,000	\$942,323	\$900,000	\$627,753	\$900,000
310.212 LOCAL SERVICES PRIOR YEAR	\$291,500	\$303,601	\$303,000	\$302,698	\$300,000	\$316,071	\$300,000
TOTAL TAXES	\$7,867,500	\$8,704,525	\$8,022,200	\$10,392,625	\$8,501,700	\$8,729,197	\$8,809,500
<u>PERMITS:</u>							
321.900 MOVING PERMITS	\$400	\$570	\$400	\$585	\$500	\$377	\$500
322.830 ROAD OCCUPANCY PERMITS	\$1,600	\$2,224	\$2,000	\$2,145	\$1,700	\$7,690	\$3,000
TOTAL PERMITS	\$2,000	\$2,794	\$2,400	\$2,730	\$2,200	\$8,067	\$3,500
<u>FINES AND FORFEITURES:</u>							
331.120 NON-TRAFFIC VIOLATIONS (moved to 331.130 in 2013)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.130 MAGISTRATE / FINES	\$123,000	\$178,110	\$160,000	\$167,596	\$140,000	\$138,718	\$160,000
331.140 SEMI-ANNUAL STATE POLICE FINES	\$18,000	\$13,591	\$15,000	\$7,260	\$14,000	\$0	\$14,000
331.141 UMT POLICE PARKING TICKETS	\$0	\$7,965	\$6,800	\$11,093	\$8,000	\$845	\$5,000
331.142 UMT POLICE PARKING TICKETS/VIOLATIONS	\$0	\$0	\$0	\$0	\$9,000	\$7,128	\$0
TOTAL FINES AND FORFEITURES	\$141,000	\$199,666	\$181,800	\$185,949	\$171,000	\$146,691	\$179,000
<u>INTEREST, RENTS AND ROYALTIES:</u>							
341.120 BEGINNING CASH BALANCE/INVESTMENTS	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0
341.010 INTEREST ON INVESTMENTS	\$500	\$954	\$500	\$21,517	\$900	\$801	\$1,500
341.020 DIVIDENDS RECEIVED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
342.020 RENT OF STATE POLICE BUILDING	\$334,000	\$305,877	\$334,000	\$333,684	\$334,000	\$194,646	\$379,000
342.053 CELL TOWER ROYALTIES	\$0	\$0	\$0	\$0	\$0	\$5,100	\$20,400
342.100 RENTAL ON LAND	\$25,000	\$27,410	\$25,000	\$27,277	\$27,000	\$24,007	\$27,000
342.200 RENT OF FACILITIES FROM REFUSE & RECYCLING	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0
TOTAL INTEREST, RENTS & ROYALTIES	\$609,500	\$334,241	\$609,500	\$382,478	\$386,900	\$224,554	\$427,900

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
REVENUE**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>STATE CAPITAL & OPERATING GRANTS</u>							
354.073 D.E.P. RECYCLING PERFORMANCE (904 GRANT)	\$0	\$173,085	\$0	\$173,085	\$0	\$0	\$0
354.075 TREE VITALIZATION	\$0	\$0	\$0	\$0	\$0	\$1,970	\$0
354.078 PEMA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
354.079 STATE GRANTS (POLICE PROGRAMS)	\$0	\$0	\$0	\$137,688	\$0	\$3,429	\$0
TOTAL CAPITAL & OPERATING GRANTS	\$0	\$173,085	\$0	\$310,773	\$0	\$5,399	\$0
<u>INTERGOVERNMENTAL REVENUES:</u>							
355.010 PUBLIC UTILITY REALTY TAX	\$8,500	\$11,455	\$10,300	\$11,507	\$11,000	\$0	\$11,000
355.080 RETAIL LIQUOR LICENSES	\$6,400	\$6,450	\$6,400	\$6,750	\$6,400	\$6,750	\$6,400
355.130 VOLUNTEER FIRE RELIEF AID (new fund 50 in 2015)	\$225,400	\$262,637	\$262,600	\$255,753	\$0	\$0	\$0
355.140 MUNICIPAL PENSION - STATE AID	\$143,000	\$151,490	\$151,500	\$597,550	\$229,700	\$160,754	\$160,754
355.144 UMT POLICE-STATE AID	\$0	\$0	\$173,700	\$0	\$114,900	\$211,725	\$211,725
355.145 BLRP (REGIONAL) POLICE- STATE AID (umt police in 2013)	\$165,300	\$0	\$0	\$0	\$0	\$0	\$0
355.150 SNOW REMOVAL(PENNDOT RDS) DISCONTINUED PROGRAM	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
355.160 REIMBURSEMENT FROM REGIONAL POLICE	\$0	\$7,557	\$0	\$0	\$0	\$0	\$0
TOTAL INTERGOVERNMENTAL REVENUES	\$558,600	\$439,589	\$604,500	\$871,559	\$362,000	\$379,229	\$389,879
<u>ESCROW:</u>							
357.080 RECEIPTS - DEVELOPER ADMINISTRATIVE ESCROW	\$700,000	\$689,560	\$800,000	\$88,298	\$1,400,000	\$367,615	\$1,300,000
357.081 RECEIPTS- ZONING ESCROW FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$13,000
357.082 ADMINISTRATION FEES FROM ESCROWS (5.0%)	\$35,000	\$33,612	\$40,000	\$4,415	\$50,000	\$22,027	\$55,000
357.083 TRANSFER FROM CLOSED ESCROW ACCOUNTS	\$1,000	\$59,852	\$1,000	\$0	\$0	\$148,699	\$0
TOTAL ESCROW	\$736,000	\$783,024	\$841,000	\$92,713	\$1,450,000	\$538,341	\$1,368,000
<u>SERVICE CHARGES/ADMINISTRATION:</u>							
361.030 ZONING HEARING APPEALS	\$11,000	\$11,820	\$8,800	\$17,585	\$12,000	\$11,592	\$12,000
361.031 ZONING USE REVIEW FEES	\$0	\$0	\$1,500	\$4,725	\$5,000	\$2,850	\$4,000
361.032 ZONING PERMIT FEES	\$1,500	\$1,750	\$1,500	\$0	\$12,000	\$8,710	\$12,000
361.033 BOUNDRY UPGRADE FEES (move to new fund 36 in 2015)	\$100	\$75,185	\$100	\$50,700	\$0	\$0	\$0
361.035 ZONING ASSESSMENT/OPINION OF ZONING OFFICER	\$0	\$0	\$0	\$0	\$4,000	\$9,125	\$7,000
361.054 SALE OF BOOKS/MAPS/ORDINANCES (New # for 2015, Old # 362.110)	\$700	\$265	\$400	\$780	\$200	\$566	\$300
362.004 FIRE ALARM FEES (move to New Fund 04 in 2015)	\$0	\$0	\$0	\$19,302	\$0	\$0	\$0
362.043 POLICE DONATIONS (i.e. D.A.R.E., K-9)	\$0	\$0	\$0	\$14,607	\$0	\$15,584	\$0
362.045 CIVIC REIMBURSEMENTS (POLICE)	\$0	\$0	\$0	\$3,727	\$20,000	\$6,772	\$0
362.046 HEART & LUNG (POLICE)	\$0	\$0	\$0	\$3,595	\$2,000	\$0	\$2,000
362.111 POLICE REPORTS	\$0	\$0	\$0	\$0	\$11,000	\$0	\$5,000
362.201 FIRE SAFETY INSPECTIONS - ANNUAL	\$175,000	\$147,695	\$168,000	\$155,715	\$170,000	\$131,440	\$170,000

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
REVENUE**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
362.202 OPERATIONAL PERMITS - ANNUAL (DISPLAYS/ATTRACTIONS)	\$200	\$0	\$200	\$0	\$0	\$0	\$0
362.410 BUILDING PERMITS	\$240,000	\$497,922	\$382,000	\$263,204	\$408,000	\$468,553	\$500,000
362.411 FIRE ALARMS	\$0	\$0	\$0	\$0	\$1,300	\$0	\$5,000
362.412 MECHANICAL	\$0	\$0	\$0	\$0	\$6,600	\$34,709	\$0
362.413 SPRINKLERS	\$0	\$0	\$0	\$0	\$3,300	\$14,063	\$10,000
362.414 ELECTRICAL/PLUMBING LICENSE	\$0	\$0	\$0	\$0	\$12,000	\$14,860	\$12,000
362.420 ELECTRICAL PERMITS	\$73,000	\$155,903	\$140,000	\$82,765	\$100,000	\$114,238	\$90,000
362.430 PLUMBING PERMITS	\$51,000	\$98,595	\$90,000	\$86,320	\$86,000	\$31,235	\$30,000
362.440 SEO PERMITS AND PROBES	\$1,000	\$5,858	\$2,000	\$4,525	\$6,000	\$6,585	\$6,000
362.450 GRADING PERMITS AND INSPECTIONS	\$17,000	\$28,235	\$19,000	\$24,785	\$26,000	\$19,355	\$20,000
362.451 RE-INSPECTION FEES	\$15,000	\$18,825	\$15,000	\$17,220	\$20,000	\$6,280	\$6,000
362.452 PLANNING SUBMISSION FEES(APPLICATION FEES)	\$100	\$0	\$100	\$16,675	\$30,000	\$15,375	\$30,000
TOTAL SERVICE CHARGES/ADMINISTRATION	\$585,600	\$1,042,051	\$828,600	\$766,231	\$935,400	\$911,892	\$921,300
<u>REFUSE & RECYCLING REVENUE:</u> (move to New Fund 05 in 2015)							
364.099 MISC INCOME	\$0	\$15,150	\$0	\$800	\$0	\$0	\$0
364.300 RESIDENTIAL FEES	\$1,650,000	\$1,786,726	\$1,710,000	\$1,861,704	\$0	\$0	\$0
364.301 INTEREST	\$10,000	\$11,679	\$11,000	\$0	\$0	\$0	\$0
364.302 PENALTIES	\$1,000	\$13,389	\$13,000	\$0	\$0	\$0	\$0
364.303 LIENS	\$15,000	\$18,344	\$19,000	\$0	\$0	\$0	\$0
364.304 LEGAL/ADMINISTRATIVE	\$2,000	\$2,808	\$2,000	\$0	\$0	\$0	\$0
364.305 SERVICES/MATERIALS/CARTS	\$3,000	\$3,300	\$4,000	\$0	\$0	\$0	\$0
364.350 BULK STICKERS/ RECYCLE BINS	\$4,000	\$2,644	\$3,000	\$0	\$0	\$0	\$0
364.351 904 GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REFUSE & RECYCLING REVENUE	\$1,685,000	\$1,854,040	\$1,762,000	\$1,862,504	\$0	\$0	\$0
<u>PARK FEES:</u>							
367.140 PAVILION RENTALS (New # For 2015, Old # 367.900)	\$24,000	\$22,909	\$24,000	\$29,694	\$23,000	\$24,859	\$23,500
367.150 INDEPENDENT PARK RENTALS (INCL. SEC DEP/FORFEIT)	\$0	\$18,850	\$15,000	\$29,620	\$24,000	\$25,525	\$25,000
TOTAL PARK FEES	\$24,000	\$41,759	\$39,000	\$59,314	\$47,000	\$50,384	\$48,500
<u>RECREATIONAL FEES:</u>							
367.200 SPORTS CLINICS & PROGRAMS (New # for 2015, Old # 380.103)	\$0	\$11,075	\$10,000	\$8,090	\$6,500	\$12,080	\$10,000
367.210 DISCOUNT AMUSEMENT TICKETS (New # For 2015, Old # 380.101)	\$4,000	\$2,766	\$1,600	\$3,923	\$2,800	\$3,788	\$2,800
TOTAL RECREATIONAL FEES	\$4,000	\$13,841	\$11,600	\$12,013	\$9,300	\$15,868	\$12,800
<u>MISCELLANEOUS REVENUES:</u>							
380.100 MISCELLANEOUS REVENUES	\$100	\$0	\$100	\$0	\$100	\$32	\$100
TOTAL MISCELLANEOUS REVENUES	\$100	\$0	\$100	\$0	\$100	\$32	\$100

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
REVENUE**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<i>INTERFUND OPERATING TRANSFER SEWER DEPARTMENT: (New fund 95 in 2015)</i>							
392.008 TRANSFER FROM SEWER FUND - SALARIES / WAGES	\$502,300	\$498,223	\$528,200	\$0	\$0	\$0	\$0
392.009 TRANSFER FROM SEWER FUND - MATERIALS	\$22,000	\$63,946	\$52,000	\$0	\$0	\$0	\$0
392.011 TRANSFER FROM SEWER FUNDS - BENEFITS	\$132,200	\$122,732	\$125,700	\$0	\$0	\$0	\$0
TOTAL INTERFUND OPERATING TRANSFER SEWER DEPARTMENT	\$656,500	\$684,901	\$705,900	\$0	\$0	\$0	\$0
<i>INTERFUND OPERATING TRANSFER</i>							
392.004 TRANSFER FROM FIRE FUND 04 (new fund 04 2015)	\$61,000	\$0	\$15,000	\$0	\$0	\$0	\$0
392.005 TRANSFER FROM REFUSE & RECYCLING FUND 05	\$0	\$0	\$0	\$0	\$0	\$0	\$153,615
392.008 TRANSFER FROM SEWER REVENUE FUND 08	\$0	\$0	\$0	\$0	\$0	\$0	\$171,844
392.019 TRANSFER FROM RECREATION FUND (new fund 19 2015)	\$300,000	\$93,502	\$350,000	\$0	\$0	\$0	\$0
392.040 TRANSFER FROM MISC. INCOME/FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.091 TRANSFER FROM ESCROW FUND 91 (CONSTRUCTION)	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
392.095 TRANSFER FROM OPERATING RESERVE FUND (New Fund 95 2015)	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0
TOTAL INTERFUND OPERATING TRANSFER	\$361,000	\$93,502	\$465,000	\$0	\$0	\$0	\$725,459
<i>INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING DEPARTMENT (New Fund 05 in 2015)</i>							
393.001 TRANSFER FROM REFUSE - SALARIES / WAGES	\$70,000	\$102,345	\$76,100	\$58,147	\$0	\$0	\$0
393.002 TRANSFER FROM REFUSE - MATERIALS	\$51,500	\$27,217	\$45,000	\$26,052	\$0	\$0	\$0
393.003 TRANSFER FROM REFUSE - BENEFITS	\$42,000	\$25,209	\$33,500	\$15,108	\$0	\$0	\$0
393.004 TRANSFER FROM REFUSE - ACCOUNTING / LEGAL	\$35,000	\$1,704	\$30,000	\$2,693	\$0	\$0	\$0
393.005 TRANSFER FROM REFUSE - HAULING	\$1,305,000	\$1,409,266	\$1,345,000	\$938,062	\$0	\$0	\$0
393.007 TRANSFER FROM REFUSE - CPTL PURCHASE-BLDG/SECURITY	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0
393.008 TRANSFER FROM REFUSE - CAPITAL RESERVE	\$149,500	\$0	\$156,400	\$0	\$0	\$0	\$0
393.009 TRANSFER FROM REFUSE - OFFICE RENTAL AND OVERHEAD	\$16,000	\$16,000	\$25,000	\$0	\$40,000	\$0	\$0
TOTAL INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING	\$1,769,000	\$1,581,740	\$1,811,000	\$1,040,062	\$40,000	\$0	\$0
<i>REFUNDS / REIMBURSEMENTS</i>							
394.100 INSURANCE / COBRA PAYMENTS	\$6,600	\$8,164	\$7,100	\$0	\$6,000	\$653	\$0
394.200 REIMBURSEMENTS TO TWP. (ie:INSURANCE DAMAGES)	\$50,000	\$65,801	\$50,000	\$316,515	\$60,000	\$195,331	\$50,000
TOTAL REFUNDS/REIMBURSEMENTS	\$56,600	\$73,965	\$57,100	\$316,515	\$66,000	\$195,984	\$50,000
<i>SALE OF ASSETS</i>							
397.000 SALE OF FIXED ASSETS (2016 - ITEMS TO FUND 31)	\$0	\$0	\$0	\$0	\$73,000	\$161,700	\$0
TOTAL SALE OF ASSETS	\$0	\$0	\$0	\$0	\$73,000	\$161,700	\$0
TOTAL REVENUES	\$15,056,400	\$16,022,723	\$15,941,700	\$16,295,465	\$12,044,600	\$11,367,338	\$12,935,938

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
REVENUE**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<i>BALANCE FORWARD</i>					\$2,100,000		\$5,591,988
<i>TOTAL AVAILABLE</i>					\$14,144,600		\$18,527,926
<i>TOTAL RESTRICTED</i>					\$0		\$0
<i>TOTAL UNRESTRICTED</i>					\$14,144,600		\$18,527,926

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2016

REAL ESTATE TAXES

- 301.100 **REAL ESTATE TAXES - Current Year** - The <2016> property assessment for Upper Macungie Township, as calculated by Lehigh County is \$3,797,177,300 at 95% collection rate and mileage of .64 this years figure will be \$2,375,000. See appendix L in this budget for details.
- 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 2016

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. This account has been discontinued.

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.
- 342.053 **CELL TOWER ROYALTIES** - Income from Verizon for cell tower located at Township Municipal Building on Schatz Road.
- 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 2016

STATE CAPITAL AND OPERATING GRANTS

- 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 non-uniform 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 2016

ESCROWS

- 357.080 **RECEIPTS DEVELOPER ADMINISTRATIVE ESCROW** - These fees paid by developers for Keystone Consulting Engineers to review plans and inspect developments.
- 357.081 **RECEIPTS ZONING ESCROW FEES** - Fees paid by developers for or owners for zoning appeals. (court stenographer, advertising, postage and staff time.)
- 357.082 **ADMINISTRATION FEES FROM ESCROW** - Fees paid by developers for the distribution and creation of third party billing. 5.0% overhead fee to the Township.
- 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)** -

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2016

- 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.

- 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 2016

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.

INTERFUND OPERATING TRANSFER

- 392.005 **TRANSFER FROM REFUSE & RECYCLING FUND 05** - Fees charged to Fund 05 for annual administration overhead (\$21,787); Township Facility Rental (\$6,153); and Public Works Facility Rental (\$125,675).
- 392.008 **TRANSFER FROM SEWER REFUSE FUND 08** - Fees charged to Fund 08 for annual administration overhead (\$58,092); Township Facility Rental (\$49,752); and Public Works Facility Rental (\$64,000).
- 392.091 **TRANSFER FROM ESCROW FUND 91** - Funds transferred from the Escow Fund (91) for expenses incurred.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2016

REFUNDS / 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. (This item moved to Fund 31 in 2016).

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
EXPENSES**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>GENERAL GOVERNMENT ADMINISTRATION:</u>							
400.110 TOWNSHIP MANAGER - SALARY	\$0	\$0	\$0	\$0	\$118,500	\$90,947	\$122,055
400.111 BOARD MEMBERS - SALARY	\$0	\$0	\$0	\$0	\$98,500	\$59,746	\$101,456
400.112 HUMAN RESOURCES - SALARY	\$0	\$0	\$0	\$0	\$54,500	\$43,725	\$58,830
400.113 SALARIES ELECTED OFFICIALS- MEETINGS	\$9,700	\$9,750	\$9,700	\$9,731	\$12,300	\$9,532	\$12,375
400.117 DEFERRED COMPENSATION	\$0	\$0	\$0	\$0	\$5,100	\$3,369	\$5,210
400.119 RESERVE PERSONNEL	\$0	\$0	\$0	\$0	\$150,000	\$18,339	\$100,000
400.192 FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$21,946
400.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$2,230
400.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$617
400.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$54,851
400.197 PENSION	\$0	\$0	\$0	\$0	\$0	\$0	\$32,710
400.198 LIFE INSURANCE & DISABILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$1,800
400.460 SEMINARS / CONFERENCES/TRAINING	\$1,000	\$610	\$500	\$2,651	\$5,000	\$5,199	\$7,000
400.461 SUBSCRIPTIONS / MEMBERSHIPS	\$2,500	\$5,289	\$2,000	\$6,385	\$5,000	\$3,872	\$5,000
TOTAL GENERAL GOVERNMENT ADMINISTRATION	\$13,200	\$15,649	\$12,200	\$18,767	\$448,900	\$234,729	\$526,080
<u>FINANCIAL ADMINISTRATION:</u>							
402.117 DEFERRED COMPENSATION	\$55,000	\$33,194	\$40,000	\$13,763	\$2,000	\$1,728	\$2,000
402.120 SALARY	\$63,900	\$63,835	\$65,200	\$65,104	\$67,100	\$44,635	\$84,860
402.192 FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$6,244
402.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$380
402.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$178
402.196 HEALTH INSURANCE	\$730,500	\$518,446	\$648,700	\$360,181	\$564,000	\$382,105	\$22,667
402.197 PENSION	\$0	\$0	\$0	\$0	\$0	\$0	\$10,590
402.198 LIFE INSURANCE & DISABILITY	\$20,500	\$21,903	\$21,800	\$17,422	\$26,700	\$11,757	\$600
402.300 BANK CHARGES	\$100	\$0	\$100	\$195	\$200	\$987	\$200
402.400 BACKGROUND CLEARANCES & TESTING	\$0	\$0	\$0	\$0	\$0	\$1,937	\$750
402.460 SEMINARS / CONFERENCES / TRAINING	\$100	\$0	\$100	\$475	\$1,000	\$259	\$1,000
402.461 EMPLOYEE BONDS AND PUBLIC OFFICIAL'S BONDS	\$6,000	\$3,211	\$4,000	\$4,218	\$4,000	\$2,739	\$4,000
TOTAL FINANCIAL ADMINISTRATION	\$876,100	\$640,589	\$779,900	\$461,358	\$665,000	\$446,147	\$133,469
<u>TAX COLLECTOR:</u>							
403.110 SALARY	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$9,231	\$12,000
403.192 FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$918
403.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$380
403.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$25
403.310 POSTAGE AND BILL PRINTING	\$8,500	\$9,415	\$10,000	\$8,862	\$10,000	\$9,173	\$10,000
403.460 SEMINARS / CONFERENCES / TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	\$200
403.510 PRIOR YEAR TAX REFUNDS	\$5,000	\$24,907	\$5,000	\$3,727	\$8,000	\$17	\$8,000
403.600 HYDRANT TAX PAYMENT (new fund 03 in 2015)	\$130,000	\$154,118	\$160,000	\$194,757		\$0	\$0

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
EXPENSES**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
403.610 STREET LIGHT TAX PAYMENT (new fund 02 in 2015)	\$149,000	\$141,109	\$145,000	\$178,911		\$967	\$0
TOTAL TAX COLLECTOR	\$304,500	\$341,548	\$332,000	\$398,257	\$30,000	\$19,388	\$31,523
<u>LEGAL EXPENSES:</u>							
404.314 LEGAL SERVICES	\$165,000	\$125,575	\$145,000	\$150,353	\$150,000	\$85,700	\$150,000
404.315 LEGAL SERVICES - REIMBURSABLES	\$39,000	\$49,571	\$35,000	\$0	\$50,000	\$70,890	\$100,000
TOTAL LEGAL EXPENSES	\$204,000	\$175,146	\$180,000	\$150,353	\$200,000	\$156,590	\$250,000
<u>CLERICAL SERVICES:</u>							
405.117 DEFERRED COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$688	\$650
405.120 SALARIES/WAGES	\$251,200	\$235,662	\$291,500	\$297,074	\$120,000	\$139,504	\$62,901
405.192 FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$4,565
405.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$760
405.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$132
405.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$22,667
405.197 PENSION	\$0	\$0	\$0	\$0	\$0	\$0	\$5,013
405.198 LIFE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$600
405.210 OFFICE SUPPLIES	\$24,000	\$12,942	\$16,000	\$13,747	\$10,000	\$11,470	\$13,000
405.216 MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT	\$8,500	\$8,222	\$7,000	\$8,010	\$8,000	\$7,026	\$8,000
405.312 MANAGEMENT CONSULTING SERVICES	\$6,000	\$7,107	\$8,000	\$21,613	\$8,000	\$5,522	\$8,000
405.325 POSTAGE	\$28,000	\$27,943	\$28,000	\$24,534	\$33,000	\$22,502	\$33,000
405.331 TRANSPORTATION / MILEAGE	\$7,000	\$6,000	\$7,000	\$6,198	\$10,600	\$5,902	\$10,000
405.341 ADVERTISING	\$7,000	\$5,434	\$5,000	\$11,097	\$8,200	\$6,753	\$8,000
405.342 PRINTING	\$8,000	\$18,761	\$21,000	\$21,535	\$26,000	\$13,469	\$24,000
405.441 JETPAY (PAYROLL SERVICE)	\$6,500	\$4,344	\$6,500	\$5,835	\$5,500	\$3,702	\$9,000
405.701 COMPUTER UPGRADE AND NEW COMPUTERS	\$10,000	\$0	\$5,000	\$10,860	\$2,000	\$1,496	\$10,000
405.702 COMPUTER EXPENSE AND WEBSITE UPDATES	\$1,500	\$7,351	\$1,500	\$18,496	\$2,000	\$13,528	\$15,000
TOTAL CLERICAL SERVICES	\$357,700	\$333,766	\$396,500	\$438,999	\$233,300	\$231,562	\$235,288
<u>INSURANCE</u>							
406.154 WORKMAN'S COMPENSATION INSURANCE	\$157,700	\$117,756	\$106,500	\$119,255	\$94,400	\$126,783	\$0
406.160 EMPLOYEES PENSION AND ADMINISTRATION FEES	\$371,400	\$371,378	\$382,500	\$382,494	\$380,800	\$7,607	\$0
406.199 OPEB	\$0	\$0	\$0	\$0	\$0	\$0	\$32,819
406.351 UMBRELLA INSURANCE- LIABILITY	\$31,400	\$102,146	\$50,900	\$105,893	\$57,300	\$22,185	\$10,000
406.355 COMMERCIAL PACKAGE POLICY	\$108,600	\$89,548	\$113,100	\$106,386	\$116,400	\$26,220	\$123,000
TOTAL INSURANCE BENEFITS	\$669,100	\$680,828	\$653,000	\$714,028	\$648,900	\$182,795	\$165,819
<u>ACCOUNTING / ACTUARIAL:</u>							
407.311 AUDITING SERVICES	\$26,000	\$25,584	\$26,000	\$27,850	\$25,000	\$60,390	\$32,000
407.316 ACTUARIAL SERVICES	\$5,000	\$5,400	\$5,500	\$16,800	\$6,000	\$1,725	\$6,000
TOTAL ACCOUNTING / ACTUARIAL	\$31,000	\$30,984	\$31,500	\$44,650	\$31,000	\$62,115	\$38,000

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
EXPENSES**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>ENGINEERING:</u>							
408.313 TOWNSHIP ENGINEERING SERVICES	\$320,000	\$266,130	\$280,000	\$791,608	\$63,500	\$179,365	\$150,000
408.315 ESCROW - ENGINEERING FEES	\$700,000	\$1,111,952	\$800,000	\$0	\$1,350,000	\$734,307	\$1,000,000
408.317 RETURN OF ESCROWS	\$0	\$0	\$0	\$0	\$0	-\$192,914	\$0
TOTAL ENGINEERING	\$1,020,000	\$1,378,083	\$1,080,000	\$791,608	\$1,413,500	\$720,758	\$1,150,000
<u>GENERAL GOVERNMENT OPERATING EXPENSES:</u>							
409.117 DEFERRED COMPENSATION	\$0	\$0	\$0	\$0	\$3,100	\$1,103	\$1,530
409.120 CLEANING STAFF WAGES	\$0	\$0	\$0	\$0	\$37,200	\$28,522	\$38,263
409.192 FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$2,823
409.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$380
409.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$80
409.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$9,516
409.197 PENSION	\$0	\$0	\$0	\$0	\$0	\$0	\$4,775
409.198 LIFE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$600
409.226 CUSTODIAL SUPPLIES / MATERIALS	\$4,000	\$3,364	\$4,000	\$3,539	\$4,000	\$3,046	\$4,000
409.317 CONTRACT SERVICES - BUILDING MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
409.321 TELEPHONE AND NEW TELEPHONE SYSTEM	\$35,000	\$27,252	\$45,000	\$33,217	\$28,000	\$21,240	\$25,000
409.361 ELECTRICITY	\$30,000	\$45,820	\$45,000	\$19,502	\$25,000	\$12,609	\$25,000
409.362 HEAT-GAS	\$6,000	\$4,451	\$5,000	\$468	\$6,000	\$3,149	\$6,000
409.363 WATER	\$600	\$641	\$600	\$622	\$600	\$795	\$1,000
409.364 SEWER	\$2,000	\$588	\$1,000	\$861	\$1,000	\$672	\$1,000
409.373 MAINTENANCE/REPAIR BUILDINGS (SEE ALSO FUND 30)	\$40,000	\$107,543	\$50,000	\$53,769	\$25,000	\$60,122	\$10,000
409.375 VEHICLE FUELS - GASOLINE	\$175,000	\$148,322	\$175,000	\$144,931	\$0	\$0	\$0
409.376 VEHICLE FUELS - DIESEL	\$90,000	\$97,679	\$80,000	\$75,581	\$0	\$0	\$0
TOTAL GENERAL GOVERNMENT OPERATING EXPENSES	\$382,600	\$435,660	\$405,600	\$332,490	\$129,900	\$131,258	\$144,967
TOTAL DEPARTMENT	\$3,858,200	\$4,032,251	\$3,870,700	\$3,350,510	\$3,800,500	\$2,185,342	\$2,675,146
<u>STATE POLICE DEPARTMENT:</u>							
410.110 STATE POLICE - REPAIRS & MAINTENANCE TO BUILDING	\$15,000	\$33,063	\$15,000	\$15,995	\$15,000	\$10,765	\$15,000
TOTAL STATE POLICE DEPARTMENT	\$15,000	\$33,063	\$15,000	\$15,995	\$15,000	\$10,765	\$15,000
<u>REGIONAL POLICE DEPARTMENT (BLRP)</u>							
410.120 REGIONAL POLICE SALARIES & PENSION	\$0	\$46	\$0	\$0	\$0		
410.130 REGIONAL POLICE -REPAIRS & MAINT	\$0	\$0	\$0	\$0	\$0		
410.131 REGIONAL POLICE VEHICLE/EQUIPMENT PURCHASE/MAINT	\$0	\$80	\$0	\$0	\$0		
410.132 REGIONAL POLICE BLDG DEPT SERVICE	\$0	\$38,710	\$0	\$0	\$0		
410.133 REGIONAL POLICE LEGAL/CONSULTING FEES	\$0	\$0	\$0	\$0	\$0		
TOTAL REGIONAL POLICE DEPARTMENT (BLRP)	\$0	\$38,836	\$0	\$0	\$0		

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
EXPENSES**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT:</u>							
410.112 SALARIES SENIOR STAFF	\$0	\$0	\$0	\$0	\$315,900	\$246,894	\$333,524
410.113 SALARIES ADMINISTRATION STAFF	\$0	\$0	\$0	\$0	\$83,500	\$66,018	\$88,567
410.114 SALARIES & WAGES (officers/patrol)	\$1,950,000	\$1,864,517	\$2,062,000	\$2,077,602	\$1,586,900	\$1,224,186	\$1,762,823
410.117 DEFERRED COMPENSATION (New # for 2015, Old #: 410.137)	\$20,000	\$19,398	\$20,000	\$23,323	\$20,000	\$16,741	\$22,585
410.139 LEGAL FEES	\$12,000	\$0	\$6,000	\$8,677	\$25,000	\$0	\$25,000
410.140 OFFICE EQUIPMENT & OPERATING SUPPLIES	\$8,000	\$21,149	\$20,000	\$15,065	\$22,000	\$7,191	\$18,000
410.141 CUSTODIAL SUPPLIES	\$1,000	\$3,812	\$1,000	\$2,467	\$2,000	\$2,079	\$2,500
410.142 COMPUTER SOFTWARE AND HARDWARE	\$12,000	\$36,808	\$40,000	\$37,476	\$40,000	\$33,363	\$40,000
410.143 TRAINING / SEMINARS / DUES	\$18,000	\$19,943	\$30,000	\$18,662	\$30,000	\$17,708	\$30,000
410.144 BUILDING MAINTENANCE AND EQUIPMENT	\$13,000	\$58,795	\$13,000	\$39,963	\$18,000	\$19,518	\$20,000
410.145 ELECTRIC	\$25,000	\$18,555	\$15,000	\$16,742	\$18,000	\$14,724	\$20,000
410.146 HEAT-GAS	\$12,000	\$3,053	\$7,000	\$3,608	\$7,000	\$3,404	\$6,500
410.147 WATER	\$600	\$1,568	\$1,000	\$1,575	\$1,500	\$1,153	\$1,500
410.148 SEWER	\$600	\$620	\$1,000	\$348	\$800	\$338	\$800
410.149 TELEPHONES	\$30,000	\$26,734	\$30,000	\$26,507	\$30,000	\$18,189	\$27,000
410.150 VEHICLE EQUIPMENT AND MAINTENANCE(labor) IN HOUSE	\$43,000	\$214,537	\$43,000	\$60,714	\$65,000	\$13,978	\$20,000
410.151 VEHICLE MAINTENANCE OUTSIDE			\$0	\$0	\$1,000	\$19,855	\$40,000
410.152 TESTING PRE-EMPL / DRUG / ALCOHOL / POLYGRAPH	\$800	\$1,054	\$1,600	\$5,648	\$5,000	\$3,370	\$6,000
410.153 K-9	\$12,000	\$7,196	\$12,000	\$16,583	\$12,000	\$19,059	\$12,000
410.154 ARMS AND AMMUNITION	\$15,000	\$18,996	\$20,000	\$19,889	\$20,000	\$9,904	\$20,000
410.155 EVIDENCE PROCESSING MATERIALS	\$3,000	\$426	\$3,000	\$1,948	\$3,000	\$2,689	\$3,000
410.156 MAINTENANCE CONTRACT FOR OFFICE EQUIP	\$0	\$0	\$10,000	\$6,923	\$8,000	\$5,234	\$8,000
410.179 LONGEVITY PAY	\$0	\$0	\$0	\$0	\$16,000	\$13,725	\$16,575
410.180 OVERTIME NOT REIMBURSED	\$0	\$0	\$0	\$0	\$90,000	\$74,955	\$100,000
410.183 OVERTIME REIMBURSED	\$0	\$0	\$0	\$0	\$20,000	\$24,195	\$20,000
410.192 FICA	\$0	\$0	\$0	\$0	\$169,300	\$122,845	\$161,781
410.194 UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$11,400	\$0	\$12,160
410.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$45,500	\$0	\$55,867
410.196 HEALTH INSURANCE	\$365,400	\$532,545	\$535,800	\$606,040	\$598,400	\$397,196	\$606,942
410.197 PENSION & ADMIN. FEES (PMRS)	\$301,200	\$373,654	\$403,200	\$1,450,084	\$491,500	\$0	\$570,804
410.198 LIFE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$19,200
410.231 VEHICLE FUELS-GASOLINE	\$0	\$0	\$0	\$0	\$93,900	\$37,035	\$75,000
410.238 UNIFORMS	\$15,000	\$81,347	\$25,000	\$21,234	\$30,000	\$14,866	\$30,000
410.490 COMMUNITY SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
410.500 PROFESSIONAL LIABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0	\$37,837	\$38,000
TOTAL UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT	\$2,857,600	\$3,304,705	\$3,299,600	\$4,461,078	\$3,880,600	\$2,468,249	\$4,218,128
<u>FIRE DEPARTMENT:</u>							
411.117 DEFERRED COMPENSATION	\$0	\$0	\$0	\$0	\$8,500	\$2,104	\$2,640

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
EXPENSES**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
411.120 SALARIES/WAGES	\$213,300	\$213,610	\$215,300	\$217,862	\$223,100	\$171,148	\$229,794
411.121 INTERN SALARY						\$0	\$2,400
411.134 OPERATING/OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$14	\$0
411.137 INSURANCE FIRE STATIONS #8, #25, AND #56	\$30,000	\$27,526	\$30,000	\$21,790	\$27,000	\$34,923	\$33,000
411.192 FICA	\$0	\$0	\$0	\$0	\$18,900	\$12,649	\$17,163
411.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$1,616
411.195 WORKERS COMPENSATION INSURANCE (SWIF) (New #, old:411	\$0	\$0	\$39,000	\$34,547	\$39,000	\$16,768	\$30,000
411.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$54,851
411.197 PENSION	\$0	\$0	\$0	\$0	\$0	\$0	\$28,678
411.198 LIFE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$2,400
411.213 COMPUTER/COPIER SUPPLIES -OFFICE	\$0	\$0	\$0	\$2,918	\$4,000	\$2,423	\$5,000
411.217 COMPUTER/COPIER SUPPLIES-FIRE COMPANY	\$0	\$0	\$0	\$0	\$4,000	\$5	\$0
411.226 CUSTODIAL SUPPLIES - OFFICE	\$0	\$0	\$0	\$1,852	\$500	\$72	\$0
411.227 CUSTODIAL SUPPLIES-FIRE COMPANY	\$26,000	\$25,983	\$26,000	\$0	\$500	\$328	\$250
411.231 VEHICLE FUELS - GASOLINE	\$0	\$0	\$0	\$0	\$10,200	\$5,329	\$10,000
411.232 VEHICLE FUELS - DIESEL	\$0	\$0	\$0	\$0	\$13,100	\$3,421	\$10,000
411.238 UNIFORMS-INSPECTORS	\$8,000	\$6,566	\$8,000	\$0	\$3,500	\$740	\$1,500
411.239 UNIFORMS-FIRE COMPANIES	\$0	\$0	\$0	\$6,926	\$3,500	\$0	\$5,500
411.241 OPERATING SUPPLIES-OFFICE	\$1,000	\$556	\$1,000	\$10,605	\$13,000	\$3,061	\$8,000
411.242 OPERATING SUPPLIES-FIRE COMPANY	\$0	\$0	\$0	\$0	\$13,000	\$4,870	\$5,000
411.249 VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56	\$22,000	\$13,684	\$22,000	\$19,471	\$22,000	\$12,332	\$22,000
411.250 VEHICLE MAINTENANCE - FOGELSVILLE #8	\$30,000	\$19,721	\$30,000	\$28,465	\$30,000	\$12,465	\$30,000
411.251 VEHICLE MAINTENANCE - TREXLERTOWN #25	\$30,000	\$13,033	\$30,000	\$22,446	\$30,000	\$8,493	\$30,000
411.256 EQUIPMENT PURCHASE	\$60,000	\$12,047	\$60,000	\$568,397	\$40,000	\$3,770	\$10,000
411.257 MAINTENANCE / REPAIRS / TESTING EQUIPMENT	\$10,000	\$10,222	\$10,000	\$12,243	\$11,500	\$9,443	\$12,000
411.258 OFFICE FURNITURE/AUDIO VISUAL EQUIPMENT OFFICE	\$2,000	\$0	\$2,000	\$0	\$1,000	\$0	\$1,000
411.259 ELECTRIC - FIRE STATIONS #8, #25 AND #56, CELL TOWER	\$34,000	\$31,487	\$34,000	\$31,768	\$32,000	\$26,000	\$33,000
411.312 FIRE STUDY	\$0	\$0	\$0	\$0	\$20,000	\$22,624	\$0
411.329 OFFICE FURNITURE/AUDIO VISUAL EQUIPMENT FIRE CO.	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
411.340 RECRUITMENT & RETENTION	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
411.354 VOLUNTEER FIREMEN FUNCTIONS	\$81,000	\$98,078	\$105,000	\$92,496	\$5,000	\$475	\$4,000
411.370 MAINTENANCE - CELL TOWER	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
411.400 BACKGROUND CLEARANCES	\$0	\$0	\$0	\$0	\$0	\$110	\$0
411.461 TRAIN/SEMINAR/DUES/EMERGENCY MGMT CERT INSPECTOR	\$7,000	\$4,492	\$7,000	\$0	\$13,500	\$7,415	\$8,000
411.462 TRAIN/SEMINARS/DUES/EMERGENCY MGMT CERT FIRE CO	\$0	\$0	\$0	\$0	\$13,500	\$5,853	\$20,000
411.490 COMMUNITY CELEBRATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$6,800
411.710 BUILDING REPAIRS & MAINTENANCE #8,#258	\$30,000	\$210,028	\$30,000	\$73,025	\$25,000	\$27,302	\$28,000
411.711 HEAT - FIRE STATIONS #8, #25 AND #56	\$40,000	\$20,177	\$25,000	\$29,437	\$28,000	\$16,870	\$28,000
411.712 TELEPHONE SERVICE - FIRE STATIONS #8, #25, AND #56	\$8,500	\$5,566	\$6,000	\$5,270	\$7,800	\$7,012	\$9,500
411.713 WATER - FIRE STATIONS #8, #25 AND #56	\$2,600	\$1,697	\$2,600	\$1,642	\$2,400	\$987	\$2,000

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
EXPENSES**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
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	\$1,200	\$1,014	\$1,200	\$1,015	\$1,200	\$1,015	\$1,200
TOTAL FIRE DEPARTMENT	\$639,600	\$718,337	\$687,100	\$1,185,025	\$668,700	\$422,871	\$716,292
<u>PLANNING / ZONING:</u>							
414.117 DEFERRED COMPENSATION	\$0	\$0	\$0	\$0	\$5,700	\$1,085	\$1,968
414.120 SALARIES / WAGES	\$250,400	\$225,527	\$199,600	\$152,729	\$127,700	\$100,331	\$158,655
414.140 ZONING HEARING BOARD EXPENSES	\$1,500	\$1,875	\$1,900	\$525	\$3,900	\$1,445	\$4,000
414.192 FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$11,394
414.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$1,520
414.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$447
414.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$68,002
414.197 PENSION	\$0	\$0	\$0	\$0	\$0	\$0	\$18,011
414.198 LIFE INSURANCE & DISABILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$1,800
414.210 PLANNING / ZONING SUPPLIES	\$6,000	\$6,802	\$6,000	\$1,482	\$500	\$3,385	\$3,000
414.231 VEHICLE FUELS-GASOLINE	\$0	\$0	\$0	\$0	\$2,700	\$0	\$2,700
414.313 VEHICLE REPAIRS & MAINTENANCE	\$1,000	\$2,729	\$1,000	\$1,250	\$900	\$545	\$1,000
414.314 ZONING BOARD LEGAL SERV (REVISED SALDO/ZONING)BOOKS	\$25,000	\$15,255	\$40,000	\$21,088	\$40,000	\$19,026	\$15,000
414.316 STENOGRAPHER	\$6,000	\$3,438	\$6,000	\$4,374	\$4,000	\$9,475	\$8,000
414.341 ADVERTISING	\$2,000	\$2,179	\$2,000	\$2,415	\$2,000	\$3,178	\$3,500
414.415 SEO PERMITS AND INSPECTIONS	\$0	\$0	\$0	\$0	\$13,000	\$9,056	\$13,000
414.416 GRADING PERMIT REVIEW/INSPECTIONS	\$0	\$0	\$0	\$0	\$29,500	\$13,547	\$30,000
414.417 PLANNING,PERMITTING,ZONING,AND CODE ENFORCEMENT	\$0	\$0	\$0	\$0	\$168,700	\$153,507	\$170,000
414.419 DCED FEES	\$0	\$0	\$0	\$0	\$2,800	\$1,588	\$3,000
414.420 THIRD PARTY PERMIT REVIEW & BLDG. INSPECTION	\$78,000	\$255,099	\$262,000	\$260,129	\$270,000	\$249,415	\$500,000
414.460 MEMBERSHIP DUES / TRAINING / CONF/ SUBSCRIPTIONS	\$6,000	\$3,794	\$6,000	\$5,533	\$3,000	\$1,847	\$5,000
414.461 BUILDING INSPECTOR VEHICLE	\$0	\$6,216	\$0	\$0	\$0	\$0	\$0
TOTAL PLANNING / ZONING	\$375,900	\$522,914	\$524,500	\$449,525	\$674,400	\$567,430	\$1,019,997
<u>SANITATION:</u>							
429.120 SALARIES & WAGES-SEWER (New fund 95 in 2015)	\$502,300	\$488,196	\$528,200	\$0	\$0		
TOTAL SANITATION	\$502,300	\$488,196	\$528,200	\$0	\$0		
<u>REFUSE / RECYCLING:</u> (move to New Fund 05 in 2015)							
427.008 WAGES/SALARIES	\$0	\$0	\$0	\$75,962	\$0		
427.009 DEFERRED COMP	\$0	\$0	\$0	\$2,003	\$0		
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$34,000	\$24,864	\$25,100	\$25,560	\$0		
427.012 PRINTING	\$5,500	\$2,887	\$9,000	\$2,874	\$0		
427.013 POSTAGE	\$6,000	\$1,704	\$6,000	\$0	\$0		
427.014 LEGAL FEES	\$35,000	\$25,667	\$30,000	\$8,640	\$0		
427.015 SERVICES / MATERIALS / RECYCLE BINS	\$40,000	\$25,622	\$30,000	\$51,557	\$0		

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
EXPENSES**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
427.017 CAPITAL PURCHASE - BUILDING AND SECURITY	\$100,000	\$0	\$100,000	\$154,474	\$0		
427.018 CAPITAL RESERVE	\$149,500	\$55,677	\$156,400	\$0	\$0		
427.019 OFFICE RENTAL	\$16,000	\$16,000	\$25,000	\$0	\$0		
427.117 DEFERRED COMPENSATION	\$2,500	\$1,952	\$2,500	\$0	\$0		
427.120 SALARIES/WAGES INCLUDING PART TIME	\$70,000	\$93,874	\$76,100	\$0	\$0		
427.192 SOCIAL SECURITY/FICA/UNEMPLOYMENT	\$5,500	\$9,706	\$5,900	\$0	\$0		
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$1,305,000	\$1,340,256	\$1,345,000	\$1,516,711	\$0		
TOTAL REFUSE / RECYCLING	\$1,769,000	\$1,598,209	\$1,811,000	\$1,837,781	\$0		
PUBLIC WORKS DEPARTMENT							
LEAF COLLECTION / COMPOSTING: (New Fund 05 in 2015)							
427.131 LEAF COLLECTION WAGES	\$0	\$3,174	\$0	\$61,522	\$0		
427.450 SMALL TOOLS	\$0	\$0	\$0	\$28,493	\$0		
427.700 COMPOST EQUIPMENT REPAIR & MAINTENANCE	\$15,000	\$16,473	\$15,000	\$31,300	\$0		
TOTAL LEAF COLLECTION / COMPOSTING	\$15,000	\$19,647	\$15,000	\$121,315	\$0		
PUBLIC WORKS:							
430.117 DEFERRED COMPENSATION	\$0	\$0	\$0	\$0	\$8,500	\$7,811	\$10,576
430.124 SALARIES / WAGES	\$608,300	\$578,709	\$649,200	\$508,693	\$608,400	\$428,474	\$628,911
430.143 DISPATCH ANSWERING SERVICE	\$800	\$875	\$1,000	\$0	\$1,000	\$0	\$0
430.192 FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$45,838
430.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$4,370
430.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$22,749
430.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$208,070
430.197 PENSION	\$0	\$0	\$0	\$0	\$0	\$0	\$78,486
430.198 LIFE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$6,900
430.205 WORKPLACE SAFETY (SEE 430.460)	\$400	\$1,011	\$1,000	\$533	\$0	\$583	\$0
430.210 OFFICE SUPPLIES / EQUIPMENT MAINTENANCE	\$100	\$51	\$100	\$0	\$100	\$0	\$100
430.220 OPERATING SUPPLIES	\$8,000	\$10,275	\$8,000	\$8,106	\$8,000	\$5,895	\$8,000
430.226 CUSTODIAL SUPPLIES	\$1,200	\$1,401	\$1,500	\$1,054	\$1,500	\$1,686	\$1,500
430.231 VEHICLE FUELS-GASOLINE	\$0	\$0	\$0	\$670	\$51,200	\$17,760	\$51,200
430.232 VEHICLE FUELS-DIESEL	\$0	\$0	\$0	\$0	\$51,300	\$28,819	\$51,300
430.250 VEHICLE REPAIR & MAINTENANCE-CONTRACTED	\$40,000	\$42,333	\$40,000	\$34,888	\$40,000	\$12,192	\$40,000
430.321 TELEPHONES	\$7,500	\$6,195	\$7,500	\$5,949	\$7,500	\$5,373	\$7,500
430.327 RADIO MAINTENANCE AND EQUIPMENT	\$1,000	\$559	\$1,000	\$1,897	\$1,000	\$0	\$1,000
430.361 ELECTRIC	\$12,000	\$6,985	\$9,000	\$8,860	\$10,000	\$7,704	\$10,000
430.362 NATURAL GAS	\$9,000	\$7,142	\$8,000	\$11,375	\$10,000	\$8,663	\$10,000
430.373 BUILDING MAINTENANCE / REPAIR	\$30,000	\$54,320	\$50,000	\$17,940	\$30,000	\$25,482	\$15,000
430.374 VEHICLE PARTS (NEW # FOR 2015, OLD # 438.374)	\$35,000	\$44,623	\$60,000	\$0	\$52,000	\$23,158	\$52,000
430.440 UNIFORMS & SHOES	\$18,000	\$22,241	\$21,000	\$24,472	\$18,000	\$15,873	\$18,000

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
EXPENSES**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
430.441 WORKPLACE DRUG / ALCOHOL CDL TEST	\$2,500	\$1,985	\$2,500	\$2,014	\$2,500	\$1,930	\$2,500
430.460 TRAINING-WORK PLACE SAFETY	\$2,000	\$1,160	\$2,000	\$761	\$2,000	\$955	\$2,000
430.462 NEW STORAGE BUILDING - PUBLIC WORKS	\$0	\$0	\$0	\$0	\$0	\$47	\$0
430.740 EQUIPMENT RENTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
TOTAL PUBLIC WORKS	\$775,800	\$779,864	\$861,800	\$627,212	\$903,000	\$592,405	\$1,280,000
<u>SNOW AND ICE REMOVAL:</u>							
432.140 SALARIES AND WAGES	\$12,000	\$14,434	\$12,000	\$51,046	\$25,000	\$42,182	\$40,000
432.192 FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$3,060
432.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
432.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
432.220 SALT & ANTI-SKID	\$125,000	\$131,275	\$125,000	\$131,031	\$125,000	\$151,191	\$135,000
432.250 MAINTENANCE	\$10,000	\$6,334	\$10,000	\$13,013	\$12,000	\$12,367	\$12,000
432.740 SNOW EQUIPMENT RENTAL AND PLOWING-CONTRACTED	\$10,000	\$5,496	\$15,000	\$1,452	\$12,000	\$2,552	\$8,000
TOTAL SNOW AND ICE REMOVAL	\$157,000	\$157,539	\$162,000	\$196,542	\$174,000	\$208,292	\$198,060
<u>TRAFFIC LIGHTS & STREET SIGNS:</u>							
433.220 STREET SIGNS MAINTENANCE / SUPPLIES	\$14,000	\$15,723	\$14,000	\$6,179	\$14,000	\$4,613	\$14,000
433.361 TRAFFIC LIGHTS / ELECTRIC	\$10,000	\$10,786	\$12,000	\$11,757	\$12,000	\$8,753	\$12,000
433.377 TRAFFIC LIGHT MAINTENANCE	\$75,000	\$56,483	\$55,000	\$53,428	\$55,000	-\$4,925	\$55,000
TOTAL TRAFFIC LIGHTS & STREET SIGNS	\$99,000	\$82,991	\$81,000	\$71,364	\$81,000	\$8,441	\$81,000
<u>STREET / ROAD MAINTENANCE:</u>							
438.245 ASPHALT PATCHING MATERIALS	\$150,000	\$135,201	\$150,000	\$53,814	\$150,000	\$113,540	\$150,000
438.247 STORM SEWER MATERIALS	\$8,000	\$2,388	\$5,000	\$500	\$5,000	\$500	\$5,000
438.249 STREET PAINTING MATERIALS	\$45,000	\$44,506	\$55,000	\$53,906	\$8,000	\$35,689	\$8,000
438.250 WEED SPRAYING	\$6,000	\$4,248	\$6,000	\$35	\$6,000	\$10,043	\$10,000
438.260 MINOR OPERATING EQUIPMENT / SUPPLIES	\$2,000	\$420	\$2,000	\$2,129	\$1,000	\$807	\$1,000
438.310 STREET LINE PAINTING-CONTRACTED				\$0	\$47,000	\$0	\$47,000
438.371 PENNDOT INSPECTIONS	\$200	\$2,153	\$200	\$0	\$0	\$0	\$0
438.373 SMALL TOOLS	\$0		\$5,000	\$307	\$3,500	\$2,151	\$3,500
438.374 VEHICLE PARTS	\$0	\$0	\$0	\$50,285	\$0	\$455	
439.245 CURB MECHANIZED PAVING	\$500	\$0	\$500	\$6,530	\$1,000	\$0	\$1,000
439.375 GUARDRAILS	\$15,000	\$0	\$15,000	\$0	\$15,000	\$0	\$15,000
439.605 FOGELSVILLE DAM	\$0		\$50,000	\$212,635	\$0	\$0	\$0
439.606 STREET RESURFACING & OVERLAY	\$200,000	\$175,614	\$200,000	\$10,000	\$200,000	\$0	\$200,000
439.708 RTE 100 WIDENING PROJECT				\$326,579	\$0	\$0	\$0
439.790 REPLACE PICK UP TRUCK (moved to FUND #31, in 2015)	\$0		\$22,000	\$109,937	\$0	\$8,281	\$0
439.792 BRIDGEWORK-HAASADAHL	\$0			\$0	\$0	\$0	\$36,000
439.793 PURCHASE OF MOWER AND PAINT MACHINE	\$10,000	\$10,381	\$17,000	\$0	\$0	\$0	\$0
TOTAL STREET / ROAD MAINTENANCE	\$436,700	\$374,912	\$527,700	\$826,657	\$436,500	\$171,466	\$476,500

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
EXPENSES**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>PARKS:</u>							
454.117 DEFERRED COMPENSATION	\$0	\$0	\$0	\$0	\$9,700	\$1,575	\$2,431
454.121 SALARIES / WAGES INCLUDING PART-TIME	\$273,900	\$260,690	\$278,000	\$261,259	\$302,700	\$245,483	\$285,725
454.131 SEASONAL MAINTENANCE AND DETENTION PONDS	\$30,000	\$22,139	\$30,000	\$32,306	\$30,000	\$11,336	\$30,000
454.143 DISPATCH ANSWERING SERVICE	\$1,200	\$875	\$1,200	\$875	\$1,000	\$0	\$1,000
454.192 FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$21,031
454.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$2,670
454.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$10,335
454.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$75,701
454.197 PENSION	\$0	\$0	\$0	\$0	\$0	\$0	\$32,662
454.198 LIFE & DISABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$2,700
454.220 SUPPLIES / GENERAL EQUIPMENT	\$4,000	\$4,635	\$4,000	\$482	\$4,000	\$2,986	\$4,000
454.222 ATHLETIC FIELD SURFACE MAINTENANCE	\$10,000	\$4,898	\$15,000	\$10,000	\$10,000	\$150	\$10,000
454.250 MAINTENANCE / REPAIR OF PARK VEHICLES	\$10,000	\$8,853	\$12,000	\$6,956	\$8,000	\$4,619	\$8,000
454.361 ELECTRIC FOR PARK FACILITIES	\$12,000	\$9,069	\$12,000	\$12,682	\$12,000	\$8,054	\$12,000
454.375 GENERAL MAINTENANCE-BUILDINGS	\$6,000	\$9,598	\$8,000	\$8,425	\$6,000	\$8,969	\$6,000
454.455 WEED SPRAYING	\$4,000	\$4,959	\$4,000	\$7,816	\$4,000	\$0	\$4,000
454.600 MAINTENANCE - OTHER PARKS & RETENTION PONDS	\$8,000	\$6,859	\$8,000	\$7,496	\$8,000	\$7,856	\$25,000
454.610 GRANGE ROAD PARK	\$200,000	\$188,088	\$200,000	\$5,628	\$5,000	\$5,295	\$5,000
454.620 UPPER MACUNGIE PARK	\$8,000	\$13,505	\$8,000	\$1,715	\$5,000	\$63	\$5,000
454.630 RICKY PARK	\$4,000	\$4,810	\$4,000	\$1,861	\$2,000	\$3,353	\$2,000
454.640 LONE LANE PARK	\$10,000	\$13,633	\$10,000	\$1,065	\$5,000	\$3,324	\$13,500
454.650 BREINIGSVILLE PARK	\$15,000	\$14,440	\$10,000	\$2,002	\$10,000	\$2,470	\$10,000
454.722 PURCHASE PARK TABLES / BENCHES / GRILLS / ROOF	\$100,000	\$80,202	\$100,000	\$75	\$100,000	\$5,123	\$100,000
454.723 INDEPENDENT PARK	\$50,000	\$71,765	\$50,000	\$37,175	\$50,000	\$24,583	\$25,000
454.724 ELECTRIC FOR INDEPENDENT PARK	\$10,000	\$4,978	\$10,000	\$4,829	\$10,000	\$4,668	\$7,000
454.726 INDEPENDENT PARK REFUNDS	\$0	\$0	\$3,000	\$9,710	\$6,000	\$8,200	\$7,095
TOTAL PARKS	\$756,100	\$723,996	\$767,200	\$412,357	\$588,400	\$348,107	\$707,850
TOTAL PUBLIC WORKS DEPARTMENT	\$2,239,600	\$2,138,948	\$2,414,700	\$2,255,447	\$2,182,900	\$1,328,711	\$2,743,410
<u>RECREATION:</u>							
451.117 DEFERRED COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$0	\$325
451.120 SALARIES AND WAGES	\$0	\$0	\$0	\$0	\$0	\$0	\$39,206
451.192 FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$2,895
451.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$380
451.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$82
451.196 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$9,516
451.197 PENSION	\$0	\$0	\$0	\$0	\$0	\$0	\$4,893
451.198 LIFE & DISABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$600

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
GENERAL FUND 01
EXPENSES**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
451.702 COMPUTER SOFTWARE & HARDWARE	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
TOTAL RECREATION	\$0	\$0	\$0	\$0	\$0	\$0	\$62,897
<u>MISCELLANEOUS:</u>							
456.500 MISC. DONATIONS BY TOWNSHIP	\$2,500	\$0	\$500	\$253	\$0	\$0	\$0
456.501 REFUNDS PAID BY THE TOWNSHIP	\$2,000	\$4,275	\$2,000	\$794	\$1,000	\$8,261	\$0
456.502 SUPPLIES FOR KITCHEN	\$2,500	\$928	\$2,500	\$1,014	\$1,000	\$826	\$1,000
456.503 DISCOUNT AMUSEMENT TICKETS	\$1,600	\$3,292	\$1,600	\$3,888	\$2,500	\$3,620	\$2,500
456.504 RELEASE OF CONSTRUCTION ESCROWS	\$3,000	\$63,923	\$3,000	\$0	\$3,000	\$432,998	\$400,000
456.505 RETURN OF UNUSED ADMIN. ESCROWS	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
456.506 SPORTS CLINICS AND PROGRAMS	\$0	\$10,847	\$10,000	\$7,961	\$9,000	\$9,825	\$10,000
456.507 RETURN OF UNUSED ZONING ESCROWS	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
TOTAL MISCELLANEOUS	\$11,600	\$83,264	\$19,600	\$13,910	\$16,500	\$455,530	\$618,500
<u>CIVIL:</u>							
457.501 COMMUNITY CELEBRATIONS	\$20,000	\$17,999	\$22,500	\$19,360	\$25,000	\$19,794	\$29,300
457.502 LEHIGH COUNTY SENIOR CITIZENS	\$9,000	\$17,999	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
457.504 HUMANE SOCIETY & DEER PICK-UP	\$14,500	\$13,190	\$13,500	\$1,050	\$13,500	\$6,840	\$13,500
457.505 LEHIGH CNTY CHILD ABUSE, MERT TEAM, MEALS ON WHEELS	\$7,000	\$4,000	\$7,000	\$4,500	\$7,000	\$2,500	\$2,500
TOTAL CIVIL	\$50,500	\$53,188	\$52,000	\$33,910	\$54,500	\$38,134	\$54,300
<u>INTERGOVERNMENTAL EXPENSE:</u>							
480.010 MISCELLANEOUS EXPENDITURES	\$500	\$88,626	\$500	\$0	\$500	\$7,605	\$0
481.192 FICA	\$352,800	\$328,557	\$359,500	\$0	\$163,300	\$92,163	\$0
481.520 VOLUNTEER FIRE RELIEF AID (move to New Fund 50, in 2015)	\$225,400	\$262,637	\$262,600	\$255,753	\$0	\$0	\$0
481.522 REGIONAL POLICE FORCE - STATE AID	\$165,300	\$0	\$0	\$0	\$0	\$0	\$0
487.361 PAYROLL TAXES - SS, UNEMPLOYMENT	\$0	\$0	\$0	\$313,670	\$0	\$30,447	\$0
492.002 TRANSFER TO STREET LIGHT FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$36,900
492.004 TRANSFER TO FIRE FUND	\$0	\$0	\$0	\$0	\$84,500	\$0	\$73,775
492.020 TRANSFER TO MEDICAL EXPENSE FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492.031 TRANSFER TO CAPITAL EQUIPMENT FUND	\$300,000	\$947,532	\$300,000	\$939,557	\$300,000	\$0	\$700,000
TOTAL INTERGOVERNMENTAL EXPENSES	\$1,044,000	\$1,627,352	\$922,600	\$1,508,980	\$548,300	\$130,215	\$810,675
TOTAL EXPENSES	\$13,363,300	\$14,639,262	\$14,145,000	\$15,112,161	\$11,841,400	\$7,607,247	\$12,934,345
Revenue OVER / (UNDER) EXPENSE	\$1,693,100	\$1,383,461	\$1,796,700	\$1,183,304	\$203,200	\$3,760,091	\$1,593
BALANCE FORWARD					\$2,100,000		\$5,591,988
ENDING BALANCE					\$2,303,200		\$5,593,581
TOTAL RESTRICTED					\$0		\$0
TOTAL UNRESTRICTED					\$2,303,200		\$5,593,581

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

GENERAL GOVERNMENT ADMINISTRATION

- 400.110 **TOWNSHIP MANAGER - SALARY** - Executive pay for manager.
- 400.111 **BOARD MEMBERS - SALARY** - Rate set by auditors.
- 400.112 **HUMAN RESOURCES - SALARY** - Pay for Human Resources Coordinator.
- 400.113 **SALARIES ELECTED OFFICIALS / MEETINGS** - Salaries that are paid to the Upper Macungie Township Supervisors to attend meetings. Gill - \$4,125, Brunell - \$4,125 and Rader - \$4,125. 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 employees designated in General Government Administration.
- 400.119 **RESERVE PERSONNEL** - Money set aside for new staff members in 2016 - undermined at the present time.
- 400.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 400.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 4.0% of employees \$9,000 wages annually.
- 400.195 **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.
- 400.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan.
- 400.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 400.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 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 Finance Director/Treasurer's position.
- 402.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 402.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 4.0% of employees \$9,000 wages annually.
- 402.195 **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.
- 402.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan.
- 402.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 402.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.

FINANCIAL ADMINISTRATION con't

- 402.300 **BANK CHARGES** - Fees incurred for banking services, including services charges, NSF charges and account maintenance.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 402.400 **BACKGROUND CLEARANCES & TESTING** - Costs incurred for various background and pre-employment testing.
- 402.460 **SEMINARS / CONFERENCES / TRAINING** - For the various seminars, conferences and training that is held during the year that the Finance Director 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. Includes all employee bond costs.

TAX COLLECTOR

- 403.110 **SALARY** - The Township Tax Collector is elected for the role of Tax Collector.
- 403.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 403.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 4.0% of employees \$9,000 wages annually.
- 403.195 **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.
- 403.310 **POSTAGE AND BILL PRINTING** - The expenses paid by the Township include printing of the tax bills and postage.
- 403.460 **SEMINARS / CONFERENCES / TRAINING** - For the various seminars, conferences and training that is held during the year that the Tax Collector will attend.
- 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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

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.
- 405.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 405.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 4.0% of employees \$9,000 wages annually.
- 405.195 **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.
- 405.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan.
- 405.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 405.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 405.210 **OFFICE SUPPLIES** - The cost of paper supplies, office materials, note pads, etc.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 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 **JETPAY COMPUTER** - Payroll and all tax reports done by JetPay.
- 405.312 **MANAGEMENT CONSULTING SERVICES** - The Township sometimes uses professional consultants for a variety of issues needed at the Township. Including fees billed to the Township for Earned Income Tax Committee representative.
- 405.701 **COMPUTER UPGRADE AND NEW COMPUTERS** - When necessary, the Township upgrades their computer systems and the purchase of new computers. 2016 estimates include (6) desktop replacements.
- 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.
- 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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 406.199 **OPEB (other post employee benefits)** - the costs to the Township for benefits other than pension to retirees specifically health care.
- 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 Maillie, CPA's including the cost of asset valuation services.
- 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.

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** - Wages associated with cleaning of all Township buildings.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 409.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 409.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 4.0% of employees \$9,000 wages annually.
- 409.195 **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.
- 409.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan.
- 409.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 409.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

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 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.

410.139 **LEGAL SERVICES** - Legal costs associated with the Police Department including labor and arbitration charges.

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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 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.
- 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** - Additional compensation paid to police officers based on years of service.
- 410.180 **OVERTIME NOT REIMBURSED** - Regular earned overtime.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 410.183 **OVERTIME REIMBURSED** - Overtime earned for work which is reimbursed by others (sometimes called) "special duty overtime" by department.
- 410.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 410.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 4.0% of employees \$9,000 wages annually.
- 410.195 **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.
- 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.
- 410.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 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.
- 410.490 **COMMUNITY SERVICE** - Costs associated with the police department to educate the public about public safety.
- 410.500 **PROFESSIONAL LIABILITY INSURANCE** - Liability coverage for law enforcement officers. Maximum limit of \$5,000,000.

FIRE DEPARTMENT

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 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.
- 411.121 **INTERN SALARY** - Wages for summer interns for three months.
- 411.137 **INSURANCE** - Liability, damages, other policies to cover the Fire Stations #8, #25 and #56.
- 411.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 411.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 4.0% of employees \$9,000 wages annually.
- 411.195 **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. Including the cost of Volunteer Fire Fighters (\$29,000).
- 411.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan.
- 411.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 411.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 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.
- 411.226 **CUSTODIAL SUPPLIES - OFFICE** - In-house supplies.
- 411.227 **CUSTODIAL SUPPLIES** - Cleaning supplies for use in the Fire Stations.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 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** - Inspector 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.
- 411.256 **EQUIPMENT PURCHASES** - To purchase small equipment like pumps, hoses and ladders for the fire companies and haz mat materials.
- 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, #56 and cell tower.
- 411.312 **FIRE STUDY** - Report to review the efficiency and effectiveness of the the three volunteer fire companies in the Township.
- 411.329 **OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT FIRE COMPANY** -

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 411.340 **RECRUITMENT & RETENTION** - Costs associated with marketing and communicating fire awareness and volunteerism to the public including \$5,000 for a promotional video; \$2,500; \$2,500 for promotional brochure and \$2,500 for a sponsor booth.
- 411.354 **VOLUNTEER FIREMEN REINBURSEMENTS AND FUNCTIONS** - Funds set aside for various Township functions such as Community Days and the joint Fire Team picnic.
- 411.370 **MAINTENANCE - CELL TOWER** - Maintenance costs associated with the newly erected cell tower at the Township's Administrative Building.
- 411.400 **BACKGROUND CLEARANCES** - Costs incurred for various background clearance testing on volunteer firemen.
- 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.
- 411.490 **COMMUNITY CELEBRATIONS** - Costs associated with the annual Fireworks Display at the Breinigville Park. These costs include the Allentown Band, signage, rental of (14) regular and (4) handicapped Porta Johns and sound system. Detailed costs are \$1,600, \$500, \$1,800 & \$2,900 respectively.
- 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.
- 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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

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.
- 414.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 414.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 4.0% of employees \$9,000 wages annually.
- 414.195 **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. Including the cost of Volunteer Fire Fighters (\$29,000).
- 414.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan.
- 414.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 414.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 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.
- 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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 430.143 **DISPATCH ANSWERING SERVICE** - The answering service is used when the Township is not opened to answer important calls that need immediate attention.
- 430.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 430.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 4.0% of employees \$9,000 wages annually.
- 430.195 **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. Including the cost of Volunteer Fire Fighters (\$29,000).
- 430.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan.
- 430.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 430.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 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.
- 430.231 **VEHICLE FUELS - GASOLINE** - Gasoline used for the Public Works vehicles.
- 430.232 **VEHICLE FUELS - DIESEL** - Diesel used for the Public Works vehicles.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 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.
- 430.740 **EQUIPMENT RENTAL** - Costs associated with rental of mowers for the public works department.

SNOW AND ICE REMOVAL

- 432.140 **SALARIES / WAGES** - The salaries and wages for snow and ice removal in the Township.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 432.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 432.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 4.0% of employees \$9,000 wages annually.
- 432.195 **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. Including the cost of Volunteer Fire Fighters (\$29,000).
- 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.

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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 438.250 **WEED SPRAYING** - The Township sprays Slow Grow weed spray on the Retention Ponds in the Township.
- 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 - HAASADAHL 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 2016

- 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.
- 454.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 454.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 4.0% of employees \$9,000 wages annually.
- 454.195 **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. Including the cost of Volunteer Fire Fighters (\$29,000).
- 454.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan.
- 454.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 454.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 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, grills, roofs, etc.
- 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.

RECREATION

- 451.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program.
- 451.120 **SALARIES / WAGES** - Salaries and wages for the Township's Recreation and Events Coordinator.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 451.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 451.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 4.0% of employees \$9,000 wages annually.
- 451.195 **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. Including the cost of Volunteer Fire Fighters (\$29,000).
- 451.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan.
- 451.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 451.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 405.702 **COMPUTER SOFTWARE & HARDWARE** - Recreation software and kiosk costs.

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 **RELEASE OF CONSTRUCTION ESCROW FUNDS** - Funds from escrow accounts transferred to the General Account to facilitate refund to developers and owners.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 456.505 **RETURN OF UNUSED ADMINISTRATIVE ESCROW FUNDS** - Funds from escrow accounts transferred to the General Fund to return to developers.
- 456.506 **SPORTS CLINICS AND PROGRAMS** - The expense that occurs when holding sports clinics and different programs in the Township.
- 456.507 **RETURN OF UNUSED ZONING ESCROWS** - Funds from escrow accounts transferred to the General Fund to return to developers.

CIVIL

- 457.501 **COMMUNITY CELEBRATIONS** - Money set aside Christmas Lights and July 4th Fireworks. Includes \$19,400 for fireworks; Police OT for fireworks \$3,100; Sound system \$2,900; Allentown Band \$1,600; Signs \$500: (14 reg & 4 handicap) PortaJohns \$1,800.
- 457.502 **LEHIGH COUNTY SENIOR CITIZENS** - The Township donates to the Lehigh County Senior Citizens, Fogelsville and Trexlertown Senior Citizens.
- 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.
- 481.522 **REGIONAL POLICE FORCE - STATE AID** - Township receives revenue from the state that goes directly to the Regional Police Department.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2016

- 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 TO CAPITAL EQUIPMENT FUND** - Annual discretionary amount transferred from the General Fund to Fund 31 (Capital Equipment Fund).

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
SEWER REVENUE FUND 08
REVENUES**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>INTEREST EARNINGS:</u>							
341.010 INTEREST	\$30,000	\$32,169	\$30,000	\$2,581	\$30,000	\$3,712	\$6,100
341.020 INTEREST ON PAST DUE ACCOUNTS	\$5,000	\$5,398	\$5,500	\$2,500	\$5,500	\$4,666	\$6,000
TOTAL INTEREST EARNINGS	\$35,000	\$37,567	\$35,500	\$5,081	\$35,500	\$8,378	\$12,100
<u>SEWER RENTALS & FEES:</u>							
341.030 LATE PENALTIES	\$14,000	\$15,527	\$15,000	\$16,303	\$16,800	\$11,922	\$17,000
364.011 TAPPING FEES	\$1,000		\$2,000	\$5,500	\$4,400	\$3,440	\$0
364.012 INDUSTRIAL & COMMERCIAL USAGE FEES	\$3,700,000	\$4,381,665	\$4,100,000	\$4,705,129	\$4,706,000	\$3,647,703	\$4,706,000
364.014 RESIDENTIAL USAGE FEES	\$1,850,000	\$2,114,115	\$2,000,000	\$2,055,361	\$2,200,000	\$2,010,162	\$2,200,000
364.015 UNUSED SEWER ALLOCATION CHARGES	\$200,000	\$156,198	\$150,000	\$135,073	\$144,000	\$92,902	\$0
364.017 INSPECTION FEES-LATERALS	\$9,000	\$11,570	\$11,000	\$8,100	\$11,000	\$11,050	\$11,000
364.018 SAMPLING ANALYSIS CHARGES	\$58,000	\$55,724	\$60,000	\$54,105	\$56,000	\$37,058	\$55,000
364.019 ADMINISTRATIVE CHARGES	\$5,000	\$6,122	\$5,000	\$4,060	\$5,000	\$4,110	\$5,000
364.441 ON SITE SEWAGE PERMITS (HAULERS)	\$0	\$0	\$0	\$225	\$400	\$0	\$0
398.001 LOWHILL/WEISENBERG TOWNSHIPS REIMBURSEMENTS	\$8,700	\$9,499	\$9,000	\$7,144	\$9,400	\$5,532	\$9,500
398.002 LOWER MACUNGIE TOWNSHIP REIMBURSEMENTS	\$2,000	\$2,762	\$1,800	\$2,495	\$2,900	\$1,360	\$3,000
TOTAL SEWER RENTALS & FEES	\$5,847,700	\$6,753,182	\$6,353,800	\$6,993,495	\$7,155,900	\$5,825,237	\$7,006,500
<u>ADDITIONAL REVENUE:</u>							
380.020 LIENS	\$11,000	\$3,510	\$5,000	\$4,454	\$5,000	\$2,706	\$5,000
380.030 LEGAL FEES	\$500	\$0	\$500	\$160	\$500	\$1,632	\$500
380.099 MISC. REVENUE	\$1,200	\$603	\$1,000	\$53,668	\$1,000	\$15	\$2,000
383.000 SEWER ASSESSMENTS	\$1,000	\$0	\$1,000	\$0	\$0	\$0	\$0
397.000 TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ADDITIONAL REVENUE	\$13,700	\$4,113	\$7,500	\$58,282	\$6,500	\$4,353	\$7,500
TOTAL SEWER REVENUES	\$5,896,400	\$6,794,862	\$6,396,800	\$7,056,858	\$7,197,900	\$5,837,968	\$7,026,100
BALANCE FORWARD					\$2,000,000		\$4,900,000
TOTAL AVAILABLE					\$9,197,900		\$11,926,100
TOTAL UNRESTRICTED					\$9,197,900		\$11,926,100

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
SEWER REVENUE FUND 08
EXPENSES**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>COLLECTION SYSTEM PERSONNEL:</u>							
429.140 SEWER WAGES	\$493,000	\$487,355	\$495,000	\$459,085	\$533,800	\$364,795	\$325,859
429.156 HEALTH INSURANCE	\$122,000	\$108,716	\$115,000	\$102,614	\$124,400	\$104,024	\$83,399
429.158 LIFE INSURANCE	\$5,500	\$5,579	\$5,500	\$5,221	\$4,700	\$2,858	\$3,600
429.159 PENSION	\$0	\$0	\$0	\$0	\$0	\$0	\$40,666
429.161 FICA	\$37,000	\$37,283	\$37,000	\$35,120	\$44,000	\$27,808	\$24,017
429.162 UNEMPLOYMENT COMPENSATION	\$0	\$17,217	\$17,100	\$15,990	\$16,000	\$0	\$2,280
429.163 DEFERRED COMPENSATION	\$8,500	\$9,232	\$10,000	\$5,151	\$7,000	\$7,094	\$6,338
429.164 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$11,787
429.191 UNIFORMS	\$500	\$490	\$500	\$200	\$6,000	\$337	\$1,000
429.195 TRAINING	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,778	\$3,000
TOTAL COLLECTION SYSTEM PERSONNEL	\$667,500	\$665,872	\$681,100	\$623,381	\$736,900	\$508,694	\$501,946
<u>COLLECTION SYSTEM OPERATIONS:</u>							
429.205 WORKPLACE SAFETY	\$1,000	\$248	\$1,000	\$0	\$500	\$2,098	\$1,000
429.206 INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$23,000
429.207 ENGINEERING FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
429.220 OPERATING SUPPLIES	\$11,000	\$20,386	\$20,000	\$9,468	\$15,000	\$1,967	\$15,000
429.231 VEHICLE FUELS - GASOLINE	\$4,000	\$3,600	\$4,000	\$3,330	\$15,500	\$0	\$15,000
429.232 VEHICLE FUELS - DIESEL	\$0	\$0	\$0	\$0	\$4,700	\$0	\$5,000
429.239 PUMP STATIONS - FUELS	\$3,000	\$0	\$3,000	\$60	\$3,000	\$12,611	\$5,000
429.250 VEHICLE MAINTENANCE & REPAIR	\$12,000	\$18,806	\$20,000	\$20,764	\$20,000	\$16,749	\$20,000
429.363 ELECTRIC (PUMP STATIONS)	\$46,000	\$39,022	\$45,000	\$34,933	\$40,000	\$28,291	\$46,000
429.374 REPAIRS & MAINT. - MAINS, MANHOLES & LATERALS	\$26,000	\$8,921	\$20,000	\$6,043	\$15,000	\$14,758	\$15,000
429.375 REPAIRS & MAINT. - PUMP STATION EQUIPMENT	\$0	\$0	\$0	\$6,043	\$0	\$52,992	\$40,000
429.376 REPAIRS & MAINT. - PUMP STATION BLDGS/PROP	\$0	\$0	\$0	\$0	\$0	\$86,663	\$5,000
429.377 PUMP STATION GENERAL EXPENSE	\$60,000	\$147,365	\$90,000	\$120,520	\$90,000	\$0	\$60,000
429.378 SANITARY SEWER REPAIRS & CORRECTIONS (I&i)	\$623,200	\$35,777	\$650,000	\$94,908	\$700,000	\$0	\$25,000
429.452 FLOW METER MAINTENANCE	\$5,000	\$1,490	\$4,000	\$2,331	\$2,500	\$2,736	\$5,000
TOTAL COLLECTION SYSTEM OPERATIONS	\$791,200	\$275,614	\$857,000	\$298,400	\$906,200	\$218,866	\$430,000
<u>CONVEYANCE AND TREATMENT:</u>							
429.470 LCA WESTERN LEHIGH INTERCEPTOR CHARGES	\$3,750,000	\$2,816,649	\$4,000,000	\$2,846,793	\$4,000,000	\$1,883,191	\$4,154,000
429.471 LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$147,000	\$61,551	\$161,000	\$118,300	\$161,000	\$75,241	\$139,000
429.472 LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$10,000	\$42,310	\$33,000	\$22,770	\$33,000	\$16,377	\$35,000

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
SEWER REVENUE FUND 08
EXPENSES**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
429.480 AUTHORITY FEES	\$3,000	\$2,318	\$3,000	\$2,029	\$2,500	\$1,473	\$2,500
TOTAL SEWER DEPARTMENT SERVICES	\$3,910,000	\$2,922,828	\$4,197,000	\$2,989,892	\$4,196,500	\$1,976,282	\$4,330,500
<u>ADMINISTRATION PERSONNEL:</u>							
430.140 SEWER WAGES (JB, CY, CM)	\$0	\$0	\$0	\$0	\$0	\$0	\$178,826
430.143 DISPATCH ANSWERING SERVICE	\$600	\$875	\$900	\$875	\$900	\$329	\$0
430.156 HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$68,002
430.158 LIFE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,800
430.159 PENSION	\$0	\$0	\$0	\$0	\$0	\$0	\$22,317
430.161 FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$12,937
430.162 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$1,140
430.163 DEFERRED COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$0	\$3,950
430.164 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$374
430.191 UNIFORMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
430.195 TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
TOTAL SEWER ADMINISTRATION COSTS	\$600	\$875	\$900	\$875	\$900	\$329	\$290,346
<u>OFFICE SUPPLIES & EQUIPMENT:</u>							
429.100 BANK SERVICE CHARGES	\$0	\$0	\$0	\$0	\$0	\$15	\$0
429.210 OFFICE SUPPLIES/EQUIPMENT	\$22,000	\$16,757	\$22,000	\$14,958	\$22,000	\$9,601	\$15,000
429.216 OFFICE EQUIPMENT MAINTENANCE	\$6,500	\$9,650	\$10,000	\$13,834	\$10,000	\$14,605	\$12,000
429.217 IT PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
429.218 IT MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
429.219 MISCELLANEOUS	\$0	\$0	\$0	\$12,555	\$0	\$0	\$1,000
429.311 ACCOUNTING SERVICES	\$18,000	\$19,200	\$20,000	\$18,000	\$20,000	\$0	\$5,000
429.313 ENGINEERING SERVICES	\$300,000	\$394,039	\$370,000	\$322,000	\$400,000	\$241,117	\$145,000
429.314 LEGAL SERVICES	\$25,000	\$12,191	\$20,000	\$8,920	\$15,000	\$8,210	\$15,000
429.321 COMMUNICATIONS	\$6,500	\$6,591	\$7,000	\$3,838	\$2,300	\$2,546	\$6,000
429.325 POSTAGE	\$8,600	\$8,946	\$8,900	\$7,459	\$7,000	\$415	\$6,500
429.327 RADIO MAINTENANCE	\$100	\$0	\$100	\$0	\$100	\$0	\$0
429.341 ADVERTISING	\$1,000	\$32	\$1,000	\$626	\$1,000	\$360	\$1,000
429.342 PRINTING	\$3,000	\$1,674	\$3,000	\$1,366	\$2,500	\$1,369	\$5,000
429.350 INSURANCE	\$24,000	\$15,105	\$22,000	\$22,245	\$29,600	\$22,069	\$22,000
429.361 ELECTRIC (OFFICE) SEE 429.821	\$6,000	\$5,612	\$6,000	\$4,919	\$0	\$0	\$0
TOTAL OFFICE SUPPLIES & EQUIPMENT	\$420,700	\$489,795	\$490,000	\$430,720	\$509,500	\$300,305	\$240,500

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
SEWER REVENUE FUND 08
EXPENSES**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>TRANSFERS & MISCELLANEOUS:</u>							
429.009 OVERHEAD	\$0	\$0	\$0	\$0	\$0	\$0	\$58,092
429.010 TOWNSHIP FACILITY RENTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$49,752
429.011 PUBLIC WORKS FACILITY RENTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$64,000
429.415 REFUNDS	\$2,000	\$0	\$1,000	\$183	\$1,000	\$764	\$0
429.670 TRANSFER TO CAPITAL IMPROVEMENTS	\$122,000	\$10,080	\$100,000	\$66,946	\$100,000	\$0	\$0
429.700 PURCHASE FLOW METERS	\$3,000	\$0	\$3,000	\$371,369	\$3,000	\$0	\$0
429.791 REPLACE PICK-UP TRUCK	\$0	\$179,227	\$20,000	\$131,562	\$0	\$0	\$0
429.793 REPLACE DUMP TRUCK/UTILITY TRUCKS/BACKHOE	\$200,000	\$0	\$150,000	\$132,805	\$0	\$77,660	\$0
429.800 DEPRECIATION EXPENSE	\$0	\$531,571	\$0	\$541,913	\$0	\$0	\$0
429.821 FACILITY RENT AND UTILITIES GARAGE/OFFICE	\$74,000	\$0	\$75,000	\$18,961	\$144,000	\$185	\$0
429.100 BANK FEES	\$0	\$1,110	\$0	\$0	\$0	\$0	\$0
429.900 MISCELLANEOUS (INCLUDES COKE TESTING)	\$5,000	\$385	\$5,000	\$5,476	\$5,000	\$7,010	\$0
492.018 TRANSFER TO CAPITAL RESERVE	\$1,000	\$0	\$0	\$0	\$500,000	\$4,500,000	\$1,000,000
TOTAL TRANSFERS & MISCELLANEOUS	\$407,000	\$722,373	\$354,000	\$1,269,216	\$753,000	\$4,585,619	\$1,171,844
<i>TOTAL SEWER EXPENSES:</i>							
	\$6,197,000	\$5,077,358	\$6,580,000	\$5,612,485	\$7,103,000	\$7,590,096	\$6,965,136
Revenue OVER / (UNDER) EXPENSE	-\$300,600	\$1,717,504	-\$183,200	\$1,444,373	\$94,900	-\$1,752,128	\$60,964
BALANCE FORWARD					\$2,000,000		\$4,900,000
ENDING BALANCE					\$2,094,900		\$4,960,964
TOTAL UNRESTRICTED					\$2,094,900		\$4,960,964

UPPER MACUNGIE TOWNSHIP AUTHORITY
FUND 08 - REVENUES 2016

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.
- 364.017 **INSPECTION FEES - LATERALS** - A \$50 inspection fee is charged to all customers connecting to the sewer system.
- 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.

UPPER MACUNGIE TOWNSHIP AUTHORITY
FUND 08 - REVENUES 2016

- 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 2016**

COLLECTION SYSTEM PERSONNEL

- 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.

- 429.159 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.

- 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.

- 429.164 **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.

- 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.

**UPPER MACUNGIE TOWNSHIP AUTHORITY
FUND 08 - EXPENSES 2016**

COLLECTION SYSTEM OPERATIONS

- 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.
- 429.206 **INSURANCE** - The entire sewer system, including employee liability is covered under various insurance policies.
- 429.207 **ENGINEERING SERVICES** - Costs incurred by the Engineering firm relating to Authority business which is not reimbursed by developers and customers.
- 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.
- 429.239 **PUMP STATION - FUELS** - 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.
- 429.250 **VEHICLE MAINTENANCE & REPAIRS** - The repairs and servicing of trucks and related equipment used by the Sewer Crew.
- 429.363 **ELECTRIC (PUMP STATION)** - The cost of operating the sewage pumps and stations.
- 429.374 **REPAIRS & MAINTENANCE (MAINS, MANHOLES & LATERALS)** - Costs associated with repairing mains, man holes and laterals of the sewer system and related supplies.
- 429.375 **REPAIRS & MAINT. - (PUMP STATION EQUIPMENT)** - The costs related to the operation and maintenance of the various sewage pump stations in the Township.
- 429.376 **REPAIRS & MAINT. - (PUMP STATION BLDGS/PROP)** - The costs related to the operation and maintenance of the various sewage pump stations buildings in the Township.

UPPER MACUNGIE TOWNSHIP AUTHORITY FUND 08 - EXPENSES 2016

- 429.377 **PUMP STATION GENERAL EXPENSE** - The costs related to the general operation and maintenance of the various sewage pump stations buildings 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.

- 429.452 **FLOW METER MAINTENANCE** - Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.

CONVEYANCE AND TREATMENT

- 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.

ADMINISTRATION PERSONNEL

- 430.140 **WAGES / SALARIES** - These costs are reimbursed to Upper Macungie Township to cover the administration and billing operation of the Authority.

- 430.156 **HEALTH INSURANCE** - Costs are reimbursed to Upper Macungie Township to cover Blue Cross and Blue Shield health insurance.

- 430.158 **LIFE INSURANCE** - Costs are reimbursed to Upper Macungie Township to cover life insurance premiums for employees of Upper Macungie Township Authority.

UPPER MACUNGIE TOWNSHIP AUTHORITY FUND 08 - EXPENSES 2016

- 430.159 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 430.161 **FICA** - These costs are reimbursed to Upper Macungie Township to cover costs of Federal Insurance Contributions Act deductions from payroll.
- 430.162 **UNEMPLOYMENT COMPENSATION** - Part of Wages, Salaries and Benefits are reimbursed to Upper Macungie Township.
- 430.163 **DEFERRED COMPENSATION** - Costs are reimbursed to Upper Macungie Township for contributions by the Township to the employee retirement plan.
- 430.164 **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.
- 430.195 **TRAINING** - The cost to send or have people come to the Township to train employees on new technology or safety systems.

OFFICE SUPPLIES & EQUIPMENT

- 429.100 **BANK FEES** - Fees charged by the bank, example N.S.F. fees.
- 429.210 **OFFICE SUPPLIES AND EQUIPMENT** - Covers the cost of normal office supplies plus upgrading and maintenance of computer system.
- 429.216 **OFFICE EQUIPMENT MAINTENANCE** - Cost to repair the office equipment such as computers and copiers that are not covered under contracts.
- 429.217 **IT PURCHASES** - Acquisition of computer hardware or software for the Authority.
- 429.218 **IT MAINTENANCE** - Cost to repair the computers and peripheral IT equipment that are not covered under contracts.
- 429.219 **MISCELLANEOUS** - Expenses that do not have an exact line item.

UPPER MACUNGIE TOWNSHIP AUTHORITY FUND 08 - EXPENSES 2016

- 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.

- 429.314 **LEGAL SERVICES** - Costs incurred by the Solicitor relating to Authority business which is not reimbursed by developers and customers.

- 429.321 **COMMUNICATIONS** - Telephone equipment maintenance and rentals located in the office and pump stations. Also, radio equipment maintenance.

- 429.325 **POSTAGE** - Mailing costs for billing invoices, letters, etc.

- 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

TRANSFERS AND MISCELLANEOUS

- 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** -

**UPPER MACUNGIE TOWNSHIP AUTHORITY
FUND 08 - EXPENSES 2016**

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.

429.009 **OVERHEAD -** Cost of oversight and management of the Sewer Department to be reimbursed to Upper Macungie Township.

429.010 **TOWNSHIP FACILITY RENTAL -** Rental associated with the administrative office site to be reimbursed to Upper Macungie Township.

429.011 **PUBLIC WORKS FACILITY RENTAL -** Rental associated with public works facilities for storage of the Authority vehicles and equipment.

492.018 **TRANSFERRED TO CAPITAL RESERVE -** Funds transferred to Capital Reserve from payment of future Capital Expenditures.

429.415 **REFUNDS -** The cost to refund incorrect payments.

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
2016 BUDGET
STREET LIGHT FUND 02**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
301.110 STREET LIGHT TAXES- CURRENT YEAR	\$63,000	\$65,204	\$63,000	\$64,643	\$159,900	\$103,709	\$123,000
301.210 STREET LIGHT TAXES- PRIOR YEAR	\$200	\$0	\$200	\$103	\$100	\$986	\$100
392.010 TRANSFER FROM GENERAL FUND							\$36,900
TOTAL REVENUE	\$63,200	\$65,204	\$63,200	\$64,826	\$160,000	\$104,695	\$160,000
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$63,200	\$65,204	\$63,200	\$64,826	\$160,000	\$104,695	\$160,000
<u>EXPENSE</u>							
434.360 ELECTRICITY (PPL)	\$149,000	\$141,109	\$145,000	\$178,911	\$160,000	\$120,886	\$160,000
TOTAL EXPENSES	\$149,000	\$141,109	\$145,000	\$178,911	\$160,000	\$120,886	\$160,000
Revenue over / (under) expense	(\$85,800)	(\$75,905)	(\$81,800)	(\$114,085)	\$0	(\$16,191)	\$0
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE					\$0	(\$16,191)	\$0

**UPPER MACUNGIE TOWNSHIP
FUND 02 - REVENUE 2016**

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.

TRANSFERRED FROM GENERAL FUND - Funds needed to either subsidize the
392.010 02 Fund or to cover general lighting costs.

FUND 02 - EXPENSES 2016

STREET LIGHTS

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

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
FIRE PROTECTION FUND(HYDRANTS) 03**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
301.110 FIRE HYDRANT TAXES- CURRENT YEAR	\$270,000	\$321,051	\$313,200	\$318,853	\$326,000	\$323,395	\$340,000
301.210 FIRE HYDRANT TAXES- PRIOR YEAR	\$100	\$1,075	\$100	\$0	\$100	\$3,677	\$100
392.010 TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$270,100	\$322,126	\$313,300	\$318,853	\$326,100	\$327,072	\$340,100
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$130,000
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$270,100	\$322,126	\$313,300	\$318,853	\$326,100	\$327,072	\$470,100
<u>EXPENSE</u>							
403.600 HYDRANT TAX PAYMENTS (LCA)	\$130,000	\$154,118	\$160,000	\$194,757	\$156,000	\$117,489	\$200,000
TOTAL EXPENSES	\$130,000	\$154,118	\$160,000	\$194,757	\$156,000	\$117,489	\$200,000
Revenue over / (under) expense	\$140,100	\$168,008	\$153,300	\$124,096	\$170,100	\$209,583	\$140,100
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$130,000
ENDING BALANCE					\$170,100	\$209,583	\$270,100
TOTAL RESTRICTED					\$170,100		\$400,100
TOTAL UNRESTRICTED					\$0		\$0

UPPER MACUNGIE TOWNSHIP
FUND 03 - REVENUE 2016

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 2016

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
2016 BUDGET
FIRE FUND (ALARMS) 04**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
362.020 INTEREST	\$0	\$0	\$0	\$3	\$0	\$6	\$0
362.204 CONTRIBUTIONS & DONATIONS	\$0	\$2,006	\$0	\$4,356	\$0	\$0	\$0
362.205 EMERGENCY SERVICES (LOWHILL TWP.)	\$0	\$0	\$0	\$0	\$0	\$5,000	\$11,000
362.210 FIRE REPORTS	\$0	\$825	\$0	\$375	\$600	\$75	\$225
362.411 FALSE FIRE ALARMS	\$61,000	\$5,000	\$15,000	\$5,500	\$15,000	\$17,100	\$15,000
392.001 TRANSFERRED FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$84,400	\$0	\$73,775
TOTAL REVENUE	\$61,000	\$7,831	\$15,000	\$10,234	\$100,000	\$22,181	\$100,000
TOTAL FUND BALANCE FORWARD	\$0	\$16,122	\$0	\$17,124	\$0	\$17,124	\$0
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$61,000	\$23,953	\$15,000	\$27,359	\$100,000	\$39,305	\$100,000
<u>EXPENSE</u>							
411.190 FIRE FIGHTER REIMBURSEMENTS	\$81,000	\$98,078	\$105,000	\$0	\$100,000	\$0	\$100,000
TOTAL EXPENSES	\$81,000	\$98,078	\$105,000	\$0	\$100,000	\$0	\$100,000
Revenue over / (under) expense	-\$20,000	-\$90,247	-\$90,000	\$10,234	\$0	\$22,181	\$0
BALANCE FORWARD	\$0	\$16,122	\$0	\$17,124	\$0	\$17,124	\$0
ENDING BALANCE	-\$20,000	-\$74,125	-\$90,000	\$27,359	\$0	\$39,305	\$0
TOTAL RESTRICTED							
TOTAL UNRESTRICTED							

UPPER MACUNGIE TOWNSHIP
FUND 04 - REVENUE 2016

FIRE (ALARMS)

- 362.020 **INTEREST** - Interest received from bank accounts.
- 362.204 **CONTRIBUTIONS AND DONATIONS** - Donations received from residents and businesses.
- 362.205 **EMERGENCY SERVICES (LOWHILL TWP.)** - Semi-annual fees from this Township.
- 362.210 **FIRE REPORTS** - Reports normally requested by Insurance Companies.
- 362.411 **FALSE FIRE ALARM** - The Township charges business for false alarms.
- 392.001 **TRANSFERRED FROM GENERAL FUNDS** -

FUND 04 - EXPENSES 2016

FIRE (ALARMS)

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

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
REFUSE & RECYCLING FUND 05**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
<u>SALES & GRANTS</u>							
364.300 RESIDENTIAL FEES	\$1,650,000	\$1,786,726	\$1,710,000	\$1,821,668	\$1,840,000	\$1,715,334	\$1,840,000
364.301 INTEREST	\$10,000	\$11,679	\$11,000	\$11,308	\$11,000	\$8,769	\$11,000
364.302 PENALTIES	\$1,000	\$13,389	\$13,000	\$12,963	\$13,000	\$9,397	\$13,000
364.303 LIENS PAID	\$15,000	\$18,344	\$19,000	\$19,896	\$19,000	\$10,728	\$15,000
364.304 LEGAL PAID	\$2,000	\$2,808	\$2,000	\$337	\$2,000	\$925	\$2,000
364.305 SERVICES & MATERIALS (CARTS)	\$3,000	\$3,300	\$4,000	\$3,675	\$3,500	\$3,300	\$3,500
364.350 SALE OF STICKERS & RECYCLE BINS	\$4,000	\$2,644	\$3,000	\$2,918	\$3,000	\$3,284	\$3,000
364.351 904 GRANT	\$0	\$0	\$0	\$0	\$173,000	\$0	\$180,000
TOTAL SALES & GRANTS	\$1,685,000	\$1,838,890	\$1,762,000	\$1,872,765	\$2,064,500	\$1,751,736	\$2,067,500
<u>OTHER REVENUE</u>							
364.010 INTEREST	\$0	\$0	\$0	\$0	\$0	\$1,179	\$0
364.099 MISC INCOME		\$15,150		\$800	\$0	\$231	\$0
TOTAL OTHER REVENUE	\$0	\$15,150	\$0	\$800	\$0	\$1,410	\$0
TOTAL REVENUE	\$1,685,000	\$1,854,040	\$1,762,000	\$1,873,565	\$2,064,500	\$1,753,146	\$2,067,500
<u>FUND BALANCE FORWARD</u>							
NON-RESTRICTED	\$0	\$0	\$0	\$0	\$0	\$0	\$530,000
RESTRICTED (GRANT)	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700,000
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$2,230,000
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$1,685,000	\$1,854,040	\$1,762,000	\$1,873,565	\$2,064,500	\$1,753,146	\$4,297,500
<u>EXPENSE</u>							
<u>REFUSE/ RECYCLING</u>							
427.012 PRINTING	\$5,500	\$2,887	\$9,000	\$3,530	\$8,000	\$1,453	\$6,000
427.013 POSTAGE	\$6,000	\$1,704	\$6,000	\$5,628	\$6,500	\$948	\$6,500
427.014 LEGAL FEES	\$35,000	\$25,667	\$30,000	\$13,546	\$24,000	\$22,141	\$24,000
427.015 RECYCLING BINS AND CARTS	\$40,000	\$25,622	\$30,000	\$30,974	\$35,000	\$0	\$35,000
427.016 MATERIALS & SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$225	\$0
427.020 BANK FEES	\$0	\$0	\$0	\$72	\$0	\$0	\$0
427.117 DEFERRED COMPENSATION	\$2,500	\$1,952	\$2,500	\$1,540	\$2,000	\$2,040	\$2,000
427.120 RECYCLING WAGES	\$70,000	\$93,874	\$76,100	\$57,850	\$94,500	\$70,670	\$49,254

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
REFUSE & RECYCLING FUND 05**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
427.192 FICA	\$5,500	\$9,706	\$5,900	\$6,740	\$8,700	\$6,402	\$3,520
427.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$380
427.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$103
427.196 HEALTH INSURANCE	\$34,000	\$24,864	\$25,100	\$15,437	\$43,750	\$33,341	\$22,667
427.197 DEFINED PENSION PLAN					\$600	\$0	\$6,147
427.198 LIFE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$600
427.312 OVERHEAD	\$0	\$0	\$0	\$0	\$15,000	\$0	\$21,787
427.368 RECYCLING PROGRAM - ELECTRONICS & SHREDDING	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
427.383 OFFICE RENTAL	\$16,000	\$16,000	\$25,000	\$0	\$25,000	\$0	\$6,153
427.384 GARAGE RENTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$125,675
427.702 SERVICES (CONTRACTED)	\$1,305,000	\$1,340,256	\$1,345,000	\$1,058,563	\$1,505,500	\$1,116,022	\$1,515,000
TOTAL REFUSE/RECYCLING	\$1,519,500	\$1,542,532	\$1,554,600	\$1,193,879	\$1,768,550	\$1,253,244	\$1,834,786
<i>LEAF & YARD WASTE COLLECTION</i>							
428.103 REPAIR & MAINTENANCE SERVICE	\$15,000	\$16,473	\$15,000	\$19,917	\$20,000	\$12,323	\$20,000
428.104 MATERIALS & SUPPLIES	\$0	\$0		\$28,500	\$20,000	\$1,528	\$20,000
428.120 WAGES (LEAF COLLECTION)	\$0	\$3,174	\$0	\$61,522	\$100,000	\$0	\$75,000
428.121 WAGES (YARD WASTE)	\$0	\$0	\$0	\$0	\$28,000	\$18,987	\$28,000
428.231 VEHICLE FUELS - GASOLINE	\$0	\$0	\$0	\$0	\$1,000	\$0	\$1,000
428.232 VEHICLE FUELS - DIESEL	\$0	\$0	\$0	\$0	\$17,100	\$0	\$17,000
TOTAL LEAF & YARD WASTE COLLECTION	\$15,000	\$19,647	\$15,000	\$109,939	\$186,100	\$32,839	\$161,000
<i>CAPITAL EXPENSES</i>							
427.741 EQUIPMENT CAPITAL EXPENSE	\$100,000	\$0	\$100,000	\$0	\$5,000	\$0	\$330,000
492.031 TRANSFERRED TO CAPITAL EQUIPMENT FUND #31					\$100,000	\$0	\$0
REFUASE & RECYCLING CAPITAL RESERVE	\$149,500	\$55,677	\$156,400	\$147,490	\$0	\$0	\$0
TOTAL CAPITAL EXPENSES:	\$249,500	\$55,677	\$256,400	\$147,490	\$105,000	\$0	\$330,000
TOTAL REFUSE & RECYCLING EXPENSES	\$1,784,000	\$1,617,856	\$1,826,000	\$1,451,308	\$2,059,650	\$1,286,083	\$2,325,786
Revenue over / (under) expense	(\$99,000)	\$236,184	(\$64,000)	\$422,257	\$4,850	\$467,064	(\$258,286)
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$2,230,000
ENDING BALANCE	(\$99,000)	\$236,184	(\$64,000)	\$422,257	\$4,850	\$467,064	\$1,971,714
TOTAL RESTRICTED					\$0		\$1,370,000
TOTAL UNRESTRICTED					\$4,850		\$601,714

UPPER MACUNGIE TOWNSHIP
FUND 05

REFUSE & RECYCLING

REVENUE

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

EXPENSES

- 427.012 **PRINTING** - Cost of printing envelopes, letterhead and billing invoices.
- 427.013 **POSTAGE** - Mailing costs for billing invoices, letter, etc.

UPPER MACUNGIE TOWNSHIP
FUND 05

REFUSE & RECYCLING

- 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** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 427.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 4.0% of employees \$9,000 wages annually.
- 427.195 **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. Including the cost of Volunteer Fire Fighters (\$29,000).
- 427.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan.
- 427.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 427.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 427.312 **OVERHEAD** - Cost of oversight and management of the Refuse and Recycling Department. 2016 cost - \$21,787.

UPPER MACUNGIE TOWNSHIP
FUND 05

REFUSE & RECYCLING

- 427.383 **OFFICE RENTAL** - Township facility rental of \$6,153 annually.
- 427.383 **GARAGE RENTAL** - Public Works facility rental of \$125,675 annually.
- 427.702 **SERVICES (CONTRACTED)** - Paid to the Contractor based on the bid price to cover the Township. Currently Waste Management.

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.

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
SEWER CAPITAL RESERVE FUND 18**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$0	\$84,412	\$0	\$2,580	\$10,000	\$0	\$2,500
364.015 UNUSED ALLOCATION (UNUSED CAPACITY) CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$135,000
364.017 PUMP STATION CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000
364.016 NEW ALLOCATION (CAPACITY) CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
364.011 TAPPING FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
392.008 TRANSFERRED FROM THE SEWER REVENUE FUND	\$0	\$428,132	\$0	\$0	\$500,000	\$4,500,000	\$1,000,000
TOTAL REVENUE	\$0	\$512,544	\$0	\$2,580	\$510,000	\$4,500,000	\$1,227,500
TOTAL FUND BALANCE FORWARD	\$0	\$1,621,784	\$0	\$2,142,564	\$4,000,000		\$5,936,190
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$2,134,328	\$0	\$2,145,144	\$4,510,000	\$4,500,000	\$7,163,690
<u>EXPENSE</u>							
429.313 ENGINEERING	\$0	\$0	\$0	\$0	\$348,000	\$58,103	\$335,000
429.610 CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
429.740 PURCHASE OF NEW DUMP TRUCK	\$0	\$0	\$0	\$0	\$115,000	\$0	\$0
429.741 PURCHASE OF TAR KETTLE	\$0	\$0	\$0	\$0	\$47,000	\$45,700	\$0
492.001 TRANSFERRED TO SEWER REVENUE ACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATION BUILDING -							
429.600 RENOVATION TO RECEPTION AREA	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
MAINS, MANHOLES AND LATERALS -							
429.610 CIPP MAINS	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
429.611 CIPP LATERALS	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
429.620 MANHOLE LINING	\$0	\$0	\$0	\$0	\$0	\$31,972	\$150,000
429.630 MANHOLE REPAIRS	\$0	\$0	\$0	\$0	\$0	\$86,455	\$100,000
PUMP STATIONS AND FORCE MAINS -							
429.650 PUMP STATION EMERGENCY BYPASSES	\$0	\$0	\$0	\$0	\$0	\$0	\$70,000
429.660 CONSTRUCTION AT NEW APPLEWOOD PUMP STATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INSTRUMENTATION -							
429.640 SCADA/ANALYZERS	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
SEWER CAPITAL RESERVE FUND 18**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
429.670 METER REPAIR AND/OR REPLACE	\$0	\$0	\$0	\$0	\$0	\$0	\$45,000
VEHICLES AND EQUIPMENT -							
429.700 VEHICLES	\$0	\$0	\$0	\$0	\$0	\$0	\$56,000
429.750 EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$510,000	\$222,230	\$1,571,000
Revenue over / (under) expense	\$0	\$512,544	\$0	\$2,580	\$0	\$4,277,770	-\$343,500
BALANCE FORWARD	\$0	\$1,621,784	\$0	\$2,142,564	\$4,000,000		\$5,936,190
ENDING BALANCE	\$0	\$2,134,328	\$0	\$2,145,144	\$4,000,000		\$5,592,690
TOTAL RESTRICTED					\$4,000,000		\$5,592,690
TOTAL UNRESTRICTED					\$0		\$0

UPPER MACUNGIE TOWNSHIP
FUND 18 - REVENUES 2016

SEWER CAPITAL RESERVE

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 364.015 **ALLOCATION (UNUSED CAPACITY) CHARGE** -
- 364.017 **PUMP STATION CHARGES** -
- 364.016 **NEW ALLOCATION (CAPACITY) CHARGE** -
- 364.011 **TAPPING FEES** -
- 392.008 **TRANSFERRED FROM THE SEWER REVENUE FUND** - Funds transferred from the Sewer Revenue Fund 08 to the Sewer Capital Reserve Fund 18.

FUND 18 - EXPENSES 2016

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.
- 429.600 **RENOVATIONS TO RECEPTION AREA** -
 - 429.605 **UPGRADED COMPUTER HUB AND PATCH PANEL** - Safety improvement and changes to Sewer Authority payment counter area.
- 429.610 **CIPP MAINS** - Lining of Authority clay pipe sewer lines.
- 429.611 **CIPP LATERALS** - Lining of Authority clay pipe sewer lateral lines.
 - 429.620 **MANHOLE LININGS** - Rebuild and lining of various manholes in the system through Utility Services Group contract.
- 429.630 **MANHOLE REPAIRS** - Repair various manhole entry ways.

PUMP STATION EMERGENCY BYPASSES - Add bypasses to system pump
429.650 stations.

CONSTRUCTION AT NEW APPLEWOOD PUMP STATION - Project to enhance
429.660 system with developer to bear majority of the cost.

429.640 **SCADA/ANALYZERS** - Improvements to pump station analyzers.

METER REPAIR AND/OR REPLACE - Identify and repair or replace faulty system
429.670 meters.

VEHICLES - Acquire either new or replacement vehicles for the maintenance of the
429.700 system.

EQUIPMENT - Acquire either new or replacement equipment for the maintenance of
429.750 the system.

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
RECREATION CAPITAL FUND 19**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS		\$659		\$212	\$400		\$400
354.070 GRANTS		\$250		\$14,200	\$410,928		\$905,165
367.210 RECREATION FEES FROM DEVELOPERS		\$216,939		\$104,743	\$779,500	\$491,089	\$1,050,824
TOTAL REVENUE	\$0	\$217,848	\$0	\$119,155	\$1,190,828	\$491,089	\$1,956,389
TOTAL FUND BALANCE FORWARD	\$0	\$656,622	\$0	\$688,590	\$995,854		\$1,600,000
TOTAL REVENUE & AND FUND BALANCE AVAILABLE	\$0	\$874,470	\$0	\$807,745	\$2,186,682	\$491,089	\$3,556,389
<u>EXPENSE</u>							
439.790 PUBLIC WORKS EQUIPMENT PURCHASE							\$65,800
454.313 ENGINEERING					\$237,229	\$88,091	\$402,949
454.600 RECREATION PARK PROJECTS (IN HOUSE CONSTRUCTION)		\$185,880		\$180,559		\$1,822	\$260,062
454.610 RECREATION PROJECTS (CONTRACTED SERVICES)					\$1,104,674	\$98,744	\$112,000
454.670 GRANT PROJECTS (CONTRACTED SERVICES)						\$3,650	\$1,642,682
TOTAL EXPENSES	\$0	\$185,880	\$0	\$180,559	\$1,341,903	\$192,307	\$2,483,493
Revenue over / (under) expense	\$0	\$31,968	\$0	-\$61,404	-\$151,075	\$298,783	-\$527,104
BALANCE FORWARD	\$0	\$656,622	\$0	\$688,590	\$995,854	\$0	\$1,600,000
ENDING BALANCE	\$0	\$688,590	\$0	\$627,186	\$844,779	\$298,783	\$1,072,896
TOTAL RESTRICTED					\$844,779		\$1,072,896
TOTAL UNRESTRICTED					\$0		\$0

UPPER MACUNGIE TOWNSHIP
FUND 19 - REVENUES 2016

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 2016

RECREATION CAPITAL

- 439.790 **PUBLIC WORKS EQUIPMENT PURCHASES** - Acquire equipment for Public Works Department.
- 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
2016 BUDGET
STORMWATER MAINTENANCE FUND 20**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$0	\$294	\$0	\$145	\$220	\$52	\$200
361.035 DEVELOPER CONTRIBUTIONS	\$0	\$53,392	\$0		\$0	\$0	\$0
TOTAL REVENUE	\$0	\$53,686	\$0	\$145	\$220	\$52	\$200
TOTAL FUND BALANCE FORWARD	\$0	\$362,696	\$0	\$317,382	\$317,382	\$0	\$317,382
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$416,382	\$0	\$317,527	\$317,602	\$52	\$317,582
<u>EXPENSE</u>							
492.010 TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue over / (under) expense	\$0	\$53,686	\$0	\$145	\$220	\$52	\$200
BALANCE FORWARD	\$0	\$362,696	\$0	\$317,382	\$317,382	\$0	\$317,382
ENDING BALANCE	\$0	\$416,382	\$0	\$317,527	\$317,602	\$52	\$317,582
TOTAL RESTRICTED					\$317,602		\$317,582
TOTAL UNRESTRICTED					\$0		\$0

UPPER MACUNGIE TOWNSHIP
FUND 20 - REVENUES 2016

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 2016

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
2016 BUDGET
MEDICAL EXPENSE FUND 21**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$0	\$0	\$0	\$13	\$15	\$0	\$0
341.019 HEALTH INSURANCE DIVIDENDS	\$0	\$22,188	\$0	\$137,094	\$20,000	\$166,162	\$100,000
TOTAL REVENUE	\$0	\$22,188	\$0	\$137,107	\$20,015	\$166,162	\$100,000
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$22,188	\$202,932	\$202,947	\$360,779
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$22,188	\$0	\$159,295	\$222,947	\$369,109	\$460,779
<u>EXPENSE</u>							
392.010 TRANSFER TO GENERAL FUND							
402.156 TRANSITIONAL REINSURANCE FEES	\$0	\$0	\$0	\$0	\$8,064	\$8,330	\$5,642
402.157 PCOR FEES	\$0	\$0	\$0	\$0	\$386	\$0	\$350
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$8,450	\$8,330	\$5,992
Revenue over / (under) expense	\$0	\$22,188	\$0	\$137,107	\$11,565	\$157,832	\$94,008
BALANCE FORWARD	\$0	\$0	\$0	\$22,188	\$202,932	\$202,947	\$360,779
ENDING BALANCE	\$0	\$22,188	\$0	\$159,295	\$214,497	\$360,779	\$454,787
TOTAL RESTRICTED					\$214,497	\$360,779	\$454,787
TOTAL UNRESTRICTED					\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 21 - REVENUE 2016

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 2016

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
2016 BUDGET
SEWER AUTHORITY CAPITAL IMPROVEMENT FUND 22**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
341.010 INTEREST					\$15,000	\$1,190	\$2,000
364.740 ALLOCATION (CAPACITY) CHARGE					\$1,985,000	\$69,000	\$0
364.741 PUMP STATION CHARGES					\$0	\$107,856	\$0
364.742 NEW ALLOCATION (CAPACITY) CHARGE					\$0	\$0	\$0
364.743 TAPPING FEES					\$4,400	\$1,140	\$0
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$2,004,400	\$179,186	\$2,000
<u>TRANSFERS</u>							
364.810 FROM SEWER REVENUE					\$0	\$0	\$0
364.820 FROM SEWER RESERVE					\$0	\$0	\$0
TOTAL TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$2,000,000	\$2,005,012	\$1,946,198
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$0	\$0	\$0	\$4,004,400	\$2,184,198	\$1,948,198
<u>EXPENSE</u>							
Phase IV						\$238,000	
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$238,000	\$0
Revenue over / (under) expense	\$0	\$0	\$0	\$0	\$2,004,400	-\$58,814	\$2,000
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$2,000,000	\$2,005,012	\$1,946,198
ENDING BALANCE	\$0	\$0	\$0	\$0	\$4,004,400	\$1,946,198	\$1,948,198
TOTAL RESTRICTED					\$4,004,400	\$1,946,198	\$1,948,198
TOTAL UNRESTRICTED					\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 22 - REVENUES 2016

SEWER AUTHORITY CAPITAL IMPROVEMENT FUND

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 364.740 **ALLOCATION (UNUSED CAPACITY) CHARGE** -
- 364.741 **PUMP STATION CHARGES** -
- 364.742 **NEW ALLOCATION (CAPACITY) CHARGE** -
- 364.743 **TAPPING FEES** -
- 364.810 **TRANSFERRED FROM THE SEWER REVENUE FUND** - Funds transferred from the Sewer Revenue Fund to the Sewer Capital Improvement Fund 22.
- 364.820 **TRANSFERRED FROM THE SEWER RESERVE FUND** - Funds transferred from the Sewer Reserve Fund to the Sewer Capital Improvement Fund 22.

FUND 22 - EXPENSES 2016

SEWER AUTHORITY CAPITAL IMPROVEMENT FUND

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
TOWNSHIP CAPITAL RESERVE FUND 30**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS				-\$5,691	\$25,000	\$19,403	\$25,000
392.001 TRANSFERRED FROM GENERAL FUND					\$0	\$0	\$0
TOTAL REVENUE	\$0	\$0	\$0	-\$5,691	\$25,000	\$19,403	\$25,000
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$3,155,600	\$0	\$3,169,546
TOAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$0	\$0	-\$5,691	\$3,180,600	\$19,403	\$3,194,546
<u>EXPENSE</u>							
400.000 MANAGEMENT FEES					\$0	\$3,533	\$5,000
409.313 ENGINEERING AND ARCHITECTURE					\$50,000	\$0	\$50,000
409.730 MUNICIPAL FACILITY					\$0	\$0	\$0
409.731 AIR CONDITIONING MUNICIPAL BUILDING					\$20,000	\$0	\$0
410.730 POLICE LAND/BUILDING (RANGE)					\$0	\$0	\$0
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$70,000	\$3,533	\$55,000
Revenue over / (under) expense	\$0	\$0	\$0	-\$5,691	-\$45,000	\$15,869	-\$30,000
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$3,155,600	\$0	\$3,169,546
ENDING BALANCE	\$0	\$0	\$0	-\$5,691	\$3,110,600	\$15,869	\$3,139,546
TOTAL RESTRICTED					\$0		\$0
TOTAL UNRESTRICTED					\$3,110,600	\$0	\$3,139,546

UPPER MACUNGIE TOWNSHIP
FUND 30 - REVENUE 2016

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 2016

TOWNSHIP CAPITAL RESERVE

- 400.000 **MANAGEMENT FEES** - Fees charged by investment trustee (National Penn Advisors).
- 409.313 **ENGINEERING AND ARCHITECTURE** - Funds set aside for design of a future Municipal Facility.
- 409.730 **FUTURE MUNICIPAL FACILITY** - Fund set aside for a future Municipal Facility.
- 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
2016 BUDGET
CAPITAL EQUIPMENT FUND 31**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
TRANSFERRED FROM LST ACCOUNT	\$300,000	\$544,000	\$300,000	\$0	\$0	\$0	\$0
PROCEEDS FROM SALE OF EQUIPMENT				\$0	\$0	\$0	\$35,800
DONATION WEIS MARKET EMERG. PREP. DAY		\$250		\$0	\$0	\$0	\$0
LEHIGH VALLEY-LIEBERMAN SALE OF INTERNATIONAL TRUCK		\$8,785		\$0	\$0	\$0	\$0
VALLEY VIEW LANDSCAPING SALE OF INTERNATIONAL TRUCK		\$13,100		\$0	\$0	\$0	\$0
392.005 TRANSFER FROM REFUSE & RECYCLING FUND				\$0	\$100,000	\$0	\$0
392.010 TRANSFER FROM GENERAL FUND				\$0	\$300,000	\$0	\$700,000
TOTAL REVENUE	\$300,000	\$566,135	\$300,000	\$0	\$400,000	\$0	\$735,800
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$1,045,435	\$0	\$752,483
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$300,000	\$566,135	\$300,000	\$0	\$1,445,435	\$0	\$1,488,283
<u>EXPENSE</u>							
410.242 POLICE EQUIPMENT PURCHASES				\$0	\$32,300	\$45,543	\$154,980
411.790 PURCHASE OF FIRE EQUIPMENT				\$0	\$570,000		\$630,000
439.790 PUBLIC WORKS EQUIPMENT PURCHASES				\$0	\$220,000	\$197,109	\$180,000
492.010 TRANSFER TO GENERAL FUND		\$37,700		\$0	\$0	\$0	
TOTAL EXPENSES	\$0	\$37,700	\$0	\$0	\$822,300	\$242,652	\$964,980
Revenue over / (under) expense	\$300,000	\$528,435	\$300,000	\$0	(\$422,300)	(\$242,652)	(\$229,180)
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$1,045,435	\$0	\$752,483
ENDING BALANCE	\$300,000	\$528,435	\$300,000	\$0	\$623,135	(\$242,652)	\$523,303
TOTAL RESTRICTED							\$250,000
TOTAL UNRESTRICTED					\$623,135		\$273,303

UPPER MACUNGIE TOWNSHIP
FUND 31 - REVENUE 2016

CAPITAL EQUIPMENT

TRANSFERRED FROM LST ACCOUNT -

PROCEEDS FROM SALE OF EQUIPMENT -

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.

FUND 31 - EXPENSES 2016

CAPITAL EQUIPMENT

410.242 **POLICE EQUIPMENT PURCHASES -** Vital public safety vehicles and equipment as requested by the senior staff of the UMT Police Department.

411.790 **PURCHASE OF FIRE EQUIPMENT -** Fire vehicle replacement and refurbishment as well as equipment requests. Includes annual \$20,000 capital stipend for each station.

439.790 **PUBLIC WORKS EQUIPMENT PURCHASES -** Various vehicles and equipment for the efficient operations of the Public Works Department.

492.010 **TRANSFER TO GENERAL FUND -** Funds transferred as needed to the General Fund (01).

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
HIGHWAY AID FUND 35**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS		\$1,331		\$975	\$1,300	\$299	\$1,200
355.020 STATE LIQUID FUELS TAX		\$528,704		\$572,526	\$575,000	\$631,472	\$719,000
355.030 STATE ROAD TURNBACK PAYMENTS		\$4,360		\$4,360	\$436	\$4,360	\$4,360
TOTAL REVENUE	\$0	\$534,395	\$0	\$577,861	\$576,736	\$636,131	\$724,560
TOTAL FUND BALANCE FORWARD	\$0	\$585,375	\$0	\$886,859	\$1,171,752	\$886,859	\$1,178,528
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$1,119,770	\$0	\$1,464,720	\$1,748,488	\$1,522,990	\$1,903,088
<u>EXPENSE</u>							
432.220 SALT & ANTI-SKID		\$0	\$0	\$0	\$0	\$0	\$25,000
439.000 ROAD CONSTRUCTION PROJECTS		\$232,912		\$115,414	\$525,308	\$180,494	\$602,325
492.010 TRANSFER TO GENERAL FUND							
TOTAL EXPENSES	\$0	\$232,912	\$0	\$115,414	\$525,308	\$180,494	\$627,325
Revenue over / (under) expense	\$0	\$301,483	\$0	\$462,447	\$51,428	\$455,637	\$97,235
BALANCE FORWARD	\$0	\$585,375	\$0	\$886,859	\$1,171,752	\$886,859	\$1,178,528
ENDING BALANCE	\$0	\$886,858	\$0	\$1,349,306	\$1,223,180	\$1,342,496	\$1,275,763
TOTAL RESTRICTED					\$1,223,180		\$1,275,763

UPPER MACUNGIE TOWNSHIP
FUND 35 - REVENUE 2016

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 2016

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
2016 BUDGET
TRAFFIC IMPROVEMENT FUND 36**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
341.010 INTEREST	\$0	\$0	\$0	\$0	\$0	\$0	\$0
354.030 GRANTS (ANTICIPATED)	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0
361.330 BOUNDARY ROAD UPGRADE FEES (developer contributions)	\$0	\$0	\$0	\$0	\$90,000	\$96,697	\$53,660
363.330 TRAFFIC IMPACT FEES	\$0	\$0	\$0	\$0	\$0	\$12,984	\$27,612
363.520 TRAFFIC SIGNAL CONTRIBUTIONS	\$0	\$0	\$0	\$0	\$0	\$12,500	
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$120,000	\$122,181	\$81,272
TOTAL FUND BALANCE FORWARD					\$596,916	\$0	\$519,528
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$0	\$0	\$0	\$716,916	\$122,181	\$600,800
<u>EXPENSE</u>							
439.313 ENGINEERING	\$0	\$0	\$0	\$0	\$129,500	\$0	\$132,500
439.317 ENGINEERING (GRANTS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
439.600 ROAD & TRAFFIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$290,820	\$0	\$345,300
439.601 ROAD & TRAFFIC IMPROVEMENTS (GRANTS)	\$0	\$0	\$0	\$0	\$0	\$0	\$123,000
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$420,320	\$0	\$600,800
Revenue over / (under) expense	\$0	\$0	\$0	\$0	(\$300,320)	\$122,181	(\$519,528)
BALANCE FORWARD					\$596,916	\$0	\$519,528
ENDING BALANCE	\$0	\$0	\$0	\$0	\$296,596	\$122,181	\$0
TOTAL RESTRICTED					\$296,596	\$0	\$0
TOTAL UNRESTRICTED							

UPPER MACUNGIE TOWNSHIP
FUND 36 - REVENUE 2016

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 2016

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
2016 BUDGET
VOLUNTEER FIRE RELIEF AID FUND 50**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
355.130 VOLUNTEER FIRE RELIEF AID					\$255,800	\$0	\$255,800
TOTAL REVENUE	\$0	\$0	\$0	\$255,753	\$255,800	\$0	\$255,800
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$0	\$0	\$255,753	\$255,800	\$0	\$255,800
<u>EXPENSE</u>							
481.520 VOLUNTEER FIRE RELIEF AID				\$255,753	\$255,800	\$0	\$255,800
TOTAL EXPENSES	\$0	\$0	\$0	\$255,753	\$255,800	\$0	\$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					\$0	\$0	\$0
TOTAL UNRESTRICTED					\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 50 - REVENUE 2016

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 2016

VOLUNTEER FIRE RELIEF AID

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

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
OPERATING RESERVE FUND 95**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
283.020 CONTRIBUTIONS FROM DEVELOPERS					\$0	\$0	\$0
341.010 INTEREST EARNINGS		\$1,342		\$435	\$700	\$0	\$700
392.005 T/F REFUSE & RECYCLING REPAYMENT OF LOAN (2013)		\$72,000			\$0	\$0	\$0
392.010 TRANSFERRED FROM GENERAL FUND					\$0	\$0	\$0
TOTAL REVENUE	\$0	\$73,342	\$0	\$435	\$700	\$0	\$700
TOTAL FUND BALANCE FORWARD	\$0	\$1,068,805	\$0	\$1,068,805	\$949,240	\$0	\$949,940
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$1,068,805	\$0	\$1,069,240	\$949,940	\$0	\$950,640
<u>EXPENSE</u>							
Purchase Generators For Fire Stations (2014)	\$0	\$0	\$0	\$120,000	\$0	\$0	\$0
TOTAL EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0
Revenue over / (under) expense	\$0	\$73,342	\$0	\$435	\$700	\$0	\$700
BALANCE FORWARD	\$0	\$1,068,805	\$0	\$1,068,805	\$949,240	\$0	\$949,940
ENDING BALANCE	\$0	\$1,068,805	\$0	\$1,069,240	\$949,940	\$0	\$950,640
TOTAL RESTRICTED							
TOTAL UNRESTRICTED					\$949,940	\$0	\$950,640

UPPER MACUNGIE TOWNSHIP
FUND 95 - REVENUES 2016

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 2016

OPERATING RESERVE

PURCHASE GENERATORS FOR FIRE STATIONS (2014) -

**UPPER MACUNGIE TOWNSHIP
2016 BUDGET
ESCROW FUND 91**

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Actual 9/30/2015	2016 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS						\$0	\$0
357.080 DEPOSITS FROM DEVELOPERS (ADMINISTRATION)							\$1,300,000
357.081 DEPOSITS FROM DEVELOPERS (ZONING)							\$13,000
357.084 DEPOSITS FROM DEVELOPERS (CONSTRUCTION)					\$0	\$0	\$400,000
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,713,000
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,713,000
<u>EXPENSE</u>							
492.010 TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$1,713,000
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,713,000
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							\$0
TOTAL UNRESTRICTED							\$0

UPPER MACUNGIE TOWNSHIP
FUND 91 - REVENUE 2016

ESCROW FUND

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 357.080 **DEPOSITS FROM DEVELOPERS (ADMINISTRATION)** - Receipt of monies from developers for escrow to pay fees associated with development.
- 357.081 **DEPOSITS FROM DEVELOPERS (ZONING)** - Receipt of monies from developers for escrow to pay fees associated with zoning and related expenses.
- 357.084 **DEPOSITS FROM DEVELOPERS (CONSTRUCTION)** - Receipt of monies from developers for construction escrows.

FUND 91 - EXPENSES 2016

ESCROW FUND

- 492.010 **TRANSFER TO GENERAL FUND** - Fund returned to the General Fund for reimbursement of fees charged to this Fund and for return to developers.