

**UPPER MACUNGIE TOWNSHIP**  
**Beginning Balance, Revenue & Expense Summary by Fund**  
**2019 Budget**

Description	Fund #	Beginning Fund Balance + 2019 Revenue	Expense	Ending Fund Balance
General Fund	01	\$ 28,368,455	\$ 12,778,488	\$ 15,589,967
Street Lighting Fund	02	185,000	185,000	-
Fire Protection Fund (Fire Hydrants)	03	1,093,630	160,000	933,630
Fire Fund (Alarms)	04	140,000	140,000	-
Refuse and Recycling Fund	05	4,946,858	2,225,867	2,720,991
Sewer Revenue Fund	08	15,056,228	7,229,455	7,826,773
Sewer Capital Projects Fund	18	11,937,618	3,408,000	8,529,618
Recreation Capital Projects Fund	19	1,962,645	1,444,000	518,645
Storm Water Maintenance Fund	20	162,468	32,000	130,468
Medical Fees Fund	21	949,044	475	948,569
Township Capital Reserve Fund	30	3,242,009	17,000	3,225,009
Capital Equipment Fund	31	2,157,255	1,457,859	699,396
Open Space Preservation Fund	32	708,444	-	708,444
Highway Aid Fund	35	2,784,233	613,545	2,170,688
Traffic Improvement Fund	36	1,313,455	632,000	681,455
Fireman's Relief Fund	50	210,000	210,000	-
Escrow Fund	91	2,225,379	1,450,000	775,379
Operating Reserve Fund	95	988,753	-	988,753
Pension Fund	99	7,573,090	490,000	7,083,090
<b>Totals</b>		<b>\$ 86,004,564</b>	<b>\$ 32,473,688</b>	<b>\$ 53,530,876</b>

**UPPER MACUNGIE TOWNSHIP**  
**2019 BUDGET**  
**GENERAL FUND 01**  
**REVENUE**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/2018	2019 Budget
<b>REAL ESTATE TAXES:</b>							
301.100 REAL ESTATE TAXES - CURRENT YEAR	\$2,375,000	\$2,384,367	\$2,450,000	\$2,497,161	\$2,500,000	\$2,517,491	\$2,525,000
301.200 REAL ESTATE TAXES - TAX CLAIM BUREAU (PRIOR YEAR)	\$20,000	\$8,997	\$20,000	\$22,246	\$20,000	\$14,435	\$20,000
301.400 REAL ESTATE TAXES- DELINQUENT	\$0	\$4,576	\$0	\$0	\$0	\$0	\$0
301.600 REAL ESTATE TAXES - INTERIM CURRENT	\$12,000	\$18,698	\$10,000	\$26,219	\$15,000	\$8,513	\$15,000
301.700 REAL ESTATE TAXES - INTERIM PRIOR	\$2,500	\$6,675	\$5,000	\$6,517	\$5,000	\$9,039	\$5,000
310.100 REAL ESTATE TRANSFER TAX	\$700,000	\$890,822	\$700,000	\$2,940,193	\$725,000	\$2,126,609	\$750,000
310.200 EARNED INCOME TAX	\$4,500,000	\$5,364,108	\$4,800,000	\$5,618,756	\$4,900,000	\$4,344,654	\$5,250,000
310.210 EARNED INCOME TAX - PRIOR	\$0	\$1,324	\$0	\$0	\$0	\$0	\$0
310.211 LOCAL SERVICES TAX	\$900,000	\$981,344	\$925,000	\$987,706	\$975,000	\$661,257	\$975,000
310.212 LOCAL SERVICES PRIOR YEAR	\$300,000	\$344,268	\$325,000	\$340,864	\$340,000	\$330,999	\$340,000
310.450 REAL ESTATE TAX - ACT 515	\$0	\$0	\$0	\$5,836	\$0	\$0	\$0
<b>TOTAL TAXES</b>	<b>\$8,809,500</b>	<b>\$10,004,979</b>	<b>\$9,235,000</b>	<b>\$12,445,498</b>	<b>\$9,480,000</b>	<b>\$10,012,997</b>	<b>\$9,880,000</b>
<b>PERMITS:</b>							
321.900 MOVING PERMITS	\$500	\$574	\$500	\$466	\$500	\$389	\$500
322.830 ROAD OCCUPANCY PERMITS	\$3,000	\$5,015	\$3,000	\$12,720	\$4,000	\$8,439	\$4,000
<b>TOTAL PERMITS</b>	<b>\$3,500</b>	<b>\$5,589</b>	<b>\$3,500</b>	<b>\$13,186</b>	<b>\$4,500</b>	<b>\$8,828</b>	<b>\$4,500</b>
<b>FINES AND FORFEITURES:</b>							
331.130 MAGISTRATE / FINES	\$160,000	\$181,988	\$165,000	\$180,587	\$165,000	\$139,384	\$170,000
331.140 SEMI-ANNUAL STATE POLICE FINES	\$14,000	\$11,435	\$10,000	\$14,353	\$10,000	\$7,589	\$10,000
331.141 UMT POLICE PARKING TICKETS	\$5,000	\$3,770	\$5,000	\$1,935	\$2,000	\$2,640	\$2,000
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$179,000</b>	<b>\$197,193</b>	<b>\$180,000</b>	<b>\$196,875</b>	<b>\$177,000</b>	<b>\$149,613</b>	<b>\$182,000</b>
<b>INTEREST, RENTS AND ROYALTIES:</b>							
341.010 INTEREST ON INVESTMENTS	\$1,500	\$38,653	\$60,000	\$92,800	\$100,000	\$158,693	\$331,000
342.020 RENT OF STATE POLICE BUILDING	\$379,000	\$333,684	\$334,000	\$333,684	\$334,000	\$250,263	\$334,000
342.053 CELL TOWER ROYALTIES	\$20,400	\$20,825	\$21,000	\$21,346	\$22,000	\$18,218	\$23,000
342.100 RENTAL ON LAND	\$27,000	\$28,987	\$28,000	\$27,049	\$28,000	\$17,774	\$26,000

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
GENERAL FUND 01  
REVENUE**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/2018	2019 Budget
<b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b>	<b>\$427,900</b>	<b>\$422,149</b>	<b>\$443,000</b>	<b>\$474,879</b>	<b>\$484,000</b>	<b>\$444,948</b>	<b>\$714,000</b>
<b><u>STATE CAPITAL &amp; OPERATING GRANTS</u></b>							
354.079 STATE GRANTS (POLICE PROGRAMS)	\$0	\$7,108	\$0	\$25,873	\$0	\$65,098	\$10,000
<b>TOTAL CAPITAL &amp; OPERATING GRANTS</b>	<b>\$0</b>	<b>\$7,108</b>	<b>\$0</b>	<b>\$25,873</b>	<b>\$0</b>	<b>\$65,098</b>	<b>\$10,000</b>
<b><u>INTERGOVERNMENTAL REVENUES:</u></b>							
355.010 PUBLIC UTILITY REALTY TAX	\$11,000	\$12,556	\$11,000	\$10,752	\$11,000	\$11,820	\$11,000
355.080 RETAIL LIQUOR LICENSES	\$6,400	\$7,350	\$7,350	\$6,600	\$7,350	\$7,500	\$7,350
355.140 MUNICIPAL PENSION - STATE AID	\$160,754	\$183,735	\$183,575	\$197,295	\$197,295	\$206,113	\$206,113
355.144 UMT POLICE-STATE AID	\$211,725	\$244,980	\$244,700	\$275,295	\$275,295	\$281,063	\$281,063
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$389,879</b>	<b>\$448,622</b>	<b>\$446,625</b>	<b>\$489,942</b>	<b>\$490,940</b>	<b>\$506,496</b>	<b>\$505,526</b>
<b><u>ESCROW:</u> (moved to Fund 91 in 2018)</b>							
357.080 RECEIPTS - DEVELOPER ADMINISTRATIVE ESCROW	\$1,300,000		\$1,300,000	\$0	\$0	\$0	\$0
357.081 RECEIPTS- ZONING ESCROW FEES	\$13,000		\$15,000	\$0	\$0	\$0	\$0
357.082 ADMINISTRATION FEES FROM ESCROWS (5.0%)	\$55,000		\$55,000	\$0	\$0	\$0	\$0
<b>TOTAL ESCROW</b>	<b>\$1,368,000</b>	<b>\$0</b>	<b>\$1,370,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>SERVICE CHARGES/ADMINISTRATION:</u></b>							
361.030 ZONING HEARING APPEALS	\$12,000	\$12,450	\$13,000	\$2,850	\$5,000	\$7,342	\$7,000
361.031 ZONING USE REVIEW FEES	\$4,000	\$3,850	\$4,000	\$3,975	\$4,000	\$1,675	\$3,500
361.032 ZONING PERMIT FEES	\$12,000	\$15,855	\$12,000	\$14,350	\$12,000	\$8,557	\$12,000
361.035 ZONING ASSESSMENT/OPINION OF ZONING OFFICER	\$7,000	\$4,250	\$3,000	\$4,800	\$5,000	\$1,800	\$4,000
361.054 SALE OF BOOKS/MAPS/ORDINANCE	\$300	\$170	\$200	\$662	\$200	\$62	\$100
362.043 POLICE DONATIONS (i.e. D.A.R.E., K-9)	\$0	\$0	\$0	\$310	\$0	\$220	\$0
362.045 CIVIC REIMBURSEMENTS (POLICE)	\$0	\$61,483	\$25,000	\$22,191	\$35,000	\$14,117	\$35,000
362.046 HEART & LUNG (POLICE)	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
362.111 POLICE REPORTS	\$5,000	\$7,955	\$7,000	\$6,835	\$7,000	\$6,194	\$7,000
362.201 FIRE SAFETY INSPECTIONS - ANNUAL	\$170,000	\$196,006	\$170,000	\$190,103	\$180,000	\$179,216	\$185,000
362.410 BUILDING PERMITS (INC. ELEC/PLUMB/INSPECT FEES)	\$500,000	\$453,120	\$720,000	\$1,125,991	\$693,000	\$1,114,301	\$1,250,000

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**REVENUE**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/2018	2019 Budget
362.411 FIRE ALARM BUILDING PERMITS	\$5,000	\$7,120	\$12,000	\$0	\$0	\$0	\$0
362.412 MECHANICAL	\$0	\$40,205	\$40,000	\$29,961	\$30,000	\$45,390	\$40,000
362.413 SPRINKLERS	\$10,000	\$20,351	\$18,000	\$34,704	\$35,000	\$33,325	\$25,000
362.414 ELECTRICAL/PLUMBING LICENSE	\$12,000	\$12,835	\$0	\$4,540	\$0	\$0	\$0
362.420 ELECTRICAL PERMITS	\$90,000	\$103,239	\$0	\$10,450	\$0	\$0	\$0
362.430 PLUMBING PERMITS	\$30,000	\$42,426	\$0	\$4,357	\$0	\$0	\$0
362.440 SEO PERMITS AND PROBES	\$6,000	\$3,385	\$3,000	\$5,676	\$5,000	\$3,291	\$5,000
362.450 GRADING PERMITS AND INSPECTIONS	\$20,000	\$20,336	\$20,000	\$19,480	\$18,000	\$13,915	\$18,000
362.451 RE-INSPECTION FEES	\$6,000	\$6,375	\$0	\$700	\$500	\$0	\$500
362.452 PLANNING SUBMISSION FEES(APPLICATION FEES)	\$30,000	\$18,775	\$20,000	\$13,375	\$12,000	\$7,110	\$10,000
<b>TOTAL SERVICE CHARGES/ADMINISTRATION</b>	<b>\$921,300</b>	<b>\$1,030,186</b>	<b>\$1,067,200</b>	<b>\$1,495,310</b>	<b>\$1,041,700</b>	<b>\$1,436,515</b>	<b>\$1,602,100</b>
<b><u>PARK FEES:</u></b>							
367.140 PAVILION RENTALS	\$23,500	\$30,181	\$25,500	\$27,060	\$25,500	\$25,224	\$25,000
367.150 INDEPENDENT PARK RENTALS	\$25,000	\$46,390	\$30,000	\$49,240	\$30,000	\$21,985	\$30,000
<b>TOTAL PARK FEES</b>	<b>\$48,500</b>	<b>\$76,571</b>	<b>\$55,500</b>	<b>\$76,300</b>	<b>\$55,500</b>	<b>\$47,209</b>	<b>\$55,000</b>
<b><u>RECREATIONAL FEES:</u></b>							
367.200 SPORTS CLINICS	\$10,000	\$11,170	\$12,500	\$10,713	\$12,500	\$11,981	\$12,500
367.205 SPLASH PARK (ADMISSION FEES)	\$0	\$0	\$5,000	\$0	\$5,000	\$12,700	\$7,500
367.210 DISCOUNT AMUSEMENT TICKETS	\$2,800	\$3,046	\$2,800	\$0	\$2,800	\$0	\$0
<b>TOTAL RECREATIONAL FEES</b>	<b>\$12,800</b>	<b>\$14,216</b>	<b>\$20,300</b>	<b>\$10,713</b>	<b>\$20,300</b>	<b>\$24,681</b>	<b>\$20,000</b>
<b><u>MISCELLANEOUS REVENUES:</u></b>							
380.100 MISCELLANEOUS REVENUES	\$100	\$0	\$100	\$123,894	\$100	\$2,259	\$100
380.150 COLLECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$100</b>	<b>\$0</b>	<b>\$100</b>	<b>\$123,894</b>	<b>\$100</b>	<b>\$2,259</b>	<b>\$4,100</b>
<b><u>INTERFUND OPERATING TRANSFER</u></b>							
392.005 TRANSFER FROM REFUSE & RECYCLING FUND 05	\$153,615	\$0	\$153,615	\$153,165	\$153,615	\$0	\$153,615
392.008 TRANSFER FROM SEWER REVENUE FUND 08	\$171,844	\$0	\$171,844	\$171,844	\$171,844	\$0	\$171,844
392.031 TRANSFER FROM FUND 31	\$0	\$0	\$0	\$4,712	\$0	\$0	\$0

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
GENERAL FUND 01  
REVENUE**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/2018	2019 Budget
392.091 TRANSFER FROM ESCROW FUND 91 (CONSTRUCTION)	\$400,000	\$0	\$50,000	\$0	\$0	\$0	\$0
<b>TOTAL INTERFUND OPERATING TRANSFER</b>	<b>\$725,459</b>	<b>\$0</b>	<b>\$375,459</b>	<b>\$329,721</b>	<b>\$325,459</b>	<b>\$0</b>	<b>\$325,459</b>
<b><i>REFUNDS / REIMBURSEMENTS</i></b>							
394.200 REIMBURSEMENTS TO TWP. (ie:INSURANCE DAMAGES)	\$50,000	\$102,238	\$50,000	\$0	\$50,000	\$7,223	\$50,000
<b>TOTAL REFUNDS/REIMBURSEMENTS</b>	<b>\$50,000</b>	<b>\$102,238</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$7,223</b>	<b>\$50,000</b>
<b><i>TOTAL REVENUES</i></b>	<b>\$12,935,938</b>	<b>\$12,308,850</b>	<b>\$13,246,684</b>	<b>\$15,682,191</b>	<b>\$12,129,499</b>	<b>\$12,705,867</b>	<b>\$13,352,685</b>
<b><i>BALANCE FORWARD</i></b>	<b>\$5,591,988</b>	<b>\$9,805,776</b>	<b>\$10,715,685</b>	<b>\$9,805,776</b>	<b>\$11,015,770</b>	<b>\$14,707,140</b>	<b>\$15,015,770</b>
<b><i>TOTAL AVAILABLE</i></b>	<b>\$18,527,926</b>	<b>\$22,114,626</b>	<b>\$23,962,369</b>	<b>\$25,487,967</b>	<b>\$23,145,269</b>	<b>\$27,413,007</b>	<b>\$28,368,455</b>

PRELIMINARY

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b>GENERAL GOVERNMENT ADMINISTRATION:</b>							
400.110 TOWNSHIP MANAGER - SALARY (2018 & 2019 - 75%)	\$122,055	\$107,967	\$131,643	\$84,505	\$84,658	\$41,115	\$86,992
400.111 BOARD MEMBERS - SALARY	\$101,456	\$61,237	\$15,000	\$839	\$15,000	\$0	\$15,000
400.112 HUMAN RESOURCES - SALARY	\$58,830	\$62,660	\$64,893	\$56,673	\$67,005	\$48,815	\$68,857
400.113 SALARIES ELECTED OFFICIALS- MEETINGS	\$12,375	\$9,425	\$12,375	\$9,749	\$12,375	\$7,312	\$12,375
400.114 TOWNSHIP SECRETARY	\$0	\$0	\$55,882	\$56,819	\$57,685	\$24,898	\$57,545
400.117 DEFERRED COMPENSATION	\$5,210	\$4,560	\$4,200	\$3,553	\$2,943	\$2,538	\$2,943
400.119 RESERVE PERSONNEL (TEMPORARY HELP)	\$100,000	\$26,260	\$25,000	-\$1,791	\$5,000	\$0	\$6,409
400.192 FICA	\$21,946	\$19,157	\$20,761	\$19,956	\$18,746	\$5,793	\$19,131
400.194 UNEMPLOYMENT COMPENSATION TAX	\$2,230	\$1,522	\$3,247	\$856	\$1,530	\$603	\$765
400.195 WORKERS COMPENSATION INSURANCE	\$617	\$551	\$687	\$627	\$560	\$420	\$505
400.196 HEALTH INSURANCE	\$54,851	\$40,111	\$60,226	\$71,022	\$58,277	\$32,681	\$65,187
400.197 PENSION	\$32,710	\$31,827	\$33,108	\$33,227	\$26,313	\$27,404	\$32,720
400.198 LIFE INSURANCE & DISABILITY	\$1,800	\$894	\$1,800	\$1,511	\$1,650	\$1,233	\$2,602
400.460 SEMINARS / CONFERENCES/TRAINING	\$7,000	\$1,031	\$7,000	\$2,969	\$13,000	\$2,478	\$10,000
400.461 SUBSCRIPTIONS / MEMBERSHIPS	\$5,000	\$7,392	\$10,000	\$1,556	\$10,000	\$6,007	\$8,000
<b>TOTAL GENERAL GOVERNMENT ADMINISTRATION</b>	<b>\$526,080</b>	<b>\$374,594</b>	<b>\$445,822</b>	<b>\$340,393</b>	<b>\$374,742</b>	<b>\$201,298</b>	<b>\$389,031</b>
<b>FINANCIAL ADMINISTRATION:</b>							
402.117 DEFERRED COMPENSATION	\$2,000	\$2,314	\$2,000	\$1,788	\$1,289	\$1,118	\$1,389
402.120 SALARIES/WAGES - FIN DIR (15% to Sewer, 10% to Refuse)	\$84,860	\$90,813	\$127,580	\$129,774	\$131,712	\$95,945	\$120,443
402.192 FICA	\$6,244	\$6,849	\$9,378	\$9,558	\$10,499	\$6,996	\$9,597
402.194 UNEMPLOYMENT COMPENSATION TAX	\$380	\$244	\$722	\$722	\$720	\$720	\$315
402.195 WORKERS COMPENSATION INSURANCE	\$178	\$151	\$313	\$295	\$311	\$234	\$285
402.196 HEALTH INSURANCE	\$22,667	\$78,814	\$35,338	\$31,293	\$38,710	\$28,562	\$35,041
402.197 PENSION	\$10,590	\$10,379	\$11,456	\$11,733	\$18,202	\$18,956	\$17,684
402.198 LIFE INSURANCE & DISABILITY	\$600	\$69	\$1,200	\$1,070	\$1,200	\$838	\$1,474
402.300 BANK CHARGES/INVESTMENT FEES	\$200	\$2,791	\$5,000	\$901	\$500	\$2,405	\$500
402.400 BACKGROUND CLEARANCES & TESTING	\$750	\$3,687	\$1,000	\$2,345	\$1,000	\$702	\$1,000
402.455 FINANCIAL SOFTWARE MAINTENANCE	\$0	\$0	\$0	-\$4,800	\$24,000	\$13,409	\$28,000
402.460 SEMINARS / CONFERENCES / TRAINING	\$1,000	\$1,409	\$1,000	\$2,371	\$2,500	\$1,853	\$3,500
402.461 EMPLOYEE BONDS AND PUBLIC OFFICIAL'S BONDS	\$4,000	\$3,449	\$2,250	\$1,120	\$2,500	\$2,402	\$2,500

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>\$133,469</b>	<b>\$200,969</b>	<b>\$197,237</b>	<b>\$188,170</b>	<b>\$233,143</b>	<b>\$174,140</b>	<b>\$221,728</b>
<b><i>TAX COLLECTOR:</i></b>							
403.110 SALARY	\$12,000	\$12,000	\$12,000	\$12,000	\$16,000	\$11,692	\$16,000
403.192 FICA	\$918	\$883	\$918	\$918	\$1,224	\$894	\$1,224
403.194 UNEMPLOYMENT COMPENSATION TAX	\$380	\$7	\$361	\$0	\$0	\$0	\$0
403.195 WORKERS COMPENSATION INSURANCE	\$25	\$21	\$29	\$24	\$38	\$27	\$0
403.310 POSTAGE AND BILL PRINTING	\$10,000	\$9,423	\$10,000	\$9,304	\$10,000	\$9,409	\$10,000
403.452 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$1,133	\$1,020	\$1,500
403.460 SEMINARS / CONFERENCES / TRAINING	\$200	\$0	\$200	\$29	\$200	\$0	\$200
403.510 PRIOR YEAR TAX REFUNDS	\$8,000	\$1,249	\$8,000	\$1,101	\$8,000	\$583	\$8,000
<b>TOTAL TAX COLLECTOR</b>	<b>\$31,523</b>	<b>\$23,569</b>	<b>\$31,508</b>	<b>\$23,376</b>	<b>\$36,595</b>	<b>\$23,625</b>	<b>\$36,924</b>
<b><i>LEGAL EXPENSES:</i></b>							
404.314 LEGAL SERVICES	\$150,000	\$79,750	\$150,000	\$125,701	\$150,000	\$98,272	\$150,000
404.315 LEGAL SERVICES - REIMBURSABLES	\$100,000		\$100,000			\$0	
<b>TOTAL LEGAL EXPENSES</b>	<b>\$250,000</b>	<b>\$79,750</b>	<b>\$250,000</b>	<b>\$125,701</b>	<b>\$150,000</b>	<b>\$98,272</b>	<b>\$150,000</b>
<b><i>CLERICAL SERVICES:</i></b>							
405.117 DEFERRED COMPENSATION	\$650	-\$75	\$0	\$195	\$195	\$143	\$195
405.120 SALARIES/WAGES	\$62,901	\$11,247	\$78,358	\$138,820	\$73,727	\$9,709	\$75,744
405.192 FICA	\$4,565	\$6,734	\$5,994	\$5,357	\$5,640	\$3,934	\$5,794
405.194 UNEMPLOYMENT COMPENSATION TAX	\$760	\$1,276	\$1,082	\$1,721	\$1,080	\$1,329	\$540
405.195 WORKERS COMPENSATION INSURANCE	\$132	\$112	\$192	\$180	\$174	\$132	\$179
405.196 HEALTH INSURANCE	\$22,667	-\$486	\$24,889	\$0	\$0	\$0	\$0
405.197 PENSION	\$5,013	\$4,913	\$5,265	\$0	\$4,740	\$4,937	\$6,077
405.198 LIFE INSURANCE	\$600	\$480	\$600	\$609	\$600	\$228	\$527
405.210 OFFICE SUPPLIES	\$13,000	\$15,673	\$13,000	\$9,661	\$9,500	\$10,586	\$12,000
405.216 MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT	\$8,000	\$11,518	\$9,000	\$18,142	\$9,000	\$13,927	\$15,000
405.312 MANAGEMENT CONSULTING SERVICES	\$8,000	\$2,889	\$0	\$1,668	\$0	\$1,560	\$1,000
405.325 POSTAGE	\$33,000	\$18,918	\$30,000	\$15,540	\$25,000	\$13,493	\$20,000
405.331 TRANSPORTATION / MILEAGE	\$10,000	\$6,531	\$9,000	\$3,150	\$6,000	\$2,560	\$2,000
405.341 ADVERTISING	\$8,000	\$8,437	\$10,000	\$4,928	\$10,000	\$4,627	\$7,000
405.342 PRINTING	\$24,000	\$20,793	\$23,000	\$33,852	\$25,000	\$28,934	\$25,000

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
405.441 JETPAY (PAYROLL SERVICE)	\$9,000	\$7,887	\$7,500	\$8,395	\$7,500	\$6,537	\$8,500
405.452 CONTRACTED IT SERVICES	\$0	\$0	\$30,000	\$24,245	\$12,467	\$11,212	\$15,000
405.701 COMPUTER UPGRADE AND NEW COMPUTERS	\$10,000	\$4,209	\$30,000	\$21,174	\$15,000	\$10,585	\$10,000
405.702 COMPUTER EXPENSE AND WEBSITE UPDATES	\$15,000	\$26,790	\$16,000	\$29,255	\$20,000	\$20,402	\$25,000
<b>TOTAL CLERICAL SERVICES</b>	<b>\$235,288</b>	<b>\$147,846</b>	<b>\$293,880</b>	<b>\$316,892</b>	<b>\$225,623</b>	<b>\$144,835</b>	<b>\$229,556</b>
<b><u>INSURANCE</u></b>							
406.199 OPEB	\$32,819	\$28,418	\$24,619	\$24,763	\$25,645	\$7,545	\$21,500
406.351 UMBRELLA INSURANCE- LIABILITY	\$10,000	\$21,560	\$11,700	\$10,371	\$10,670	\$13,151	\$15,000
406.352 PUBLIC OFFICIALS/EMPLOYMENT PRACTICES POLICY	\$0	\$0	\$17,200	\$15,639	\$18,398	\$14,826	\$16,000
406.355 COMMERCIAL PACKAGE POLICY	\$123,000	\$129,762	\$73,000	\$50,001	\$89,243	\$97,210	\$100,000
<b>TOTAL INSURANCE BENEFITS</b>	<b>\$165,819</b>	<b>\$179,740</b>	<b>\$126,519</b>	<b>\$100,774</b>	<b>\$143,956</b>	<b>\$132,732</b>	<b>\$152,500</b>
<b><u>ACCOUNTING / ACTUARIAL:</u></b>							
407.311 AUDITING SERVICES	\$32,000	\$45,500	\$26,000	\$21,500	\$20,000	\$18,550	\$21,000
407.316 ACTUARIAL SERVICES	\$6,000	\$6,100	\$10,000	\$7,000	\$10,000	\$5,500	\$10,000
<b>TOTAL ACCOUNTING / ACTUARIAL</b>	<b>\$38,000</b>	<b>\$51,600</b>	<b>\$36,000</b>	<b>\$28,500</b>	<b>\$30,000</b>	<b>\$24,050</b>	<b>\$31,000</b>
<b><u>ENGINEERING:</u></b>							
408.313 TOWNSHIP ENGINEERING SERVICES	\$150,000	\$179,789	\$225,000	\$251,269	\$225,000	\$116,098	\$225,000
408.315 ESCROW - ENGINEERING FEES	\$1,000,000	\$0	\$1,000,000	\$0		\$0	
<b>TOTAL ENGINEERING</b>	<b>\$1,150,000</b>	<b>\$179,789</b>	<b>\$1,225,000</b>	<b>\$251,269</b>	<b>\$225,000</b>	<b>\$116,098</b>	<b>\$225,000</b>
<b><u>GENERAL GOVERNMENT OPERATING EXPENSES:</u></b>							
409.117 DEFERRED COMPENSATION	\$1,530	\$1,994	\$2,000	\$2,003	\$2,000	\$1,538	\$2,000
409.120 CLEANING STAFF WAGES	\$38,263	\$38,743	\$39,420	\$39,896	\$40,697	\$29,648	\$41,820
409.192 FICA	\$2,823	\$3,110	\$2,901	\$2,938	\$3,238	\$2,132	\$3,321
409.194 UNEMPLOYMENT COMPENSATION TAX	\$380	\$354	\$361	\$361	\$360	\$360	\$180
409.195 WORKERS COMPENSATION INSURANCE	\$80	\$2,046	\$97	\$1,661	\$1,724	\$2,864	\$1,710
409.196 HEALTH INSURANCE	\$9,516	\$8,610	\$10,449	\$10,402	\$11,421	\$8,210	\$12,432
409.197 PENSION	\$4,775	\$4,680	\$5,166	\$5,291	\$5,624	\$5,857	\$7,215
409.198 LIFE INSURANCE	\$600	\$12	\$600	\$496	\$600	\$394	\$560
409.226 CUSTODIAL SUPPLIES / MATERIALS	\$4,000	\$3,771	\$4,000	\$3,815	\$4,000	\$2,109	\$4,000
409.231 VEHICLE - GASOLINE	\$0	\$0	\$0	\$0	\$1,500	\$471	\$1,000

## UPPER MACUNGIE TOWNSHIP

### 2019 BUDGET

### GENERAL FUND 01

### EXPENSES

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
409.251 VEHICLE - REPAIR & MAINTENANCE	\$0	\$0	\$0	\$775	\$1,500	\$1,079	\$1,500
409.317 CONTRACT SERVICES - BUILDING MAINTENANCE	\$15,000	\$5,890	\$15,000	\$6,475	\$15,000	\$672	\$23,000
409.321 TELEPHONE	\$25,000	\$26,151	\$26,000	\$12,689	\$26,000	\$13,180	\$27,000
409.361 ELECTRICITY	\$25,000	\$10,354	\$15,000	\$12,056	\$15,000	\$9,382	\$15,000
409.362 HEAT-GAS	\$6,000	\$4,549	\$6,000	\$4,344	\$6,000	\$4,170	\$6,000
409.363 WATER	\$1,000	\$583	\$1,500	\$675	\$1,500	\$525	\$1,500
409.364 SEWER	\$1,000	\$841	\$1,500	\$1,142	\$1,000	\$631	\$1,000
409.373 MAINTENANCE/REPAIR BUILDINGS (SEE ALSO FUND 30)	\$10,000	\$44,183	\$25,000	\$52,022	\$25,000	\$38,038	\$46,000
<b>TOTAL GENERAL GOVERNMENT OPERATING EXPENSES</b>	<b>\$144,967</b>	<b>\$155,871</b>	<b>\$154,994</b>	<b>\$157,041</b>	<b>\$162,164</b>	<b>\$121,260</b>	<b>\$195,238</b>
<b>TOTAL DEPARTMENT</b>	<b>\$2,675,146</b>	<b>\$1,393,728</b>	<b>\$2,760,960</b>	<b>\$1,532,116</b>	<b>\$1,581,223</b>	<b>\$1,036,309</b>	<b>\$1,630,977</b>
<b>STATE POLICE DEPARTMENT:</b>							
410.110 STATE POLICE - REPAIRS & MAINTENANCE TO BUILDING	\$15,000	\$23,927	\$25,000	\$20,861	\$25,000	\$15,868	\$35,000
<b>TOTAL STATE POLICE DEPARTMENT</b>	<b>\$15,000</b>	<b>\$23,927</b>	<b>\$25,000</b>	<b>\$20,861</b>	<b>\$25,000</b>	<b>\$15,868</b>	<b>\$35,000</b>
<b>UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT:</b>							
410.112 SALARIES - SENIOR STAFF	\$333,524	\$343,890	\$343,156	\$335,888	\$372,521	\$261,163	\$293,485
410.113 SALARIES - ADMINISTRATION STAFF	\$88,567	\$88,224	\$91,223	\$92,910	\$94,194	\$68,606	\$96,772
410.114 SALARIES & WAGES - OFFICERS & PATROLMEN	\$1,762,823	\$1,811,620	\$1,886,088	\$1,968,519	\$2,009,961	\$1,455,538	\$2,151,866
410.117 DEFERRED COMPENSATION	\$22,585	\$27,575	\$29,267	\$32,869	\$33,209	\$26,093	\$31,592
410.139 LEGAL FEES	\$25,000	\$9,981	\$25,000	\$23,001	\$20,000	\$22,475	\$20,000
410.140 OFFICE EQUIPMENT & OPERATING SUPPLIES	\$18,000	\$20,706	\$18,000	\$12,224	\$14,500	\$9,344	\$14,500
410.141 CUSTODIAL SUPPLIES	\$2,500	\$2,841	\$2,500	\$2,740	\$2,500	\$3,409	\$2,500
410.142 COMPUTER SOFTWARE AND HARDWARE	\$40,000	\$44,965	\$40,000	\$38,217	\$40,000	\$36,310	\$91,000
410.143 TRAINING / SEMINARS / DUES	\$30,000	\$23,730	\$30,000	\$23,708	\$30,000	\$20,488	\$28,000
410.144 BUILDING MAINTENANCE AND EQUIPMENT	\$20,000	\$18,987	\$20,000	\$19,120	\$20,000	\$10,251	\$36,000
410.145 ELECTRIC	\$20,000	\$15,555	\$20,000	\$14,211	\$18,000	\$11,813	\$18,000
410.146 HEAT-GAS	\$6,500	\$1,793	\$6,500	\$1,392	\$6,000	\$1,211	\$5,500
410.147 WATER	\$1,500	\$1,745	\$1,500	\$1,761	\$2,000	\$1,341	\$2,000
410.148 SEWER	\$800	\$338	\$500	\$338	\$500	\$338	\$500
410.149 TELEPHONES	\$27,000	\$26,230	\$27,000	\$23,041	\$27,000	\$24,426	\$25,000
410.150 VEHICLE EQUIPMENT AND MAINTENANCE(labor) IN HOUSE	\$20,000	\$16,547	\$20,000	\$34,545	\$25,000	\$21,960	\$25,000

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
410.151 VEHICLE MAINTENANCE OUTSIDE	\$40,000	\$42,522	\$40,000	\$44,875	\$40,000	\$24,462	\$41,650
410.152 TESTING PRE-EMPL / DRUG / ALCOHOL / POLYGRAPH	\$6,000	\$2,652	\$6,000	\$425	\$6,000	\$5,164	\$6,000
410.153 K-9	\$12,000	\$9,544	\$10,000	\$6,161	\$8,500	\$2,355	\$8,500
410.154 ARMS AND AMMUNITION	\$20,000	\$19,109	\$20,000	\$16,211	\$20,000	\$13,958	\$16,000
410.155 EVIDENCE PROCESSING MATERIALS	\$3,000	\$2,135	\$3,000	\$2,288	\$3,000	\$1,778	\$3,000
410.156 MAINTENANCE CONTRACT FOR OFFICE EQUIP	\$8,000	\$5,319	\$6,500	\$5,568	\$12,700	\$4,501	\$9,000
410.179 LONGEVITY PAY	\$16,575	\$15,150	\$16,575	\$18,000	\$20,550	\$20,550	\$21,500
410.180 OVERTIME NOT REIMBURSED	\$100,000	\$109,504	\$120,000	\$108,528	\$135,000	\$90,894	\$140,000
410.183 OVERTIME REIMBURSED	\$20,000	\$41,200	\$25,000	\$33,996	\$35,000	\$27,495	\$35,000
410.192 FICA	\$161,781	\$176,762	\$171,410	\$188,124	\$209,504	\$141,188	\$218,412
410.194 UNEMPLOYMENT COMPENSATION	\$12,160	\$9,813	\$11,544	\$11,544	\$11,520	\$11,944	\$5,580
410.195 WORKERS COMPENSATION INSURANCE	\$55,867	\$64,239	\$72,455	\$87,857	\$78,901	\$67,780	\$82,122
410.196 HEALTH INSURANCE	\$608,942	\$584,642	\$674,663	\$688,066	\$745,256	\$541,318	\$815,918
410.197 PENSION & ADMIN. FEES (PMRS)	\$570,804	\$540,518	\$302,601	\$302,929	\$327,728	\$315,533	\$328,478
410.198 LIFE INSURANCE	\$19,200	\$16,499	\$19,200	\$19,649	\$19,200	\$13,491	\$31,016
410.220 SIGNS & SUPPLIES	\$0	\$0	\$0	\$2,052	\$2,500	\$3,219	\$2,500
410.231 VEHICLE FUELS-GASOLINE	\$75,000	\$48,403	\$65,000	\$64,529	\$65,000	\$50,903	\$65,000
410.238 UNIFORMS	\$30,000	\$26,087	\$30,000	\$22,390	\$30,000	\$26,083	\$30,000
410.341 ADVERTISING	\$0	-\$115	\$0	\$0	\$0	\$0	\$100
410.490 COMMUNITY SERVICE	\$4,000	\$1,336	\$5,000	\$4,791	\$5,000	\$4,152	\$5,000
410.500 PROFESSIONAL LIABILITY INSURANCE	\$38,000	\$25,149	\$11,000	\$8,595	\$10,500	\$9,367	\$10,500
<b>TOTAL UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT</b>	<b>\$4,218,128</b>	<b>\$4,195,195</b>	<b>\$4,170,682</b>	<b>\$4,260,862</b>	<b>\$4,501,244</b>	<b>\$3,350,901</b>	<b>\$4,716,991</b>
<b><u>FIRE DEPARTMENT:</u></b>							
411.117 DEFERRED COMPENSATION	\$2,640	\$2,682	\$1,963	\$1,963	\$1,963	\$2,627	\$3,463
411.120 SALARIES/WAGES	\$229,794	\$211,918	\$185,960	\$186,785	\$191,995	\$140,300	\$197,174
411.121 INTERN SALARY	\$2,400	\$2,240	\$2,400	\$0	\$3,500	\$0	\$4,298
411.137 INSURANCE FIRE STATIONS #8, #25, AND #56	\$33,000	\$34,794	\$28,000	\$31,918	\$33,000	\$23,266	\$35,000
411.143 DISPATCH SERVICE (911 DIPATCHING/MAPPING)	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
411.192 FICA	\$17,163	\$15,559	\$13,760	\$13,605	\$15,657	\$10,145	\$16,200
411.194 UNEMPLOYMENT COMPENSATION TAX	\$1,616	\$1,336	\$1,171	\$1,094	\$1,197	\$1,080	\$617
411.195 WORKERS COMPENSATION INSURANCE (SWIF) (New #, old:411	\$30,000	\$29,627	\$30,713	\$42,907	\$48,284	\$38,602	\$58,377
411.196 HEALTH INSURANCE	\$54,851	\$49,627	\$60,226	\$60,109	\$66,000	\$48,782	\$72,723

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
411.197 PENSION	\$28,678	\$28,108	\$24,372	\$24,967	\$26,532	\$27,633	\$33,994
411.198 LIFE INSURANCE	\$2,400	\$1,980	\$1,800	\$1,743	\$1,800	\$1,318	\$2,700
411.213 COMPUTER/COPIER SUPPLIES -OFFICE	\$5,000	\$8,906	\$8,000	\$4,519	\$8,000	\$4,563	\$5,000
411.227 CUSTODIAL SUPPLIES-FIRE COMPANY	\$250	\$270	\$0	\$0	\$0	\$0	\$0
411.231 VEHICLE FUELS - GASOLINE	\$10,000	\$9,797	\$10,000	\$8,672	\$10,000	\$7,647	\$10,000
411.232 VEHICLE FUELS - DIESEL	\$10,000	\$8,469	\$10,000	\$6,383	\$10,000	\$8,967	\$9,000
411.238 UNIFORMS-INSPECTORS	\$1,500	\$1,403	\$1,500	\$340	\$1,500	\$0	\$1,500
411.239 UNIFORMS-FIRE COMPANIES	\$5,500	\$2,064	\$5,500	\$2,042	\$3,500	\$138	\$3,000
411.241 OPERATING SUPPLIES-OFFICE	\$8,000	\$8,150	\$6,000	\$1,107	\$5,000	\$715	\$1,500
411.242 OPERATING SUPPLIES-FIRE COMPANY	\$5,000	\$5,531	\$5,000	\$6,844	\$5,000	\$4,725	\$3,000
411.249 VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56	\$22,000	\$22,379	\$20,000	\$18,803	\$20,000	\$24,481	\$25,000
411.250 VEHICLE MAINTENANCE - FOGELSVILLE #8	\$30,000	\$9,896	\$25,000	\$9,463	\$20,000	\$18,161	\$25,000
411.251 VEHICLE MAINTENANCE - TREXLERTOWN #25	\$30,000	\$11,308	\$25,000	\$17,970	\$20,000	\$9,832	\$25,000
411.255 VEHICLE MAINTENANCE - INSPECTION LOG	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
411.256 EQUIPMENT PURCHASE	\$10,000	\$0	\$5,000	\$1,830	\$5,000	\$6,516	\$12,000
411.257 MAINTENANCE / REPAIRS / TESTING EQUIPMENT	\$12,000	\$10,960	\$12,000	\$9,820	\$12,000	\$11,275	\$12,000
411.258 OFFICE FURNITURE/AUDIO VISUAL EQUIPMENT OFFICE	\$1,000	\$0	\$1,000	\$0	\$500	\$180	\$500
411.259 ELECTRIC - FIRE STATIONS #8, #25 AND #56, CELL TOWER	\$33,000	\$31,433	\$35,000	\$30,368	\$35,000	\$25,194	\$36,000
411.312 FIRE STUDY	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0
411.340 RECRUITMENT & RETENTION	\$20,000	\$25,061	\$20,000	\$248	\$20,000	\$8,410	\$27,500
411.354 VOLUNTEER FIREMEN FUNCTIONS	\$4,000	\$1,467	\$4,000	\$4,703	\$4,000	\$0	\$4,000
411.370 MAINTENANCE - CELL TOWER	\$5,000	\$157,185	\$5,000	\$4,482	\$5,000	\$3,573	\$5,000
411.452 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$3,400	\$3,058	\$4,500
411.461 TRAIN/SEMINAR/DUES/EMERGENCY MGMT CERT INSPECTOR	\$8,000	\$8,960	\$8,000	\$6,142	\$8,000	\$6,305	\$8,000
411.462 TRAIN/SEMINARS/DUES/EMERGENCY MGMT CERT FIRE CO	\$20,000	\$17,255	\$8,000	\$545	\$8,000	\$1,086	\$8,000
411.490 COMMUNITY CELEBRATIONS	\$6,800	\$4,198	\$9,000	\$6,688	\$9,000	\$5,693	\$9,000
411.710 BUILDING REPAIRS & MAINTENANCE #8, #25&#56	\$28,000	\$20,818	\$28,000	\$16,550	\$28,000	\$33,668	\$28,000
411.711 HEAT - FIRE STATIONS #8, #25 AND #56	\$28,000	\$18,120	\$28,000	\$17,346	\$28,000	\$18,263	\$25,000
411.712 TELEPHONE SERVICE - FIRE STATIONS #8, #25, AND #56	\$9,500	\$14,213	\$9,500	\$9,332	\$10,000	\$7,059	\$10,000
411.713 WATER - FIRE STATIONS #8, #25 AND #56	\$2,000	\$1,602	\$2,000	\$1,541	\$2,000	\$1,263	\$2,000
411.714 TRASH HAULING - FIRE STATIONS #8, #25 AND #56	\$3,000	\$2,850	\$3,000	\$2,850	\$2,850	\$2,850	\$2,850
411.715 SEWER - FIRE STATION #8, #25 AND #56	\$1,200	\$1,015	\$1,200	\$1,015	\$1,200	\$1,015	\$1,200
<b>TOTAL FIRE DEPARTMENT</b>	<b>\$721,292</b>	<b>\$782,181</b>	<b>\$645,065</b>	<b>\$554,694</b>	<b>\$674,878</b>	<b>\$508,390</b>	<b>\$730,796</b>

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b>PLANNING / ZONING:</b>							
414.117 DEFERRED COMPENSATION	\$1,968	\$1,932	\$1,028	\$3,044	\$898	\$3,736	\$4,198
414.120 SALARIES / WAGES	\$158,655	\$162,777	\$183,839	\$177,039	\$250,281	\$182,015	\$257,174
414.121 INTERN WAGES	\$0	\$0	\$0	\$0	\$0	\$0	\$4,298
414.140 ZONING HEARING BOARD EXPENSES	\$4,000	\$3,328	\$5,500	\$1,900	\$5,500	\$825	\$5,000
414.192 FICA	\$11,394	\$12,714	\$13,261	\$12,955	\$20,166	\$13,128	\$21,127
414.194 UNEMPLOYMENT COMPENSATION TAX	\$1,520	\$1,424	\$1,443	\$1,741	\$1,850	\$1,800	\$977
414.195 WORKERS COMPENSATION INSURANCE	\$447	\$597	\$589	-\$431	\$882	-\$133	\$918
414.196 HEALTH INSURANCE	\$68,002	\$60,176	\$74,666	\$64,609	\$93,289	\$69,002	\$102,868
414.197 PENSION	\$18,011	\$17,653	\$19,040	\$17,377	\$25,684	\$26,750	\$32,950
414.198 LIFE INSURANCE & DISABILITY	\$1,800	\$1,376	\$2,400	\$2,156	\$3,000	\$2,124	\$3,431
414.210 PLANNING / ZONING SUPPLIES	\$3,000	\$5,000	\$4,000	\$6,922	\$3,000	\$2,517	\$3,000
414.231 VEHICLE FUELS-GASOLINE	\$2,700	\$0	\$500	\$763	\$1,000	\$759	\$1,000
414.313 VEHICLE REPAIRS & MAINTENANCE	\$1,000	\$979	\$1,000	\$376	\$1,000	\$51	\$1,000
414.314 ZONING BOARD LEGAL SERV (REVISED SALDO/ZONING)BOOK	\$15,000	\$17,112	\$15,000	\$18,148	\$15,000	\$11,542	\$15,000
414.315 ORDINANCE REVISION STUDY (COMP. PLAN/SALDO)	\$0	\$0	\$120,000	\$39,976	\$0	\$0	\$0
414.316 STENOGRAPHER	\$8,000	\$8,742	\$8,000	\$3,983	\$8,000	\$2,782	\$8,000
414.341 ADVERTISING	\$3,500	\$4,328	\$4,500	\$2,836	\$4,500	\$2,106	\$4,500
414.415 SEO PERMITS AND INSPECTIONS	\$13,000	\$6,320	\$3,000	\$12,406	\$20,000	\$8,211	\$15,000
414.416 GRADING PERMIT REVIEW/INSPECTIONS	\$30,000	\$21,165	\$20,000	\$17,598	\$20,000	\$13,220	\$20,000
414.417 PLANNING, PERMITTING, ZONING, AND CODE ENFORCEMENT	\$170,000	\$213,646	\$200,000	\$237,909	\$225,000	\$169,467	\$250,000
414.419 DCED FEES	\$3,000	\$3,916	\$3,000	\$3,087	\$3,500	-\$782	\$3,500
414.420 THIRD PARTY PERMIT REVIEW & BLDG. INSPECTION	\$500,000	\$489,211	\$600,000	\$573,361	\$650,000	\$492,177	\$710,000
414.452 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$7,933	\$7,134	\$10,000
414.460 MEMBERSHIP DUES / TRAINING / CONF / SUBSCRIPTIONS	\$5,000	\$3,593	\$5,000	\$1,883	\$5,000	\$2,648	\$5,000
<b>TOTAL PLANNING / ZONING</b>	<b>\$1,019,997</b>	<b>\$1,035,989</b>	<b>\$1,285,766</b>	<b>\$1,199,638</b>	<b>\$1,365,483</b>	<b>\$1,011,079</b>	<b>\$1,478,941</b>
<b>PUBLIC WORKS:</b>							
430.117 DEFERRED COMPENSATION	\$10,576	\$11,797	\$11,687	\$13,235	\$12,446	\$9,764	\$12,440
430.124 SALARIES / WAGES	\$628,911	\$653,679	\$695,016	\$665,540	\$703,479	\$480,277	\$739,994
430.143 DISPATCH ANSWERING SERVICE	\$0	\$0	\$1,000	\$656	\$1,000	\$477	\$1,000
430.192 FICA	\$45,838	\$48,853	\$50,582	\$50,071	\$56,677	\$35,700	\$59,760

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
430.194 UNEMPLOYMENT COMPENSATION TAX	\$4,370	\$4,497	\$4,690	\$4,302	\$4,500	\$3,934	\$2,250
430.195 WORKERS COMPENSATION INSURANCE	\$22,749	\$30,350	\$29,458	\$35,319	\$28,101	\$23,411	\$30,252
430.196 HEALTH INSURANCE	\$208,070	\$208,501	\$240,020	\$250,541	\$261,775	\$201,368	\$288,251
430.197 PENSION	\$78,486	\$76,925	\$91,089	\$95,546	\$97,215	\$101,248	\$127,676
430.198 LIFE INSURANCE	\$6,900	\$7,279	\$7,800	\$7,364	\$7,800	\$4,993	\$9,557
430.210 OFFICE SUPPLIES / EQUIPMENT MAINTENANCE	\$100	\$552	\$100	\$1,316	\$1,000	\$1,830	\$2,000
430.220 OPERATING SUPPLIES	\$8,000	\$12,420	\$8,000	\$6,905	\$8,000	\$5,485	\$8,000
430.226 CUSTODIAL SUPPLIES	\$1,500	\$1,642	\$1,700	\$1,148	\$1,700	\$321	\$1,700
430.231 VEHICLE FUELS-GASOLINE	\$51,200	\$24,208	\$25,000	\$17,699	\$20,000	\$17,522	\$20,000
430.232 VEHICLE FUELS-DIESEL	\$51,300	\$25,010	\$40,000	\$23,936	\$35,000	\$27,220	\$35,000
430.250 VEHICLE REPAIR & MAINTENANCE-CONTRACTED	\$40,000	\$31,310	\$40,000	\$34,941	\$40,000	\$26,309	\$40,000
430.321 TELEPHONES	\$7,500	\$9,226	\$10,000	\$7,986	\$10,000	\$7,610	\$9,000
430.327 RADIO MAINTENANCE AND EQUIPMENT	\$1,000	\$0	\$1,000	\$171	\$500	\$100	\$500
430.361 ELECTRIC	\$10,000	\$8,325	\$10,000	\$9,554	\$10,000	\$9,031	\$10,000
430.362 NATURAL GAS	\$10,000	\$6,284	\$10,000	\$5,172	\$11,000	\$8,190	\$11,000
430.373 BUILDING MAINTENANCE / REPAIR	\$15,000	\$18,442	\$15,000	\$15,352	\$15,000	\$8,461	\$15,000
430.374 VEHICLE PARTS (NEW # FOR 2015, OLD # 438,374)	\$52,000	\$28,159	\$52,000	\$29,261	\$52,000	\$27,344	\$50,000
430.440 UNIFORMS & SHOES	\$18,000	\$27,494	\$20,000	\$26,982	\$20,000	\$27,118	\$25,000
430.441 WORKPLACE DRUG / ALCOHOL CDL TEST	\$2,500	\$2,875	\$2,500	\$1,941	\$2,750	\$2,055	\$3,000
430.452 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$3,400	\$3,058	\$3,500
430.460 TRAINING-WORK PLACE SAFETY	\$2,000	\$3,865	\$3,000	\$2,667	\$3,500	\$839	\$3,500
430.740 EQUIPMENT RENTAL	\$4,000	\$473	\$4,000	\$1,860	\$4,000	\$0	\$4,000
<b>TOTAL PUBLIC WORKS</b>	<b>\$1,280,000</b>	<b>\$1,242,166</b>	<b>\$1,373,642</b>	<b>\$1,309,565</b>	<b>\$1,410,843</b>	<b>\$1,033,664</b>	<b>\$1,512,380</b>
<b>SNOW AND ICE REMOVAL:</b>							
432.140 SALARIES AND WAGES	\$40,000	\$20,207	\$40,000	\$8,382	\$40,000	\$38,613	\$45,000
432.192 FICA	\$3,060	\$1,546	\$3,060	\$641	\$3,060	\$2,954	\$3,443
432.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$715	\$600	\$262	\$0	\$875	\$0
432.195 WORKERS' COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$1,694	\$1,272	\$1,840
432.220 SALT & ANTI-SKID	\$135,000	\$68,521	\$135,000	\$112,494	\$135,000	\$128,322	\$135,000
432.250 MAINTENANCE	\$12,000	\$10,422	\$12,000	\$12,625	\$12,000	\$18,118	\$15,000
432.740 SNOW EQUIPMENT RENTAL AND PLOWING-CONTRACTED	\$8,000	\$538	\$8,000	\$980	\$8,000	\$90	\$8,000
<b>TOTAL SNOW AND ICE REMOVAL</b>	<b>\$198,060</b>	<b>\$101,949</b>	<b>\$198,660</b>	<b>\$135,384</b>	<b>\$199,754</b>	<b>\$190,243</b>	<b>\$208,283</b>

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b><u>TRAFFIC LIGHTS &amp; STREET SIGNS:</u></b>							
433.220 STREET SIGNS MAINTENANCE / SUPPLIES	\$14,000	\$17,410	\$15,000	\$16,361	\$17,000	\$10,269	\$17,000
433.361 TRAFFIC LIGHTS / ELECTRIC	\$12,000	\$18,324	\$18,000	\$13,298	\$15,000	\$10,439	\$15,000
433.377 TRAFFIC LIGHT MAINTENANCE	\$55,000	\$60,646	\$55,000	\$33,584	\$40,000	\$32,351	\$45,000
<b>TOTAL TRAFFIC LIGHTS &amp; STREET SIGNS</b>	<b>\$81,000</b>	<b>\$96,380</b>	<b>\$88,000</b>	<b>\$63,243</b>	<b>\$72,000</b>	<b>\$53,059</b>	<b>\$77,000</b>
<b><u>STREET / ROAD MAINTENANCE:</u></b>							
438.220 OPERATING SUPPLIES	\$0	\$0	\$0	\$477	\$200	\$2,057	\$1,500
438.245 ASPHALT PATCHING MATERIALS	\$150,000	\$134,651	\$150,000	\$164,606	\$150,000	\$134,077	\$150,000
438.247 STORM SEWER MATERIALS	\$5,000	\$1,110	\$5,000	\$5,497	\$5,000	\$11,258	\$5,000
438.249 STREET PAINTING MATERIALS	\$8,000	\$0	\$8,000	\$2,161	\$8,000	\$0	\$8,000
438.250 WEED SPRAYING - ROADS	\$10,000	\$10,054	\$10,000	\$9,735	\$10,000	\$9,051	\$10,000
438.260 MINOR OPERATING EQUIPMENT / SUPPLIES	\$1,000	\$5,612	\$1,000	\$933	\$1,000	\$981	\$1,000
438.310 STREET LINE PAINTING-CONTRACTED	\$47,000	\$39,795	\$47,000	\$40,927	\$47,000	\$40,268	\$47,000
438.373 SMALL TOOLS - GARAGE	\$3,500	\$3,365	\$3,500	\$2,912	\$3,500	\$837	\$6,000
438.374 VEHICLE PARTS	\$0	\$531	\$0	\$524	\$0	\$442	\$500
439.245 CURB MECHANIZED PAVING	\$1,000	\$1,020	\$1,000	\$1,720	\$1,500	\$0	\$1,500
439.375 GUIDERAILS	\$15,000	\$14,516	\$15,000	\$11,416	\$15,000	\$0	\$20,000
439.606 STREET RESURFACING & OVERLAY	\$200,000	\$277,249	\$200,000	\$161,525	\$150,000	\$0	\$200,000
439.792 BRIDGEWORK-HAASADAHL	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL STREET / ROAD MAINTENANCE</b>	<b>\$476,500</b>	<b>\$487,903</b>	<b>\$440,500</b>	<b>\$402,433</b>	<b>\$391,200</b>	<b>\$198,971</b>	<b>\$450,500</b>
<b><u>RECREATION:</u></b>							
451.117 DEFERRED COMPENSATION	\$325	\$325	\$325	\$325	\$325	\$477	\$780
451.120 SALARIES AND WAGES	\$39,206	\$42,912	\$42,741	\$43,004	\$44,133	\$36,807	\$45,355
451.192 FICA	\$2,895	\$3,390	\$3,155	\$3,018	\$3,674	\$2,607	\$3,799
451.194 UNEMPLOYMENT COMPENSATION TAX	\$380	\$352	\$361	\$361	\$360	\$360	\$180
451.195 WORKERS COMPENSATION INSURANCE	\$82	\$110	\$105	\$1,804	\$104	\$1,784	\$1,184
451.196 HEALTH INSURANCE	\$9,516	\$8,610	\$10,449	\$22,286	\$27,289	\$20,541	\$30,146
451.197 PENSION	\$4,893	\$4,796	\$5,602	\$5,732	\$6,099	\$3,228	\$7,825
451.198 LIFE & DISABILITY INSURANCE	\$600	\$461	\$600	\$574	\$600	\$424	\$634
451.220 OPERATING SUPPLIES	\$0	\$232	\$1,000	\$28	\$1,500	\$63	\$1,500

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
451.317 SPORTS CLINICS	\$0	\$0	\$0	\$8,714	\$12,500	\$9,921	\$12,500
451.702 COMPUTER SOFTWARE & HARDWARE	\$5,000	\$3,900	\$0	\$3,900	\$0	\$0	\$2,600
<b>TOTAL RECREATION</b>	<b>\$62,897</b>	<b>\$65,088</b>	<b>\$64,338</b>	<b>\$89,746</b>	<b>\$96,584</b>	<b>\$76,212</b>	<b>\$106,503</b>
<b>PARKS:</b>							
454.117 DEFERRED COMPENSATION	\$2,431	\$2,028	\$2,431	\$2,048	\$2,431	\$1,825	\$3,081
454.121 SALARIES / WAGES INCLUDING PART-TIME	\$285,725	\$320,163	\$293,407	\$351,393	\$343,447	\$243,143	\$364,117
454.131 SEASONAL MAINTENANCE AND DETENTION PONDS	\$30,000	\$26,473	\$24,000	\$20,965	\$22,000	\$15,698	\$16,000
454.143 DISPATCH ANSWERING SERVICE	\$1,000	\$0	\$1,000	\$875	\$1,000	\$1,226	\$1,000
454.192 FICA	\$21,031	\$22,981	\$21,540	\$26,039	\$27,282	\$17,816	\$28,950
454.194 UNEMPLOYMENT COMPENSATION TAX	\$2,670	\$3,305	\$2,692	\$3,970	\$4,215	\$3,210	\$2,261
454.195 WORKERS COMPENSATION INSURANCE	\$10,335	\$13,800	\$12,436	\$14,039	\$14,546	\$10,911	\$14,886
454.196 HEALTH INSURANCE	\$75,701	\$57,044	\$84,230	\$68,735	\$92,283	\$55,784	\$100,228
454.197 PENSION	\$32,662	\$32,013	\$35,309	\$36,866	\$37,500	\$39,056	\$48,919
454.198 LIFE & DISABILITY INSURANCE	\$2,700	\$2,042	\$3,000	\$2,379	\$3,000	\$1,787	\$3,676
454.220 SUPPLIES / GENERAL EQUIPMENT	\$4,000	\$2,157	\$4,000	\$2,605	\$4,000	\$2,187	\$4,000
454.222 ATHLETIC FIELD SURFACE MAINTENANCE	\$10,000	\$7,159	\$10,000	\$6,714	\$10,000	\$7,211	\$10,000
454.250 MAINTENANCE / REPAIR OF PARK VEHICLES	\$8,000	\$9,398	\$8,000	\$10,663	\$10,000	\$5,810	\$10,000
454.361 ELECTRIC FOR PARK FACILITIES	\$12,000	\$10,461	\$12,000	\$11,937	\$13,000	\$9,024	\$14,000
454.375 GENERAL MAINTENANCE-BUILDINGS & OTHER PARKS	\$6,000	\$11,201	\$15,000	\$10,174	\$15,000	\$9,322	\$15,000
454.455 WEED SPRAYING	\$4,000	\$3,950	\$4,000	\$7,780	\$4,000	\$1,173	\$4,000
454.460 TRAINING	\$0	\$100	\$0	\$20	\$500	\$0	\$500
454.600 MAINTENANCE - RETENTION PONDS	\$25,000	\$23,205	\$15,000	\$3,546	\$10,000	\$1,492	\$8,000
454.610 GRANGE ROAD PARK	\$5,000	\$22,333	\$7,500	\$4,314	\$7,500	\$3,697	\$7,500
454.620 UPPER MACUNGIE PARK	\$5,000	\$1,226	\$5,000	\$170	\$5,000	\$134	\$4,000
454.630 RICKY PARK	\$2,000	\$277	\$2,000	\$1,856	\$2,000	\$64	\$22,000
454.640 LONE LANE PARK	\$13,500	\$18,414	\$5,000	\$1,253	\$5,000	\$1,424	\$17,000
454.641 SPLASH PARK	\$0	\$0	\$5,000	\$0	\$5,000	\$1,644	\$5,000
454.650 BREINIGSVILLE PARK	\$10,000	\$5,092	\$10,000	\$5,973	\$10,000	\$3,687	\$10,000
454.722 PARK AMENITIES	\$100,000	\$6,671	\$100,000	\$0	\$100,000	\$0	\$100,000
454.723 INDEPENDENT PARK	\$25,000	\$20,464	\$25,000	\$19,341	\$25,000	\$11,109	\$25,000
454.724 ELECTRIC FOR INDEPENDENT PARK	\$7,000	\$6,122	\$7,000	\$6,555	\$7,500	\$5,434	\$7,500
454.726 INDEPENDENT PARK REFUNDS	\$7,095	\$8,545	\$7,000	\$18,885	\$14,000	\$0	\$14,000

**UPPER MACUNGIE TOWNSHIP**  
**2019 BUDGET**  
**GENERAL FUND 01**  
**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b>TOTAL PARKS</b>	<b>\$707,850</b>	<b>\$636,624</b>	<b>\$721,545</b>	<b>\$639,098</b>	<b>\$795,204</b>	<b>\$453,868</b>	<b>\$860,618</b>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>\$2,806,307</b>	<b>\$2,630,110</b>	<b>\$2,886,685</b>	<b>\$2,639,466</b>	<b>\$2,965,585</b>	<b>\$2,006,018</b>	<b>\$3,215,284</b>
<b>MISCELLANEOUS:</b>							
456.500 MISC. DONATIONS BY TOWNSHIP	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$1,500
456.501 REFUNDS PAID BY THE TOWNSHIP	\$0	\$100	\$100	\$0	\$100	\$0	\$100
456.502 SUPPLIES FOR KITCHEN	\$1,000	\$2,075	\$2,000	\$2,273	\$0	\$1,855	\$2,200
456.503 DISCOUNT AMUSEMENT TICKETS	\$2,500	\$2,890	\$2,500	\$0	\$2,500	\$0	\$0
456.504 RELEASE OF CONSTRUCTION ESCROWS	\$400,000	\$0	\$400,000	\$0		\$0	
456.505 RETURN OF UNUSED ADMIN. ESCROWS	\$200,000	\$0	\$200,000	\$0		\$0	
456.506 SPORTS CLINICS (Transferred to 01.451.317 in 2018)	\$10,000	\$11,820	\$12,000	\$0	\$0	\$0	\$0
456.507 RETURN OF UNUSED ZONING ESCROWS	\$5,000	\$0	\$2,000	\$0		\$0	
456.510 COLLECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
<b>TOTAL MISCELLANEOUS</b>	<b>\$618,500</b>	<b>\$18,085</b>	<b>\$618,600</b>	<b>\$2,273</b>	<b>\$4,100</b>	<b>\$1,855</b>	<b>\$7,800</b>
<b>CIVIC:</b>							
457.501 COMMUNITY CELEBRATIONS	\$29,300	\$19,350	\$19,400	\$19,650	\$19,650	\$19,650	\$20,000
457.502 LEHIGH COUNTY SENIOR CITIZENS	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
457.504 HUMANE SOCIETY & DEER PICK-UP	\$13,500	\$10,590	\$13,500	\$6,690	\$7,500	\$910	\$7,500
457.505 MEALS ON WHEELS	\$2,500	\$2,500	\$5,000	\$5,000	\$5,500	\$5,500	\$5,500
<b>TOTAL CIVIC</b>	<b>\$54,300</b>	<b>\$41,440</b>	<b>\$46,900</b>	<b>\$40,340</b>	<b>\$41,650</b>	<b>\$35,060</b>	<b>\$42,000</b>
<b>INTERGOVERNMENTAL EXPENSE:</b>							
480.010 MISCELLANEOUS EXPENDITURES	\$0	\$252,575	\$500	\$1,512	\$1,000	\$2,217	\$1,000
492.002 TRANSFER TO STREET LIGHT FUND	\$36,900	\$0	\$69,900	\$0	\$69,900	\$0	\$76,900
492.004 TRANSFER TO FIRE FUND	\$73,775	\$0	\$10,760	\$0	\$122,800	\$0	\$117,800
492.010 TRANSFER TO STORMWATER MAINTENANCE FUND	\$0	\$0	\$57,790	\$0	\$0	\$0	\$0
492.031 TRANSFER TO CAPITAL EQUIPMENT FUND	\$700,000	\$0	\$600,000	\$0	\$725,000	\$0	\$725,000
<b>TOTAL INTERGOVERNMENTAL EXPENSES</b>	<b>\$810,675</b>	<b>\$252,575</b>	<b>\$738,950</b>	<b>\$1,512</b>	<b>\$918,700</b>	<b>\$2,217</b>	<b>\$920,700</b>
<b>TOTAL EXPENSES</b>	<b>\$12,939,345</b>	<b>\$10,373,230</b>	<b>\$13,178,608</b>	<b>\$10,251,762</b>	<b>\$12,077,863</b>	<b>\$7,967,697</b>	<b>\$12,778,488</b>
<b>REVENUE OVER / (UNDER) EXPENSE</b>	<b>-\$3,407</b>	<b>\$1,935,620</b>	<b>\$68,076</b>	<b>\$5,430,429</b>	<b>\$51,636</b>	<b>\$4,738,171</b>	<b>\$574,197</b>

**UPPER MACUNGIE TOWNSHIP**  
**2019 BUDGET**  
**GENERAL FUND 01**  
**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
BALANCE FORWARD	\$5,591,988	\$9,805,776	\$10,715,685	\$9,805,776	\$15,015,770	\$14,707,140	\$15,015,770
ENDING BALANCE	\$5,588,581	\$11,741,396	\$10,783,781	\$15,236,205	\$15,067,406	\$19,445,311	\$15,589,967
ASSIGNED:							
INSURANCE RESERVE	\$0	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
DEFICIT RESERVE	\$0	\$0	\$3,953,582	\$3,953,582	\$3,623,359	\$3,623,359	\$3,833,546
CAPITAL RESERVE	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
UNASSIGNED	\$5,588,581	\$11,741,396	\$3,330,179	\$7,782,623	\$7,944,047	\$12,321,952	\$8,256,420

PRELIMINARY

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
STREET LIGHT FUND 02**

	Budget 2016	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/2018	2019 Budget
<b><u>REVENUE</u></b>							
301.110 STREET LIGHT TAXES- CURRENT YEAR	\$123,000	\$107,918	\$110,000	\$106,764	\$108,000	\$104,434	\$108,000
301.210 STREET LIGHT TAXES- PRIOR YEAR	\$100	\$105	\$100	\$1,891	\$100	-\$36	\$100
392.010 TRANSFER FROM GENERAL FUND	\$36,900	\$0	\$69,900	\$0	\$69,900	\$0	\$76,900
<b>TOTAL REVENUE</b>	<b>\$160,000</b>	<b>\$108,023</b>	<b>\$180,000</b>	<b>\$104,873</b>	<b>\$178,000</b>	<b>\$104,398</b>	<b>\$185,000</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$160,000</b>	<b>\$108,023</b>	<b>\$180,000</b>	<b>\$104,873</b>	<b>\$178,000</b>	<b>\$104,398</b>	<b>\$185,000</b>
<b><u>EXPENSE</u></b>							
434.360 ELECTRICITY (PPL)	\$160,000	\$192,969	\$180,000	\$181,186	\$178,000	\$148,337	\$185,000
<b>TOTAL EXPENSES</b>	<b>\$160,000</b>	<b>\$192,969</b>	<b>\$180,000</b>	<b>\$181,186</b>	<b>\$178,000</b>	<b>\$148,337</b>	<b>\$185,000</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>\$0</b>	<b>(\$84,946)</b>	<b>\$0</b>	<b>(\$76,313)</b>	<b>\$0</b>	<b>(\$43,939)</b>	<b>\$0</b>
<b>BALANCE FORWARD</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ENDING BALANCE</b>	<b>\$0</b>	<b>(\$84,946)</b>	<b>\$0</b>	<b>(\$76,313)</b>	<b>\$0</b>	<b>(\$43,939)</b>	<b>\$0</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
FIRE PROTECTION FUND (HYDRANTS) 03**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b>REVENUE</b>							
301.110 FIRE HYDRANT TAXES- CURRENT YEAR	\$340,000	\$334,224	\$340,000	\$345,227	\$330,000	\$347,599	\$350,000
301.210 FIRE HYDRANT TAXES- PRIOR YEAR	\$100	\$75	\$100	\$0	\$100	\$214	\$100
341.004 INTEREST - INVESTMENTS	\$0	\$0	\$0	\$55	\$0	\$7,038	\$12,000
392.010 TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$340,100</b>	<b>\$334,299</b>	<b>\$340,100</b>	<b>\$345,282</b>	<b>\$330,100</b>	<b>\$354,851</b>	<b>\$362,100</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$130,000</b>	<b>\$257,208</b>	<b>\$417,000</b>	<b>\$257,208</b>	<b>\$500,369</b>	<b>\$495,963</b>	<b>\$731,530</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$470,100</b>	<b>\$591,507</b>	<b>\$757,100</b>	<b>\$602,490</b>	<b>\$830,469</b>	<b>\$850,814</b>	<b>\$1,093,630</b>
<b>EXPENSE</b>							
403.600 HYDRANT TAX PAYMENTS (LCA)	\$200,000	\$148,053	\$200,000	\$170,873	\$160,000	\$116,225	\$160,000
<b>TOTAL EXPENSES</b>	<b>\$200,000</b>	<b>\$148,053</b>	<b>\$200,000</b>	<b>\$170,873</b>	<b>\$160,000</b>	<b>\$116,225</b>	<b>\$160,000</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>\$140,100</b>	<b>\$186,246</b>	<b>\$140,100</b>	<b>\$174,409</b>	<b>\$170,100</b>	<b>\$238,626</b>	<b>\$202,100</b>
<b>BALANCE FORWARD</b>	<b>\$130,000</b>	<b>\$257,208</b>	<b>\$417,000</b>	<b>\$321,554</b>	<b>\$500,369</b>	<b>\$495,963</b>	<b>\$731,530</b>
<b>ENDING BALANCE</b>	<b>\$270,100</b>	<b>\$443,454</b>	<b>\$557,100</b>	<b>\$495,963</b>	<b>\$670,469</b>	<b>\$734,589</b>	<b>\$933,630</b>
<b>TOTAL ASSIGNED</b>	<b>\$400,100</b>	<b>\$443,454</b>	<b>\$557,100</b>	<b>\$495,963</b>	<b>\$670,469</b>	<b>\$731,530</b>	<b>\$933,630</b>
<b>TOTAL UNASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
FIRE FUND (ALARMS) 04**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b><u>REVENUE</u></b>							
362.020 INTEREST	\$0	\$34	\$15	\$0	\$0	\$0	\$0
362.204 CONTRIBUTIONS & DONATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
362.205 EMERGENCY SERVICES (LOWHILL TWP.)	\$11,000	\$7,000	\$11,000	\$2,500	\$7,000	\$4,000	\$5,000
362.210 FIRE REPORTS	\$225	\$641	\$225	\$150	\$200	\$300	\$200
362.411 FALSE FIRE ALARMS	\$15,000	\$37,019	\$33,000	\$17,333	\$15,000	\$20,500	\$15,000
392.001 TRANSFERRED FROM GENERAL FUND	\$73,775	\$17,900	\$10,760	\$107,300	\$117,800	\$0	\$119,800
<b>TOTAL REVENUE</b>	<b>\$100,000</b>	<b>\$62,594</b>	<b>\$55,000</b>	<b>\$127,283</b>	<b>\$140,000</b>	<b>\$24,800</b>	<b>\$140,000</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$0</b>	<b>\$69,786</b>	<b>\$95,000</b>	<b>\$15,514</b>	<b>\$0</b>	<b>\$13,643</b>	<b>\$0</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$100,000</b>	<b>\$132,380</b>	<b>\$150,000</b>	<b>\$142,797</b>	<b>\$140,000</b>	<b>\$38,443</b>	<b>\$140,000</b>
<b><u>EXPENSE</u></b>							
411.190 FIRE FIGHTER REIMBURSEMENTS	\$100,000	\$120,867	\$150,000	\$129,154	\$140,000	\$0	\$140,000
<b>TOTAL EXPENSES</b>	<b>\$100,000</b>	<b>\$120,867</b>	<b>\$150,000</b>	<b>\$129,154</b>	<b>\$140,000</b>	<b>\$0</b>	<b>\$140,000</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>\$0</b>	<b>-\$58,273</b>	<b>-\$95,000</b>	<b>-\$1,871</b>	<b>\$0</b>	<b>\$24,800</b>	<b>\$0</b>
<b>BALANCE FORWARD</b>	<b>\$0</b>	<b>\$69,786</b>	<b>\$95,000</b>	<b>\$15,514</b>	<b>\$0</b>	<b>\$13,643</b>	<b>\$0</b>
<b>ENDING BALANCE</b>	<b>\$0</b>	<b>\$11,513</b>	<b>\$0</b>	<b>\$13,643</b>	<b>\$0</b>	<b>\$38,443</b>	<b>\$0</b>
<b>TOTAL ASSIGNED</b>	<b>\$0</b>	<b>\$11,513</b>	<b>\$0</b>	<b>\$13,643</b>	<b>\$0</b>	<b>\$38,443</b>	<b>\$0</b>
<b>TOTAL UNASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**UPPER MACUNGIE TOWNSHIP**  
**2019 BUDGET**  
**REFUSE & RECYCLING FUND 05**  
**REVENUE**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b><u>SALES &amp; GRANTS</u></b>							
364.300 RESIDENTIAL FEES	\$1,840,000	\$2,107,024	\$1,840,000	\$1,953,189	\$1,900,000	\$1,831,432	\$1,950,000
364.301 INTEREST EARNED	\$11,000	\$14,298	\$13,000	\$14,151	\$13,000	\$12,857	\$14,000
364.302 PENALTIES	\$13,000	\$12,558	\$13,000	\$11,438	\$10,000	\$10,274	\$10,000
364.303 LIENS PAID	\$15,000	\$5,856	\$10,000	\$0	\$1,000	\$0	\$1,000
364.304 LEGAL PAID	\$2,000	\$6,356	\$2,000	\$7,821	\$5,000	\$7,945	\$7,000
364.305 SERVICES & MATERIALS (CARTS)	\$3,500	\$5,071	\$3,500	\$5,269	\$3,500	\$2,940	\$4,500
364.350 SALE OF STICKERS & RECYCLE BINS	\$3,000	\$3,444	\$3,000	\$2,918	\$3,000	\$8,443	\$3,000
364.351 904 GRANT	\$180,000	\$147,197	\$150,000	\$152,734	\$150,000	\$0	\$150,000
364.352 RECYCLING EVENT CHARGES	\$0	\$0	\$5,000	\$0	\$1,000	\$0	\$1,000
<b>TOTAL SALES &amp; GRANTS</b>	<b>\$2,067,500</b>	<b>\$2,301,803</b>	<b>\$2,039,500</b>	<b>\$2,147,520</b>	<b>\$2,086,500</b>	<b>\$1,873,891</b>	<b>\$2,140,500</b>
<b><u>OTHER REVENUE</u></b>							
364.004 INTEREST - INVESTMENTS	\$0	\$0	\$0	\$676	\$0	\$24,428	\$39,000
364.010 INTEREST - BANK	\$0	\$3,170	\$3,000	\$2,926	\$3,500	\$703	\$1,000
364.099 MISC INCOME	\$0	-\$2,751	\$0	\$72	\$500	\$0	\$0
380.150 COLLECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000
392.005 TRANSFERRED FROM FUND 05 BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$185,000
<b>TOTAL OTHER REVENUE</b>	<b>\$0</b>	<b>\$419</b>	<b>\$3,000</b>	<b>\$3,674</b>	<b>\$4,000</b>	<b>\$25,131</b>	<b>\$234,000</b>
<b>TOTAL REVENUE</b>	<b>\$2,067,500</b>	<b>\$2,302,221</b>	<b>\$2,042,500</b>	<b>\$2,151,194</b>	<b>\$2,090,500</b>	<b>\$1,899,022</b>	<b>\$2,374,500</b>
<b><u>FUND BALANCE FORWARD</u></b>							
NON-RESTRICTED	\$530,000	\$206,297	\$500,000	\$442,557	\$533,230	\$1,403,985	\$859,197
RESTRICTED (GRANT)	\$1,700,000	\$2,437,820	\$1,857,025	\$2,160,956	\$2,160,463	\$1,887,361	\$1,713,161
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$2,230,000</b>	<b>\$2,644,117</b>	<b>\$2,357,025</b>	<b>\$2,603,513</b>	<b>\$2,693,693</b>	<b>\$3,291,346</b>	<b>\$2,572,358</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$4,297,500</b>	<b>\$4,946,338</b>	<b>\$4,399,525</b>	<b>\$4,754,707</b>	<b>\$4,784,193</b>	<b>\$5,190,368</b>	<b>\$4,946,858</b>
<b>TOTAL AVAILABLE</b>	<b>\$4,297,500</b>	<b>\$4,946,338</b>	<b>\$4,399,525</b>	<b>\$4,754,707</b>	<b>\$4,784,193</b>	<b>\$5,190,368</b>	<b>\$4,946,858</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
REFUSE & RECYCLING FUND 05  
EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b><u>REFUSE/ RECYCLING</u></b>							
427.012 PRINTING	\$6,000	\$2,104	\$3,500	\$2,045	\$3,500	\$2,684	\$4,000
427.013 POSTAGE	\$6,500	\$6,463	\$6,000	\$3,474	\$6,000	\$1,966	\$5,000
427.014 LEGAL FEES	\$24,000	\$18,911	\$22,000	\$23,860	\$22,000	\$4,944	\$22,000
427.015 RECYCLING BINS AND TRASH CARTS	\$35,000	\$19,015	\$40,000	\$2,498	\$40,000	\$14,123	\$25,000
427.117 DEFERRED COMPENSATION	\$2,650	\$3,513	\$975	\$2,066	\$975	\$950	\$1,381
427.120 RECYCLING WAGES	\$95,000	\$90,859	\$50,732	\$48,323	\$50,732	\$37,751	\$63,389
427.192 FICA	\$6,669	\$10,236	\$3,881	\$6,250	\$3,881	\$3,875	\$10,620
427.194 UNEMPLOYMENT COMPENSATION TAX	\$720	\$1,565	\$390	\$1,039	\$390	\$827	\$1,548
427.195 WORKERS COMPENSATION INSURANCE	\$523	\$86	\$125	\$3,645	\$125	\$2,082	\$3,940
427.196 HEALTH INSURANCE	\$46,200	\$39,554	\$0	\$0	\$0	\$0	\$3,015
427.197 DEFINED PENSION PLAN	\$11,703	\$11,703	\$6,649	\$6,815	\$6,649	\$0	\$10,524
427.198 LIFE INSURANCE	\$1,200	\$961	\$600	\$1,484	\$600	\$444	\$835
427.311 AUDITING SERVICES	\$0	\$0	\$0	\$0	\$0	\$3,300	\$3,000
427.312 OVERHEAD	\$21,787	\$21,787	\$21,787	\$21,787	\$21,787	\$0	\$21,787
427.350 INSURANCE	\$0	\$1,140	\$2,800	\$4,249	\$2,800	\$3,354	\$5,000
427.368 RECYCLING PROGRAM - ELECTRONICS & SHREDDING	\$10,000	\$36,808	\$50,000	\$43,022	\$50,000	\$23,865	\$45,000
427.383 OFFICE RENTAL	\$6,153	\$6,153	\$6,153	\$6,152	\$6,153	\$0	\$6,153
427.384 GARAGE RENTAL	\$125,675	\$125,675	\$125,675	\$125,675	\$125,675	\$0	\$125,675
427.452 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$0	\$623	\$1,000
427.700 COLLECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000
427.702 SERVICES (CONTRACTED)	\$1,515,000	\$1,476,159	\$1,525,000	\$1,525,859	\$1,525,000	\$766,006	\$1,550,000
<b>TOTAL REFUSE/RECYCLING</b>	<b>\$1,914,780</b>	<b>\$1,872,692</b>	<b>\$1,866,267</b>	<b>\$1,828,243</b>	<b>\$1,866,267</b>	<b>\$866,793</b>	<b>\$1,917,867</b>
<b><u>LEAF &amp; YARD WASTE COLLECTION</u></b>							
428.103 REPAIR & MAINTENANCE SERVICE	\$20,000	\$20,696	\$20,000	\$21,632	\$20,000	\$14,415	\$22,000
428.104 MATERIALS & SUPPLIES	\$20,000	\$2,209	\$15,000	\$2,267	\$15,000	\$2,428	\$10,000
428.120 WAGES (LEAF COLLECTION)	\$75,000	\$20,606	\$75,000	\$17,015	\$75,000	\$0	\$50,000
428.121 WAGES (YARD WASTE)	\$28,000	\$22,641	\$25,000	\$18,591	\$25,000	\$12,978	\$25,000
428.231 VEHICLE FUELS - GASOLINE	\$1,000	\$0	\$1,000	\$440	\$1,000	\$0	\$1,000

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
REFUSE & RECYCLING FUND 05  
EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
428.232 VEHICLE FUELS - DIESEL	\$17,000	\$0	\$15,000	\$10,249	\$15,000	\$6,840	\$15,000
<b>TOTAL LEAF &amp; YARD WASTE COLLECTION</b>	<b>\$161,000</b>	<b>\$66,152</b>	<b>\$151,000</b>	<b>\$70,194</b>	<b>\$151,000</b>	<b>\$36,660</b>	<b>\$123,000</b>
<b><u>CAPITAL EXPENSES</u></b>							
427.741 EQUIPMENT CAPITAL EXPENSE (GRANT FUNDED)	\$0	\$0	\$0	\$0	\$0	\$450,245	\$185,000
492.031 TRANSFERRED TO CAPITAL EQUIPMENT FUND #31	\$330,000	\$0	\$180,000	\$0	\$180,000	\$0	\$0
<b>TOTAL CAPITAL EXPENSES:</b>	<b>\$330,000</b>	<b>\$0</b>	<b>\$180,000</b>	<b>\$0</b>	<b>\$180,000</b>	<b>\$450,245</b>	<b>\$185,000</b>
<b>TOTAL REFUSE &amp; RECYCLING EXPENSES</b>	<b>\$2,405,780</b>	<b>\$1,938,844</b>	<b>\$2,197,267</b>	<b>\$1,898,437</b>	<b>\$2,197,267</b>	<b>\$1,353,699</b>	<b>\$2,225,867</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>-\$338,280</b>	<b>\$363,377</b>	<b>-\$154,767</b>	<b>\$252,757</b>	<b>-\$106,767</b>	<b>\$545,323</b>	<b>\$148,633</b>
<b>BALANCE FORWARD</b>	<b>\$2,230,000</b>	<b>\$2,644,117</b>	<b>\$2,357,025</b>	<b>\$2,603,513</b>	<b>\$2,693,693</b>	<b>\$3,291,346</b>	<b>\$2,572,358</b>
<b>ENDING BALANCE</b>	<b>\$1,891,720</b>	<b>\$3,007,494</b>	<b>\$2,202,258</b>	<b>\$2,856,270</b>	<b>\$2,586,926</b>	<b>\$3,836,669</b>	<b>\$2,720,991</b>
<b>TOTAL ASSIGNED</b>	<b>\$1,370,000</b>	<b>\$2,437,820</b>	<b>\$1,857,025</b>	<b>\$2,160,956</b>	<b>\$1,857,025</b>	<b>\$1,887,361</b>	<b>\$1,902,161</b>
<b>TOTAL UNASSIGNED</b>	<b>\$521,720</b>	<b>\$569,674</b>	<b>\$345,233</b>	<b>\$695,314</b>	<b>\$729,901</b>	<b>\$1,949,308</b>	<b>\$818,830</b>

**UPPER MACUNGIE TOWNSHIP**  
**2019 BUDGET**  
**REFUSE & RECYCLING FUND 05**  
**CAPITAL OUTLAYS**  
**05.427.741**

<b>Acquisition</b>	<b>Replacing</b>	<b>Serial or VIN</b>	<b>Funding Source</b>	<b>Ledger Acct. #</b>	<b>Cost</b>
2020 Single Axle Dump Truck	2004 Mack CV712	1M2AG09CX4M001003	904 Grant	05.427.741	\$ 185,000
					\$ 185,000

PRELIMINARY

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
SEWER REVENUE FUND 08  
REVENUES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b><u>INTEREST EARNINGS:</u></b>							
341.004 INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$48,916	\$0	\$86,845	\$170,000
341.010 INTEREST ON BANK ACCOUNT	\$6,100	\$0	\$25,000	\$2,369	\$70,000	\$1,117	\$1,000
341.020 INTEREST ON PAST DUE ACCOUNTS	\$6,000	\$8,911	\$6,000	\$9,457	\$6,000	\$6,900	\$6,000
<b>TOTAL INTEREST EARNINGS</b>	<b>\$12,100</b>	<b>\$8,911</b>	<b>\$31,000</b>	<b>\$60,742</b>	<b>\$76,000</b>	<b>\$94,862</b>	<b>\$177,000</b>
<b><u>SEWER RENTALS &amp; FEES:</u></b>							
341.030 LATE PENALTIES	\$17,000	\$18,120	\$17,000	\$16,363	\$17,000	\$11,897	\$15,000
364.010 LCA INDUSTRIAL SURCHARGES	\$0	\$0	\$0	\$0	\$45,000	\$0	\$0
364.012 INDUSTRIAL & COMMERCIAL USAGE FEES	\$4,706,000	\$5,489,019	\$4,460,000	\$4,876,201	\$4,460,000	\$3,875,802	\$4,500,000
364.014 RESIDENTIAL USAGE FEES	\$2,200,000	\$2,287,996	\$2,200,000	\$2,340,201	\$2,265,000	\$2,176,013	\$2,350,000
364.015 UNUSED SEWER ALLOCATION CHARGES	\$0	\$135,985	\$100,000	\$122,325	\$110,000	\$108,875	\$125,000
364.017 INSPECTION FEES-LATERALS	\$11,000	\$9,038	\$11,000	\$9,100	\$11,000	\$17,423	\$11,000
364.018 SAMPLING ANALYSIS CHARGES	\$55,000	\$75,141	\$55,000	\$72,536	\$60,000	\$31,761	\$65,000
364.019 ADMINISTRATIVE CHARGES	\$5,000	\$5,441	\$5,000	\$11,851	\$5,000	\$14,833	\$10,000
364.020 TESTING FEE REIMBURSEMENT	\$0	\$0	\$9,500	\$10,010	\$13,000	\$21,808	\$15,000
398.001 LOWHILL/WEISENBERG TOWNSHIPS REIMBURSEMENTS	\$9,500	\$10,399	\$9,500	\$8,876	\$8,000	\$6,189	\$8,000
398.002 LOWER MACUNGIE TOWNSHIP REIMBURSEMENTS	\$3,000	\$4,475	\$3,000	\$3,290	\$1,000	\$3,407	\$3,000
<b>TOTAL SEWER RENTALS &amp; FEES</b>	<b>\$7,006,500</b>	<b>\$8,015,614</b>	<b>\$6,870,000</b>	<b>\$7,470,753</b>	<b>\$6,995,000</b>	<b>\$6,268,008</b>	<b>\$7,102,000</b>
<b><u>ADDITIONAL REVENUE:</u></b>							
380.020 LIENS	\$5,000	\$0	\$3,000	\$0	\$1,000	\$0	\$1,000
380.030 LEGAL FEES	\$500	\$4,333	\$500	\$2,464	\$500	\$3,520	\$500
380.099 MISC. REVENUE	\$2,000	\$61,474	\$1,000	\$57,073	\$1,000	\$142,765	\$1,000
380.150 COLLECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000
<b>TOTAL ADDITIONAL REVENUE</b>	<b>\$7,500</b>	<b>\$65,807</b>	<b>\$4,500</b>	<b>\$59,537</b>	<b>\$2,500</b>	<b>\$146,285</b>	<b>\$11,500</b>
<b>TOTAL SEWER REVENUES</b>	<b>\$7,026,100</b>	<b>\$8,090,332</b>	<b>\$6,905,500</b>	<b>\$7,591,032</b>	<b>\$7,073,500</b>	<b>\$6,509,155</b>	<b>\$7,290,500</b>
<b>BALANCE FORWARD</b>	<b>\$3,900,000</b>	<b>\$5,268,964</b>	<b>\$6,014,510</b>	<b>\$5,268,964</b>	<b>\$8,330,253</b>	<b>\$10,319,315</b>	<b>\$7,765,728</b>
<b>TOTAL AVAILABLE</b>	<b>\$10,926,100</b>	<b>\$13,359,296</b>	<b>\$12,920,010</b>	<b>\$12,859,996</b>	<b>\$15,403,753</b>	<b>\$16,828,470</b>	<b>\$15,056,228</b>

**UPPER MACUNGIE TOWNSHIP**  
**2019 BUDGET**  
**SEWER REVENUE FUND 08**  
**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b><u>PERSONNEL COSTS:</u></b>							
429.121 INTERN WAGES	\$0	0	\$0	0	\$0	0	\$28,655
429.140 SEWER WAGES	\$504,685	\$441,046	\$507,535	\$503,955	\$559,910	\$350,799	\$517,956
429.156 HEALTH INSURANCE	\$151,401	\$115,937	\$180,679	\$166,057	\$185,962	\$113,268	\$182,368
429.158 LIFE INSURANCE	\$5,400	\$3,900	\$5,400	\$5,163	\$5,550	\$3,517	\$6,474
429.159 PENSION	\$62,983	\$61,449	\$66,518	\$65,630	\$69,341	\$0	\$84,367
429.161 FICA	\$36,954	\$32,234	\$36,852	\$36,722	\$44,865	\$25,346	\$43,812
429.162 UNEMPLOYMENT COMPENSATION	\$3,420	\$3,337	\$3,247	\$3,170	\$3,330	\$2,997	\$2,028
429.163 DEFERRED COMPENSATION	\$10,288	\$10,004	\$11,688	\$11,499	\$10,105	\$8,120	\$10,227
429.164 WORKERS COMPENSATION INSURANCE	\$12,161	\$8,474	\$9,126	\$8,849	\$9,352	\$2,616	\$16,723
429.191 UNIFORMS	\$1,000	\$300	\$4,500	\$894	\$4,500	\$1,620	\$4,000
429.195 TRAINING	\$4,000	\$911	\$2,500	\$2,300	\$2,500	\$2,600	\$3,500
<b>TOTAL PERSONNEL COSTS</b>	<b>\$792,292</b>	<b>\$677,592</b>	<b>\$828,045</b>	<b>\$804,239</b>	<b>\$895,415</b>	<b>\$510,882</b>	<b>\$900,110</b>
<b><u>SUPPLIES &amp; EQUIPMENT</u></b>							
429.143 DISPATCH ANSWERING SERVICE	\$0	\$0	\$0	\$656	\$1,000	\$818	\$1,000
429.205 WORKPLACE SAFETY (TRAINING/GEAR)	\$1,000	\$908	\$1,000	\$1,700	\$1,000	\$2,469	\$3,000
429.210 OFFICE SUPPLIES/EQUIPMENT	\$15,000	\$2,808	\$15,000	\$3,453	\$6,000	\$962	\$4,000
429.216 OFFICE EQUIPMENT MAINTENANCE	\$12,000	\$12,768	\$14,000	\$11,969	\$14,000	\$10,191	\$14,000
429.217 IT PURCHASES	\$2,000	\$606	\$2,000	\$67	\$2,000	\$813	\$12,000
429.220 OPERATING SUPPLIES	\$15,000	\$15,256	\$20,000	\$9,115	\$20,000	\$3,879	\$15,000
429.231 VEHICLE FUELS - GASOLINE	\$15,000	\$11,263	\$15,000	\$11,010	\$15,000	\$8,109	\$15,000
429.232 VEHICLE FUELS - DIESEL	\$5,000	\$4,535	\$5,000	\$7,629	\$5,000	\$4,579	\$5,000
429.250 VEHICLE MAINTENANCE & REPAIR	\$20,000	\$16,134	\$20,000	\$13,606	\$20,000	\$4,360	\$20,000
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>	<b>\$85,000</b>	<b>\$64,278</b>	<b>\$92,000</b>	<b>\$59,205</b>	<b>\$84,000</b>	<b>\$36,179</b>	<b>\$89,000</b>
<b><u>SEWER DEPARTMENT SERVICES:</u></b>							
429.218 IT MAINTENANCE	\$5,000	\$728	\$5,000	\$1,500	\$5,000	\$1,719	\$5,000
429.219 MISCELLANEOUS	\$1,000	\$80	\$1,000	\$130	\$1,000	\$1,130	\$1,000
429.239 PUMP STATIONS - FUELS	\$5,000	\$1,661	\$5,000	\$0	\$5,000	-\$35	\$5,000
429.311 ACCOUNTING SERVICES	\$5,000	\$50	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**SEWER REVENUE FUND 08**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
429.313 ENGINEERING SERVICES	\$295,000	\$285,212	\$75,000	\$85,320	\$50,000	\$42,366	\$50,000
429.314 LEGAL SERVICES	\$15,000	\$7,343	\$10,000	\$93,524	\$25,000	\$171,525	\$25,000
429.316 TESTING FEES	\$0	\$0	\$9,500	\$15,015	\$13,000	\$26,265	\$25,000
429.321 TELEPHONE	\$6,000	\$3,634	\$6,000	\$6,654	\$7,000	\$5,514	\$7,000
429.325 POSTAGE	\$6,500	\$5,283	\$6,500	\$3,793	\$6,500	\$3,189	\$5,000
429.341 ADVERTISING	\$1,000	\$81	\$1,000	\$0	\$1,000	\$195	\$1,000
429.342 PRINTING	\$5,000	\$2,978	\$5,000	\$1,070	\$5,000	\$293	\$4,000
429.350 INSURANCE	\$45,000	\$2,068	\$17,000	\$14,615	\$18,000	\$19,715	\$22,000
429.363 ELECTRIC (PUMP STATIONS)	\$46,000	\$32,213	\$46,000	\$31,936	\$46,000	\$25,432	\$40,000
429.374 REPAIRS & MAINT. - MAINS, MANHOLES & LATERALS	\$15,000	\$4,506	\$15,000	\$22,039	\$15,000	\$10,964	\$15,000
429.375 REPAIRS & MAINT. - PUMP STATION EQUIPMENT	\$40,000	\$43,240	\$40,000	\$37,580	\$40,000	\$18,608	\$40,000
429.376 REPAIRS & MAINT. - PUMP STATION BLDGS/PROP	\$5,000	\$6,775	\$5,000	\$423	\$5,000	\$5,658	\$5,000
429.377 PUMP STATION GENERAL EXPENSE (CONTRACTED)	\$60,000	\$30,563	\$45,000	\$7,849	\$37,000	\$152	\$30,000
429.378 SANITARY SEWER REPAIRS & CORRECTIONS (I&i)	\$25,000	\$8,885	\$25,000	\$0	\$25,000	\$0	\$25,000
429.415 REFUNDS	\$0	\$0	\$500	\$0	\$500	\$0	\$500
429.451 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$4,533	\$2,492	\$5,000
429.452 FLOW METER MAINTENANCE	\$5,000	\$5,610	\$5,000	\$35,817	\$5,000	\$5,631	\$7,000
429.470 LCA WESTERN LEHIGH INTERCEPTOR CHARGES	\$4,154,000	\$3,711,296	\$3,929,000	\$4,009,342	\$4,000,000	\$2,918,709	\$4,250,000
429.471 LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$139,000	\$130,413	\$139,000	-\$33,045	\$145,000	\$169,536	\$200,000
429.472 LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$35,000	\$24,273	\$35,000	\$9,031	\$27,000	\$5,771	\$27,000
429.475 LCA DEBT SERVICE CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
429.480 AUTHORITY FEES	\$2,500	\$25,992	\$8,000	-\$12,672	\$5,000	\$1,111	\$5,000
429.700 COLLECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000
<b>TOTAL SEWER DEPARTMENT SERVICES</b>	<b>\$4,916,000</b>	<b>\$4,332,884</b>	<b>\$4,438,500</b>	<b>\$4,334,921</b>	<b>\$4,496,533</b>	<b>\$3,440,938</b>	<b>\$4,818,500</b>
<b><u>SEWER DEPARTMENT CAPITAL OUTLAY:</u></b>							
429.670 CAPITAL IMPROVEMENTS	\$0	\$0	\$63,000	\$0	\$40,500	\$1,446	\$0
<b>TOTAL DEPARTMENT CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,000</b>	<b>\$0</b>	<b>\$40,500</b>	<b>\$1,446</b>	<b>\$0</b>
<b><u>TRANSFERS &amp; MISCELLANEOUS:</u></b>							
429.009 OVERHEAD	\$58,092	\$58,092	\$58,092	\$58,092	\$58,092	\$0	\$58,092
429.010 TOWNSHIP FACILITY RENTAL	\$49,752	\$49,752	\$49,752	\$49,753	\$49,753	\$0	\$49,753

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
SEWER REVENUE FUND 08  
EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
429.011 PUBLIC WORKS FACILITY RENTAL	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$0	\$64,000
492.018 TRANSFER TO CAPITAL RESERVE (FUND #18)	\$1,000,000	\$1,000,000	\$1,250,000	\$1,250,000	\$1,325,000	\$0	\$1,250,000
<b>TOTAL TRANSFERS &amp; MISCELLANEOUS</b>	<b>\$1,171,844</b>	<b>\$1,171,844</b>	<b>\$1,421,844</b>	<b>\$1,421,845</b>	<b>\$1,496,845</b>	<b>\$0</b>	<b>\$1,421,845</b>
<b>TOTAL SEWER EXPENSES:</b>	<b>\$6,965,136</b>	<b>\$6,246,598</b>	<b>\$6,843,389</b>	<b>\$6,620,210</b>	<b>\$7,013,293</b>	<b>\$3,989,446</b>	<b>\$7,229,455</b>
<b>Revenue OVER / (UNDER) EXPENSE</b>	<b>\$60,964</b>	<b>\$1,843,734</b>	<b>\$62,111</b>	<b>\$970,822</b>	<b>\$60,207</b>	<b>\$2,519,709</b>	<b>\$61,045</b>
<b>BALANCE FORWARD</b>	<b>\$13,359,296</b>	<b>\$5,268,964</b>	<b>\$8,330,253</b>	<b>\$10,319,315</b>	<b>\$7,765,728</b>	<b>\$10,319,315</b>	<b>\$7,765,728</b>
<b>ENDING BALANCE</b>	<b>\$13,420,260</b>	<b>\$7,112,698</b>	<b>\$8,392,364</b>	<b>\$11,290,137</b>	<b>\$7,825,935</b>	<b>\$12,839,024</b>	<b>\$7,826,773</b>
<b>TOTAL ASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,485,417</b>	<b>\$8,485,417</b>	<b>\$8,021,010</b>	<b>\$8,021,010</b>
<b>TOTAL UNASSIGNED</b>	<b>\$13,420,260</b>	<b>\$7,112,698</b>	<b>\$8,392,364</b>	<b>\$2,804,720</b>	<b>-\$659,482</b>	<b>\$4,818,014</b>	<b>-\$194,237</b>

PRELIMINARY

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
SEWER CAPITAL RESERVE FUND 18**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b><u>REVENUE</u></b>							
341.010 INTEREST EARNINGS	\$2,500	\$61,921	\$55,000	\$92,107	\$125,000	\$113,238	\$175,000
364.011 TAPPING FEES	\$10,000	\$0	\$10,000	\$0	\$10,000	\$0	\$0
364.015 UNUSED ALLOCATION (UNUSED CAPACITY) CHARGE	\$135,000	\$0	\$0	\$0	\$0	\$0	\$0
364.016 NEW ALLOCATION (CAPACITY) CHARGE	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
364.017 PUMP STATION CHARGES	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
392.008 TRANSFERRED FROM THE SEWER REVENUE FUND	\$1,600,000	\$1,000,000	\$1,250,000	\$1,250,000	\$1,325,000	\$0	\$1,250,000
392.018 TRANSFERRED FROM SEWER CAP RESERVE FUND BAL	\$0	\$0	\$0	\$0	\$0	\$0	\$1,983,000
<b>TOTAL REVENUE</b>	<b>\$1,827,500</b>	<b>\$1,061,921</b>	<b>\$1,315,000</b>	<b>\$1,342,107</b>	<b>\$1,460,000</b>	<b>\$113,238</b>	<b>\$3,408,000</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$4,454,190</b>	<b>\$6,604,947</b>	<b>\$8,451,629</b>	<b>\$7,626,404</b>	<b>\$9,591,172</b>	<b>\$7,626,404</b>	<b>\$8,529,618</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$6,281,690</b>	<b>\$7,666,868</b>	<b>\$9,766,629</b>	<b>\$8,968,511</b>	<b>\$11,051,172</b>	<b>\$7,739,642</b>	<b>\$11,937,618</b>
<b><u>EXPENSE</u></b>							
429.313 ENGINEERING	\$0	\$24,534	\$0	\$0	\$0	\$0	\$0
429.400 CASH MANAGEMENT FEES (TRUSTEE)	\$0	\$15,930	\$18,000	\$22,590	\$25,000	\$17,895	\$28,000
<b>ADMINISTRATION BUILDING -</b>							
429.605 UPGRADED COMPUTER HUB AND PATCH PANEL	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>MAINS, MANHOLES AND LATERALS -</b>							
429.120 WAGES	\$0	\$0	\$0	\$0	\$28,600	\$0	\$0
429.192 EMPLOYER FICA	\$0	\$0	\$0	\$0	\$2,188	\$0	\$0
429.194 PA UMEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$1,030	\$0	\$0
429.195 WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$737	\$184	\$0
429.610 CIPP MAINS/LATERALS	\$500,000	\$0	\$500,000	\$0	\$350,000	\$98,267	\$750,000
429.611 CIPP LATERALS	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0
429.620 MANHOLE LINING	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0
429.630 MANHOLE REPAIRS	\$100,000	\$0	\$250,000	\$0	\$350,000	\$111,050	\$150,000

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
SEWER CAPITAL RESERVE FUND 18**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
429.631 TEMPORARY METERING	\$0	\$0	\$35,000	\$0	\$30,000	\$0	\$30,000
429.632 I&I INSPECTIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
<b>PUMP STATIONS AND FORCE MAINS -</b>							
429.650 PUMP STATION EMERGENCY BYPASSES	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0
429.660 CONSTRUCTION AT NEW APPLEWOOD PUMP STATION	\$0	\$0	\$0	\$0	\$250,000	\$0	\$500,000
429.662 RABENOLD PUMP STATION UPGRADES	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000
429.663 APPLEWOOD PUMP STATION DOWNSTREAM UPGRADES	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000
429.664 RABENOLD PUMP STATION PIPE UPGRADES (I-78 CROSSING)	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
<b>INSTRUMENTATION -</b>							
429.640 SCADA/ANALYZERS	\$100,000	\$0	\$45,000	\$0	\$45,000	\$39,725	\$0
429.670 METER REPAIR AND/OR REPLACE	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000
<b>VEHICLES AND EQUIPMENT -</b>							
429.700 VEHICLES	\$0	\$0	\$0	\$0	\$52,000	\$47,424	\$445,000
<b>DEBT SERVICE -</b>							
472.300 LEHIGH COUNTY AUTHORITY DEBT SERVICE	\$0	\$0	\$0	\$0	\$225,000	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$1,205,000</b>	<b>\$40,464</b>	<b>\$893,000</b>	<b>\$22,590</b>	<b>\$1,404,555</b>	<b>\$314,544</b>	<b>\$3,408,000</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>\$622,500</b>	<b>\$1,021,457</b>	<b>\$422,000</b>	<b>\$1,319,517</b>	<b>\$55,445</b>	<b>-\$201,306</b>	<b>\$0</b>
<b>BALANCE FORWARD</b>	<b>\$4,454,190</b>	<b>\$6,604,947</b>	<b>\$8,451,629</b>	<b>\$7,626,404</b>	<b>\$9,591,172</b>	<b>\$7,626,404</b>	<b>\$8,529,618</b>
<b>ENDING BALANCE</b>	<b>\$5,076,690</b>	<b>\$7,626,404</b>	<b>\$8,873,629</b>	<b>\$8,945,921</b>	<b>\$9,646,617</b>	<b>\$7,425,098</b>	<b>\$8,529,618</b>
<b>TOTAL ASSIGNED</b>	<b>\$5,076,690</b>	<b>\$7,626,404</b>	<b>\$8,873,629</b>	<b>\$8,945,921</b>	<b>\$9,646,617</b>	<b>\$7,425,098</b>	<b>\$8,529,618</b>
<b>TOTAL UNASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
SEWER CAPITAL RESERVE FUND 18  
SEWER CAPITAL OUTLAYS**

<b>Acquisition</b>	<b>Funding Source</b>	<b>Ledger Acct. #</b>	<b>Cost</b>
CIPP Mains/Laterals	Sewer Capital Reserve Fund	18.429.610	\$ 750,000
Manhole Lining	Sewer Capital Reserve Fund	18.429.620	150,000
Temporary Metering	Sewer Capital Reserve Fund	18.429.631	30,000
Applewood Pump Station	Sewer Capital Reserve Fund	18.429.660	500,000
Clearwater Inspections	Sewer Capital Reserve Fund	18.429.313	60,000
Meter Repair and/or Replacement	Sewer Capital Reserve Fund	18.429.670	45,000
Vacuum Truck (JetVac)	Sewer Capital Reserve Fund	18.429.700	445,000
Rabenold Pump Station Upgrades	Sewer Capital Reserve Fund	18.XXX.XXX	800,000
Applewood Pump Station Downstream Upgrades	Sewer Capital Reserve Fund	18.429.660	350,000
Rabenold Pump Station Pipe Upgrades (I-78 Crossing)	Sewer Capital Reserve Fund	18.XXX.XXX	250,000
<b><u>TOTAL REQUEST</u></b>			<b>\$ 3,380,000</b>

PRELIMINARY

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
RECREATION CAPITAL FUND 19**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b><u>REVENUE</u></b>							
341.010 INTEREST EARNINGS	\$400	\$0	\$400	\$82	\$0	\$10,557	\$17,000
354.070 GRANTS	\$905,165	\$12,238	\$862,747	\$45,487	\$115,947	\$0	\$86,000
367.210 RECREATION FEES FROM DEVELOPERS	\$1,050,824	\$486,984	\$1,351,632	\$457,947	\$1,451,928	\$181,524	\$639,684
392.019 TRANSFERRED FROM FUND 19 BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$701,316
<b>TOTAL REVENUE</b>	<b>\$1,956,389</b>	<b>\$499,222</b>	<b>\$2,214,779</b>	<b>\$503,516</b>	<b>\$1,567,875</b>	<b>\$192,081</b>	<b>\$1,444,000</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$1,600,000</b>	<b>\$1,669,898</b>	<b>\$1,072,896</b>	<b>\$1,572,036</b>	<b>\$1,072,896</b>	<b>\$1,441,045</b>	<b>\$518,645</b>
<b>TOTAL REVENUE &amp; AND FUND BALANCE AVAILABLE</b>	<b>\$3,556,389</b>	<b>\$2,169,120</b>	<b>\$3,287,675</b>	<b>\$2,075,552</b>	<b>\$2,640,771</b>	<b>\$1,633,126</b>	<b>\$1,962,645</b>
<b><u>EXPENSE</u></b>							
439.790 PUBLIC WORKS EQUIPMENT PURCHASE	\$65,800	\$24,109	\$0	\$0	\$0	\$0	\$0
454.313 ENGINEERING	\$402,949	\$88,814	\$523,372	\$117,810	\$228,389	\$45,883	\$983,000
454.600 RECREATION PARK PROJECTS (IN HOUSE CONSTRUCTION)	\$260,062	\$9,453	\$562,612	\$22,315	\$0	\$163,603	\$120,000
454.610 RECREATION PROJECTS (CONTRACTED SERVICES)	\$112,000	\$173,876	\$0	-\$1,528	\$812,000	\$2,563	\$0
454.611 TOWNSHIP RECREATION CENTER	\$0	\$0	\$0	\$0	\$860,000	\$190,178	\$255,000
454.670 GRANT PROJECTS (CONTRACTED SERVICES)	\$1,642,682	\$277,953	\$2,054,248	\$495,910	\$329,947	\$69,885	\$86,000
<b>TOTAL EXPENSES</b>	<b>\$2,483,493</b>	<b>\$574,205</b>	<b>\$3,140,232</b>	<b>\$634,507</b>	<b>\$2,230,336</b>	<b>\$472,112</b>	<b>\$1,444,000</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>(\$527,104)</b>	<b>-\$74,983</b>	<b>-\$925,453</b>	<b>-\$130,991</b>	<b>-\$662,461</b>	<b>-\$280,031</b>	<b>\$0</b>
<b>BALANCE FORWARD</b>	<b>\$1,600,000</b>	<b>\$1,669,898</b>	<b>\$1,072,896</b>	<b>\$1,572,036</b>	<b>\$1,072,896</b>	<b>\$1,441,045</b>	<b>\$518,645</b>
<b>ENDING BALANCE</b>	<b>\$1,072,896</b>	<b>\$1,594,915</b>	<b>\$147,443</b>	<b>\$1,441,045</b>	<b>\$410,435</b>	<b>\$1,161,014</b>	<b>\$518,645</b>
<b>TOTAL ASSIGNED</b>	<b>\$1,072,896</b>	<b>\$1,594,915</b>	<b>\$147,443</b>	<b>\$1,441,045</b>	<b>\$410,435</b>	<b>\$1,219,961</b>	<b>\$518,645</b>
<b>TOTAL UNASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

UPPER MACUNGIE TOWNSHIP		
Recreation Projects		
Budget 2019		
Park	Project Description	Cost
Independent Park	Spray Irrigation	\$ 60,000
Breinigsville Park	DCNR (Pathways)	146,000
Breinigsville Park	Pathways	30,000
Grange Road Park	Community Center Site Work	400,000
Grange Road Park	Community Center Site Work (NPDES.BMPS)	250,000
Grange Road Park	Spray Irrigation	60,000
Grange Road Park	Rain Garden	10,000
Grange Road Park	Fencing	15,000
Grange Road Park	NPDES Permit - Basin Construction	42,000
Grange Road Park	NPDES Permit - Perimeter Swale Construction	52,000
Grange Road Park	Tennis/Pickle Ball Courts	124,000
		<b>\$ 1,189,000</b>
	Add:	
	Engineering Costs (20%)	237,800
	<b>Total Costs</b>	<b>\$ 1,426,800</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
STORMWATER MAINTENANCE FUND 20**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b>REVENUE</b>							
341.010 INTEREST EARNINGS	\$200	\$172	\$100	\$0	\$0	\$0	\$0
354.070 INTERN GRANT	\$0	\$0	\$2,500	\$0	\$0	\$0	\$0
392.010 TRANSFER FROM GENERAL FUND	\$0	\$0	\$57,790	\$0	\$0	\$0	\$0
392.020 TRANSFER FROM FUND 20 BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$32,000
<b>TOTAL REVENUE</b>	<b>\$200</b>	<b>\$172</b>	<b>\$60,390</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,000</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$317,382</b>	<b>\$317,727</b>	<b>\$317,885</b>	<b>\$317,899</b>	<b>\$250,000</b>	<b>\$243,312</b>	<b>\$130,468</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$317,582</b>	<b>\$317,899</b>	<b>\$378,275</b>	<b>\$317,899</b>	<b>\$250,000</b>	<b>\$243,312</b>	<b>\$162,468</b>
<b>EXPENSE</b>							
446.120 WAGES	\$0	\$0	\$2,300	\$0	\$2,300	\$0	\$0
446.150 INTERN WAGES	\$0	\$0	\$30,000	\$15,838	\$28,040	\$14,312	\$0
446.192 EMPLOYER FICA	\$0	\$0	\$2,500	\$1,191	\$2,145	\$1,075	\$0
446.194 PA UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$390	\$576	\$1,010	\$506	\$0
446.195 WORKERS COMPENSATION	\$0	\$0	\$1,085	\$0	\$723	\$181	\$0
446.220 OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
446.310 TMDL PLAN	\$0	\$0	\$20,000	\$3,382	\$1,500	\$3,167	\$0
446.311 POLLUTION REDUCTION PLAN	\$0	\$0	\$240,000	\$23,138	\$8,000	\$33,595	\$0
446.313 ENGINEERING	\$0	\$0	\$50,000	\$28,944	\$20,000	\$18,390	\$20,000
446.316 SAMPLING & TESTING	\$0	\$0	\$2,500	\$0	\$2,500	\$0	\$2,500
446.340 PUBLIC EDUCATION	\$0	\$0	\$3,000	\$556	\$3,000	\$1,511	\$3,000
446.450 STREET SWEEPING DISPOSAL	\$0	\$0	\$25,000	\$0	\$25,000	\$0	\$5,000
446.460 TRAINING	\$0	\$0	\$1,500	\$962	\$1,500	\$0	\$1,500
<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$378,275</b>	<b>\$74,587</b>	<b>\$97,718</b>	<b>\$72,737</b>	<b>\$32,000</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>\$200</b>	<b>\$172</b>	<b>-\$317,885</b>	<b>-\$74,587</b>	<b>-\$97,718</b>	<b>-\$72,737</b>	<b>\$0</b>
<b>BALANCE FORWARD</b>	<b>\$317,382</b>	<b>\$317,727</b>	<b>\$317,885</b>	<b>\$317,899</b>	<b>\$250,000</b>	<b>\$243,312</b>	<b>\$130,468</b>
<b>ENDING BALANCE</b>	<b>\$317,582</b>	<b>\$317,899</b>	<b>\$0</b>	<b>\$243,312</b>	<b>\$152,282</b>	<b>\$170,575</b>	<b>\$130,468</b>
<b>TOTAL ASSIGNED</b>	<b>\$317,582</b>	<b>\$317,899</b>	<b>\$0</b>	<b>\$243,312</b>	<b>\$152,282</b>	<b>\$174,160</b>	<b>\$130,468</b>
<b>TOTAL UNASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
MEDICAL EXPENSE FUND 21**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b><u>REVENUE</u></b>							
341.010 INTEREST EARNINGS	\$0	\$0	\$0	\$279	\$0	\$10,058	\$20,000
341.019 HEALTH INSURANCE DIVIDENDS	\$100,000	\$214,905	\$100,000	\$165,031	\$100,000	\$142,393	\$0
<b>TOTAL REVENUE</b>	<b>\$100,000</b>	<b>\$214,905</b>	<b>\$100,000</b>	<b>\$165,310</b>	<b>\$100,000</b>	<b>\$152,451</b>	<b>\$20,000</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$202,932</b>	<b>\$202,947</b>	<b>\$569,763</b>	<b>\$569,763</b>	<b>\$731,086</b>	<b>\$731,086</b>	<b>\$929,044</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$302,932</b>	<b>\$417,852</b>	<b>\$669,763</b>	<b>\$735,073</b>	<b>\$831,086</b>	<b>\$883,537</b>	<b>\$949,044</b>
<b><u>EXPENSE</u></b>							
402.156 TRANSITIONAL REINSURANCE FEES	\$5,676	\$5,642	\$3,570	\$3,567	\$3,570	\$0	\$0
402.157 PCOR FEES	\$350	\$278	\$420	\$420	\$420	\$440	\$475
<b>TOTAL EXPENSES</b>	<b>\$6,026</b>	<b>\$5,920</b>	<b>\$3,990</b>	<b>\$3,987</b>	<b>\$3,990</b>	<b>\$440</b>	<b>\$475</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>\$93,974</b>	<b>\$208,985</b>	<b>\$96,010</b>	<b>\$161,323</b>	<b>\$96,010</b>	<b>\$152,011</b>	<b>\$19,525</b>
<b>BALANCE FORWARD</b>	<b>\$361,045</b>	<b>\$360,778</b>	<b>\$569,763</b>	<b>\$569,763</b>	<b>\$731,086</b>	<b>\$731,086</b>	<b>\$929,044</b>
<b>ENDING BALANCE</b>	<b>\$455,019</b>	<b>\$569,763</b>	<b>\$665,773</b>	<b>\$731,086</b>	<b>\$827,096</b>	<b>\$883,097</b>	<b>\$948,569</b>
<b>TOTAL ASSIGNED</b>	<b>\$455,019</b>	<b>\$569,763</b>	<b>\$665,773</b>	<b>\$731,086</b>	<b>\$827,096</b>	<b>\$883,097</b>	<b>\$948,569</b>
<b>TOTAL UNASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
TOWNSHIP CAPITAL RESERVE FUND 30**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b><u>REVENUE</u></b>							
341.010 INTEREST EARNINGS	\$25,000	\$33,005	\$32,000	\$42,826	\$45,000	\$36,904	\$60,000
343.000 INVESTMENT GAINS/LOSSES	\$0	-\$10,913	\$0	-\$21,713	\$0	-\$28,269	\$0
<b>TOTAL REVENUE</b>	<b>\$25,000</b>	<b>\$22,092</b>	<b>\$32,000</b>	<b>\$21,113</b>	<b>\$45,000</b>	<b>\$8,635</b>	<b>\$60,000</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$3,110,600</b>	<b>\$3,160,759</b>	<b>\$3,191,676</b>	<b>\$3,168,711</b>	<b>\$3,182,009</b>	<b>\$3,172,811</b>	<b>\$3,182,009</b>
<b>TOAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$3,135,600</b>	<b>\$3,182,851</b>	<b>\$3,223,676</b>	<b>\$3,189,824</b>	<b>\$3,227,009</b>	<b>\$3,181,446</b>	<b>\$3,242,009</b>
<b><u>EXPENSE</u></b>							
400.000 CASH MANAGEMENT FEES - TRUSTEE	\$0	\$14,140	\$15,000	\$15,034	\$12,000	\$7,110	\$17,000
409.313 ENGINEERING AND ARCHITECTURE	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
409.452 TOWNSHIP RECREATION CENTER	\$0	\$0	\$2,500,000	\$1,979	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$50,000</b>	<b>\$14,140</b>	<b>\$2,515,000</b>	<b>\$17,013</b>	<b>\$12,000</b>	<b>\$7,110</b>	<b>\$17,000</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>-\$25,000</b>	<b>\$7,952</b>	<b>-\$2,483,000</b>	<b>\$4,100</b>	<b>\$33,000</b>	<b>\$1,525</b>	<b>\$43,000</b>
<b>BALANCE FORWARD</b>	<b>\$3,110,600</b>	<b>\$3,160,759</b>	<b>\$3,191,676</b>	<b>\$3,168,711</b>	<b>\$3,182,009</b>	<b>\$3,172,811</b>	<b>\$3,182,009</b>
<b>ENDING BALANCE</b>	<b>\$3,085,600</b>	<b>\$3,168,711</b>	<b>\$708,676</b>	<b>\$3,172,811</b>	<b>\$3,215,009</b>	<b>\$3,174,336</b>	<b>\$3,225,009</b>
<b>TOTAL ASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL UNASSIGNED</b>	<b>\$3,085,600</b>	<b>\$3,168,711</b>	<b>\$708,676</b>	<b>\$3,172,811</b>	<b>\$3,215,009</b>	<b>\$3,182,366</b>	<b>\$3,225,009</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
CAPITAL EQUIPMENT FUND 31**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b>REVENUE</b>							
341.004 INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$44	\$0	\$5,631	\$10,000
391.000 PROCEEDS FROM SALE OF ASSETS	\$35,800	\$0	\$41,800	\$31,905	\$107,600	\$109,559	\$78,000
392.005 TRANSFER FROM REFUSE & RECYCLING FUND	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0
392.010 TRANSFER FROM GENERAL FUND	\$700,000	\$700,000	\$600,000	\$600,000	\$725,000	\$0	\$725,000
392.031 TRANSFER FROM FUND 31 BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$644,589
<b>TOTAL REVENUE</b>	<b>\$735,800</b>	<b>\$700,000</b>	<b>\$791,800</b>	<b>\$631,949</b>	<b>\$832,600</b>	<b>\$115,190</b>	<b>\$1,457,589</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$752,483</b>	<b>\$250,000</b>	<b>\$838,842</b>	<b>\$1,536,944</b>	<b>\$936,119</b>	<b>\$1,536,944</b>	<b>\$699,666</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$1,488,283</b>	<b>\$950,000</b>	<b>\$1,630,642</b>	<b>\$2,168,893</b>	<b>\$1,768,719</b>	<b>\$1,652,134</b>	<b>\$2,157,255</b>
<b>EXPENSE</b>							
407.760 ADMINISTRATION	\$0	\$0	\$215,000	\$94,514	\$100,000	\$80,945	\$175,000
410.110 STATE POLICE BUILDING PROPERTY	\$0	\$0	\$14,000	\$0	\$0	\$10,665	\$0
410.242 POLICE EQUIPMENT PURCHASES	\$154,980	\$0	\$128,465	\$127,745	\$260,372	\$284,233	\$274,125
411.790 PURCHASE OF FIRE EQUIPMENT	\$630,000	\$50,000	\$900,000	\$890,246	\$415,250	\$43,521	\$616,734
439.790 PUBLIC WORKS EQUIPMENT PURCHASES	\$180,000	\$262,849	\$291,000	\$176,160	\$77,900	\$74,995	\$392,000
<b>TOTAL EXPENSES</b>	<b>\$964,980</b>	<b>\$312,849</b>	<b>\$1,548,465</b>	<b>\$1,288,665</b>	<b>\$853,522</b>	<b>\$494,359</b>	<b>\$1,457,859</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>-\$229,180</b>	<b>\$387,151</b>	<b>-\$756,665</b>	<b>-\$656,716</b>	<b>-\$20,922</b>	<b>-\$379,169</b>	<b>-\$270</b>
<b>BALANCE FORWARD</b>	<b>\$752,483</b>	<b>\$250,000</b>	<b>\$838,842</b>	<b>\$1,536,944</b>	<b>\$936,119</b>	<b>\$1,536,944</b>	<b>\$699,666</b>
<b>ENDING BALANCE</b>	<b>\$523,303</b>	<b>\$637,151</b>	<b>\$82,177</b>	<b>\$880,228</b>	<b>\$915,197</b>	<b>\$1,157,775</b>	<b>\$699,396</b>
<b>TOTAL ASSIGNED</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350,000</b>	<b>\$250,000</b>	<b>\$600,000</b>
<b>TOTAL UNASSIGNED</b>	<b>\$273,303</b>	<b>\$387,151</b>	<b>\$82,177</b>	<b>\$880,228</b>	<b>\$565,197</b>	<b>\$907,775</b>	<b>\$99,396</b>

**UPPER MACUNGIE TOWNSHIP  
2019 ESTIMATE OF PROCEEDS  
FROM SALE OF FIXED ASSETS**

Asset Description	Department	Estimate Amount of Proceeds
2013 Ford Interceptor (#12-38 patrol unit) (94K Miles)	Police	\$5,000
2004 Mack Truck #1	Public Works	\$35,000
2012 Ford F-350 Pickup	Public Works	\$17,000
(2) Laser Mowers @ \$2,500 ea.	Parks	\$5,000
2006 Ford Pickup	Planning/Permit	\$6,000
2011 Chevy Tahoe	Planning/Permit	\$10,000
<b>TOTAL</b>		<b>\$78,000</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
CAPITAL EQUIPMENT FUND 31  
POLICE  
31.410.242**

<b>Acquisition</b>	<b>Replacing</b>	<b>Serial or VIN</b>	<b>Mileage</b>	<b>Funding Source</b>	<b>Ledger Acct. #</b>	<b>Cost</b>
<b><u>Needed Items</u></b>						
(2) HPE Servers				Capital Equipment Fund	31.410.242	\$ 135,367
2019 Dodge Charger AWD (5.7 V8 Hemi)	2013 Ford Interceptor (12-38)	1FAHP2MT4DG148458	93,846	Capital Equipment Fund	31.410.242	34,910
(22) VISTA HD WiFi Body Cameras				Capital Equipment Fund	31.410.242	42,486
Crash Data Retrieval System				Capital Equipment Fund	31.410.242	23,175
						<b>\$ 235,938</b>
<b><u>Like to Have Items</u></b>						
(1) ALPR - Mobile Unit @ \$19,345 ea.				Capital Equipment Fund	31.410.242	\$ 19,345
(6) Desktop replacements w/ LED monitors @ \$1,000 ea.				Capital Equipment Fund	31.410.242	6,000
Barracuda Email Archiver				Capital Equipment Fund	31.410.242	4,687
LiveScan Fingerprint System				Capital Equipment Fund	31.410.242	8,155
						<b>\$ 38,187</b>
<b><u>Total Request</u></b>						<b>\$ 274,125</b>

PRELIMINARY

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**CAPITAL EQUIPMENT FUND 31**

**PUBLIC WORKS**

**31.439.790**

<b>Acquisition</b>	<b>Replacing</b>	<b>Serial or VIN</b>	<b>Mileage</b>	<b>Funding Source</b>	<b>Ledger Acct. #</b>	<b>Cost</b>
2020 Ford F-350 pickup w/ plow	2012 Ford F-350 Pickup	1FTRF3B65CEC31346	42,000	Capital Equipment Fund	31.439.790	\$ 38,000
Laser Lawn Mower 72"	2011 Mower			Capital Equipment Fund	31.439.790	12,500
Laser Lawn Mower 60"	2013 Mower			Capital Equipment Fund	31.439.790	11,500
Infield Machine	1999 Infield Machine			Capital Equipment Fund	31.439.790	20,000
Street Sweeper				Capital Equipment Fund	31.439.790	290,000
Milling Head (Skid Steer)				Capital Equipment Fund	31.439.790	20,000
<b><u>Total Request</u></b>						<b>\$ 392,000</b>

PRELIMINARY

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
CAPITAL EQUIPMENT FUND 31  
FIRE CAPITAL OUTLAYS  
31.411.790**

<b>Acquisition</b>	<b>Replacing</b>	<b>Serial or VIN</b>	<b>Mileage</b>	<b>Funding Source</b>	<b>Ledger Acct. #</b>	<b>Cost</b>
Joint Training Facility @ Quarry				Capital Equipment Fund	31.411.790	\$ 104,930
Annual Capital to Fogelsville & Trexlertown Stations (\$20K ea.); Station #56 (\$10K)				Capital Equipment Fund	31.411.790	50,000
2019 Chevrolet Tahoe 4WD w/extendgate; new lights and radio	2011 Chev Tahoe	1GNSKAE09BR184507	118,841	Capital Equipment Fund	31.411.790	46,902
2019 Chevrolet Tahoe 4WD w/extendgate; new lights and radio	2011 Chev Tahoe	1GNSKAE06BR187753	66,654	Capital Equipment Fund	31.411.790	9,000
				Capital Equipment Fund	31.411.790	\$ 46,902
				Capital Equipment Fund	31.411.790	9,000
New Truck Replacement #2541 (scheduled for 2020) Reserve of \$250K				Capital Equipment Fund	31.411.790	350,000
<b><u>Total Request</u></b>						<b>\$ 616,734</b>

PRELIMINARY

<b>UPPER MACUNGIE TOWNSHIP</b>			
<b>2019 BUDGET</b>			
<b>CAPITAL EQUIPMENT FUND 31</b>			
<b>ADMINISTRATIVE CAPITAL OUTLAY</b>			
<b>31.407.760</b>			
<b>Acquisition</b>	<b>Funding Source</b>	<b>Ledger Acct. #</b>	<b>Cost</b>
Archive Scanner	Capital Equipment Fund	31.407.760	\$ 100,000
Payroll Software	Capital Equipment Fund	31.407.760	50,000
Time Clock (3)/Scheduling Software	Capital Equipment Fund	31.407.760	25,000
<b>Total Request</b>			<b>\$ 175,000</b>

PRELIMINARY

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
OPEN SPACE PRESERVATION FUND 32**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b><u>REVENUE</u></b>							
341.010 INTEREST EARNINGS	\$0	\$0	\$0	\$80	\$5,000	\$2,874	\$5,000
355.100 LEH COUNTY BUREAU OF AGRICULTURAL LAND PRESERVATION	\$0	\$0	\$0	\$497,150	\$214,000	\$0	\$300,000
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$497,230</b>	<b>\$219,000</b>	<b>\$2,874</b>	<b>\$305,000</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$497,500</b>	<b>\$477,986</b>	<b>\$403,444</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$497,230</b>	<b>\$716,500</b>	<b>\$480,860</b>	<b>\$708,444</b>
<b><u>EXPENSE</u></b>							
461.317 APPRAISAL FEES	\$0	\$0	\$0	\$1,000	\$2,000	\$0	\$0
510.100 SUBSIDIES TO FARM LAND OWNERS	\$0	\$0	\$0	\$18,244	\$98,000	\$77,062	\$0
<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,244</b>	<b>\$100,000</b>	<b>\$77,062</b>	<b>\$0</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$477,986</b>	<b>\$119,000</b>	<b>-\$74,188</b>	<b>\$305,000</b>
<b>BALANCE FORWARD</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$497,500</b>	<b>\$477,986</b>	<b>\$403,444</b>
<b>ENDING BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$477,986</b>	<b>\$616,500</b>	<b>\$403,798</b>	<b>\$708,444</b>
<b>TOTAL RESTRICTED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$477,986</b>	<b>\$616,500</b>	<b>\$403,444</b>	<b>\$708,444</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
HIGHWAY AID FUND 35**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b>REVENUE</b>							
341.010 INTEREST EARNINGS	\$1,200	\$1,364	\$1,200	\$1,739	\$1,200	\$11,070	\$35,000
355.020 STATE LIQUID FUELS TAX	\$630,000	\$738,217	\$738,000	\$780,827	\$805,829	\$827,702	\$828,000
355.030 STATE ROAD TURNBACK PAYMENTS	\$4,360	\$4,360	\$4,360	\$4,360	\$4,360	\$4,360	\$4,360
<b>TOTAL REVENUE</b>	<b>\$635,560</b>	<b>\$743,941</b>	<b>\$743,560</b>	<b>\$786,926</b>	<b>\$811,389</b>	<b>\$843,132</b>	<b>\$867,360</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$1,178,528</b>	<b>\$894,490</b>	<b>\$1,035,493</b>	<b>\$1,100,611</b>	<b>\$1,365,454</b>	<b>\$1,192,817</b>	<b>\$1,916,873</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$1,814,088</b>	<b>\$1,638,431</b>	<b>\$1,779,053</b>	<b>\$1,887,537</b>	<b>\$2,176,843</b>	<b>\$2,035,949</b>	<b>\$2,784,233</b>
<b>EXPENSE</b>							
432.220 SALT & ANTI-SKID	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
439.000 ROAD CONSTRUCTION PROJECTS	\$790,125	\$537,820	\$656,808	\$694,720	\$215,120	\$160,025	\$613,545
<b>TOTAL EXPENSES</b>	<b>\$790,125</b>	<b>\$537,820</b>	<b>\$656,808</b>	<b>\$694,720</b>	<b>\$215,120</b>	<b>\$160,025</b>	<b>\$613,545</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>-\$154,565</b>	<b>\$206,121</b>	<b>\$86,752</b>	<b>\$92,206</b>	<b>\$596,269</b>	<b>\$683,107</b>	<b>\$253,815</b>
<b>BALANCE FORWARD</b>	<b>\$1,178,528</b>	<b>\$894,490</b>	<b>\$1,035,493</b>	<b>\$1,100,611</b>	<b>\$1,365,454</b>	<b>\$1,192,817</b>	<b>\$1,916,873</b>
<b>ENDING BALANCE</b>	<b>\$1,023,963</b>	<b>\$1,100,611</b>	<b>\$1,122,245</b>	<b>\$1,192,817</b>	<b>\$1,961,723</b>	<b>\$1,875,924</b>	<b>\$2,170,688</b>
<b>TOTAL RESTRICTED</b>	<b>\$1,023,963</b>	<b>\$1,100,611</b>	<b>\$1,122,245</b>	<b>\$1,192,817</b>	<b>\$1,961,723</b>	<b>\$1,874,084</b>	<b>\$2,170,688</b>

<b>UPPER MACUNGIE TOWNSHIP</b>		
<b>2019 Liquid Fuels</b>		
<b>Schedule of Paving</b>		
	<b>Square Yards</b>	<b>Cost</b>
<b>Double Chip Seal: (\$2.80/sq. yd.):</b>		
Trexler	22,567	\$ 63,188
Dorney	9,714	27,199
Ash	9,255	25,914
Folk	7,746	21,689
Crossview Ct.	1,860	5,208
	<b>51,142</b>	<b>\$ 143,198</b>
<b>Cape Seal: (\$3.80/sq. yd.):</b>		
Ambassador (Mill/Mill)	15,800	\$ 60,040
	<b>15,800</b>	<b>\$ 60,040</b>
<b>Crack Seal: (\$14.00/Gal.):</b>		
4,000 Gallons	4,000	\$ 56,000
	<b>4,000</b>	<b>\$ 56,000</b>
<b>Double Micro Seal: (\$3.80/sq. yd.):</b>		
Ambassador (Mill/Hickory)	9,940	\$ 37,772
Glenlivet	7,220	27,436
Walkerway	5,640	21,432
Hilltop	8,333	31,665
	<b>31,133</b>	<b>\$ 118,306</b>
<b>Nova Chip Type "B": (\$5.98/sq. yd.):</b>		
Schäfer Run	27,565	\$ 164,839
Crackersport	11,900	71,162
	<b>39,465</b>	<b>\$ 236,001</b>
<b>Total</b>		<b>\$ 613,545</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
TRAFFIC IMPROVEMENT FUND 36**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/2018	2019 Budget
<b><u>REVENUE</u></b>							
341.010 INTEREST	\$0	\$150	\$0	\$157	\$50	\$238	\$5,000
354.030 GRANTS (ANTICIPATED)	\$0	\$0	\$35,000	\$0	\$35,000	\$0	\$35,000
361.330 BOUNDARY ROAD UPGRADE FEES (developer contributions)	\$53,660	\$154,808	\$153,794	\$879,195	\$307,727	\$516,434	\$109,000
363.330 TRAFFIC IMPACT FEES	\$27,612	\$38,998	\$0	\$0	\$0	\$0	\$0
363.520 TRAFFIC SIGNAL CONTRIBUTIONS	\$0	\$16,125	\$0	\$20,000	\$0	\$200,000	\$0
392.036 TRTRANSFER FROM FUND 36 BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$483,000
<b>TOTAL REVENUE</b>	<b>\$81,272</b>	<b>\$210,981</b>	<b>\$188,794</b>	<b>\$899,352</b>	<b>\$342,777</b>	<b>\$716,672</b>	<b>\$632,000</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$519,528</b>	<b>\$628,334</b>	<b>\$97,800</b>	<b>\$101,357</b>	<b>\$248,453</b>	<b>\$964,220</b>	<b>\$681,455</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$600,800</b>	<b>\$838,415</b>	<b>\$286,594</b>	<b>\$1,000,709</b>	<b>\$591,230</b>	<b>\$1,680,892</b>	<b>\$1,313,455</b>
<b><u>EXPENSE</u></b>							
439.313 ENGINEERING	\$132,500	\$81,434	\$89,500	-\$6,374	\$89,500	\$21,866	\$128,150
439.314 ENGINEERING/LEGAL - ROUTE 100	\$0	\$0	\$0	\$42,309	\$35,000	\$6,919	\$35,000
439.600 ROAD & TRAFFIC IMPROVEMENTS	\$345,300	\$325,549	\$127,094	\$0	\$127,102	\$0	\$398,850
439.601 ROAD & TRAFFIC IMPROVEMENTS (GRANTS)	\$123,000	\$112,900	\$70,000	\$554	\$70,000	\$477	\$70,000
<b>TOTAL EXPENSES</b>	<b>\$600,800</b>	<b>\$519,883</b>	<b>\$286,594</b>	<b>\$36,489</b>	<b>\$321,602</b>	<b>\$29,262</b>	<b>\$632,000</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>-\$519,528</b>	<b>-\$309,802</b>	<b>-\$97,800</b>	<b>\$862,863</b>	<b>\$21,175</b>	<b>\$687,410</b>	<b>\$0</b>
<b>BALANCE FORWARD</b>	<b>\$519,528</b>	<b>\$628,334</b>	<b>\$97,800</b>	<b>\$101,357</b>	<b>\$248,453</b>	<b>\$964,220</b>	<b>\$681,455</b>
<b>ENDING BALANCE</b>	<b>\$0</b>	<b>\$318,532</b>	<b>\$0</b>	<b>\$964,220</b>	<b>\$269,628</b>	<b>\$1,651,630</b>	<b>\$681,455</b>
<b>TOTAL ASSIGNED</b>	<b>\$296,596</b>	<b>\$318,532</b>	<b>\$0</b>	<b>\$964,220</b>	<b>\$269,628</b>	<b>\$1,164,455</b>	<b>\$681,455</b>
<b>TOTAL UNASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
TRAFFIC IMPROVEMENT FUND 36 DETAILS**

<b>Projects:</b>	<b>Engineering</b>	<b>Road &amp; Traffic Improvements</b>	<b>Totals</b>
Route 100 Adaptive Traffic Signal Project	\$ 28,150	\$ 211,850	\$ 240,000
Blue Barn Lane Widening Project	17,000	83,000	100,000
Werley Road Rehab Project		104,000	104,000
Traffic Signal Radio Communications Study	5,000	-	5,000
<b>General Expenses:</b>			
Township Engineering Services - Studies	30,000	-	30,000
Township Engineering Services - Paving Maintenance Specs	48,000	-	48,000
Route 100	35,000	-	35,000
Road & Traffic Improvements - Signal Preemption	70,000	-	70,000
	<b>\$ 233,150</b>	<b>\$ 398,850</b>	<b>\$ 632,000</b>

PRELIMINARY

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
VOLUNTEER FIRE RELIEF AID FUND 50**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b>REVENUE</b>							
355.130 VOLUNTEER FIRE RELIEF AID	\$255,800	\$245,463	\$255,800	\$225,891	\$225,000	\$212,728	\$210,000
<b>TOTAL REVENUE</b>	<b>\$255,800</b>	<b>\$245,463</b>	<b>\$255,800</b>	<b>\$225,891</b>	<b>\$225,000</b>	<b>\$212,728</b>	<b>\$210,000</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$255,800</b>	<b>\$245,463</b>	<b>\$255,800</b>	<b>\$225,891</b>	<b>\$225,000</b>	<b>\$212,728</b>	<b>\$210,000</b>
<b>EXPENSE</b>							
481.520 VOLUNTEER FIRE RELIEF AID	\$255,800	\$245,463	\$255,800	\$225,891	\$225,000	\$212,728	\$210,000
<b>TOTAL EXPENSES</b>	<b>\$255,800</b>	<b>\$245,463</b>	<b>\$255,800</b>	<b>\$225,891</b>	<b>\$225,000</b>	<b>\$212,728</b>	<b>\$210,000</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>BALANCE FORWARD</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ENDING BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL UNASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
ESCROW FUND 91**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b><u>REVENUE</u></b>							
341.010 INTEREST EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
357.080 RECEIPTS - DEVELOPER ADMINISTRATIVE ESCROW	\$0	\$0	\$0	\$0	\$1,300,000	\$386,928	\$1,300,000
357.081 RECEIPTS - ZONING ESCROW FEES	\$0	\$0	\$0	\$0	\$10,000	\$230	\$0
357.083 CLOSED ESCROW ACCOUNTS	\$0	\$0	\$0	\$0	\$150,000	\$35,065	\$150,000
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,460,000</b>	<b>\$422,222</b>	<b>\$1,450,000</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$969,395</b>	<b>\$826,098</b>	<b>\$775,379</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,429,395</b>	<b>\$1,248,320</b>	<b>\$2,225,379</b>
<b><u>EXPENSE</u></b>							
404.315 LEGAL SERVICES - REIMBURSABLES	\$0	\$0	\$0	\$0	\$100,000	\$14,513	\$90,000
408.315 ENGINEERING FEES - REIMBURSABLES	\$0	\$0	\$0	\$0	\$1,210,000	\$272,103	\$1,210,000
456.508 RETURN OF UNUSED ESCROWS	\$0	\$0	\$0	\$0	\$150,000	\$28,873	\$150,000
<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,460,000</b>	<b>\$315,489</b>	<b>\$1,450,000</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$106,733</b>	<b>\$0</b>
<b>BALANCE FORWARD</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$969,395</b>	<b>\$826,098</b>	<b>\$775,379</b>
<b>ENDING BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$932,831</b>	<b>\$0</b>
<b>TOTAL ASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$969,395</b>	<b>\$775,379</b>	<b>\$775,379</b>
<b>TOTAL UNASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
OPERATING RESERVE FUND 95**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b>REVENUE</b>							
341.010 INTEREST EARNINGS	\$700	\$526	\$500	\$819	\$500	\$12,932	\$20,500
<b>TOTAL REVENUE</b>	<b>\$700</b>	<b>\$526</b>	<b>\$500</b>	<b>\$819</b>	<b>\$500</b>	<b>\$12,932</b>	<b>\$20,500</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$949,940</b>	<b>\$949,835</b>	<b>\$950,300</b>	<b>\$950,361</b>	<b>\$950,716</b>	<b>\$951,180</b>	<b>\$968,253</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$950,640</b>	<b>\$950,361</b>	<b>\$950,800</b>	<b>\$951,180</b>	<b>\$951,216</b>	<b>\$964,112</b>	<b>\$988,753</b>
<b>EXPENSE</b>							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>\$700</b>	<b>\$526</b>	<b>\$500</b>	<b>\$819</b>	<b>\$500</b>	<b>\$12,932</b>	<b>\$20,500</b>
<b>BALANCE FORWARD</b>	<b>\$949,940</b>	<b>\$949,835</b>	<b>\$950,300</b>	<b>\$950,361</b>	<b>\$950,716</b>	<b>\$951,180</b>	<b>\$968,253</b>
<b>ENDING BALANCE</b>	<b>\$950,640</b>	<b>\$950,361</b>	<b>\$950,800</b>	<b>\$951,180</b>	<b>\$951,216</b>	<b>\$964,112</b>	<b>\$988,753</b>
<b>TOTAL ASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL UNASSIGNED</b>	<b>\$950,640</b>	<b>\$950,361</b>	<b>\$950,800</b>	<b>\$951,180</b>	<b>\$951,216</b>	<b>\$964,112</b>	<b>\$988,753</b>

**UPPER MACUNGIE TOWNSHIP  
2019 BUDGET  
PENSION FUND 99**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/2018	2019 Budget
<b>REVENUE</b>							
341.005 DIVIDEND INCOME	\$0	\$80,767	\$0	\$89,512	\$80,000	\$61,655	\$80,000
341.010 INTEREST EARNINGS	\$0	\$70,019	\$0	\$77,924	\$70,000	\$37,412	\$70,000
342.000 PENSION CONTRIBUTION	\$0	\$295,561	\$0	\$315,529	\$334,212	\$334,212	\$426,885
343.000 INVESTMENT GAINS	\$0	\$177,133	\$0	\$617,236	\$100,000	\$28,242	\$100,000
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$623,480</b>	<b>\$0</b>	<b>\$1,100,201</b>	<b>\$584,212</b>	<b>\$461,520</b>	<b>\$676,885</b>
<b>TOTAL FUND BALANCE FORWARD</b>		<b>\$5,935,413</b>		<b>\$6,126,745</b>	<b>\$6,505,320</b>	<b>\$6,743,847</b>	<b>\$6,896,205</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$0</b>	<b>\$6,558,893</b>	<b>\$0</b>	<b>\$7,226,946</b>	<b>\$7,089,532</b>	<b>\$7,205,367</b>	<b>\$7,573,090</b>
<b>EXPENSE</b>							
440.000 BENEFITS PAID	\$0	\$407,402	\$0	\$447,981	\$450,000	\$339,447	\$450,000
441.000 TRUSTEE FEES	\$0	\$25,364	\$0	\$35,118	\$40,000	\$27,522	\$40,000
<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$432,766</b>	<b>\$0</b>	<b>\$483,099</b>	<b>\$490,000</b>	<b>\$366,969</b>	<b>\$490,000</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>\$0</b>	<b>\$190,714</b>	<b>\$0</b>	<b>\$617,102</b>	<b>\$94,212</b>	<b>\$94,551</b>	<b>\$186,885</b>
<b>BALANCE FORWARD</b>	<b>\$0</b>	<b>\$5,935,413</b>	<b>\$0</b>	<b>\$6,126,745</b>	<b>\$6,505,320</b>	<b>\$6,743,847</b>	<b>\$6,896,205</b>
<b>ENDING BALANCE</b>	<b>\$0</b>	<b>\$6,126,127</b>	<b>\$0</b>	<b>\$6,743,847</b>	<b>\$6,599,532</b>	<b>\$6,838,398</b>	<b>\$7,083,090</b>