

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
GENERAL FUND 01**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	REVENUES						
	TAXES						
301.100	REAL ESTATE TAXES - CURRENT	2,568,679	2,613,715	2,600,000	2,595,013	2,680,551	2,600,000
	Current real estate taxes are based on county tax assessments. The 2021 property assessment for the Township is \$4,257,686,200 times the millage of 0.64.						
301.200	REAL ESTATE TAXES - TAX CLAIM BUREAU	40,849	67,986	25,000	39,522	40,000	25,000
	Real estate taxes remitted to the Township from the Real Estate Tax Collector after the close of 12/31.						
301.600	REAL ESTATE TAXES - INTERIM	10,346	6,794	10,000	2,971	3,000	25,000
	Partial year real estate tax payments for properties undergoing construction.						
301.700	REAL ESTATE TAXES - INTERIM PRIOR YEAR	7,175	26,634	8,000	22,703	25,000	10,000
	Real estate taxes collected for the previous year by the Tax Claim Bureau.						
310.100	REAL ESTATE TRANSFER TAX	2,482,484	1,866,680	800,000	1,317,154	1,587,154	900,000
	Any purchase/transfer of property within the Township is subject to a 1% tax shared evenly with the Parkland SD. This tax is collected by the Lehigh County Recorder of Deeds office.						
310.200	EARNED INCOME TAX	6,190,394	5,939,827	5,600,000	5,326,620	6,384,442	5,800,000
	The earned income tax under Act 32 is collected from any township resident at a rate of 1.0% of their wage, which is divided equally between the Township and the Parkland SD. This tax is collected by Berkheimer and remitted to the Township.						
310.211	LOCAL SERVICES TAX	1,075,371	928,062	900,000	645,419	948,622	900,000
	A \$52.00 annual tax levied on all persons working in the Township. The tax is allocated \$47.00 to the Township and \$5.00 to Parkland SD. The School District collects the Township's portion and remits it quarterly.						
310.212	LOCAL SERVICES TAX - PRIOR YEAR	329,702	329,819	300,000	321,250	321,250	300,000
	The annual tax collected by the Parkland SD in the 4th quarter of the previous year.						
	TOTAL TAXES	12,705,000	11,779,517	10,243,000	10,270,652	11,990,019	10,560,000

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	PERMITS						
321.900	MOVING PERMITS	450	407	300	272	400	400
	A \$1.00 fee is charged for residents moving in, out, or within the Township.						
322.830	ROAD OCCUPANCY PERMITS	19,122	17,020	10,000	10,933	14,600	12,000
	Whenever a road is opened for any purpose, such as putting in utilities, a fee is charged.						
	TOTAL PERMITS	19,572	17,427	10,300	11,205	15,000	12,400
	FINES & FORFEITURES						
331.130	MAGISTRATE/COURT FINES	159,726	132,628	152,000	95,855	127,800	120,000
	Fines for individuals who violate laws such as the PA Vehicle Code (i.e.. speeding) or Crimes Code (i.e.. Disorderly Conduct, Underage Drinking, Criminal Mischief).						
331.140	SEMI-ANNUAL STATE POLICE FINES	13,168	12,266	10,000	4,968	7,500	7,500
	Fines resulting in action by the PA State Police are paid to each Pennsylvania municipality resulting from their arrests made throughout the Commonwealth. The ratio used is based on the municipalities' road mileage and population.						
331.141	UMT POLICE DEPARTMENT PARKING TICKETS	3,245	1,760	2,500	916	1,221	1,100
	The revenue received for parking tickets.						
	TOTAL FINES & FORFEITURES	176,139	146,654	164,500	101,739	136,521	128,600
	INTEREST & RENTS						
341.010	INTEREST & INVESTMENT INCOME	356,445	183,413	55,000	33,462	41,951	41,600
	The interest estimated to be earned this year on CD's, Pooled Funds, and T-Bills.						
	\$16mm @ 0.25% General Fund; \$700 - Medical Escrow; \$400 - Operating Reserve - \$400 - Hydrant Reserve.						
342.020	PA STATE POLICE BUILDING RENTAL	333,685	333,684	416,380	280,325	386,292	424,000
	Rental of the State Police building to the Commonwealth of Pennsylvania.						
342.053	CELL TOWER RENTAL	22,426	22,987	25,000	17,647	23,562	24,000
	Income from Verizon for cell tower located at Township Municipal Building on Schantz Road.						

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342.100	LAND & BUILDING RENTALS	25,136	27,410	24,000	16,537	25,487	20,520
	The Township has land and office space which is rented out. Some of this is undeveloped land used for farming.						
	James Grim - \$350/mo.; Pat Smith - \$600/mo.; Senator Browne - \$150/mo.; Butz/Brookdale Rds. land - \$1,500 annually; Land (J. Christman (Trexler Rd.) - \$720 annually; F. Stopp - \$2,000; Henninger - \$2,600; LANTA bus shelter revenue - \$500.						
342.500	ADVERTISING - NEWSLETTER	-	-	-	3,885	3,885	6,000
	Income from ad space in the Township's Spring & Fall Newsletter.						
	TOTAL INTEREST & RENTS	737,692	567,494	520,380	351,856	481,177	516,120
	GRANTS - FEDERAL						
351.140	COVID-19 RELIEF GRANT & ARPA FUNDS	-	390,449	-	1,318,884	273,800	1,023,968
	Grant funds received from the US Government to help defray the loss of income and expenses associated with COVID-19 virus.						
	1/2 of total received in 2021 with the remaining amount to be received in 2022. Note: Additional amounts have been allocated to other funds.						
	TOTAL GRANTS - FEDERAL	-	390,449	-	1,318,884	273,800	1,023,968
	GRANTS - OPERATING & CAPITAL						
354.079	STATE GRANTS (POLICE PROGRAMS)	28,909	51,868	30,000	17,323	30,000	30,000
	Grant money received from the state.						
	TOTAL GRANTS - OPERATING & CAPITAL	28,909	51,868	30,000	17,323	30,000	30,000
	INTERGOVERNMENTAL REVENUE - (STATE)						
355.010	PUBLIC UTILITY REALTY TAX (PURTA)	11,477	12,895	12,500	-	12,500	13,000
	The Township receives money from those public utilities who have buildings or land located within the Township.						
355.080	RETAIL LIQUOR LICENSES	7,950	650	7,000	600	7,000	7,000
	The Township receives a fee for establishments located within the Township that dispense liquor.						
355.130	VOLUNTEER FIRE RELIEF AID	236,567	237,803	235,000	221,471	221,471	220,000
	Aid received from the Commonwealth that is directly turned-over to the Township's three volunteer fire companies.						

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355.140	STATE AID - NONUNIFORM PENSION PLAN	210,216	201,877	205,000	206,283	206,283	206,000
	Money received from the state to help fund the non-uniform pension plan based on previous year allocation.						
	(43) units @ \$4,797.2826 = \$206,283						
355.144	STATE AID - UNIFORM PENSION PLAN	256,040	295,430	292,000	259,053	259,053	260,000
	Money received from the state to help fund the police pension plan based on previous year allocation.						
	(54) units @ \$4,797.2826 = \$259,053						
	TOTAL INTERGOVERNMENTAL REVENUE - (STATE)	722,250	748,655	751,500	687,407	706,307	706,000
	SERVICE CHARGE/ADMINISTRATION						
361.030	ZONING HEARING APPEALS	20,084	26,800	10,000	17,400	23,200	15,000
	These are fees for the Zoning Hearing Board for appeals and Zoning permits.						
361.031	ZONING USE REVIEW FEES	8,770	9,150	8,000	8,100	10,800	8,000
	The fees charged by the Township to review and approve business occupancy in the Township.						
361.032	ZONING PERMIT FEES	17,905	25,870	15,000	21,250	28,300	22,500
	Fees charged by the Township to review plans submitted to the Planning Commission.						
	300 permits @ \$75.00 each.						
361.033	DCED FEES	-	-	5,000	3,605	4,807	5,000
	Fees received for all UCC permits.						
361.035	ZONING ASSESSMENT BY ZONING OFFICER	6,600	2,100	5,000	750	1,000	1,200
	Fees for Zoning Officer to assess new planning submissions.						
361.054	TOWNSHIP DOCUMENT FEES	112	62	100	10	50	100
	The Township charges for a copy of various books and maps, such as a printed Zoning Ordinance.						
362.043	UMT PD DONATIONS (D.A.R.E, K-9)	120	9,673	100	5,423	6,000	100
	Police Department receives donations for programs such as D.A.R.E. and the K-9's.						

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362.045	CIVIC REIMBURSEMENTS (UMT POLICE)	11,043	995	20,000	9,643	14,464	30,000
	Payments from businesses that utilize UMT police officers for private duty enforcement.						
362.111	POLICE REPORTS	8,670	9,144	7,000	7,832	10,400	8,000
	Fees charged for traffic, accident, and other reports.						
362.201	FIRE SAFETY INSPECTIONS - ANNUAL	215,956	169,050	195,000	182,315	200,000	200,000
	Yearly fees charged for Commercial Fire Safety Inspections.						
362.410	BUILDING PERMITS	1,817,198	1,916,982	1,250,000	1,382,307	1,843,076	1,500,000
	For building permits that are issued by the Township.						
362.412	MECHANICAL PERMITS	39,090	103,370	45,000	48,780	65,040	-
	For HVAC, boilers, etc. (Included in 01.362.410 for 2022)						
362.413	SPRINKLER PERMITS (Included in 01.362.410 for 2022)	25,027	36,425	25,000	48,017	64,023	-
	Fire suppression system permits.						
362.440	SEO PERMITS & PROBES	6,583	4,435	4,000	13,669	18,225	5,000
	For issuance of septic tank and other on-site.						
362.450	GRADING PERMITS & INSPECTIONS	12,840	11,505	15,000	26,675	40,013	15,000
	Moving and removal of dirt.						
362.452	PLANNING SUBMISSION FEES	13,550	20,340	15,000	22,875	30,500	15,000
	For subdivision and land development applications.						
	TOTAL SERVICE CHARGES/ADMINISTRATION	2,203,548	2,345,901	1,619,200	1,798,651	2,359,898	1,824,900
	PARK & RECREATIONAL FEES						
367.140	PAVILION RENTALS	31,802	27,304	30,000	46,702	50,000	35,000
	Fees from rented pavilions at all of the Township's parks.						
367.150	INDEPENDENT PARK RENTALS	(5,420)	-	-	-	-	-
	For the rental of the Independent Park facility; facility and land sold in 2019.						
367.200	SPORTS CLINICS	10,360	950	10,000	28,836	30,000	12,000
	Revenue from organized clinics in Upper Macungie Township.						

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367.205	SPLASH PARK ADMISSION FEES	15,980	10,960	12,000	25,730	27,000	18,000
	Fee for the use of splash park based on \$10.00 annual fee for residents and \$20.00 annual fee for non-residents.						
	TOTAL PARK & RECREATIONAL FEES	52,722	39,214	52,000	101,268	107,000	65,000
	MISCELLANEOUS REVENUE						
380.100	MISCELLANEOUS REVENUE	8,925	78,702	100	7,813	7,813	100
	Unexpected revenue that does not fit into preceding account numbers.						
380.150	COLLECTION FEES	65	-	4,000	1,033	1,300	4,000
	Fees associated with the collection of past due accounts.						
	TOTAL MISCELLANEOUS REVENUE	8,990	78,702	4,100	8,846	9,113	4,100
	INTERGOVERNMENTAL REVENUE - (TOWNSHIP)						
392.001	TRANSFER FROM FUND 01 BALANCE	-	-	465,436	-	-	1,597,859
	Unrestricted amount from prior year's used to balance budget.						
392.005	TRANSFER RECEIVED FROM FUND 05	153,615	153,615	153,615	-	153,615	153,615
	Fees charged to Fund 05 for annual administration overhead (\$21,787); Township Facility Rental (\$6,153); and Public Works Facility Rental (\$125,675).						
392.008	TRANSFER RECEIVED FROM FUND 08	171,844	171,845	171,844	-	171,844	171,844
	Fees charged to Fund 08 for annual administration overhead (\$58,092); Township Facility Rental (\$49,752); and Public Works Facility Rental (\$64,000).						
	TOTAL INTERGOVERNMENTAL REVENUE (TOWNSHIP)	325,459	325,460	790,895	-	325,459	1,923,318
	REFUNDS/REIMBURSEMENTS						
394.200	REIMBURSEMENTS TO TOWNSHIP	60,967	116,861	200,000	372,725	669,692	150,000
	Monies reimbursed to the Township for insurance refunds and insurance claims for Township property damage. Also includes PMHIC return of premium - (\$100K).						
	TOTAL REFUNDS/REIMBURSEMENTS	60,967	116,861	200,000	372,725	669,692	150,000
	TOTAL REVENUE	17,041,248	16,608,202	14,385,875	15,040,556	17,103,986	16,944,406

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	EXPENDITURES						
	GENERAL GOVERNMENT ADMINISTRATION						
400.110	SALARY - TOWNSHIP MANAGER	84,671	93,793	92,295	73,608	94,905	95,058
	Executive pay for manager. 75% of pay to administration; 25% of pay charged to Sewer Fund.						
400.111	SALARY - BOARD MEMBERS	474	-	15,000	-	-	15,000
	Rate set by elected auditors.						
400.112	SALARY - HUMAN RESOURCES	66,754	68,830	73,056	56,119	72,976	75,241
	Pay for Human Resources Coordinator.						
400.113	SALARY - ELECTED OFFICIALS	9,750	9,750	9,750	7,312	9,750	10,875
	Salaries paid to the UMT supervisors to attend meetings. Salaries are set by the second class township code, and vary by population.						
400.114	SALARY - TOWNSHIP SECRETARY	63,343	65,472	65,986	50,686	65,911	72,242
	Pay for the township secretary.						
400.117	DEFERRED COMPENSATION	3,650	3,347	1,825	2,645	3,527	1,955
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
400.119	RESERVE PERSONNEL	-	-	5,000	-	-	-
	Funds to be used for temporary hiring.						
400.192	FICA	15,891	16,875	19,578	13,739	17,830	20,672
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
400.194	PA UNEMPLOYMENT COMPENSATION TAX	508	495	1,032	1,048	1,048	1,031
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2022 rate) of \$10,000 wages annually.						
400.195	WORKERS' COMPENSATION INSURANCE	508	541	570	455	608	608
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						

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400.196	HEALTH, DENTAL & VISION INSURANCE	64,809	72,205	69,360	52,396	63,082	84,944
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$367.72 per month for family coverage and \$145.75 per month for single coverage.						
400.197	PENSION (NON-UNIFORM)	35,174	34,541	51,886	-	51,886	43,770
	The Township maintains a pension plan for each full-time, non-uniform employee.						
400.198	LIFE & DISABILITY INSURANCE	2,715	2,877	3,120	2,157	2,877	2,706
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
400.460	SEMINARS/CONFERENCES/TRAINING/AWARDS	10,673	2,122	13,200	(204)	2,500	13,200
	Costs to attend various seminars, annual state association conventions, and conferences held during the year.						
	PSATS conference - \$6,000; (registration 5@\$200 ea.; hotel - 4 nights @ 5 people @ \$225/night; Meals - \$300; travel reimbursement - 140 miles @ \$0.575/mile x 2 vehicles \$200); MEA/New Horizons training - \$3,400; PELRAS - \$1,100x3=\$3,300; \$500 - Awards.						
400.461	SUBSCRIPTIONS/MEMBERSHIPS	7,167	12,089	16,650	14,711	15,000	18,650
	Costs to join various organizations; subscriptions to periodicals; codification of ordinances						
	PSATS \$3,200; Codifications - \$12,000; ECODE 360 - \$1,250; MEA Membership - \$1,700; Misc. - \$500.						
	TOTAL GENERAL GOVERNMENT ADMINISTRATION	366,087	382,937	438,308	274,672	401,900	455,953
	FINANCIAL ADMINISTRATION						
402.117	DEFERRED COMPENSATION	3,291	3,300	2,800	2,538	3,321	2,800
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
402.120	SALARY/WAGES - FINANCE	112,975	128,492	127,773	105,050	134,534	131,597
	Wages for both Township's Finance Director and A/P A/R Clerk. Portion of Finance Director's salary is charged to Refuse & Recycling (10%) and to Sewer (15%) .						

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402.192	FICA	9,074	8,653	9,452	7,709	9,838	9,635
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
402.194	PA UNEMPLOYMENT COMPENSATION TAX	315	315	657	656	656	656
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2022 rate) of \$10,000 wages annually.						
402.195	WORKERS' COMPENSATION INSURANCE	288	304	315	237	316	281
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
402.196	HEALTH, DENTAL & VISION INSURANCE	34,810	38,706	37,220	29,022	36,793	35,410
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$367.72 per month for family coverage and \$145.75 per month for single coverage.						
402.197	PENSION (NON-UNIFORM)	18,811	18,037	28,658	-	28,658	23,749
	The Township maintains a pension plan for each full-time, non-uniform employee.						
402.198	LIFE & DISABILITY INSURANCE	1,700	1,731	1,550	1,298	1,731	1,506
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
402.300	BANK CHARGES/INVESTMENT FEES	696	721	500	499	750	4,550
	Fees incurred for banking services, including service charges, NSF charges, account maintenance and credit card fees for recreation events (\$4,050).						
402.310	COLLECTION FEES	-	-	4,000	3,360	3,360	4,000
	Fees charged for collection of past due accounts. (Previous year 01.456.510).						
	Fees to be reimbursed back to the Township upon collection of delinquent accounts by third-party collector Portnoff & Associates.						

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402.400	BACKGROUND CLEARANCES & TESTING	604	9,548	3,500	225	225	2,000
	Costs incurred for various background and pre-employment testing.						
402.455	FINANCIAL SOFTWARE MAINTENANCE	14,956	1,220	16,250	15,503	15,503	16,460
	Annual software maintenance costs associated with the Edmunds Associates financial software.						
	2021 financial accounting software maintenance - \$11,000; Cloud hosting for 10 users - \$4,360; Cash drawer, scanners, receipt printers maintenance - \$1,100.						
402.460	SEMINARS/CONFERENCES/TRAINING/MEMBERSHIP	4,672	1,532	5,600	2,426	3,526	4,000
	For the various seminars, conferences and training that is held during the year that the finance department will attend including GFOA-PA training and annual conference.						
	GFOA-PA Conference - registration 2@\$425;hotel 2 @ \$500; meals 2@\$50; GFOA-PA East Region training - 5 sessions @ 2 x\$30; PSATS training 3 sessions @ \$30 for 2 individuals; Membership - GFOA-PA (2) @ \$100 ea.; GFOA National - \$225; MEA/New Horizons training - \$1,000; Contingency - \$265.						
402.461	EMPLOYEE/PUBLIC OFFICIAL BONDS	3,291	3,711	3,300	1,671	2,796	4,200
	The Employee and Public Official's Bonds are legally required to have a bond protecting the Township. Includes employee bond costs for the Township Manager, Treasurer & Secretary.						
	Bond costs - Treasurer (\$2,000); Manager (\$1,000); Secretary (\$600);& Ass't Sec (\$600)						
	TOTAL FINANCIAL ADMINISTRATION	205,483	216,270	241,575	170,194	242,007	240,843
	TAX COLLECTOR						
403.110	SALARY - TAX COLLECTOR (ELECTED)	16,000	16,000	16,000	12,308	16,000	16,000
	The Township Tax Collector is elected and paid by the Township.						
403.192	FICA	1,224	1,224	1,224	941	1,224	1,224
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
403.310	POSTAGE AND BILL PRINTING	9,501	9,817	10,000	9,938	9,900	10,000
	The expenses paid by the Township include printing of the tax bills and postage.						
403.452	CONTRACTED IT SERVICES	(1,094)	1,555	-	-	-	-

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	Proportionate IT maintenance cost associated with contracted IT consultant.						
403.461	EMPLOYEE/PUBLIC OFFICIAL BONDS The elected tax collector for the Township is required to be bonded in the amount of \$1,000,000.	420	-	500	-	420	500
403.510	PRIOR TAX YEAR REFUNDS Residents and Corporations that appeal their Property Tax and are successful in having their taxes reduced are sometimes given a refund for the prior year's taxes that were paid.	25,674	11,647	8,000	15,485	16,000	10,000
	TOTAL TAX COLLECTOR	51,725	40,243	35,724	38,672	43,544	37,724
	LEGAL EXPENDITURES						
404.314	LEGAL SERVICES - GENERAL Expenses for legal representation at Township meetings, legal opinions, court hearings, etc. Also, costs associated with labor issues and negotiations are included.	108,593	149,940	150,000	76,521	102,028	150,000
	TOTAL LEGAL EXPENDITURES	108,593	149,940	150,000	76,521	102,028	150,000
	CLERICAL & OFFICE OPERATION EXPENDITURES						
405.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	195	150	-	284	370	277
405.120	SALARIES/WAGES - CLERICAL The salaries and wages for support staff of the Township, which includes (1) full-time and (1) part-time employee.	73,397	68,330	80,363	44,326	56,130	52,596
405.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	5,181	5,240	6,148	3,391	4,378	4,108
405.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2022 rate) of \$10,000 wages annually.	540	600	1,313	1,078	1,052	750
405.195	WORKERS' COMPENSATION INSURANCE	180	189	200	147	195	-

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
GENERAL FUND 01**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
405.197	PENSION (NON-UNIFORM)	6,464	6,197	7,645	-	7,645	6,337
	The Township maintains a pension plan for each full-time, non-uniform employee.						
405.198	LIFE & DISABILITY INSURANCE	467	376	440	374	540	507
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
405.210	OFFICE SUPPLIES	5,928	4,892	8,000	6,510	8,680	8,000
	The cost of copy paper, supplies, office materials, printer ink, etc.						
405.216	MAINTENANCE CONTRACTS - OFFICE EQUIPMENT	19,420	18,078	20,000	14,049	17,000	12,000
	The maintenance agreement contracts are for equipment including copy machines, plotters, postage machine, etc.						
	Plotter - \$209x1=\$209; Main copier - \$204x12=\$2,448; Permit copier - \$50x12=\$600; Archive copier - \$48x12=\$576; Postage machine lease - \$525x4=\$2,100; Folder/Inserter - \$900; Letter opener - \$370; BW copy charges - \$750 & Color copy charges - \$3,500.						
405.217	KITCHEN SUPPLIES	2,420	2,197	2,000	46	200	500
	Kitchen supplies needed for various meetings through the year. (Prior years was 01.456.502)						
405.312	MANAGEMENT CONSULTING SERVICES	6,276	6,450	5,000	-	-	5,000
	The Township sometimes uses professional consultants for a variety of issues needed at the Township.						
405.325	POSTAGE	18,934	7,214	15,000	10,198	13,597	15,000
	Postage for mailing day to day correspondence and the semi-annual mailing of the Township's Newsletter.						
405.331	TRANSPORTATION/MILEAGE	15	35	200	-	-	200
	Reimburse employees for the use of their own vehicle for Township business at approved IRS rate.						
405.341	ADVERTISING	10,766	10,424	7,500	7,274	9,699	10,000

**UPPER MACUNGIE TOWNSHIP
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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Legal advertisements for Upper Macungie Township ordinances, special meetings, bidding out for materials, sale of equipment, etc.						
405.342	PRINTING	23,816	26,899	25,000	13,693	24,736	28,000
	The cost of printing moving permit forms, newsletters, building/electric/plumbing permits, letterhead, etc.						
	Includes \$3,000 for recreational brochure.						
405.441	PAYROLL SERVICES	8,756	13,497	20,500	9,814	13,260	19,000
	The cost to prepare bi-weekly payroll; all tax reports; and W-2 forms by third-party provider. Includes time clock and integrated software.						
405.452	CONTRACTED IT SERVICES	17,822	16,656	17,000	19,253	24,974	23,000
	Proportionate IT maintenance cost associated with contracted IT consultant. (\$1,907/month)						
405.701	IT/COMPUTER UPGRADES	7,231	7,310	5,000	1,416	1,500	5,000
	Upgrades to the Township's computer systems and for the purchase of new computers.						
	Contingency - \$5,000.						
405.702	COMPUTER/WEBSITE EXPENSES	22,003	22,537	25,000	19,430	25,906	26,000
	Professional services for the Township's computer system including internet service - \$18,000; ARCGIS - \$4,000; Misc. - \$4,000.						
405.900	MISCELLANEOUS EXPENSE	711	688	1,000	(305)	100	1,000
	Any expenditures not covered by any other line items. (Prior year 01.480.010).						
	TOTAL CLERICAL & OFFICE OPERATION EXPENDITURES	230,522	217,959	247,309	150,978	209,962	217,407
	INSURANCE						
406.199	OTHER POST EMPLOYMENT BENEFITS	18,283	9,352	11,000	5,937	9,688	9,900
	The costs to the Township for benefits other than pension to retirees for specifically health care.						
	(3) retirees @ Secure RX & Senior Supplemental; (1) retiree @ Dental.						
406.200	PCOR FEES	-	-	575	487	487	600
	Mandated by the Affordable Care Act of 2014. (From Fd 21 in 2021)						

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GENERAL FUND 01**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
406.351	UMBRELLA POLICY The Township Liability Limit on each occurrence is \$10,000,000 with an aggregate coverage of \$10,000,000. The policy also includes no self-insured retention.	13,368	8,110	13,500	-	12,859	14,181
406.352	PUBLIC OFFICIALS/EMPLOYMENT PRACTICES POLICIES Insurance coverage for the Township in the annual aggregate amount of \$3,000,000 for both public officials and employment practices liability.	15,898	9,870	17,500	-	16,659	18,361
406.355	COMMERCIAL PACKAGE POLICY This policy covers all other property the Township owns including vehicles, traffic signals, buildings and equipment; cyber insurance \$1,000,000 limit with \$25,000 retention.	81,110	86,967	88,000	11,219	85,523	98,451
	TOTAL INSURANCE	128,659	114,299	130,575	17,643	125,216	141,493
	ACCOUNTING/ACTUARIAL						
407.311	AUDITING SERVICES The annual audit as performed by an independent auditing firm.	19,000	18,375	18,500	19,250	19,250	18,500
407.316	ACTUARIAL SERVICES Services provided by Conrad M. Siegel, Inc. involving pension calculations and pension related duties for the Township's non-uniform plan.	7,800	9,900	12,000	9,000	11,000	12,000
	TOTAL ACCOUNTING/ACTUARIAL	26,800	28,275	30,500	28,250	30,250	30,500
	ENGINEERING						
408.313	GENERAL TOWNSHIP ENGINEERING SERVICES The expense for Keystone Consulting Engineers to represent the Township.	311,896	147,504	150,000	83,623	111,497	125,000
408.315	ENGINEERING SERVICES - GIS External costs spent on geographic information system.	-	-	-	-	-	25,000
	TOTAL ENGINEERING	311,896	147,504	150,000	83,623	111,497	150,000
	GENERAL GOVERNMENT OPERATING EXPENSES						
409.117	DEFERRED COMPENSATION	2,000	1,855	2,000	1,538	2,000	2,000

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
409.120	SALARIES/WAGES - CUSTODIAL STAFF	39,759	42,540	44,369	35,654	45,892	45,697
	Wages associated with cleaning of all Township buildings including public works, police and administrative buildings.						
409.192	FICA	2,944	2,948	4,151	2,558	3,275	4,314
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
409.194	PA UNEMPLOYMENT COMPENSATION TAX	180	180	375	375	375	375
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2022 rate) of \$10,000 wages annually.						
409.195	WORKERS' COMPENSATION INSURANCE	1,684	1,836	1,890	1,371	1,828	1,978
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
409.196	HEALTH, DENTAL & VISION INSURANCE	12,311	13,743	13,116	9,836	13,023	12,243
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$367.72 per month for family coverage and \$145.75 per month for single coverage.						
409.197	PENSION (NON-UNIFORM)	7,675	7,361	9,952	-	9,952	8,247
	The Township maintains a pension plan for each full-time, non-uniform employee.						
409.198	LIFE & DISABILITY INSURANCE	540	530	570	414	552	606
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
409.226	CUSTODIAL SUPPLIES/MATERIALS	2,928	3,143	4,000	1,449	1,932	3,500
	The cleaning supplies for use in the Township buildings.						
409.231	VEHICLE - GASOLINE	453	442	750	404	733	750

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Cost of gasoline for township administration vehicles.						
409.251	VEHICLE - REPAIRS & MAINTENANCE	749	8,325	1,000	6,207	8,276	2,000
	Cost of maintaining township administration vehicles.						
409.317	CONTRACT SERVICES - BUILDING MAINTENANCE	6,463	6,729	8,500	6,165	8,172	9,000
	Third-party costs and services to maintain the Township's administration building.						
	Shredding Service - \$170x12=\$2,040; Fire Alarm Monitoring at Admin Office and PW - \$300 ea. x2=\$600; Fire Alarm Service - \$1,232 (Admin) & \$911 (PW); Mat service - (\$142*26); Contingency - \$525.						
409.321	TELEPHONE	13,815	18,505	18,000	14,894	19,858	20,000
	Telephone costs that cover mobile phone, pagers, Township telephone and long distance calls.						
	Admin base phone charges - \$550x12=\$6,600; Admin maintenance - \$3,000; Admin cell phones - \$280x12=3,360; Cell phones (via P/R) - \$75.00x26=\$1,950; Various other lines - \$225x12=\$2,700; Misc. - \$2,390.						
409.361	ELECTRICITY	10,196	9,116	10,000	6,444	9,666	10,000
	Cost for electricity for the Township Administration Building.						
409.362	HEAT - GAS	3,971	4,713	5,000	3,950	4,800	5,000
	Cost of fuel for heating the Township Administration Building.						
409.363	WATER	660	619	750	480	640	750
	Cost for water from Lehigh County Authority.						
409.364	SEWER	841	841	500	1,014	1,025	1,000
	Cost for sewer for the Township Administration Building.						
409.373	MAINTENANCE/REPAIR BUILDINGS	56,186	36,069	20,000	21,913	28,684	20,000
	Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building.						
	HVAC filters - \$500; General repairs - \$18,000.						
	TOTAL GENERAL GOVERNMENT EXPENDITURES	163,355	159,495	144,923	114,666	160,683	147,460
	RENTAL PROPERTY						

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
410.110	REPAIRS & MAINTENANCE - PSP BUILDING	12,966	27,407	20,000	12,211	16,281	25,000
	The cost for repairs and maintenance for the State Police Building.						
	Elevator - \$12,000; Alarm maintenance/monitoring - \$2,000; General repairs - \$6,000.						
	TOTAL RENTAL PROPERTY EXPENDITURES	12,966	27,407	20,000	12,211	16,281	25,000
	UMT POLICE DEPARTMENT						
410.112	SALARIES - SENIOR STAFF	282,005	284,116	315,675	263,496	335,544	323,047
	Salaries for the Senior Staff of the UMTPD. Includes the chief and (2) lieutenants.						
410.113	SALARIES/WAGES - ADMINISTRATIVE STAFF	93,983	128,168	136,535	109,636	141,191	149,411
	Salaries and wages for the Administration staff of the UMTPD. Includes the office manager, receptionist and clerical assistant.						
410.114	SALARIES/WAGES - OFFICERS & PATROL	2,043,175	2,226,846	2,367,876	1,772,383	2,320,836	2,592,314
	Salaries and wages for the Upper Macungie Township Police Patrolmen totaling (26) officers in 2021.						
410.117	DEFERRED COMPENSATION	34,601	4,432	31,591	25,470	33,558	34,078
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
410.139	LEGAL FEES	10,475	4,432	20,000	918	1,000	7,500
	Legal costs associated with the Police Department including labor and arbitration charges.						
410.140	OFFICE EQUIPMENT & OPERATING SUPPLIES	9,515	9,256	11,350	6,091	8,121	11,350
	Various items purchased for the office; supplies/items needed for community events and evidence processing						
	Evidence Processing Materials - \$3,000; Water (filters) - \$350; Citations - \$1,000; Fingerprint ID Device - \$1,000; Office supplies - \$6,000.						
410.141	CUSTODIAL SUPPLIES	2,914	2,960	3,000	2,965	2,965	3,000
	The cleaning supplies for use in the Police building.						
410.142	COMPUTER SOFTWARE & HARDWARE	84,386	49,469	60,000	35,992	53,697	60,000

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Computer software and hardware packages used for the Police Department. This also includes maintenance contracts/professional services for various computer packages.						
	Mark43 (Lehigh County) - \$10,000; Tracs Licensing - \$2,500; Cody - \$5,000; Integra One - \$12,600 Annual Maintenance; Micro-Trend Renewal \$2,835; Barracuda Renewal - \$7,866; Voicemail Software & Subscription - \$1,156; Power DMS - Licensing & Updates - \$5,452 & \$2,250; Crash Data Systems - \$1,250; Visual Statement - \$1,204; Scheduling Software (PlanIt) - \$1,890; Contingency - \$5,997.						
410.143	TRAINING/SEMINARS/DUES	30,282	14,854	35,000	18,498	21,483	35,000
	The cost to send the Police Officers and staff for training and seminars.						
410.144	BUILDING MAINTENANCE & EQUIPMENT	26,411	19,350	19,000	10,827	14,436	15,000
	The cost of maintenance and equipment for the Upper Macungie Township Police Department building.						
	Mats - \$2,200; Pest control - \$800; Fire/Sprinkler maintenance - \$2,000; HVAC - \$1,500; Floor maintenance - \$1,500; Elevator - \$2,500; Misc. - \$5,000.						
410.145	ELECTRICITY	14,088	14,529	15,500	12,260	14,239	15,500
	Cost for electricity for the Upper Macungie Township Police Department Building.						
410.146	HEAT - GAS	2,254	1,694	3,500	1,047	1,707	3,500
	Cost for fuel for heating the Upper Macungie Township Police Department Building.						
410.147	WATER	1,800	1,810	2,000	1,278	1,646	2,000
	Cost for water from Lehigh County Authority.						
410.148	SEWER	338	338	500	338	338	400
	Cost for sewer for the Upper Macungie Township Police Department building.						
410.149	TELEPHONE	22,099	27,570	25,000	17,684	23,579	32,000

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Telephone costs that cover mobile and office telephones.						
	Basic HQ service - \$325x12=\$3,900; Wireless service - \$1,920x12=\$23,040; System Maintenance Service - \$4,000; Misc. - \$860.						
410.150	VEHICLE EQUIPMENT & MAINTENANCE (IN HOUSE)	28,265	33,757	30,000	22,717	26,761	30,000
	The cost for maintenance, equipment and labor for police vehicles. This includes maintenance of VASCAR/speedometer certification						
410.151	VEHICLE EQUIPMENT & MAINTENANCE (3RD PARTY)	34,156	29,276	35,000	12,467	15,965	25,000
	The cost to purchase vehicle repair parts for the Upper Macungie Township Police Department.						
410.152	PRE-EMPLOYMENT TESTING	4,599	3,969	5,000	-	-	5,000
	Cost for pre-employment, drug, alcohol and polygraph, etc. for the Police Department.						
410.153	K-9	5,123	2,763	7,500	16,025	16,025	7,500
	The cost of training and care for the K-9's.						
410.154	FIREARMS & AMMUNITION	14,323	14,693	15,000	2,762	4,143	15,000
	The cost for firearms and ammunition.						
410.155	EVIDENCE PROCESSING MATERIALS - (Moved to 01.410.140 in 2021)	2,285	2,250	-	-	-	-
	The materials used for processing evidence.						
410.156	MAINTENANCE CONTRACTS - OFFICE EQUIPMENT	5,723	5,340	8,400	5,287	6,912	6,000
	The maintenance agreement contracts are for equipment ranging from calculators, typewriters, fax machines, copy machines, etc. Also, warranty costs associated with the ALPR.						
	(2) copier leases - \$224x12=\$2,688; BW copies - \$720; Color copies - \$600; Postage meter lease - (\$375x4=\$1,500); misc. - \$492.						
410.179	LONGEVITY PAY	21,375	23,025	23,100	22,200	22,200	40,100
	Additional compensation paid to police officers based on years of service.						
410.180	OVERTIME (NOT REIMBURSEABLE)	139,408	135,714	140,000	84,130	135,000	140,000
	Regular earned overtime.						

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
410.183	OVERTIME (REIMBURSEABLE) Overtime earned for work which is reimbursed by others, sometimes known as "special duty overtime".	59,914	18,052	20,000	31,646	42,195	30,000
410.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	203,932	195,899	251,875	167,086	212,467	274,361
410.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2022 rate) of \$10,000 wages annually.	5,554	5,939	12,000	11,951	12,003	13,125
410.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	81,310	88,387	93,662	69,893	93,552	103,965
410.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$367.72 per month for family coverage and \$145.75 per month for single coverage.	848,087	912,828	901,184	658,184	873,772	904,257
410.197	PENSION (UNIFORM PLAN) The Township maintains a pension plan for each full time police officer and each full time admirative personnel. Amounts shown represent the annual minimum municipal obligations.	262,446	264,268	259,831	(1,682)	259,831	289,739
410.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	29,656	29,487	31,440	22,840	31,292	38,695
410.220	SIGNS & SUPPLIES Costs for signs and installation of signs associated with the police department programs.	3,122	3,500	2,500	718	718	2,000
410.231	VEHICLE - GASOLINE Gasoline that is used for the UMTPD vehicles.	58,338	40,418	60,000	32,592	58,664	60,000

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410.238	UNIFORMS	28,132	38,443	37,500	15,303	20,404	61,389
	The Township provides uniforms for all police officers including dry cleaning and maintenance.						
	Includes uniform & equipment costs for 3 new officers to added in 2022. (\$10,463 x 3)=\$31,389.00.						
410.341	ADVERTISING	759	-	1,000	-	-	750
	Costs for employment advertising.						
410.490	COMMUNITY SERVICE	5,015	10,162	15,000	15,398	15,398	15,000
	Costs associated with the police department to educate the public about public safety, including National Night Out (NNO).						
410.500	INSURANCE - POLICE PROFESSIONAL LIABILITY	9,810	12,801	10,000	-	9,330	10,250
	Liability coverage for law enforcement officers. Maximum limit of \$3,000,000 with \$5,000 deductible.						
410.750	MINOR EQUIPMENT PURCHASES	-	11,040	15,000	11,040	11,040	14,000
	Annual payment for (30) X-2 Taser Equipment (3 of 5); contingency - \$2,960.						
	TOTAL UMT POLICE DEPT EXPENDITURES	4,509,658	4,671,835	5,021,519	3,479,440	4,842,012	5,370,231
	FIRE DEPARTMENT EXPENSES						
411.117	DEFERRED COMPENSATION	3,001	1,463	4,270	1,125	1,463	1,463
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
411.120	SALARIES/WAGES	183,089	175,348	191,015	146,770	193,334	193,694
	Salaries and wages for the Director of Bureau of Fire and (2) Fire Inspectors						
411.121	WAGES - INTERNS/PART-TIME	3,413	-	4,995	504	3,800	-
	Wages for interns or part-time help.						
411.137	INSURANCE - FIRE STATIONS (#8, #25 & #56)	30,111	14,021	32,000	22,376	31,075	32,000

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Liability, damages, other policies to cover Fire Stations #8, #25 and #56.						
	Volunteer accident policy - \$300; Station #56 - \$5,000; Station #25 - \$9,000; Station #8 - \$17,000. (Waiting on updated combined policy quote from Brown & Brown).						
411.143	DISPATCH (MAPPING) Annual service for all three fire companies.	463	455	1,200	632	632	1,000
411.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	14,871	11,311	17,185	10,429	137,356	16,074
411.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2022 rate) of \$10,000 wages annually.	601	679	1,314	1,149	1,149	1,125
411.195	WORKERS' COMPENSATION INSURANCE - (SWIF & SMT) Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA. Includes the cost of volunteer fire fighters insured through the State Workers' Insurance Fund (SWIF). SMT - \$3,296; SWIF (Volunteer coverage)- \$70,181	50,972	59,073	57,470	51,986	68,562	73,536
411.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$367.72 per month for family coverage and \$145.75 per month for single coverage.	72,308	57,649	77,394	61,166	80,429	74,021
411.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	36,171	35,846	43,381	-	43,381	34,955
411.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	2,407	1,777	2,216	1,516	2,311	2,309

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
411.213	COMPUTER/COPIER SUPPLIES - OFFICE	5,856	390	1,000	98	98	500
	Track expenses in-house.						
411.231	VEHICLE - GASOLINE	11,736	6,582	10,000	5,388	9,777	10,000
	Gasoline used for the Fire Department vehicles.						
411.232	VEHICLE - DIESEL	9,077	7,411	11,000	7,010	12,793	11,000
	Diesel used for the Fire Department vehicles.						
411.238	UNIFORMS - FIRE INSPECTORS	1,511	1,136	1,500	138	138	1,500
	Inspector uniforms.						
411.239	UNIFORMS - FIRE COMPANIES	2,604	1,038	2,000	1,402	1,402	2,000
	To standardize uniforms for all fire stations.						
411.241	OPERATING SUPPLIES FOR PUBLIC EDUCATION	851	1,427	1,500	566	566	1,500
	Purchases that are related to information or educational fire programs.						
411.242	OPERATING FIRE FIGHTING SUPPLIES	9,158	3,248	6,000	4,080	4,000	10,000
	Foam and hazmat products used for fighting fires. (includes 411.256 as of 1/1/2021).						
	Additional \$2,000 added for automated defibrillator. (Grant from SMT of \$500).						
411.249	VEHICLE MAINTENANCE - STATION #56	32,147	44,272	30,000	23,448	31,264	30,000
	The cost for repairs and maintenance on the equipment for the Upper Macungie #56 Fire Company.						
411.250	VEHICLE MAINTENANCE - STATION #8	51,491	56,148	30,000	19,537	26,049	30,000
	The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company.						
411.251	VEHICLE MAINTENANCE - STATION #25	22,508	25,854	30,000	10,505	14,007	30,000
	The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company.						
411.252	VEHICLE MAINTENANCE - UMT FIRE VEHICLE	-	-	-	-	-	5,000

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Account for the cost of repairs, maintenance and inspection of fire vehicles owned by the Township. Includes two fire inspector vehicles and one for fire director. (New Account).						
411.255	VEHICLE MAINTENANCE - INSPECTION LOG	500	-	1,500	1,598	1,598	2,000
	Halogen program (truck weekly inspection repair log).						
411.256	EQUIPMENT PURCHASES	-	3,320	-	-	-	-
	To purchase small equipment like pumps, hoses and ladders for the fire companies and hazmat materials. (2021 moved to 411.242).						
411.257	MAINTENANCE/REPAIRS/TESTING EQUIPMENT	11,319	10,968	12,000	921	10,000	12,000
	Repair, testing on the pumps, hoses and ladders.						
411.259	ELECTRICITY - STATIONS #8, #25, & #56	31,896	27,530	32,500	22,209	29,612	32,000
	Costs for electricity for Fire Station #8, #25 and #56.						
411.340	RECRUITMENT & RETENTION	20,983	6,317	20,000	826	1,101	20,000
	Costs associated with marketing and communicating fire awareness and volunteerism to the public, including at schools, day cares, and businesses in the Township.						
411.354	VOLUNTEER FIREMEN FUNCTIONS	3,608	-	4,000	115	115	4,000
	Funds set aside for various Township functions such as Community Day and the joint Fire Team picnic.						
	Fire Team Picnic - \$1,500; Community Day - \$2,000; Contingency - \$500.						
411.370	REPAIR & MAINTENANCE - CELL TOWER	5,114	4,772	-	-	-	-
	Maintenance cost associated with the cell tower at the Township's Administrative Building. (Moved to public works in 2021).						
411.452	CONTRACTED IT SERVICES	5,032	9,811	12,100	13,253	14,097	11,000
	Proportionate IT maintenance cost associated with contracted IT consultant and Emergency Reporting software maintenance.						
	Infradapt - \$573*12=\$6,876; Emergency Reporting (Annual Subscription Life Volunteer Package) - \$1,795 & State CAD Package - \$1,185; Misc. GIS - \$1,144						
411.461	TRAINING/SEMINARS/DUES/CERTIFICATIONS - INSPECTORS	7,418	4,651	8,000	710	950	8,000

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Training and seminars and emergency management certification for the inspectors and community education.						
411.462	TRAINING/SEMINARS/DUES/CERTIFICATIONS - VOLUNTEERS	1,910	450	4,000	1,202	1,603	4,000
	Training and seminars and emergency management certification for the volunteers and community education.						
411.490	COMMUNITY EVENTS - SUPPLIES	5,497	12,078	6,000	1,665	1,665	4,000
	Costs for supplies for fire events.						
411.520	VOLUNTEER FIRE RELIEF AID	236,567	237,803	235,000	221,471	221,471	206,000
	Payment of funds received to the Township's three volunteer fire companies.						
411.600	FIRE HYDRANT - RENTAL (LCA)	170,858	184,898	190,000	99,320	200,000	204,920
	Upper Macungie Township pays Lehigh County Authority rental for all fire hydrants in the Township. Prior to 2022 was accounted for as Fund 03.						
	Rental fee based on 860 hydrants @ \$122.00/yr. and system charges of \$100,000 annually.						
411.710	BUILDING REPAIRS & MAINTENANCE - #8, #25, #56	26,177	32,750	30,000	4,548	20,000	30,000
	Building repairs and maintenance for Fire Stations #8, #25 and #56.						
	Stations #8 & #25 - \$12,000 ea.; Station #56 - \$6,000.						
411.711	HEAT - #8, #25, #56	20,469	14,798	25,000	20,094	25,000	25,000
	Cost of gas heat, fuel oil, propane and natural gas for Fire Stations #8, #25 and #56.						
411.712	TELEPHONE - #8, #25, #56	9,543	8,950	10,000	8,157	11,000	12,500
	Cell phone and land lines for Fire Stations #8, #25 and #56.						
	Wireless service - \$700x12=\$8,400; Service @ all stations - \$3,600; Misc. - \$500.						
411.713	WATER - #8, #25, #56	2,561	2,025	2,200	1,956	2,000	2,266
	Cost for water from Lehigh County Authority for Fire Stations #8, #25 and #56.						
411.714	TRASH HAULING - #8, #25, \$56	2,982	2,923	3,000	2,850	2,850	3,000

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	The cost of trash pick-up for the Fire Stations #8, #25 and #56.						
411.715	SEWER - #8, #25, #56	1,015	1,015	1,200	1,015	1,015	1,015
	The cost for sewer for Fire Stations #8, #25 and #56.						
	TOTAL FIRE DEPT EXPENDITURES	1,107,795	1,070,187	1,151,940	771,735	1,207,663	1,143,378
	PLANNING AND ZONING						
414.117	DEFERRED COMPENSATION	3,914	4,784	5,085	4,268	5,558	5,590
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
414.120	SALARIES/WAGES	262,172	268,810	347,437	270,254	351,226	367,529
	Salaries and wages for the Planning and Zoning Department, and Building Inspector.						
414.121	WAGES - INTERN/PART-TIME	-	-	4,995	884	884	-
	Wages for interns or part-time employees.						
414.140	ZONING HEARING BOARD EXPENSES	2,514	11,143	12,000	-	9,500	12,000
	Zoning Hearing Board members each receive payment for meetings. 2022 rate is \$25.00 per meeting attended.						
414.192	FICA	16,900	18,958	30,623	21,748	25,227	31,648
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
414.194	PA UNEMPLOYMENT COMPENSATION TAX	904	1,281	2,438	2,284	2,284	3,453
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2022 rate) of \$10,000 wages annually.						
414.195	WORKERS' COMPENSATION INSURANCE	1,140	992	1,375	1,020	1,360	1,453
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
414.196	HEALTH, DENTAL & VISION INSURANCE	104,013	152,246	192,831	124,943	151,734	166,687

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$367.72 per month for family coverage and \$145.75 per month for single coverage.						
414.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	25,474	45,257	77,484	-	77,484	66,326
414.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	2,972	3,476	4,181	3,132	4,848	4,469
414.210	PLANNING/ZONING SUPPLIES The cost of paper supplies, office materials, note pads, etc.	2,429	2,935	3,000	2,255	3,007	3,000
414.231	VEHICLE - GASOLINE Gasoline used by the planning & zoning department vehicles.	613	301	1,000	539	978	1,000
414.313	REPAIRS & MAINTENANCE - VEHICLE Any repairs and maintenance to the vehicles.	713	87	1,000	-	-	1,000
414.314	ZONING HEARING BOARD LEGAL SERVICES Steckel and Stopp Law Offices represent the Township in matters regarding the Zoning Hearing Board, also to revise the SALDO and zoning books.	23,337	50,603	25,000	51,597	54,437	25,000
414.315	TOWNSHIP PLAN UPDATES Costs to update various long-term plans such as the Comp Plan Zoning/SALDO Updates - \$135,000; Agricultural Protection Plan - \$5,000; Trail & Connectivity Study - \$70,000.	8,515	-	140,500	11,960	15,483	210,000
414.316	STENOGRAPHER A stenographer is required at all Township Public Hearings	10,383	11,331	7,000	12,811	17,182	10,000
414.341	ADVERTISING The legal advertisements for the Township Public Meetings, Hearings, and Ordinance updates.	6,249	6,176	6,000	5,432	8,122	8,000
414.415	SEO PERMITS & INSPECTIONS	21,932	12,998	12,000	22,526	27,901	15,000

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Cost of SEO Officer to review SEO permits and cost of inspections.						
414.416	GRADING PERMIT REVIEW/INSPECTIONS Cost for review of grading permits and cost of inspections.	32,856	15,577	20,000	16,340	21,624	20,000
414.417	3RD PARTY - PLANNING, ZONING & CODE ENFORCEMENT Costs paid by Township for additional third party services.	248,254	189,943	200,000	81,487	108,650	110,000
414.419	DCED FEES Department of Community and Economic Development fees. <i>This fee applies to all UCC permits issued under Act 45 of 1999, as amended. \$4.50 per permit must be remitted to help support UCC training.</i>	3,659	(3,267)	5,000	2,399	5,000	5,000
414.420	3RD PARTY PERMIT REVIEW & BUILDING INSPECTION Cost of planning reviews, zoning reviews and code enforcement. These costs are reimbursed to the Township from builders, developers, and residents.	559,571	862,651	725,000	372,925	995,233	730,000
414.452	CONTRACTED IT SERVICES Proportionate IT maintenance cost associated with contracted IT consultant and the listed services below. <i>Contracted IT services - \$10,800; misc. \$3,200.</i>	9,713	11,244	15,300	8,607	10,314	14,000
414.460	MEMBERSHIP DUES/TRAINING/CONFERENCES/SUBSCRIPTIONS The Township is in different organizations and subscribes to various governmental magazines. Also, for training and conferences attendees during the year.	3,210	5,034	5,000	3,359	3,500	5,000
	TOTAL PLANNING/ZONING EXPENDITURES	1,351,437	1,672,560	1,844,249	1,020,770	1,901,536	1,816,156
	PUBLIC WORKS						
430.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	11,785	12,498	12,115	8,768	11,190	10,115
430.124	SALARIES/WAGES Salaries and wages for road maintenance in the Township. Also includes administrative clerical position.	668,270	739,387	816,833	590,341	744,863	855,194
430.143	DISPATCH ANSWERING SERVICE	477	477	750	477	477	600

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	The answering service is used when the Township is not open to answer important calls that need immediate attention.						
430.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	51,442	51,571	70,230	40,902	55,983	71,997
430.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2022 rate) of \$10,000 wages annually.	2,174	2,155	5,063	5,304	5,500	5,438
430.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	29,812	32,508	33,420	24,252	32,336	36,483
430.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$367.72 per month for family coverage and \$145.75 per month for single coverage.	277,971	344,166	363,687	255,952	313,215	317,930
430.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	135,814	119,982	183,159	-	183,159	155,960
430.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	9,236	9,928	9,665	7,317	9,860	10,191
430.210	OFFICE SUPPLIES/EQUIPMENT MAINTENANCE The office supplies needed in the Public Works Department and for equipment maintenance, including copier lease @ \$54/mo.	2,578	2,503	2,200	2,144	2,500	1,700
430.220	OPERATING SUPPLIES	7,518	9,736	10,000	2,800	4,772	10,000

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	This category consists of a wide range of various materials and minor equipment, such as hardware store supplies, grass seed and equipment less than \$500 each.						
430.226	CUSTODIAL SUPPLIES Cleaning supplies for use in the Public Works Department.	1,790	2,160	1,800	1,436	1,697	1,800
430.231	VEHICLE - GASOLINE Gasoline used for the Public Works vehicles.	15,030	10,459	20,000	10,777	19,555	20,000
430.232	VEHICLE - DIESEL Diesel fuel used for the Public Works vehicles.	41,729	21,375	35,000	24,976	40,706	35,000
430.250	VEHICLE REPAIR AND MAINTENANCE - CONTRACTED Parts and contracted repairs for road vehicles.	40,646	37,287	40,000	32,585	43,447	40,000
430.321	TELEPHONE Wireless and land line phones for the Public Works Department. Wireless service - \$300x12=\$3,600; P/R - \$150x26=\$3,900; Internet @ Schantz Rd for Traffic Signal - \$71*12=\$852; Contingencies - \$400.	9,871	8,893	11,500	4,606	6,141	8,752
430.322	GPS - SYSTEM CHARGES Charges for vehicle GPS tracking system	-	7,296	10,000	5,105	9,664	10,000
430.327	RADIO MAINTENANCE & EQUIPMENT To repair the radios that are equipped in each Township Public Works vehicle.	334	-	500	59	300	500
430.361	ELECTRICITY Cost for electricity for the Public Works building.	8,823	8,203	9,500	5,415	8,686	9,500
430.362	HEAT - GAS Costs for natural gas for the Public Works Department.	7,730	6,710	10,000	6,810	8,500	10,000
430.363	ELECTRICITY - CELL TOWER BUILDING Annual cell tower electric costs. (From 411.259 in 2021)	-	-	3,000	1,142	1,431	1,750

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
430.370	REPAIR & MAINTENANCE - CELL TOWER BUILDING	-	-	5,000	2,259	3,500	3,500
	Maintenance cost associated with the cell tower building at the municipal complex. (From 411.370 for 2021).						
430.373	BUILDING MAINTENANCE & REPAIR	15,781	19,575	18,000	19,630	23,321	30,000
	The cost for maintenance and repairs for the public works building.						
430.374	VEHICLE REPAIR PARTS	50,257	55,040	50,000	31,398	41,494	50,000
	Cost to purchase repair and service parts for vehicles including grease and oils, etc.						
430.440	UNIFORMS & SHOES	15,116	14,814	20,000	10,887	15,417	20,000
	Uniforms, rain gear, safety shoes and gear for public works employees.						
430.441	WORKPLACE TESTING - DRUG/ALCOHOL/CDL	2,568	1,100	2,500	2,202	3,343	2,750
	Drug and Alcohol CDL Tests are randomly administered.						
430.452	CONTRACTED IT SERVICES	4,163	4,423	6,800	7,701	9,227	8,480
	Proportionate IT maintenance cost associated with contracted IT consultant.						
430.460	TRAINING & WORKPLACE SAFETY	3,892	469	3,500	1,601	2,088	3,500
	For the Public Works employees to attend Seminars and Public Works related training.						
430.740	EQUIPMENT RENTAL	4,913	2,566	10,000	6,406	10,982	10,000
	Costs associated with rental of equipment for the Public Works Department.						
	TOTAL PUBLIC WORKS EXPENDITURES	1,419,720	1,525,281	1,764,222	1,113,252	1,613,354	1,741,140
	SNOW & ICE REMOVAL						
432.140	SALARIES/WAGES	31,616	12,699	45,000	37,529	41,529	45,000
	The salaries and wages for snow and ice removal in the Township.						
432.192	FICA	2,419	912	3,443	2,870	3,177	3,443
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
432.194	PA UNEMPLOYMENT COMPENSATION TAX	300	66	425	158	158	425
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2022 rate) of \$10,000 wages annually.						
432.195	WORKERS' COMPENSATION INSURANCE	1,812	1,704	2,000	1,236	1,648	2,000
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
432.220	SALT & ANTI-SKID	134,848	85,988	135,000	89,887	100,000	135,000
	For the salt and anti-skid that will be used in the Township.						
432.250	MAINTENANCE AND REPAIRS	17,781	16,674	20,000	8,997	8,997	20,000
	Parts and contracted repairs for the maintenance of snow equipment, plows, salt/cinder spreaders, etc.						
432.740	SNOW EQUIPMENT RENTAL & PLOWING (CONTRACTED)	2,956	-	5,000	-	-	5,000
	Cost for renting machinery to be used for snow plowing.						
	TOTAL SNOW & ICE REMOVAL EXPENDITURES	191,732	118,043	210,868	140,677	155,509	210,868
	TRAFFIC LIGHTS & STREET SIGNS						
433.220	OPERATING SUPPLIES	11,525	10,391	17,000	7,736	11,877	17,000
	Supplies involving maintenance and replacement of signs.						
433.361	ELECTRICITY - TRAFFIC LIGHTS	13,184	13,001	15,000	9,635	12,024	15,000
	The cost of electricity for traffic lights in the Township.						
433.377	TRAFFIC LIGHTS - MAINTENANCE & REPAIR	42,239	94,634	45,000	35,968	47,957	45,000
	Cost of maintaining all traffic signals in the Township.						
	TOTAL TRAFFIC LIGHTS & STREET SIGNS EXPENDITURE	66,948	118,026	77,000	53,339	71,858	77,000
	STREET & ROAD MAINTENANCE						
438.220	OPERATING SUPPLIES	2,028	5,886	3,000	1,382	1,944	3,000
	Supplies required for street and road maintenance.						
438.245	ROAD MATERIALS	113,293	130,881	150,000	74,835	99,780	150,000

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Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	The cost of black top, cold patch, stone and crack sealing.						
438.247	STORM SEWER MATERIALS	3,200	246	5,000	10,860	10,860	5,000
	Pipes, storm drains, inlets and storm sewer related materials.						
438.249	STREET PAINTING SUPPLIES & MATERIAL	-	9,813	5,000	-	-	5,000
	The cost of materials for painting the lines in the Township.						
438.250	WEED SPRAYING - CONTRACTED	9,065	12,035	15,000	12,220	12,220	15,000
	The cost for roadside, sign and swale spraying by third parties.						
438.260	MINOR OPERATING EQUIPMENT & SUPPLIES	277	8,396	8,800	-	-	8,800
	Small hand tools including rakes, shovels and equipment, such as lawn mowers, chain saws and leaf blowers. (\$500 or less)						
438.310	STREET LINE PAINTING - CONTRACTED	39,585	41,506	47,000	-	41,975	47,000
	Cost for line painting by third party contractors.						
438.373	SMALL TOOLS - GARAGE	4,582	5,878	6,000	2,822	3,763	6,000
	The purchase of tools needed in the Public Works Department.						
439.245	CURBING - MISCELLANEOUS	-	-	1,500	-	-	1,500
	Miscellaneous curb repairs.						
439.375	GUIDERAILS	9,909	15,341	20,000	1,212	1,616	20,000
	Contracted services for replacement of damaged guiderails throughout the Township.						
439.606	STREET RESURFACING & OVERLAY	38,134	72,110	200,000	-	-	225,000
	Resurfacing and overlay of a portion of the 136 miles of Township-owned roads. (Non-State Highway Aid Projects)						
	TOTAL STREET & ROAD MAINTENANCE EXPENDITURES	220,073	302,092	461,300	103,331	172,158	486,300
	RECREATION						
451.117	DEFERRED COMPENSATION	780	870	780	800	1,040	1,040
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
451.120	SALARIES/WAGES	46,442	49,019	48,118	39,657	48,225	53,127

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GENERAL FUND 01**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Salaries and wages for the Township's Recreation and Events Coordinator.						
451.121	WAGES - INTERNS	-	-	4,995	-	-	-
	Wages for interns/part-time help for 333 hours @ \$15.00 per hour.						
451.122	WAGES - PART TIME	-	-	1,080	-	-	-
	Wages for part-time camp counselors.						
451.192	FICA	3,324	3,285	4,658	2,771	3,542	4,720
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
451.194	PA UNEMPLOYMENT COMPENSATION TAX	180	180	544	375	375	375
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2022 rate) of \$10,000 wages annually.						
451.195	WORKERS' COMPENSATION INSURANCE	1,828	1,989	2,228	1,617	2,156	2,300
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
451.196	HEALTH, DENTAL & VISION INSURANCE	29,999	33,500	32,139	24,825	30,160	30,889
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$367.72 per month for family coverage and \$145.75 per month for single coverage.						
451.197	PENSION (NON-UNIFORM)	8,324	7,983	10,792	-	10,792	8,943
	The Township maintains a pension plan for each full-time, non-uniform employee.						
451.198	LIFE & DISABILITY INSURANCE	612	625	605	469	625	642
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
451.220	OPERATING SUPPLIES	154	2,135	1,400	642	1,101	1,400

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
GENERAL FUND 01**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Cost of supplies used by recreation for various park, recreation and camp functions.						
451.221	RECREATION PROGRAM EXPENSES	-	-	5,000	-	-	5,000
	Expected costs for children summer programs.						
451.317	SPORTS CLINICS	8,992	1,916	8,000	22,693	10,000	10,000
	The expense that occurs when holding sports clinics and different programs in the Township. (80/20 split with tennis program instructor). Costs offset by revenue line item 01.367.200.						
451.321	TELEPHONE	-	-	540	339	508	540
	Cost of cellular phone for recreation coordinator.						
451.452	CONTRACTED IT SERVICES	-	-	3,400	3,851	4,100	4,600
	Proportionate IT maintenance cost associated with contracted IT consultant.						
451.460	TRAINING/SEMINARS	-	28	2,500	100	100	2,000
	Cost to attend recreational training programs. PRPS - \$1,395; Virtual Training (NRPA) - \$295; & \$310 LV Chamber events.						
451.702	COMPUTER SOFTWARE & HARDWARE	3,900	4,995	5,500	-	-	5,500
	Recreation software and kiosk costs. Adobe annual subscription.						
	TOTAL RECREATION EXPENDITURES	104,535	106,525	132,279	98,139	112,724	131,075
	PARKS						
454.117	DEFERRED COMPENSATION	2,751	3,397	3,780	3,288	4,372	4,756
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
454.121	SALARIES/WAGES	340,583	352,891	360,978	304,084	349,984	360,604
	Salaries and wages for the full-time and part-time employees in the Parks Department.						
454.131	DETENTION PONDS - MAINTENANCE	10,670	18,864	16,000	14,262	19,016	20,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
GENERAL FUND 01**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Costs for outside contractors to maintain and mow detention ponds in the Township.						
454.143	DISPATCH ANSWERING SERVICE	1,226	1,226	1,500	1,226	1,226	1,500
	The answering service is used when the Township is not open to answer important calls that need immediate attention.						
454.192	FICA	25,060	25,383	29,950	22,207	29,002	30,561
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
454.194	PA UNEMPLOYMENT COMPENSATION TAX	1,562	1,559	1,710	3,540	3,600	3,563
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2022 rate) of \$10,000 wages annually.						
454.195	WORKERS' COMPENSATION INSURANCE	14,668	15,632	15,370	11,151	14,868	15,609
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
454.196	HEALTH, DENTAL & VISION INSURANCE	99,552	110,811	106,580	93,161	114,014	139,000
	Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$367.72 per month for family coverage and \$145.75 per month for single coverage.						
454.197	PENSION (NON-UNIFORM)	52,037	50,168	68,594	-	68,594	55,151
	The Township maintains a pension plan for each full-time, non-uniform employee.						
454.198	LIFE & DISABILITY INSURANCE	2,981	3,050	3,523	2,330	3,261	3,622
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
454.220	SUPPLIES & GENERAL EQUIPMENT	3,760	4,153	4,000	2,305	3,348	4,000
	Equipment and supplies required by the parks department.						
454.222	ATHLETIC FIELD SURFACE MAINTENANCE	10,584	25,157	20,000	19,333	25,012	30,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
GENERAL FUND 01**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Cost for the maintenance of the fields located at the parks in the Township including third-party services.						
454.250	VEHICLE REPAIR & MAINTENANCE The cost of maintenance and repair of park vehicles.	9,788	10,736	10,000	7,532	11,076	12,000
454.361	ELECTRICITY The cost of electricity for the park buildings, facilities, bathrooms, road lighting, field lights and concession stands.	12,088	12,276	16,000	10,049	12,640	16,000
454.375	GENERAL MAINTENANCE - BUILDINGS & OTHER PARKS The cost for maintenance and repairs for the Parks building.	11,264	15,441	15,000	10,036	13,245	15,000
454.455	WEED SPRAYING - TOWNSHIP The cost of chemicals for weed spraying by Township employees.	5,705	6,750	6,000	2,040	3,497	7,000
454.460	TRAINING For the parks employees to attend seminars and park related training.	553	356	1,500	675	1,157	1,500
454.600	MAINTENANCE - RETENTION PONDS The cost of maintenance, materials and contracted services for the parks and retention ponds.	9,819	7,209	8,000	6,775	6,775	8,000
454.610	MAINTENANCE & REPAIR - GRANGE ROAD PARK Repairs and maintenance for the park. General maintenance - \$15,000; Seal coating parking lots - \$20,000.	21,746	10,103	10,000	11,136	14,678	35,000
454.620	MAINTENANCE & REPAIR - UPPER MACUNGIE PARK Repairs and maintenance for the park. Regular maintenance - \$4,000.	6,502	2,943	4,000	123	211	4,000
454.630	MAINTENANCE & REPAIR - RICKY PARK Repairs and maintenance for the park. Regular maintenance - \$5,000.	21,885	4,656	5,000	217	231	5,000
454.640	MAINTENANCE & REPAIR - LONE LANE PARK	11,778	6,159	5,000	3,274	3,670	5,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
GENERAL FUND 01**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Repairs and maintenance for the park.						
	Regular maintenance - \$5,000.						
454.641	MAINTENANCE & REPAIR - SPLASH PARK	10,006	8,027	10,000	5,338	5,338	10,000
	Repairs and maintenance for the park including opening and closing costs.						
454.650	MAINTENANCE & REPAIR - BREINIGSVILLE PARK	6,530	21,291	18,000	1,822	2,354	5,000
	Repairs and maintenance for the park.						
	Regular maintenance - \$5,000.						
454.722	PARK AMENITIES	56,554	(52,700)	100,000	32,000	32,000	100,000
	Account used for unexpected expenses or emergencies.						
	LED lights for basketball courts @ Grange Road Park (\$50,000).						
454.723	MAINTENANCE & REPAIR - INDEPENDENT PARK	16,679	2,850	-	-	-	-
	Repairs and maintenance for the park. (Park sold in 2019)						
454.724	ELECTRICITY - INDEPENDENT PARK	1,431	-	-	-	-	-
	Cost for the electricity at 150 Independent Road. (Sold in 2019)						
	TOTAL PARKS EXPENDITURES	767,762	668,388	840,485	567,904	743,169	891,865
	CIVIC						
456.500	TOWNSHIP DONATIONS - MISC.	-	-	1,500	-	-	1,500
	Account for unknown requests that may occur during any year.						
457.501	COMMUNITY CELEBRATIONS	20,400	14,063	20,500	-	-	-
	Funds set aside for holiday celebrations.						
457.502	SENIOR CITIZENS	9,000	-	9,000	5,000	5,000	7,000
	Lehigh County senior citizens - \$5,000; Fogelsville Fire Company senior citizens - \$2,000.						
457.503	CETRONIA AMBULANCE CORP	-	7,500	7,500	7,500	7,500	7,500
	Donation for the Corp to reinvest into updating their equipment.						
457.504	DEER PICK-UP & ANIMAL RESCUE	6,830	6,480	7,500	6,830	7,500	7,500

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
GENERAL FUND 01**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	The Township contracts (\$5,500) with the Sanctuary at Haafsville for all stray cats and dogs found within the Township and also pays \$70 for each dead deer found on Township roads.						
457.505	MEALS ON WHEELS	5,500	5,500	5,500	5,500	5,500	5,500
	The Township donates to Meals on Wheels.						
	Starting fiscal year July 1, 2020, approximately 2,600 meals were served to UMT residents, including emergency meals, at a cost of \$27,300.						
	TOTAL CIVIC EXPENDITURES	41,730	33,543	50,000	24,830	25,500	27,500
	INTERGOVERNMENTAL EXPENSE - (TOWNSHIP)						
492.002	TRANSFER TO STREET LIGHT FUND 02	-	-	53,650	-	60,450	71,950
	Transferred from General Fund 01 to Street Light Fund 02 to cover deficit in fund.						
492.004	TRANSFER TO FIRE FUND 04	-	-	86,300	-	89,500	89,800
	Transferred from General Fund 01 to Fire Alarm Fund 04 to cover deficit in fund.						
492.031	TRANSFER TO CAPITAL FUND 31	741,900	900,000	1,041,006	-	1,041,006	2,266,045
	Transfer annual defined amount from Fund 01 to the Capital Equipment Fund 31.						
492.140	COVID-19 & ARPA RELATED EXPENSES	-	106,629	-	86,112	448,462	1,023,968
	These costs are off-set by revenue received. See revenue account # 01.351.140.						
	TOTAL INTERGOVERNMENTAL EXPENDITURES - TOWNSHIP	741,900	1,006,629	1,180,956	86,112	1,639,418	3,451,763
	TOTAL EXPENSES	12,129,376	12,777,438	14,324,482	8,426,959	13,928,269	16,944,406
	NET REVENUE OVER/(UNDER) EXPENSES	4,911,872	3,830,764	61,393	6,613,597	3,175,717	0
						Beginning Balance	30,212,735

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
GENERAL FUND 01**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
						Allocated (Expenses)	(16,944,406)
						ARPA Funds	434,911
						Revenue	16,944,406
						Available Balance	30,647,646
				4,236,102			
				250,000			
				997,198		Reserves:	
				1,395,581		Appropriated	14,710,422
				1,077,366		Non-Appropriated	15,937,225
				2,500,000			30,647,646
				434,911			
				1,076,666			
				648,990			
				495,749			
				1,597,859			
				14,710,422			

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
STREET LIGHTING FUND 02**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	REVENUES						
	TAXES						
301.110	STREET LIGHTING TAXES - CURRENT YEAR	106,818	104,961	105,000	102,447	105,000	105,000
	Any persons whose property is within two hundred feet of a street light is charged a street light tax.						
301.210	STREET LIGHTING TAXES - PRIOR YEAR	92	1,323	100	-	-	100
	This revenue item is money collected by the tax collector for the previous year.						
354.030	STREET LIGHTING REIMBURSEMENT - PENNDOT	-	-	1,350	1,332	2,250	1,650
	Reimbursement from the Commonwealth for 1/2 of the electric used to light 22 street lights on the Hamilton Blvd by-pass. \$275/month x 12=\$3,300/2						
392.010	TRANSFER FROM GENERAL FUND 01	-	-	53,650	-	60,450	71,950
	Funds needed to either subsidize the 02 Fund or to cover general lighting costs.						
	TOTAL REVENUE	106,910	106,284	160,100	103,779	167,700	178,700
	EXPENSES						
403.510	TAX REFUNDS - STREET LIGHTING	2,284	-	100	-	-	100
	Tax returned to taxpayer for overpayment.						
434.360	ELECTRICITY (PPL)	180,740	161,931	160,000	116,648	167,700	178,600
	Cost of electric for the street lights owned by the Township.						
434.361	STREET LIGHT CONVERSION - SR 222 BYPASS	-	21,483	-	-	-	-
	TOTAL EXPENSES	183,024	183,414	160,100	116,648	167,700	178,700
	NET REVENUE OVER/(UNDER) EXPENSES	(76,114)	(77,130)	-	(12,869)	-	-

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
FIREFIGHTERS FUND 04**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	<u>REVENUES</u>						
362.205	EMERGENCY SERVICES - LOWHILL TWP. Semi-annual fees from this Township.	3,000	4,000	3,500	10,000	10,000	10,000
362.210	FIRE REPORTS Reports normally requested by Insurance Companies.	75	675	200	375	500	200
362.411	FALSE FIRE ALARMS The Township charges businesses for false alarms.	37,000	4,500	25,000	23,500	25,000	25,000
362.450	REIMBURSEMENTS - PA FIRE RECOVERY SERVICE Third-party collections of expenses incurred at fire or accidents.	-	39,379	25,000	12,419	15,000	25,000
392.001	TRANSFER FROM GENERAL FUND Monies transferred from the General Fund to cover any deficit in this Fund.	-	-	86,300	-	89,500	89,800
	TOTAL REVENUE	40,075	48,554	140,000	46,294	140,000	150,000
	<u>EXPENSES</u>						
411.190	FIREFIGHTER REIMBURSEMENTS Payments made to the three volunteer fire companies in the Township based on volunteer participation in fire calls and training.	132,725	135,520	140,000	-	140,000	150,000
	TOTAL EXPENSES	132,725	135,520	140,000	-	140,000	150,000
	NET REVENUE OVER/(UNDER) EXPENSES	(92,650)	(86,966)	-	46,294	-	-

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	REVENUES						
	SALES & GRANTS						
364.300	RESIDENTIAL FEES	1,850,791	2,100,288	2,142,178	1,930,798	2,142,432	2,221,607
	Fees for weekly trash & recycling pick-up.						
	Approximately 7,463 accounts plus estimate 114 new homes added in 2022 equaling 7,577. Proposed rate for 2022 before discounts \$305/yr.; \$290/yr. senior.						
364.301	INTEREST ON ACCOUNT	11,016	24,072	10,000	16,085	22,281	15,000
	Charges for past due accounts (over 30 days) at 10.0%.						
364.302	PENALTIES	14,466	17,806	10,000	9,999	14,495	12,000
	One time penalty of 5.0% assessed on all invoices not paid within the stated time period on the invoice.						
364.303	LIENS PAID	-	-	100	-	-	100
	Fee collected to cover the filing of a lien on a property that has unpaid invoices.						
364.304	LEGAL PAID	3,254	3,640	5,000	2,467	3,119	5,000
	Occasional fees charged to a customer and reimbursed to the Township.						
364.305	TRASH CARTS FEES	5,420	10,837	5,000	12,375	17,048	10,000
	Fees charged for additional trash carts.						
	95 gal - \$75; 65 gal - \$50; 35 gal - \$40.						
364.350	BULK STICKERS & RECYCLING BINS	3,580	1,150	2,000	1,080	1,200	1,500
	Fees charged for large items to be picked-up and for additional recycling bins.						
	Bulk stickers - \$25.00 ea.; Recycling bins - various per size.						
364.351	904 RECYCLING GRANT(PERFORMANCE)	506,495	195,991	125,000	195,991	195,991	150,000
	Commonwealth of PA Grant based on the quantity of recycled material.						
364.352	RECYCLING EVENT CHARGES	-	550	1,000	1,200	1,200	1,200
	Fees charged at recycling events for collection of televisions, computer monitors, etc. Also includes event advertising revenue.						
	TOTAL SALES & GRANTS	2,395,022	2,354,334	2,300,278	2,169,995	2,397,766	2,416,407

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	<u>OTHER REVENUE</u>						
364.004	INTEREST - INVESTMENTS	57,600	5,949	9,000	941	1,146	1,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
364.010	INTEREST - BANK	918	118	100	58	82	100
	Amount credited to bank operating account.						
364.099	MISCELLANEOUS	-	-	100	-	-	100
	Occasional fees and revenue that would not fit into any other category.						
380.150	COLLECTION FEES	-	-	9,000	-	-	9,000
	Fees associated with the collection of past due accounts.						
	Reimbursement of advanced fees to Portnoff Associates.						
391.000	PROCEEDS FROM SALE OF ASSETS	-	-	-	-	-	50,000
	Funds from internet or sealed bid sales of old or trade-in equipment.						
	Estimate sale proceeds for a 2012 F-550 Dump Truck.						
392.005	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	18,698	-	-	114,284
	Unrestricted amount from prior years used to balance budget.						
	TOTAL OTHER REVENUE	58,518	6,067	36,898	999	1,228	174,484
	TOTAL REVENUE	2,453,540	2,360,401	2,337,176	2,170,994	2,398,994	2,590,891
	<u>REFUSE & RECYCLING EXPENSES</u>						
427.012	PRINTING	2,756	4,645	3,000	2,239	2,400	3,000
	Cost of printing envelopes, letterhead, surveys and billing invoices.						
427.013	POSTAGE	1,500	11,719	2,500	1,621	2,121	3,000
	Mailing costs for billing invoices, letters, etc.						
427.014	LEGAL FEES	4,222	28,508	10,000	1,744	1,800	5,000
	Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.						
427.015	RECYCLING BINS AND TRASH CARTS	23,655	19,448	25,000	6,712	21,790	30,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	These are the costs to purchase additional carts for new homes added to the Township.						
427.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	1,000	-	-	-	-	200
427.120	RECYCLING WAGES Salaries and wages for the refuse and recycling coordinator and 10% charge from Finance Director to manage the department.	61,743	71,639	44,245	54,808	72,768	52,536
427.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	7,478	7,701	5,605	4,908	6,370	8,460
427.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2022 rate) of \$10,000 wages annually.	594	1,064	1,538	1,325	1,404	1,538
427.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	3,172	1,996	1,965	1,587	2,116	4,309
427.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$367.72 per month for family coverage and \$145.75 per month for single coverage.	3,018	-	3,214	27,388	33,257	3,089
427.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	11,195	4,672	9,644	-	9,644	9,481
427.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	740	47	600	-	987	687
427.217	IT PURCHASES	-	-	3,250	-	-	3,250

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Acquisition of computer hardware or software for the Refuse & Recycling Fund including software maintenance.						
	Computer hardware contingency \$1,500; Edmunds utility billing maintenance \$1,750 including online payment (WIPP).						
427.311	AUDITING SERVICES	3,000	3,450	2,500	3,000	3,000	2,500
	Proportionate share of the annual audit as performed by an independent auditing firm.						
427.312	OVERHEAD	21,787	21,787	21,787	-	21,787	21,787
	Cost of oversight and management of the Refuse and Recycling Department.						
427.341	ADVERTISING	-	340	4,000	-	500	500
	Advertising cost of bidding of services.						
427.342	PRINTING	-	-	-	-	-	1,500
	Cost of printing envelopes, letterhead, billing invoices, etc.						
427.350	INSURANCE	3,207	3,476	3,800	136	3,419	3,813
	Costs of various insurance coverages passed on by the Township's policy.						
427.368	RECYCLING PROGRAMS - ELECTRONICS, SHREDDING & HOUSEHOLD HAZARDOUS WASTE	35,013	41,134	83,000	24,228	43,726	83,500
	The cost to the Township for the third-party fees related to the disposal of the items collected during the Township recycling events.						
	(1) Event each for shredding (\$3,500); electronics (\$25,000) & hazardous waste (\$55,000)						
427.383	OFFICE RENTAL	6,153	6,153	6,153	-	6,153	6,153
	Township facility rental of \$6,153 annually.						
427.384	GARAGE RENTAL	125,675	125,675	125,675	-	125,675	125,675
	Public Works facility rental of \$125,675 annually.						
427.390	CREDIT CARD FEES & CHARGES	-	-	-	-	-	11,250
	Costs associated with processing credit card and e-check payments for refuse and recycling residential services.						
427.452	CONTRACTED IT SERVICES	1,387	1,693	1,700	2,398	2,780	2,290

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Proportionate IT maintenance cost associated with contracted IT consultant.						
427.460	TRAINING For employees to attend seminars and related training.	-	110	500	-	250	500
427.700	COLLECTION FEES Fees charged for collection of past due accounts.	-	-	9,000	-	9,000	9,000
427.702	CONTRACTED WASTE & RECYCLING SERVICES Paid to the Contractor based on the bid price to cover the Township's collection of trash and recycling. \$263.00/unit @ estimate 7,577 units @ 1.0% discount for early pmt.	1,619,011	1,659,415	1,793,900	1,303,254	1,741,254	1,972,823
427.741	CAPITAL EQUIPMENT/BUILDINGS Purchases made to acquire and replace fixed assets used for refuse and recycling functions. Purchase F-550 Dump Truck replacing 2012 F-550 Dump Truck. (To be funded from 904 Grant Account.)	-	-	85,000	82,600	82,600	110,000
	TOTAL REFUSE & RECYCLING EXPENSES	1,936,306	2,014,672	2,247,576	1,517,948	2,194,801	2,475,841
	LEAF & YARD WASTE COLLECTION						
428.103	REPAIR & MAINTENANCE The cost for repairs and maintenance that is done on the leaf collection and yard waste equipment.	27,445	24,989	25,000	34,103	35,000	30,000
428.104	MATERIALS & SUPPLIES Materials and supplies including rakes, shovels and leaf blowers needed for leaf and yard waste collection in the Township.	2,745	4,406	4,000	973	1,000	3,500
428.120	WAGES - LEAF COLLECTION Salaries and wages for leaf collection in the Township.	14,074	8,138	20,000	-	10,000	12,000
428.121	WAGES - YARD WASTE Salaries and wages for yard waste collection monitoring at site.	22,051	22,228	27,600	13,070	17,427	28,800
428.122	WAGES - GRINDING & TRANSPORTING Salaries and wages for yard waste processing and trucking to quarry.	-	-	-	237	500	28,000
428.231	VEHICLE - GASOLINE Gasoline used for the leaf and yard waste collection in the Township.	(1,288)	-	1,000	539	978	750

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	<u>REVENUES</u>						
341.004	INVESTMENT EARNINGS - Revenue Account	211,770	74,159	50,000	28,141	29,227	7,500
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
341.005	INVESTMENT EARNINGS - Capital Reserve Account (from old 18.341.004)	199,286	202,286	150,000	120,859	136,285	130,000
	The interest estimated to be earned this year from the Sewer Capital Reserve Account.						
341.010	INTEREST ON BANK ACCOUNT	13,755	459	100	163	198	100
	Amount credited to bank operating account.						
341.020	INTEREST ON PAST DUE ACCOUNTS	7,446	17,829	8,000	14,907	20,589	12,000
	Charges for past due accounts (over 30 days) at 10.0%.						
343.000	GAIN/LOSS ON INVESTMENTS - Capital Reserve Account (from old 18.343.000).	230,804	266,886	50,000	(100,688)	(75,000)	50,000
	The gain or loss from the Sewer Capital Reserve Account.						
	TOTAL INVESTMENT & INTEREST REVENUE	663,061	561,619	258,100	63,382	111,299	199,600
	<u>SEWER RENTALS & FEES</u>						
341.030	LATE PENALTIES	16,623	23,962	20,000	13,059	18,983	15,000
	One time penalty of 5.0% assessed on all invoices not paid within the stated time period on the invoice.						
341.011	TAPPING FEES	32,140	217,237	92,000	94,678	100,000	100,000
	A fee of \$5.81/gallon/day is charged to all customers connecting to the Township's sewer conveyance system that are not part of an approved subdivision to cover future improvements to that portion of the system.						
	Based on an estimate of 15,859 gallons per day @ \$5.81/gallon/day.						
364.009	PUMP STATION FEES	-	3,900	-	-	-	5,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
364.012	INDUSTRIAL & COMMERCIAL USAGE FEES	4,997,601	4,920,812	4,835,000	4,721,185	5,399,178	5,400,000
	Charges based on discharged flows from both industrial and commercial users. These fees may include excess strength charges for BOD, TSS & TKN, which exceed ordinance limits.						
364.014	RESIDENTIAL USAGE FEES	2,469,500	2,594,818	2,375,000	2,308,242	2,416,168	2,450,000
	Charges are based on water usage measured in the first quarter of the year and assumed to be equal for the remaining three quarters. Annual charge is \$356.00.						
364.015	UNUSED SEWER ALLOCATION CHARGES	250,449	129,060	150,000	166,599	175,000	150,000
	Charges assessed to industrial and commercial customers for sewage flow that is more than 300 gallons below the allocation that was purchased for that building. This fee is currently \$0.95 per 1000 gallons.						
364.017	INSPECTION FEES - LATERALS	21,377	3,300	-	-	-	-
	These fees are now included in the tapping fee line item #08.364.011.						
364.018	SAMPLING CHARGES	59,660	51,867	50,000	54,106	60,000	50,000
	LCA fee for testing and analyzing extra strength and affluent content.						
364.019	ADMINISTRATIVE CHARGES	9,590	12,060	10,000	9,560	12,450	10,000
	Charges added to accounts to offset office administrative functions usually related to fact finding.						
364.020	TESTING FEE REIMBURSEMENT	30,245	21,799	25,000	33,315	44,420	50,000
	Extra-strength testing fees for Coca Cola, Sunopta and Ocean Spray are paid directly by the Township to LCA. The Township then bills these entities to recover the cost.						
398.001	LOWHILL/WEISENBERG TOWNSHIP REIMBURSEMENTS	8,146	5,742	8,000	-	8,000	8,000
	The Sewer Fund is the billing agent for the Lowhill sewer system. Administrative fees are charged to Lowhill for this convenience. Weisenberg Township is charged a pump station transmission fee.						

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	1,698	3,538	3,000	-	3,000	3,000
	Lower Macungie Township pays the Sewer Fund for the flow of sewage into the Sewer Fund Phase III System as charged to the Township by LCA.						
	TOTAL SEWER RENTAL & FEES	7,897,029	7,988,095	7,568,000	7,400,744	8,237,199	8,241,000
	<u>OTHER REVENUE</u>						
380.020	LIENS	-	-	500	-	-	500
	Reimbursement for filing a lien on property that has delinquent invoices.						
380.030	LEGAL FEES	1,760	-	1,000	2,339	3,029	1,000
	Fees charged to customers and reimbursed to the Sewer Fund						
380.099	MISCELLANEOUS	103	-	1,000	-	-	1,000
	Occasional fees and revenue that would not fit into any other category.						
380.150	COLLECTION FEES	-	-	9,000	-	-	9,000
	Fees associated with the collection of past due accounts.						
	Reimbursement of advanced fees to Portnoff Associates.						
391.000	PROCEEDS FROM SALE OF ASSETS	-	-	-	-	-	72,500
	Funds from internet or sealed bid sales of old or trade-in equipment.						
	Estimate sale proceeds for sale of 2014 F-350 Utility Truck (\$20K); Z-Turn Mower (\$2.5K); & 2014 Backhoe (\$50K).						
392.008	CARRIED FROM FUND BALANCE (PRIOR YEARS)	585,380	-	764,191	-	-	705,139
	Unrestricted amount from prior years used to balance budget.						
	TOTAL OTHER REVENUE	587,243	-	775,691	2,339	3,029	789,139
	TOTAL REVENUE	9,147,333	8,549,714	8,601,791	7,466,465	8,351,527	9,229,739
	<u>EXPENSES</u>						

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	<u>PERSONNEL COSTS</u>						
429.140	SEWER WAGES	487,087	478,087	518,696	378,300	494,729	520,236
	Salaries & wages for sewer crew, two office workers - one at 60%, 25.0% of Township Manager's salary and 15.0% of Finance Director's salary for management of the department.						
429.156	HEALTH, DENTAL & VISION INSURANCE	179,186	189,261	231,920	137,805	195,573	221,529
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$367.72 per month for family coverage and \$145.75 per month for single coverage.						
429.158	LIFE & DISABILITY INSURANCE	5,601	5,299	7,080	3,947	5,298	6,307
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
429.159	PENSION (NON-UNIFORM)	89,713	(12,277)	113,065	-	113,065	93,884
	The Township maintains a pension plan for each full-time, non-uniform employee.						
429.161	FICA	35,294	33,967	45,990	27,279	35,539	46,123
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
429.162	PA UNEMPLOYMENT COMPENSATION TAX	1,447	1,324	3,150	2,770	2,770	3,150
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2022 rate) of \$10,000 wages annually.						
429.163	DEFERRED COMPENSATION	11,356	9,489	10,115	7,953	10,414	10,765
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
429.164	WORKERS' COMPENSATION INSURANCE	10,104	13,145	10,570	7,953	10,556	10,648
	Statutory coverage by Susquehanna Municipal Trust, which provides compensation/medical coverage for occupational injuries and diseases as outlined by the Workers Compensation Act.						

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
429.191	UNIFORMS	2,930	2,850	3,000	2,224	3,012	3,000
	Uniforms, rain gear, safety shoes and gear for sewer employees.						
429.195	TRAINING	-	748	3,500	1,661	2,000	3,000
	Expense to train employees on safety techniques or new technology.						
	TOTAL PERSONNEL COSTS	822,718	721,893	947,086	569,892	872,956	918,643
	SUPPLIES & EQUIPMENT						
429.143	DISPATCH ANSWERING SERVICE	818	818	1,000	818	818	1,000
	Cost to have third party, after hours service for emergency calls.						
429.205	WORKPLACE SAFETY GEAR	2,950	2,600	3,000	3,453	3,500	3,000
	The cost of items such as safety signage, gloves, masks and alcohol cleaners.						
429.210	OFFICE SUPPLIES/EQUIPMENT	2,688	2,034	3,000	2,238	3,003	1,800
	Covers the cost of normal office supplies, upgrading and maintenance of computer system and lease of office equipment. Canon copier \$78 x 12 and office supplies \$864.						
429.216	OFFICE EQUIPMENT MAINTENANCE	8,845	6,765	6,800	3,530	3,965	6,000
	Cost to repair the office equipment such as computers and copiers that are not covered under contracts. Copier maintenance costs \$1,600; postage equip \$886x4=3,544; contingency \$856.						
429.217	IT PURCHASES	6,163	925	4,250	542	2,500	2,750
	Acquisition of computer hardware or software for the Sewer Department including software maintenance. Computer hardware contingency \$1,000; Edmunds utility billing maintenance \$1,750 including online payment (WIPP).						
429.218	IT MAINTENANCE	1,869	1,600	5,100	1,600	2,400	2,500

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Cost to repair the computers and peripheral IT equipment that are not covered under contracts.						
429.220	OPERATING SUPPLIES	7,903	11,990	10,000	8,869	13,038	10,000
	This includes all small supplies such as brooms, fittings, hand tools, etc. to maintain the system and supply the needs of the employees.						
429.231	GASOLINE	14,423	8,451	15,000	8,113	14,666	15,000
	The cost of gasoline for vehicles and equipment.						
429.232	DIESEL	5,875	3,472	5,000	3,186	5,815	5,000
	The cost of diesel fuel for vehicles and equipment.						
429.250	VEHICLE MAINTENANCE & REPAIR	29,677	20,687	20,000	13,255	19,403	20,000
	The repairs and servicing of trucks and related equipment used by the Sewer Crew.						
	TOTAL SUPPLIES & EQUIPMENT	81,211	59,342	73,150	45,604	69,108	67,050
	<u>SEWER DEPARTMENT SERVICE & CHARGES</u>						
429.219	MISCELLANEOUS	354	206	1,000	130	130	1,000
	Expenses that do not have an exact line item.						
429.239	FUEL - PUMP STATIONS	-	348	2,500	-	300	2,500
	This is the cost to refill the propane tanks that supply backup fuel to run the electrical generators in the event of a power failure.						
429.311	AUDIT FEES	5,000	3,675	5,000	5,500	5,500	5,000
	Proportionate share of the annual audit as performed by an independent auditing firm.						
429.313	ENGINEERING FEES	139,043	110,912	50,000	51,798	69,064	50,000
	Costs incurred by the Engineering firm relating to Sewer Fund business which is not reimbursed by developers and customers.						
429.314	LEGAL SERVICES	18,735	15,082	15,000	13,807	19,149	15,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Costs incurred by the Solicitor relating to Sewer Fund business which is not reimbursed by developers and customers.						
429.316	TESTING FEES	33,010	35,196	25,000	32,382	42,263	50,000
	Cost of LCA extra strength testing for industrial and commercial accounts. (This is a pass through charge).						
429.321	TELEPHONE	6,250	6,623	9,000	6,352	8,960	9,000
	Telephone equipment and rentals located in the office and pump stations.						
	Maintenance Service - \$3,000; P/R phones - \$30.00x26=\$780.00; Pump Stations - 6x\$25x12=\$1,800; Cell Service - \$170x12=\$2,040; contingency - \$1,380.						
429.325	POSTAGE	2,116	3,673	2,500	1,538	2,000	2,500
	Mailing costs for billing invoices, letters, etc.						
429.341	ADVERTISING	-	495	1,000	-	-	500
	The cost associated with notifying the public.						
429.342	PRINTING	2,756	2,985	3,000	2,116	2,200	3,000
	Cost of printing envelopes, letterhead, billing invoices, etc.						
429.350	INSURANCE	26,160	19,617	27,000	1,226	25,093	28,051
	The entire sewer system is covered under various insurance policies.						
429.363	ELECTRICITY - PUMP STATIONS	37,793	32,104	37,000	26,026	35,700	37,500
	The cost of operating the sewage pumps and stations.						
429.374	REPAIRS & MAINTENANCE - MAINS, LATERALS & MANHOLES	4,507	14,690	20,000	25,991	38,094	25,000
	Costs associated with repairing manholes, streets above the sewer system and related supplies.						
429.375	REPAIRS & MAINTENANCE - PUMP STATION EQUIPMENT	39,852	36,390	40,000	32,288	33,702	40,000
	The costs related to the operation and maintenance of the various sewage pump stations in the Township.						
429.376	REPAIRS & MAINTENANCE - PUMP STATION BUILDINGS	13,182	1,420	5,000	972	1,458	5,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	The costs related to the operation and maintenance of the various sewage pump station buildings in the Township.						
429.377	PUMP STATION GENERAL EXPENSE - CONTRACTED	7,189	14,394	15,000	7,162	10,592	15,000
	The costs related to the general operation and maintenance of the various sewage pump station buildings in the Township.						
429.378	SANITARY SEWER REPAIRS & CORRECTIONS (I&I)	-	250	-	-	-	-
	Costs associated with miscellaneous lining and repairs to sewer lines and laterals to help reduce inflow and infiltration.						
429.400	MANAGEMENT FEES - INVESTMENT ACCOUNT	26,014	25,589	27,000	10,309	22,873	20,000
	Fees charged by the Trustee (BB&T) for managing the account.						
429.415	REFUNDS	-		500	-	-	-
	The cost to refund incorrect payments.		-				
429.451	CONTRACTED IT SERVICES	5,368	6,116	4,210	4,295	5,240	5,750
	Proportionate IT maintenance cost associated with contracted IT consultant.						
429.452	FLOW METER MAINTENANCE	6,078	4,094	7,000	3,784	5,676	7,000
	Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.						
429.470	LCA WESTERN LEHIGH INTERCEPTOR CHARGES	3,518,016	4,061,382	4,250,000	2,278,220	3,959,179	4,560,000
	These are the payments made to the Lehigh County Authority for the flow of sewage from the Township.						
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	251,082	129,262	325,000	126,882	186,607	275,000
	Payments made to Lehigh County Authority for the flow of sewage through the Phase I relief interceptor.						
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES	1,928	2,446	5,000	11,033	18,805	25,000
	Payments made to Lehigh County Authority for the flow of sewage through the Phase II relief interceptor.						
429.475	LCA DEBT SERVICE CHARGES	-	-	-	-	-	-

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Costs charged to the Township by LCA for debt related to improvements.						
429.480	AUTHORITY FEES Charges associated with PA1 Calls and DEP.	1,403	2,490	5,000	1,513	1,761	5,150
429.700	COLLECTION FEES Fees charged to collection of past due accounts.	-	-	9,000	-	9,000	9,000
	TOTAL SEWER DEPARTMENT SERVICES & CHARGES	4,145,836	4,529,439	4,890,710	2,643,324	4,503,346	5,195,951
	<u>SEWER DEPARTMENT CAPITAL OUTLAY</u>						
429.610	CIPP MAINS & LATERALS Lining of clay pipe sewer lines and laterals. Including engineering, bidding and work. <i>Includes ARPA funds of \$200,000 from 2021 tranche.</i>	802,563		750,000	114,400	150,000	950,000
429.611	I&I REMOVAL - ENGINEERING Engineering project costs associated with inflow and infiltration.	-	-	-	-	-	30,000
429.612	SCARP Sewer capacity and rehabilitation program.	-	-	-	-	-	50,000
429.630	MANHOLE CAPITAL REPAIRS Repair various manhole entry ways.	287,486		210,000	35,296	43,635	210,000
429.631	TEMPORARY METERING Installation of portable flow meters in areas of lined mains to evaluate the effectiveness of our I&I removal.			30,000	-	-	30,000
429.632	INSPECTIONS Individual inspections of residential homes for proper drainage of storm water by third-party personnel.			60,000	-	-	60,000
429.640	SCADA/ANALYZERS Improvements to pump station analyzers.	17,142		7,000	-	-	7,000
429.660	APPLEWOOD PUMP STATION REPLACEMENT	51,385		1,250,000	170,954	210,000	1,250,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Replacement of the Applewood pump station built circa 1981.						
429.662	RABENOLD UPGRADES Projected to be completed in 2020.	492,160		-	-	-	-
429.663	APPLEWOOD DOWNSTREAM UPGRADES Projected to be completed in 2020.	108,607		-	-	-	-
429.664	RABENOLD PIPE UPGRADES - I-78 CROSSING Projected to be completed in 2020.	24,787		-	-	-	-
429.665	APPLEWOOD PUMP STATION FORCE MAIN Engineering, design and permits.	-	-	-	-	-	75,000
429.670	METER REPAIR AND/OR REPLACEMENT Identify and repair or replace faulty system.	82,399		45,000	303	303	30,000
429.700	VEHICLES & EQUIPMENT These funds are spent on capital purchases such as trucks and equipment. Purchase the following equipment for sewer maintenance and repair. F-350 Utility Truck (\$60,000) replacing 2014 truck; Z-Turn Lawn Mower (\$13,250) replacing mower; Back-hoe (\$102,000) replacing 2014 Back-hoe; and Portable Lateral Camera (\$9,000).	820,940		167,000	162,000	162,000	184,250
	TOTAL SEWER DEPARTMENT CAPITAL OUTLAY	2,687,469		2,519,000	482,953	565,938	2,876,250
	<u>TRANSFERS AND MISCELLANEOUS</u>						
429.009	OVERHEAD Costs of oversight and management of the Sewer Department to be reimbursed to Upper Macungie Township.	58,092	58,092	58,092	-	59,092	58,092
429.010	TOWNSHIP FACILITY RENTAL Rental associated with the administrative office site to be reimbursed to Upper Macungie Township.	49,753	49,753	49,753	-	49,753	49,753
429.011	PUBLIC WORKS FACILITY RENTAL	64,000	64,000	64,000	-	64,000	64,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	Rental associated with public works facilities for storage of the Sewer Fund vehicles and equipment.						
492.018	TRANSFER TO CAPITAL RESERVE - FUND 18	1,250,000	1,250,000	-	-	-	-
	Funds transferred to Capital Reserve from payment of future Capital Expenditures.						
	TOTAL TRANSFERS AND MISCELLANEOUS	1,421,845	1,421,845	171,845	-	172,845	171,845
	TOTAL SEWER EXPENSES	9,159,079	6,732,519	8,601,791	3,741,773	6,184,193	9,229,739
	NET REVENUE OVER/(UNDER) EXPENSES	(11,746)	1,817,195	-	3,724,692	2,167,334	0
						Beginning Balance	31,267,853
						ARPA Funds 2022	200,000
						Allocated (Exp)	(9,229,739)
						Revenue	8,524,600
						Available Balance	30,762,714

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
RECREATION CAPITAL FUND 19**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	REVENUE						
341.004	INVESTMENT EARNINGS	48,030	4,451	5,000	55,102	60,000	30,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
343.000	GAIN/LOSS ON INVESTMENTS - Recreation Center/Turf Field.	-	-	-	(55,636)	(50,000)	10,000
	The gain or loss from the funds invested with Truist.						
354.070	GRANTS	344,200	8,600	8,600	-	-	-
	Expected funds from various grants applied for by the Township.						
367.210	RECREATION FEES FROM DEVELOPERS	678,363	598,488	567,826	221,709	221,709	839,962
	Expected fees paid by developers allocated for recreation projects.						
	Hassen Creek Estates - \$31,500; Hidden Meadows (Phase 3) - \$70,000; Laurel Fields (Phase 5) - \$87,500; Mosser Road Development - \$35,000; Towns at Schaefer Run - \$320,000; Wrenfield Estates - \$137,500; 1001 Glenlivet Dr. - \$17,580; 6681 Snowdrift Rd. (Yourway) - \$29,832; 7312 Windsor Drive (Logistics) - \$21,633; Green Hills Commerce Center - \$5,740; Member's 1st Credit Union - \$4,122; Readington Farms - \$40,847; Route 100 Logistics Center - \$29,500; Sheetz - Trexlertown Rd. - \$4,714; Shoppes at Trexler Plaza - \$4,494.						
380.010	MISCELLANEOUS REVENUE	2	-	-	1,285	1,285	-
	Occasional revenue that would not fit into any other category.						
391.000	PROCEEDS FROM SALE OF ASSETS	-	-	-	-	-	25,000
	Funds from internet or sealed bid sales of old or trade-in equipment.						
	Estimate sale proceeds for sale of F-350 Pickup Truck (\$20,000) & (2) Z-turn Mowers @ \$2,500 ea. (\$5,000).						
391.119	SALE OF REAL ESTATE	1,451,000	-	-	-	-	-
	Proceeds from land or property sales.						
392.019	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	1,117,074	-	-	4,047,038
	Unrestricted amount from prior years used to balance budget.						
392.030	TRANSFER FROM FUND 30	-	-	3,490,000	3,478,041	3,478,041	-
	Funds needed to build and construct Community Center/Turf Field at Grange Road Park.						

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
RECREATION CAPITAL FUND 19**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	TOTAL REVENUE	2,521,595	611,539	5,188,500	3,700,501	3,711,035	4,952,000
	EXPENSES						
429.400	MANAGEMENT FEES - TRUIST FEES Costs associated with the investment management of funds to be used to build and construct the Township Recreation Center/Turf Field.	-	-	-	4,935	8,000	10,000
439.790	RECREATION VEHICLES/EQUIPMENT Vehicles and equipment used to maintain and improve recreation parks and facilities. (2) Z-Turn Lawn Mowers @ \$26,500; F-350 Pick-up Truck \$40,500.	-	29,520	-	-	-	67,000
454.313	ENGINEERING Associated non-project engineering fees for various parks and recreation issues. NPDES Permit close-out - \$80,000; contingency - \$10,000.	190,173	13,724	10,000	3,118	3,118	90,000
454.314	NON-PROFIT ENTITY SET-UP Professional fees to set-up non-profit entity for Township Community Center.	12,063	-	-	-	-	-
454.600	RECREATION PARK PROJECTS (IN-HOUSE CONSTRUCTION) Direct Township costs associated with recreation and park projects.	46,655	3,328	-	-	-	-
454.610	RECREATION PROJECTS (CONTRACTED SERVICES) Park and recreations projects utilizing outside contractors or vendors.	19,543	-	-	-	-	-
454.611	TOWNSHIP RECREATION CENTER Costs associated with the construction of the Township's Recreation Center to be built at Grange Road Park.	172,513	235,143	4,500,000	107,991	258,591	4,500,000
454.670	GRANT PROJECTS (CONTRACTED SERVICES) Grant funded project costs using contracted services.	253,378	-	-	-	-	-
454.700	GRANGE ROAD PARK PICKLEBALL COURTS	-	-	-	-	-	-
454.701	GRANGE ROAD PARK - SPLASH PARK CANOPIES	-	17,900	-	-	-	-

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
RECREATION CAPITAL FUND 19**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
454.702	GRANGE ROAD PARK NEW PAVILION	-	107,070	-	-	-	-
454.703	GRANGE ROAD PARK POLE BUILDING	-	56,163	-	-	-	-
454.704	GRANGE ROAD PARK NEW BATHROOM FACILITY (2021)	-	7,107	157,500	1,638	140,000	-
	Includes cost of construction \$150,000; Engineering fees - \$7,500.						
454.705	GRANGE ROAD PARK UTILITY SERVICES FOR BATHROOM FACILITY	-	25,387	100,000	43,421	50,000	100,000
	Sewer and water services.						
454.706	GRANGE PARK ROAD ACCESS DRIVE AUBURN STREET	-	63,388	175,000	14,573	20,000	100,000
	Project cost - \$100,000 for paving.						
454.707	GRANGE ROAD PARK BASKETBALL COURTS	-	71,579	-	-	-	-
454.708	GRANGE ROAD PARK TURF SPORTS FIELD	-	131	-	-	-	-
	Project cost - \$1,435,000; Engineering fees - \$65,000 for 2020.						
454.709	GRANGE ROAD PARK TURF SPORTS FIELD IMPROVEMENTS	-	104	-	-	-	-
	Costs include lights - \$160,000; Bleachers - \$20,000; Fencing - \$80,000; Engineering fees - \$3,000 for 2020.						
454.710	GRANGE ROAD PARK - SPRAY IRRIGATION	-	-	125,000	6,489	20,000	85,000
	Installation (no material).						
454.711	GRANGE ROAD PARK - RAIN GARDEN	-	-	32,000	22,844	22,844	-
	Construction - \$30,000; Engineering - \$2,000.						
454.712	GRANGE ROAD PARK - PERIMETER SWALE	-	-	89,000	11,988	11,988	-
	Engineering - \$5,000; Construction - \$84,000						
454.713	GRANGE ROAD PARK NEW BATHROOM FACILITY (2022)	-	-	-	-	-	153,000
	Includes cost of construction \$150,000; Engineering fees - \$3,000.						
	TOTAL EXPENSES	694,325	630,544	5,188,500	216,997	534,541	4,952,000
	NET REVENUE OVER/(UNDER) EXPENSES	1,827,270	(19,005)	-	3,483,504	3,176,494	-

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
RECREATION CAPITAL FUND 19**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
						Beginning Balance	6,223,075
						Allocated (Exp)	(4,952,000)
						Revenue	904,962
						Unallocated Balanc	2,176,037

**UPPER MACUNGIE TOWNSHIP
PARKS AND RECREATION PROJECTS
2022 BUDGET - PROPOSED**

Location	Project Description	Funding Source	Engineering	Project Cost	Total Cost
Grange Road Park	Township Recreation Center	Fund 19	\$ -	\$ 4,500,000	\$ 4,500,000
Grange Road Park	Rest Room - (4) toilet	Fund 19	3,000	150,000	153,000
Grange Road Park	Utility Services - for rest room	Fund 19	-	100,000	100,000
Grange Road Park	Access Drive - Auburn Drive	Fund 19	-	100,000	100,000
Grange Road Park	Spray Irrigation	Fund 19	-	85,000	85,000
	F-350 Pick-up Truck (Replacing 2015 Truck)	Fund 19	-	40,500	40,500
	(2) Z-Turn Mowers	Fund 19	-	26,500	26,500
	Contingency (Engineering)	Fund 19	90,000	-	90,000
	<u>Total Request</u>		\$ 93,000	\$ 5,002,000	\$ 5,095,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
STORMWATER MAINTENANCE FUND 20**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	REVENUE						
392.010	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
	Funds transferred from the General Fund providing resources for this fund.						
392.140	ARPA FUNDS	-	-	-	-	500,000	640,000
	Grant funds received from the US Government to help defray the loss of income and expenses associated with COVID-19 virus.						
392.020	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	31,000	-	11,865	526,000
	Unrestricted amount from prior years used to balance budget.						
	Includes \$420,784 from ARPA Funds.						
	TOTAL REVENUE	-	-	31,000	-	511,865	1,166,000
	EXPENSES						
446.150	INTERN WAGES	14,307	-	-	6,230	6,230	-
	Wages for intern assisting with our MS4 program.						
446.192	EMPLOYER FICA	1,069	-	-	426	426	-
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
446.194	PA UNEMPLOYMENT COMPENSATION TAX	(342)	-	-	209	209	-
	Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.						
446.195	WORKERS' COMPENSATION INSURANCE	-	-	-	-	-	-
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
446.310	TMDL PLAN	-	3,003	5,000	-	-	5,000
	A plan required for our MS4 renewal to reduce total suspended solids in Little Cedar Creek.						

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
STORMWATER MAINTENANCE FUND 20**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
446.311	POLLUTION REDUCTION PLAN	22,203	3,148	5,000	4,250	5,000	1,140,000
	A plan required for our MS4 renewal to address impairments identified with eight waterways in the Township.						
	Includes carry-over of \$420,784 from ARPA Funds received in 2021.						
446.313	ENGINEERING	2,488	8,954	10,000	-	-	10,000
	Costs incurred by the engineering firm related to stormwater business, which is not reimbursed by developers or customers.						
446.316	SAMPLING & TESTING	-	-	1,500	-	-	1,500
	Cost that may occur should the Township discover an unidentified illicit discharge as part of our outfall inspection program and testing of our sweeping debris.						
446.340	PUBLIC EDUCATION	2,500	1,251	3,000	-	-	3,000
	Cost for public education and outreach including bill stuffers, workshops and education material.						
446.450	STREET SWEEPING DISPOSAL	-	-	5,000	-	-	5,000
	Cost of disposal of sweeping material at a landfill if needed.						
446.460	TRAINING	-	-	1,500	-	-	1,500
	The cost to send or have people come to the Township to train employees on new technology or safety systems.						
	TOTAL EXPENSES	42,225	16,356	31,000	11,115	11,865	1,166,000
	NET REVENUE OVER/(UNDER) EXPENSES	(42,225)	(16,356)	-	(11,115)	500,000	-
						Beginning Balance	112,110
						Allocated (Exp)	(1,166,000)
						Revenue	1,166,000
						ARPA Funds	500,000
						Unallocated Balance	612,110

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
CAPITAL EQUIPMENT FUND 31**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	REVENUE						
341.004	INVESTMENT EARNINGS	15,531	7,181	2,000	442	602	500
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.			-			
				-			
391.000	PROCEEDS FROM SALE OF ASSETS	80,460	68,750	94,000	237,359	237,359	113,900
	Funds from internet or sealed bid sales of old or trade-in equipment.			-			
				-			
392.010	TRANSFER FROM GENERAL FUND	741,900	900,000	1,041,006	-	1,041,006	2,266,045
	Source funds transferred annually to Fund 31.			-			
				-			
392.031	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	569,634	-	-	-
	Unrestricted amount from prior years used to balance budget.						
	TOTAL REVENUE	837,891	975,931	1,706,640	237,801	1,278,967	2,380,445
	EXPENSES						
407.760	ADMINISTRATION	94,220	166,325	50,000	74,517	74,517	-
	Costs associated with the acquisition of capital items necessary for the general operation of the Township.						
410.000	STATE POLICE BUILDING	-	-	670,000	-	-	600,000
	Capital expenses related to lease improvements to the PSP property at 8320 Schantz Road.						
410.242	POLICE EQUIPMENT PURCHASES	282,627	219,904	303,640	149,594	203,640	188,445
	Vital public safety vehicles, equipment and improvements as requested by the senior staff of the UMT Police Department.						
411.790	FIRE CAPITAL PURCHASES	617,621	4,872	480,000	430,901	430,901	1,390,000
	Fire vehicle replacement and refurbishment as well as other equipment and project requests.						
439.790	PUBLIC WORKS EQUIPMENT PURCHASES	376,905	41,007	203,000	224,050	224,050	202,000
	Various equipment and vehicles for the efficient and safe operation of the public works department.						
	TOTAL EXPENSES	1,371,373	432,108	1,706,640	879,062	933,108	2,380,445
	NET REVENUE OVER/(UNDER) EXPENSES	(533,482)	543,823	-	(641,261)	345,859	-

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
CAPITAL EQUIPMENT FUND 31**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
						Beginning Balance	1,429,805
						Allocated (Exp)	(2,380,445)
						Revenue	2,380,445
						Allocated Balance	1,429,805

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
CAPITAL EQUIPMENT FUND 31
ASSET SALE REVENUE SCHEDULE**

Asset Description	Department	Estimate Sale Price
2017 Ford Explorer #12-11	Police	\$ 19,000
2010 Ford Interceptor #12-23	Police	3,500
2018 Ford Explorer #12-31 (K-9 Unit)	Police	16,000
2005 Harley Davidson Motorcycle #12-46	Police	5,400
2007 Single Axle Dump Truck	Public Works	50,000
1995 Tanker	Fire	20,000
Total Sale Proceeds		\$ 113,900

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
UMT POLICE DEPARTMENT
CAPITAL OUTLAYS**

Acquisition	Replacing	Serial or VIN	Mileage at Disposal	Funding Source	Ledger Acct. #	Cost
2022 Ford SUV AWD (Standard Engine Package) Vehicle - \$35,000; Misc. Equip/Labor - \$6,720	2017 Ford Explorer	1FM5K8AR1HGC07555	93,967	Fund 31	31.410.242	\$ 41,720
2022 Ford SUV AWD (Standard Engine Package) Vehicle - \$35,000; Misc. Equip/Labor - \$6,720	2010 Ford Interceptor	2FABP7BV5AX140673	97,628	Fund 31	31.410.242	41,720
2022 Ford SUV AWD (3.0L EccoBoost Turbo) K-9 Vehicle - \$39,000; Misc. Equip/Labor - \$16,425	2018 Ford Explorer	1FM5K8AR4JGB13109	90,695	Fund 31	31.410.242	55,425
2022 Ford SUV AWD (3.0L EccoBoost Turbo) Vehicle - \$39,000; Misc. Equip/Labor - \$10,580	2005 Harley Davidson Road K	1HD1FHW195Y673121	15,270	Fund 31	31.410.242	49,580
Total Request						\$ 188,445

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
POLICE
RESERVED FUNDS**

Amounts Reserved (but not spent)												
Unit #	Description	Year of Purchase	Payment #	Purchase Amount	Prior	2022	2023	2024	2025	2026	2027 - 2032	Total
n/a	Radio Communications	Unknown	3 of 5	\$ 500,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 500,000
Various	(3) Vehicles	Unknown	1 of 2	145,574	-	72,787	72,787	-	-	-	-	\$ 145,574
Various	(3) Vehicles	Unknown	1 of 3	149,941	-	49,980	49,980	49,981	-	-	-	\$ 149,941
Various	(4) Vehicles	Unknown	1 of 4	205,919	-	51,480	51,480	51,480	51,479	-	-	\$ 205,919
Various	(3) Vehicles	Unknown	1 of 5	159,072	-	31,814	31,814	31,814	31,814	31,816	-	\$ 159,072
Various	(3) Vehicles	Unknown	1 of 6	163,845	-	27,308	27,308	27,308	27,308	27,308	27,305	\$ 163,845
Various	(4) Vehicles	Unknown	1 of 7	225,013	-	32,145	32,145	32,145	32,145	32,145	64,288	\$ 225,013
Various	(3) Vehicles	Unknown	1 of 8	173,823	-	21,728	21,728	21,728	21,728	21,728	65,183	\$ 173,823
Various	(3) Vehicles	Unknown	1 of 9	179,037	-	19,893	19,893	19,893	19,893	19,893	79,572	\$ 179,037
Various	(4) Vehicles	Unknown	1 of 10	245,878	-	24,588	24,588	24,588	24,588	24,588	122,938	\$ 245,878
Various	(3) Vehicles	Unknown	1 of 11	189,941	-	17,267	17,267	17,267	17,267	17,267	103,606	\$ 189,941
				\$ 2,338,043	\$ 200,000	\$ 448,990	\$ 448,990	\$ 376,204	\$ 226,222	\$ 174,745	\$ 462,892	\$ 2,338,043

UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
ADMINISTRATION
CAPITAL OUTLAYS

Acquisition	Funding Source	Ledger Acct. #	Cost
<u>PA State Police Building (8320 Schantz Rd.)</u>			
Leasehold Improvements	Fund 31	31.407.760	\$ 600,000
			\$ 600,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
FIRE
CAPITAL OUTLAYS**

Acquisition	Cost
Live-in Program (Fogelsville)	10,000
Fire Training Center - Water Line.	35,000
Tanker	450,000
Rescue Engine (5611) *	845,000
Includes 2 of 2 payments. \$535k from allocated reserve & \$310K from 2022.	
Annual capital contributions:	
Fogelsville Fire Company	20,000
Trexlerstown Fire Company	20,000
Station #56 Fire Company	10,000
<u>Total Request</u>	\$ 1,390,000
* Expected proceeds (\$200,000) from the sale of the old 5611 not be realized until 2023.	

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
FIRE
RESERVED FUNDS**

Amounts Reserved (but not spent)												
Unit #	Description	Year of Purchase	Payment #	Purchase Amount	Prior	2022	2023	2024	2025	2026	2027 - 2042	Total
n/a	Radio Communications	Unknown	3 of 5	\$ 500,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 500,000
2552	Fire Police Truck	2023	1 of 2	140,000	-	70,000	70,000	-	-	-	-	140,000
821	Tanker	2023	1 of 2	450,000	-	225,000	225,000	-	-	-	-	450,000
811	Engine	2023	1 of 2	650,000	-	325,000	325,000	-	-	-	-	650,000
5613	Ladder	2024	1 of 3	925,000	-	308,333	308,333	308,334	-	-	-	925,000
5691	Utility	2024	1 of 3	145,000	-	48,333	48,333	48,334	-	-	-	145,000
5601	Fire Chief	2030	1 of 7	65,000	-	-	-	9,286	9,286	9,286	37,142	65,000
5612	Engine	2034	1 of 11	700,000	-	-	-	63,636	63,636	63,636	509,092	700,000
2521	Pumper/Tanker	2035	1 of 12	850,000	-	-	-	70,833	70,833	70,833	637,501	850,000
2531	Ladder	2038	1 of 15	1,700,000	-	-	-	113,333	113,333	113,333	1,360,001	1,700,000
871	Engine	2040	1 of 17	650,000	-	-	-	38,235	38,235	38,235	535,295	650,000
811	Engine	2042	1 of 19	755,000	-	-	-	39,737	39,737	39,737	635,789	755,000
				\$ 7,530,000	\$ 200,000	\$ 1,076,666	\$ 1,076,666	\$ 791,728	\$ 335,060	\$ 335,060	\$ 3,714,820	\$ 7,530,000

UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
PUBLIC WORKS DEPARTMENT
CAPITAL OUTLAYS

Acquisition	Replacing	Funding Source	Ledger Acct. #	Cost
Single Axle Dump Truck	2007 Truck	Fund 31	31.439.790	\$ 202,000
<u>Total Request</u>				\$ 202,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
PUBLIC WORKS
RESERVED FUNDS**

Vehicle #	Description	Department	Year of Purchase	Payment #	Purchase Amount	2022	2023	2024	2025	2026	Total
45	Roadside Mower	Roads		1 of 2	180,000	90,000	90,000	-	-	-	180,000
15	Small Dump Truck	Parks		1 of 2	110,000	55,000	55,000	-	-	-	110,000
31	Pick-up Truck	Roads		1 of 2	42,000	21,000	21,000	-	-	-	42,000
75	Wood Chipper	Roads		1 of 2	50,000	25,000	25,000	-	-	-	50,000
16	Jacobson Mower	Parks		1 of 2	115,000	57,500	57,500	-	-	-	115,000
	(2) Z-Turn Mowers	Parks		1 of 2	27,000	13,500	13,500	-	-	-	27,000
16	Large Dump Truck	Roads		1 of 3	210,000	70,000	70,000	70,000	-	-	210,000
20	Pick-up Truck	Parks		1 of 3	43,500	14,500	14,500	14,500	-	-	43,500
14	Small Dump Truck	Roads		1 of 3	115,000	38,333	38,333	38,334	-	-	115,000
	(2) Z-Turn Mowers	Parks		1 of 3	27,500	9,166	9,166	9,167	-	-	27,499
22	Pick-up Truck	Roads		1 of 4	45,000	11,250	11,250	11,250	11,250	-	45,000
49	Pick-up Truck	Scott		1 of 4	34,000	8,500	8,500	8,500	8,500	-	34,000
44	Back-Hoe	Roads		1 of 4	108,000	27,000	27,000	27,000	27,000	-	108,000
	(2) Z-Turn Mowers	Parks		1 of 4	28,000	7,000	7,000	7,000	7,000	-	28,000
19	Pick-up Chassis	Parks		1 of 5	45,000	9,000	9,000	9,000	9,000	9,000	45,000
7	Medium Dump Truck	Roads		1 of 5	120,000	24,000	24,000	24,000	24,000	24,000	120,000
33	Pick-up Truck	Parks		1 of 5	46,500	9,300	9,300	9,300	9,300	9,300	46,500
	(2) Z-Turn Mowers	Parks		1 of 5	28,500	5,700	5,700	5,700	5,700	5,700	28,500
					\$ 1,375,000	\$ 495,749	\$ 495,749	\$ 233,751	\$ 101,750	\$ 48,000	\$ 1,375,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
SEWER FUND 08
RESERVED FUNDS**

Vehicle #	Description	Department	Year of Purchase	Payment #	Purchase Amount	2022	2023	2024	2025	2026	Total	
25	Utility Truck	Sewer		1 of 3	61,500	20,500	20,500	20,500	-	-	61,500	
29	Camera Truck	Sewer		1 of 3	200,000	66,666	66,666	66,667	-	-	199,999	
11	Medium Dump Truck	Sewer		1 of 4	120,000	30,000	30,000	30,000	30,000	-	120,000	
17	Large Dump Truck	Sewer		1 of 5	220,000	44,000	44,000	44,000	44,000	44,000	220,000	
	Utility Truck	Sewer		1 of 5	63,000	12,600	12,600	12,600	12,600	12,600	63,000	
\$						664,500	\$ 173,766	\$ 173,766	\$ 173,767	\$ 86,600	\$ 56,600	\$ 664,499

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
OPEN SPACE PRESERVATION FUND 32**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	REVENUE						
341.004	INVESTMENT EARNINGS	11,949	5,741	2,000	304	537	500
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
361.035	CONTRIBUTIONS	434,280	-	-	-	-	-
	Funds received by the Township for the preservation of township land from development.						
	TOTAL REVENUE	446,229	5,741	2,000	304	537	500
	EXPENSES						
461.317	APPRAISAL FEES	-	-	-	-	-	-
	Costs associated with the appraisal of Township land being considered for preservation.						
510.100	SUBSIDIES TO FARM LAND OWNERS	-	-	-	-	-	-
	Funds paid to farm land owners in excess of Lehigh County's subsidy cap of \$6,000 per acre.						
	TOTAL EXPENSES	-	-	-	-	-	-
	NET REVENUE OVER/(UNDER) EXPENSES	446,229	5,741	2,000	304	537	500
						Beginning Balance	854,966
						Allocated (Exp)	-
						Revenue	500
						Unallocated Balance	855,466

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
HIGHWAY AID FUND 35**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	REVENUE						
341.004	INVESTMENT EARNINGS	44,367	11,801	5,000	719	635	1,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
341.010	INTEREST INCOME	424	89	500	25	24	100
	The interest estimated to be earned on the Fund's operating bank account during the year.						
355.020	STATE LIQUID FUELS TAX	846,513	830,999	749,752	771,158	771,158	752,676
	Funds received from the Commonwealth to support construction and maintenance of Township roads.						
355.030	STATE ROAD TURNBACK PAYMENTS	8,000	8,000	8,000	8,000	8,000	8,000
	Commonwealth payments based on the miles of roads in the Township.						
392.035	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	569,634	-	-	569,634	72,609
	Unrestricted amount from prior years used to balance budget.						
	TOTAL REVENUE	899,304	1,420,523	763,252	779,902	1,349,451	834,385
	EXPENSES						
438.000	VEHICLES & EQUIPMENT - ROADS	-	26,799	202,000	209,309	209,309	-
439.000	ROAD CONSTRUCTION PROJECTS	811,911	743,018	540,532	590,422	590,422	834,385
	Approved road construction projects utilizing State Liquid Fuel Funds.						
	TOTAL EXPENSES	811,911	769,817	742,532	799,731	799,731	834,385
	NET REVENUE OVER/(UNDER) EXPENSES	87,393	650,706	20,720	(19,829)	549,720	0
						Beginning Balance	1,907,824
						Allocated (Exp)	(834,385)
						Revenue	834,385
						Unallocated Balance	1,907,824

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
LIQUID FUELS PROJECTS
FUND 35**

Project	Unit Price	Quantity (Sq. Yds.)	Cost
Cape Seal:			
Various Streets	\$ 4.50	91,110	\$ 409,995
Crack Seal:			
Various	\$ 17.40	3,000	\$ 52,200
Nova Chip:			
Various Streets	\$ 7.00	53,170	\$ 372,190
<u>TOTAL REQUEST</u>			<u>\$ 834,385</u>
Note: This schedule is an estimate of roads that are expected to be repaired and maintained. Changes may occur.			

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
TRAFFIC IMPROVEMENT FUND 36**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	REVENUE						
341.004	INVESTMENT EARNINGS	15,305	8,785	4,000	619	850	1,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
341.010	INTEREST INCOME	2,042	237	100	8	10	10
	The interest estimated to be earned on the Fund's operating bank account during the year.						
354.303	GRANTS (ANTICIPATED)	-	-	-	-	-	140,000
	Expected grant funds to be received from the Commonwealth. Grant match project 36.439.803.						
361.330	BOUNDARY ROAD UPGRADE FEES	-	-	-	86,368	86,368	-
	Fees paid by developers to upgrade Township roads bordering their developments. No fees are expected to be received in 2022.						
363.330	TRAFFIC IMPACT FEES	-	-	-	-	-	-
	Fee imposed on developers to cover a portion of the cost to provide public services to developments.						
363.520	TRAFFIC SIGNAL CONTRIBUTIONS	-	5,915	30,000	-	-	-
	Air Products traffic adaptive contribution						
392.036	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	410,400	-	-	369,990
	Unrestricted amount from prior years used to balance budget.						
		17,347	14,937	444,500	86,995	87,228	511,000
	EXPENSES						
439.313	ENGINEERING FEES						
	Amount to cover the cost of engineering for roads and traffic improvements.	90,124	41,007	56,000	32,850	27,742	45,000
	Adams Road (point of access study) - \$3,500; Functional Classification Study - \$5,000; National Multi-modal Study - \$5,000; Adaptive Signal Rt 100 - \$2,500; Contingency - \$40,000.						
439.314	ENGINEERING /LEGAL FEES						
	Contingency - \$1,000.	7,563	13,018	-	-	-	1,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
TRAFFIC IMPROVEMENT FUND 36**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
439.600	ROAD & TRAFFIC IMPROVEMENTS						
	Cost of construction for the Township road and traffic projects.	151,095	-	-	-	-	-
439.601	ROAD & TRAFFIC IMPROVEMENTS (GRANTS)						
	Costs associated with grant projects.	15,257	-	-	-	-	-
439.700	ROAD IMPROVEMENTS - MILL ROAD & TILGHMAN STREET						
	Mill Road right turn lane widening.		25,352	210,000	28,804	22,648	150,000
	Project cost - \$200,000; Engineering fees - \$10,000.						
439.701	ROAD IMPROVEMENTS - SNOWDRIFT RD & TILGHMAN ST						
	Right turn lane.		8,974	-	-	-	-
439.702	ROAD IMPROVEMENTS - RT 222 & GRANGE ROAD						
	Dual right turn lanes.		7,120	-	-	-	-
439.703	ROAD IMPROVEMENTS - BLUE BARN ROAD						
	Blue Barn Road widening.		15,790	-	-	-	-
439.800	TRAFFIC IMPROVEMENTS - GREENLIGHT GO GRANT						
	Study of 45 intersections.		28,522	75,000	2,807	1,858	10,000
	Engineering fees - \$10,000.						
439.801	TRAFFIC IMPROVEMENTS - SR 222 & MILL CREEK ROAD TRAFFIC ADAPTIVE CONVERSION						
	Total cost - \$95,000; (\$30,000 reimbursed from APCI); \$8,500 engineering fees.		81	88,500	-	-	95,000
439.802	TRAFFIC SIGNAL RADIOS						
	Communications maintenance (streetwise).	-	-	15,000	948	948	10,000
439.803	STATE ROAD 222 & GRANGE ROAD						
	Dual right turn.						200,000
	Total project - \$200,000; Grant of \$140,000; UMT match \$60,000; Engineering - \$18,000.						
	TOTAL EXPENSES						
		264,039	139,864	444,500	65,409	53,196	511,000
	NET REVENUE OVER/(UNDER) EXPENSES	(246,692)	(124,927)	-	21,586	34,032	-

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
TRAFFIC IMPROVEMENT FUND 36**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
						Beginning Balance	1,323,856
						Allocated (Exp)	(511,000)
						Revenue	141,010
						Available Balance	953,866
						Allocated Balance:	
						DCT BRU	1,000,000
						Less:	
						2020 Expenses	(34,326)
						2021 Expenses	(43,971)
						Remaining DCT	921,703

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
TRAFFIC IMPROVEMENT DETAILS (FUND 36)**

Projects	G/L Account #	Engineering	Road & Traffic Improvements	Total Cost
Mill Road & Tilghman Street Improvements - Mill Rd. right turn lane widening	36.439.700	-	150,000	150,000
UMT Traffic Timing Study - 45 intersections	36.439.800	10,000	-	10,000
Traffic improvements at Route 222 & Mill Creek Road	36.439.801	8,500	86,500	95,000
Traffic Signal Radio - Communications maintenance	36.439.802	10,000	-	10,000
State Road 222 & Grange Road - Dual right turn	36.439.803	18,000	182,000	200,000
Engineering Projects and contingency	36.439.313	46,000	-	46,000
		\$ 92,500	\$ 418,500	\$ 511,000

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
PENSION FUND 99**

Acct. #	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual YTD - 09/30	2021 Actual Y/E Estimate	2022 Proposed Budget
	REVENUE						
341.000	INTEREST EARNINGS	57,938	62,336	55,000	41,692	27,818	20,000
	Interest earned on the Township's Non-Uniform Pension Plan assets as invested by the plan's Trustee.						
341.005	DIVIDEND INCOME	115,633	166,394	100,000	47,800	95,000	100,000
	Dividends earned on the Township's Non-Uniform Pension Plan assets as invested by the plan's Trustee.						
342.000	PENSION CONTRIBUTIONS	426,885	435,746	638,436	-	638,436	533,766
	Payment received from the Township based on the current year Minimum Municipal Obligation, which includes both the Townships cost share and State Aid that is received from the Commonwealth						
343.000	INVESTMENT GAINS	989,815	519,900	100,000	475,351	500,000	100,000
	Gains recognized from investments in the pension fund portfolio.						
	TOTAL REVENUE	1,590,271	1,184,376	893,436	564,843	1,261,254	753,766
	EXPENSES						
440.999	BENEFITS PAID TO RETIREES	442,128	390,397	430,000	294,214	391,057	438,143
	Retirement benefits paid to plan participants pursuant to the benefit formula in the plan.						
441.000	MANAGEMENT FEES	36,566	38,851	40,000	36,221	46,591	55,000
	Fees charged by both a trustee and financial advisor for managing the account. (0.483% x market value of portfolio).						
	TOTAL EXPENSES	478,694	429,248	470,000	330,435	437,648	493,143
	NET REVENUE OVER/(UNDER) EXPENSES	1,111,577	755,128	423,436	234,408	823,606	260,623
						Beginning Balance	7,691,396
						Allocated (Exp)	(493,143)
						Revenue	753,766
						Unallocated Balance	7,952,019

UPPER MACUNGIE TOWNSHIP ARPA FUNDS DETAIL 2022 BUDGET - PROPOSED				
Fund		Total ARPA Program	ARPA Program for 2021	ARPA Budget 2022
AVAILABLE REVENUE				
Balance of unspent funds from 2021		-	-	1,045,084
Payment #1 (Rec'd in 2021)		1,318,884	1,318,884	-
Payment #2 (Expected Receipt in 2022)		1,318,884	-	1,318,884
TOTAL REVENUE		2,637,768	1,318,884	2,363,968
PROPOSED EXPENSES				
Administration -				
Streaming Camera for BOS Meeting Room		5,000	5,000	-
COVID Expenses for Employee Leave		36,500	36,500	-
Kiosk for Lobby		3,000	-	3,000
New Township Website		20,000	20,000	-
Replace Meeting Room Chairs (Public)		5,600	5,600	-
Replace Meeting Room Chairs (Dias)		6,000	6,000	-
		76,100	73,100	3,000
Police Department -				
Rifles and Pistols		65,000	65,000	-
IT Equipment		28,000	-	28,000
Carport		190,000	-	190,000
Camera - Detective Bureau		2,700	2,700	-
Traffic Data Collector		3,000	3,000	-
		288,700	70,700	218,000
Public Works -				
Sewer Later Repairs	S	200,000	-	200,000
Engineering Fogelsville Dam Removal	PW	200,000	-	200,000
PW Facilities (security camera replacement)	PW	50,000	-	50,000
Little Cedar Creek (TMDL design & construction)	SW	90,000	-	90,000
Pollution Reduction Plans	SW	1,000,000	-	1,000,000
Blue Barn Road (Pipe swale)	PW	130,000	130,000	-
Stormwater Inlet Lining	SW	50,000	-	50,000
		1,720,000	130,000	1,590,000
Fire -				
Station #8				
HVAC		65,000	-	65,000
Bay Floors		23,000	-	23,000
Water Softener		6,500	-	6,500
Spot Free Rinse System		2,100	-	2,100
Station #25				
HVAC		40,000	-	40,000
Building/Site Improvement		177,850	-	177,850
Station #56				
HVAC (includes bay infrared heat)		50,000	-	50,000
Replace Truck Floor Bay		22,000	-	22,000
Security Cameras		22,658	-	22,658
		409,108	-	409,108
Community Development -				
CD Software (replacing Permit Manager)		75,000	-	75,000
		75,000	-	75,000
TOTAL EXPENSES		2,568,908	273,800	2,295,108
UNALLOCATED		68,860	1,045,084	68,860
General Fund:				
Administration			73,100	3,000
Police			70,700	218,000
Fire			-	409,108
Community Dev			-	75,000
Public Works			130,000	250,000
				955,108
Sewer Fund				
			-	200,000
Stormwater Fund				
			-	1,140,000
			273,800	2,295,108
				1,045,084
				GF
				434,911
				S
				91,071
				SW
				519,102
				1,045,084

**UPPER MACUNGIE TOWNSHIP
2022 BUDGET - PROPOSED
SUMMARY - ALL FUNDS**

Fund #	Fund Description	Estimate 2021 Actual Year End	2022 Budget Revenue	Available Funds	2022 Budget Expenditures	Estimate 2022 Year End Balance
01	General Fund	\$ 3,175,717	\$ 16,944,406	\$ 20,120,123	\$ 16,944,406	\$ 3,175,717
02	Street Light Fund	-	178,700	178,700	178,700	-
04	Firefighter's Fund	-	150,000	150,000	150,000	-
05	Refuse & Recycling Fund	125,332	2,590,891	2,716,223	2,590,891	125,332
08	Sewer Fund	2,167,334	9,229,739	11,397,073	9,229,739	2,167,334
19	Recreation Fund	3,176,494	4,952,000	8,128,494	4,952,000	3,176,494
20	Stormwater Fund	500,000	1,166,000	1,666,000	1,166,000	500,000
31	Capital Fund	345,859	2,380,445	2,726,304	2,380,445	345,859
32	Open Space Preservation Fund	537	500	1,037	-	1,037
35	Liquid Fuels Fund	549,720	834,385	1,384,105	834,385	549,720
36	Road Improvements Fund	34,032	511,000	545,032	511,000	34,032
99	Pension Fund (Non-Uniform)	823,606	753,766	1,577,372	493,143	1,084,229
	Totals	\$ 10,898,631	\$ 39,691,832	\$ 50,590,463	\$ 39,430,708	\$ 11,159,755