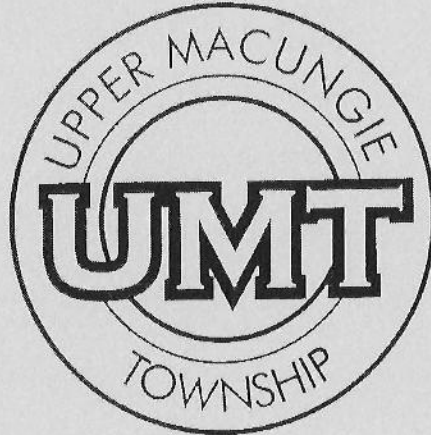


**UPPER MACUNGIE TOWNSHIP  
8330 SCHANTZ ROAD  
BREINIGSVILLE, PA 18031  
(610) 395-4892**



***UPPER MACUNGIE  
TOWNSHIP***

***2019 BUDGET***

**December 27, 2018  
FINAL**



**UPPER MACUNGIE TOWNSHIP**

**Beginning Balance, Revenue & Expense Summary by Fund**

**2019 Budget**

Description	Fund #	Beginning Fund Balance + 2019 Revenue	Expense	Ending Fund Balance
General Fund	O1	\$ 28,368,455	\$ 12,778,488	\$ 15,589,967
Street Lighting Fund	O2	185,000	185,000	-
Fire Protection Fund (Fire Hydrants)	O3	1,093,630	160,000	933,630
Fire Fund (Alarms)	O4	140,000	140,000	-
Refuse and Recycling Fund	O5	4,946,858	2,225,867	2,720,991
Sewer Revenue Fund	O8	15,056,228	7,229,455	7,826,773
Sewer Capital Projects Fund	18	11,937,618	3,408,000	8,529,618
Recreation Capital Projects Fund	19	1,962,645	1,444,000	518,645
Storm Water Maintenance Fund	20	162,468	32,000	130,468
Medical Fees Fund	21	949,044	475	948,569
Township Capital Reserve Fund	30	3,242,009	17,000	3,225,009
Capital Equipment Fund	31	2,157,255	1,457,859	699,396
Open Space Preservation Fund	32	708,444	-	708,444
Highway Aid Fund	35	2,784,233	613,545	2,170,688
Traffic Improvement Fund	36	1,313,455	632,000	681,455
Fireman's Relief Fund	50	210,000	210,000	-
Escrow Fund	91	2,225,379	1,450,000	775,379
Operating Reserve Fund	95	988,753	-	988,753
Pension Fund	99	7,573,090	490,000	7,083,090
<b>Totals</b>		<b>\$ 86,004,564</b>	<b>\$ 32,473,688</b>	<b>\$ 53,530,876</b>

**UPPER MACUNGIE TOWNSHIP  
MINIMUM MUNICIPAL OBLIGATION (MMO) DESCRIPTION**

Act 205 of 1984, as amended, governs the funding requirements for all municipal pension plans in the Commonwealth. The law requires the Chief Administrative Officer of each municipal pension plan to inform the governing body of the municipality of the plan's expected financial obligation of the coming year. This must be done annually no later than the last business day in September.

The calculation of the 2019 plan cost, or MMO, requires an estimate of the 2018 W-2 wages of the employees covered by the plan. The Township provides two plans for the benefit of its employees. Both a uniform and non-uniform plan are funded for all qualified employees.

The MMO is the Township's 2019 bill for both plans with the calculated obligation due no later than December 31, 2019. This obligation must be met with general fund monies and/or with any General State Aid to Municipal Pensions to which the Township may be entitled under Act 205. Estimates of this state aid for both plans are \$206,113 for the non-uniform plan and \$281,063 for the uniform plan.

Effectively, the net cost of each plan less the state aid is \$220,772 for the non-uniform plan and \$-15,816 for the uniform plan.

	<b>MMO (2019)</b>	<b>State Aid</b>	<b>UMT's Portion</b>
Non-Uniform	\$ 426,885	\$ 206,113	\$ 220,772
Uniform	265,247	281,063	-15,816
	<u>\$ 692,132</u>	<u>\$ 487,176</u>	<u>\$ 204,956</u>

## Bruce Koller

---

**From:** Kathy Rader  
**Sent:** Tuesday, September 25, 2018 11:32 AM  
**To:** Bruce Koller  
**Subject:** Fwd: 2018 State Aid Unit Value

----- Forwarded message -----

**From:** Chuck Friedlander <cfriedlander@mpinc.biz>  
**Date:** Sep 20, 2018 1:54 PM  
**Subject:** 2018 State Aid Unit Value  
**To:** Chuck Friedlander <cfriedlander@mpinc.biz>  
**Cc:**

The Auditor General's office has determined the 2018 State Aid Unit Value to be \$4,684.3885 a 2.1% increase from the 2016 amount of \$4,588.2534. This is good news, as you will receive \$96.14 more this year for each non-uniformed employee and \$192.27 for each uniformed employee, assuming that this is less than your calculated need. For example, if you reported 25 police officers and 20 non-uniformed employees on the most recent AG-385 form and you used last year's unit value to budget this revenue stream, then your actual state aid will exceed what you budgeted as a revenue stream by \$6,729.46.

### 2018 State Aid

You should be able to determine how much State Aid you will receive for 2018 (assuming you need it) by applying the Unit Value to the number of members reported on the Form AG-385 that you filed in March of this year. You have likely received letter from the AG with this figure already; in fact, it should be showing up anytime in your General Fund as a direct deposit. Note that this must be allocated to the pension plans **within 30 days of receipt**.

### 2019 MMO and Budget

This does not affect the 2019 Minimum Municipal Obligation per se, as the MMO is ultimately required to be funded by the Municipality. For budget purposes, however, you are permitted to include the expected State aid as a separate revenue stream. For your 2019 budget, the 2019 unit value applied to your expected units to be reported on Form AG-385 for 2018 (i.e., what you will file next March) is the best estimate for your expected revenue stream from State Aid for 2019.

I am available to discuss the impact of State aid on your budget at your convenience.

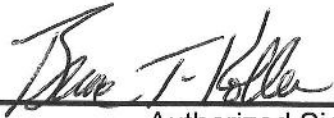
Charles B. Friedlander, F.S.A.  
President & Chief Actuary  
Municipal Finance Partners, Inc.  
830 Sir Thomas Court, Suite 150  
Harrisburg, PA 17109  
Phone: (717) 909-8400, x5015  
Fax: (717) 909-8401  
Mobile: (717) 919-7749

To ensure compliance with IRS Circular 230, we must inform you that any tax advice contained in this communication (including any attachments) is not intended or written to be used, and may not be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing or recommending to another party any transaction or matter discussed herein.

Pension Plan for Employees of Upper Macungie Township  
**2019 Minimum Municipal Obligation**

---

1. Normal Cost Percentage	<u>10.4%</u>
2. Administrative Expense Percentage	<u>1.2%</u>
3. Total Percentage (1 + 2)	<u>11.6%</u>
4. Estimated 2018 Total Gross W-2 Payroll	<u>\$ 2,566,485</u>
5. Annual Cost (3 x 4)	<u>\$ 297,712</u>
6. Amortization Contribution Requirement	<u>\$ 129,173</u>
7. Financial Requirements (5 + 6)	<u>\$ 426,885</u>
8. Member Contributions Anticipated	<u>\$ -</u>
9. 10% of Negative Unfunded Liability	<u>\$ -</u>
10. Minimum Municipal Obligation (7 - 8 - 9) (Due Before 12-31-2019)	<u><u>\$ 426,885</u></u>



\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

**The Minimum Municipal Obligation Worksheet (MMO)**  
**For The**  
**Upper Macungie Township Police Pension Plan (39-057-5 P)**  
**For Plan Year 2019**

**CHARGES**

Estimated 2018 W-2 Payroll		
For Covered Plan Members:	( A )	<u>\$ 2,669,319</u>
PMRS Determined Normal Cost		
Expressed as a Decimal:	( B )	<u>0.1879</u>
 RESULT: ( A ) * ( B ) =	( C )	<u>\$ 501,565</u>
 Administrative Charge (PMRS Determined)		
# of Plan Members times \$20:	( D )	<u>\$ 820</u>
Amortization of Unfunded Liability		
(PMRS Determined)	( E )	<u>\$ -</u>
 TOTAL CHARGES: ( C ) + ( D ) + ( E ) =	( F )	<u>\$ 502,385</u>

**CREDITS**

Repeat Estimated 2018 W-2 Payroll		
For Covered Plan Members:	( A )	<u>\$ 2,669,319</u>
Employee Contribution Rate		
Expressed as a Decimal:	( G )	<u>0.040</u>
 RESULT: ( A ) * ( G ) =	( H )	<u>\$ 106,773</u>
 Amortization of the Actuarial Surplus		
(PMRS Determined)	( I )	<u>\$ 130,365</u>
 TOTAL CREDITS ( H ) + ( I ) =	( J )	<u>\$ 237,138</u>

**MINIMUM MUNICIPAL OBLIGATION**

(Based on 01/01/2017 Actuarial Valuation) ( MMO ) \$ 265,247

Equals TOTAL CHARGES Minus  
TOTAL CREDITS ( F ) - ( J ) = (Please round numbers to dollars)

Prepared By: Bruce T. Koller (Name) Bruce T. Koller (Signature)  
Finance Director (Title) (610) 395 - 4892 x 115 (Telephone #)

Please complete the above worksheet with your best estimates and return a copy to the Pennsylvania Municipal Retirement System by October 5. The official copy must be shared with the plan's governing board by the last business day in September.

UPPER MACUNGIE TOWNSHIP				
General Fund 01 Budget Expenses Comparison				
2019 vs. 2018				
	2019	2018	Difference	% +/-
<b>General Fund 01:</b>				
General Government Administration	\$ 389,031	\$ 374,742	\$ 14,289	3.8%
Financial Administration	221,728	233,143	(11,415)	-4.9%
Tax Collector	36,924	36,595	329	0.9%
Legal Expenses	150,000	150,000	-	0.0%
Clerical Services	229,556	225,623	3,933	1.7%
Insurance	152,500	143,956	8,544	5.9%
Accounting/Actuarial	31,000	30,000	1,000	3.3%
Engineering	225,000	225,000	-	0.0%
General Government Operating Expenses	195,238	162,164	33,074	20.4%
PSP Department	35,000	25,000	10,000	40.0%
UMT-PD	4,716,991	4,501,244	215,747	4.8%
Fire	730,796	674,878	55,918	8.3%
Planning/Zoning	1,478,941	1,365,483	113,458	8.3%
Public Works	1,512,380	1,410,843	101,537	7.2%
Snow & Ice Removal	208,283	199,754	8,529	4.3%
Traffic Lights & Street Signs	77,000	72,000	5,000	6.9%
Street/Road Maintenance	450,500	391,200	59,300	15.2%
Recreation	106,503	96,584	9,919	10.3%
Parks	860,618	795,204	65,414	8.2%
Miscellaneous	7,800	4,100	3,700	90.2%
Civic	42,000	41,650	350	0.8%
Intergovernmental Expense	920,700	918,700	2,000	0.2%
<b>Totals</b>	<b>\$ 12,778,488</b>	<b>\$ 12,077,863</b>	<b>\$ 700,625</b>	<b>5.8%</b>

**UPPER MACUNGIE TOWNSHIP**

**General Fund 01 Budget**

**Personnel Expense Comparison Summary**

**Budget 2019 vs. 2018**

	2019	2018	Difference	% +/-
<b>General Government Administration:</b>				
Salaries & Wages	\$ 240,769	\$ 236,723	\$ 4,046	1.7%
Deferred Compensation	2,943	2,943	-	0.0%
FICA	19,131	18,746	385	2.1%
PA Unemployment Tax	765	1,530	(765)	-50.0%
Workers' Compensation Premium	505	560	(55)	-9.8%
Health Insurance	65,187	58,277	6,910	11.9%
Pension	32,720	26,313	6,407	24.3%
Life & Disability Insurance	2,602	1,650	952	57.7%
	\$ 364,622	\$ 346,742	\$ 17,880	5.2%
<b>Financial Administration:</b>				
Salaries & Wages	\$ 120,443	\$ 131,712	\$ (11,269)	-8.6%
Deferred Compensation	1,389	1,289	100	7.8%
FICA	9,597	10,499	(902)	-8.6%
PA Unemployment Tax	315	720	(405)	-56.3%
Workers' Compensation Premium	285	311	(26)	-8.4%
Health Insurance	35,041	38,710	(3,669)	-9.5%
Pension	17,684	18,202	(518)	-2.8%
Life & Disability Insurance	1,474	1,200	274	22.8%
	\$ 186,228	\$ 202,643	\$ (16,415)	-8.1%
<b>Tax Collector:</b>				
Salaries & Wages	\$ 16,000	\$ 16,000	\$ -	0.0%
FICA	1,224	1,224	-	0.0%
Workers' Compensation Premium	-	38	(38)	-100.0%
	\$ 17,224	\$ 17,262	\$ (38)	-0.2%
<b>Clerical Services:</b>				
Salaries & Wages	\$ 75,744	\$ 73,727	\$ 2,017	2.7%
Deferred Compensation	195	195	-	0.0%
FICA	5,794	5,640	154	2.7%

**UPPER MACUNGIE TOWNSHIP**

**General Fund 01 Budget**

**Personnel Expense Comparison Summary**

**Budget 2019 vs. 2018**

	2019	2018	Difference	% +/-
PA Unemployment Tax	540	1,080	(540)	-50.0%
Workers' Compensation Premium	179	174	5	2.9%
Pension	6,077	4,740	1,337	28.2%
Life & Disability Insurance	527	600	(73)	-12.2%
<b>\$</b>	<b>\$ 89,056</b>	<b>\$ 86,156</b>	<b>\$ 2,900</b>	<b>3.4%</b>
<b>General Government Operating Expenses:</b>				
Salaries & Wages	\$ 41,820	\$ 40,697	\$ 1,123	2.8%
Deferred Compensation	2,000	2,000	-	0.0%
FICA	3,321	3,238	83	2.6%
PA Unemployment Tax	180	360	(180)	-50.0%
Workers' Compensation Premium	1,710	1,724	(14)	-0.8%
Health Insurance	12,432	11,421	1,011	8.8%
Pension	7,215	5,624	1,591	28.3%
Life & Disability Insurance	560	600	(40)	-6.7%
<b>\$</b>	<b>\$ 69,238</b>	<b>\$ 65,664</b>	<b>\$ 3,574</b>	<b>5.4%</b>
<b>Police :</b>				
Salaries & Wages	\$ 2,738,623	\$ 2,667,226	\$ 71,397	2.7%
Deferred Compensation	31,592	33,209	(1,617)	-4.9%
FICA	218,412	209,504	8,908	4.3%
PA Unemployment Tax	5,580	11,520	(5,940)	-51.6%
Workers' Compensation Premium	82,122	78,901	3,221	4.1%
Health Insurance	815,918	745,256	70,662	9.5%
Pension	328,478	327,728	750	0.2%
Life & Disability Insurance	31,016	19,200	11,816	61.5%
<b>\$</b>	<b>\$ 4,251,741</b>	<b>\$ 4,092,544</b>	<b>\$ 159,197</b>	<b>3.9%</b>
<b>Fire:</b>				
Salaries & Wages	\$ 197,174	\$ 191,995	\$ 5,179	2.7%
Deferred Compensation	3,463	1,963	1,500	76.4%
FICA	16,200	15,657	543	3.5%

UPPER MACUNGIE TOWNSHIP				
General Fund 01 Budget				
Personnel Expense Comparison Summary				
Budget 2019 vs. 2018				
	2019	2018	Difference	% +/-
PA Unemployment Tax	617	1,197	(580)	-48.5%
Workers' Compensation Premium	58,377	48,284	10,093	20.9%
Health Insurance	72,723	66,000	6,723	10.2%
Pension	33,994	26,532	7,462	28.1%
Life & Disability Insurance	2,700	1,800	900	50.0%
	\$ 385,248	\$ 353,428	\$ 31,820	9.0%
<b>Planning/Zoning:</b>				
Salaries & Wages	257,174	250,281	\$ 6,893	2.8%
Deferred Compensation	4,198	898	3,300	367.5%
FICA	21,127	20,166	961	4.8%
PA Unemployment Tax	977	1,850	(873)	-47.2%
Workers' Compensation Premium	918	882	36	4.1%
Health Insurance	102,868	93,289	9,579	10.3%
Pension	32,950	25,684	7,266	28.3%
Life & Disability Insurance	3,431	3,000	431	14.4%
	\$ 423,643	\$ 396,050	\$ 27,593	7.0%
<b>Public Works:</b>				
Salaries & Wages	739,994	703,479	\$ 36,515	5.2%
Deferred Compensation	12,440	12,446	(6)	0.0%
FICA	59,760	56,677	3,083	5.4%
PA Unemployment Tax	2,250	4,500	(2,250)	-50.0%
Workers' Compensation Premium	30,252	28,101	2,151	7.7%
Health Insurance	288,251	261,775	26,476	10.1%
Pension	127,676	97,215	30,461	31.3%
Life & Disability Insurance	9,557	7,800	1,757	22.5%
	\$ 1,270,180	\$ 1,171,993	\$ 98,187	8.4%
<b>Snow &amp; Ice Removal:</b>				
Salaries & Wages	45,000	40,000	\$ 5,000	12.5%
FICA	3,443	3,060	383	12.5%

**UPPER MACUNGIE TOWNSHIP**

**General Fund 01 Budget**

**Personnel Expense Comparison Summary**

**Budget 2019 vs. 2018**

	<b>2019</b>	<b>2018</b>	<b>Difference</b>	<b>% +/-</b>
Workers' Compensation Premium	1,840	1,694	146	8.6%
	\$ 50,283	\$ 44,754	\$ 5,529	12.4%
<b>Recreation:</b>				
Salaries & Wages	\$ 45,355	\$ 44,133	\$ 1,222	2.8%
Deferred Compensation	780	325	455	140.0%
FICA	3,799	3,674	125	3.4%
PA Unemployment Tax	180	360	(180)	-50.0%
Workers' Compensation Premium	1,184	104	1,080	1038.5%
Health Insurance	30,146	27,289	2,857	10.5%
Pension	7,825	6,099	1,726	28.3%
Life & Disability Insurance	634	600	34	5.7%
	\$ 89,903	\$ 82,584	\$ 7,319	8.9%
<b>Parks:</b>				
Salaries & Wages	\$ 364,117	\$ 343,447	\$ 20,670	6.0%
Deferred Compensation	3,081	2,431	650	26.7%
FICA	28,950	27,282	1,668	6.1%
PA Unemployment Tax	2,261	4,215	(1,954)	-46.4%
Workers' Compensation Premium	14,886	14,546	340	2.3%
Health Insurance	100,228	92,283	7,945	8.6%
Pension	48,919	37,500	11,419	30.5%
Life & Disability Insurance	3,676	3,000	676	22.5%
	\$ 566,118	\$ 524,704	\$ 41,414	7.9%
<b>Summary:</b>				
Salaries & Wages	\$ 4,882,213	\$ 4,739,420	\$ 142,793	3.0%
Deferred Compensation	62,081	57,699	4,382	7.6%
FICA	390,758	375,367	15,391	4.1%
PA Unemployment Tax	13,665	27,332	(13,667)	-50.0%
Workers' Compensation Premium	192,258	175,319	16,939	9.7%
Health Insurance	1,522,793	1,394,300	128,493	9.2%

**UPPER MACUNGIE TOWNSHIP**

**General Fund 01 Budget**

**Personnel Expense Comparison Summary**

**Budget 2019 vs. 2018**

	<b>2019</b>	<b>2018</b>	<b>Difference</b>	<b>% +/-</b>
Pension	643,538	575,637	67,901	11.8%
Life & Disability Insurance	56,177	39,450	16,727	42.4%
	\$ 7,763,483	\$ 7,384,524	\$ 378,959	5.1%

UPPER MACUNGIE TOWNSHIP					
General Fund 01 Budget					
Personnel Expense Comparison					
Budget 2019 vs. 2018					
	2019	2018	Difference	% +/-	
<b>Salaries/Wages:</b>					
General Government Administration	\$ 240,769	\$ 236,723	\$ 4,046	1.7%	
Financial Administration	120,443	131,712	(11,269)	-8.6%	
Tax Collector	16,000	16,000	-	0.0%	
Clerical Services	75,744	73,727	2,017	2.7%	
General Government Operating Expenses	41,820	40,697	1,123	2.8%	
Police	2,738,623	2,667,226	71,397	2.7%	
Fire	197,174	191,995	5,179	2.7%	
Planning/Zoning	257,174	250,281	6,893	2.8%	
Public Works	739,994	703,479	36,515	5.2%	
Snow & Ice Removal	45,000	40,000	5,000	12.5%	
Recreation	45,355	44,133	1,222	2.8%	
Parks	364,117	343,447	20,670	6.0%	
	\$ 4,882,213	\$ 4,739,420	\$ 142,793	3.0%	
<b>Deferred Compensation Match:</b>					
General Government Administration	\$ 2,943	\$ 2,943	\$ -	0.0%	
Financial Administration	1,389	1,289	100	7.8%	
Clerical Services	195	195	-	0.0%	
General Government Operating Expenses	2,000	2,000	-	0.0%	
Police	31,592	33,209	(1,617)	-4.9%	
Fire	3,463	1,963	1,500	76.4%	
Planning/Zoning	4,198	898	3,300	367.5%	
Public Works	12,440	12,446	(6)	0.0%	
Recreation	780	325	455	140.0%	
Parks	3,081	2,431	650	26.7%	
	\$ 62,081	\$ 57,699	\$ 4,382	7.6%	
<b>FICA:</b>					
General Government Administration	\$ 19,131	\$ 18,746	\$ 385	2.1%	
Financial Administration	9,597	10,499	(902)	-8.6%	
Tax Collector	1,224	1,224	-	0.0%	
Clerical Services	5,794	5,640	154	2.7%	
General Government Operating Expenses	3,321	3,238	83	2.6%	
Police	218,412	209,504	8,908	4.3%	
Fire	16,200	15,657	543	3.5%	
Planning/Zoning	21,127	20,166	961	4.8%	

**UPPER MACUNGIE TOWNSHIP**

**General Fund 01 Budget**

**Personnel Expense Comparison**

**Budget 2019 vs. 2018**

	2019	2018	Difference	% +/-
Public Works	59,760	56,677	3,083	5.4%
Snow & Ice Removal	3,443	3,060	383	12.5%
Recreation	3,799	3,674	125	3.4%
Parks	28,950	27,282	1,668	6.1%
	\$ 390,758	\$ 375,367	\$ 15,391	4.1%
<b>PA Unemployment Tax:</b>				
General Government Administration	\$ 765	\$ 1,530	\$ (765)	-50.0%
Financial Administration	315	720	(405)	-56.3%
Clerical Services	540	1,080	(540)	-50.0%
General Government Operating Expenses	180	360	(180)	-50.0%
Police	5,580	11,520	(5,940)	-51.6%
Fire	617	1,197	(580)	-48.5%
Planning/Zoning	977	1,850	(873)	-47.2%
Public Works	2,250	4,500	(2,250)	-50.0%
Recreation	180	360	(180)	-50.0%
Parks	2,261	4,215	(1,954)	-46.4%
	\$ 13,665	\$ 27,332	\$ (13,667)	-50.0%
<b>Workers' Compensation Premium:</b>				
General Government Administration	\$ 505	\$ 560	\$ (55)	-9.8%
Financial Administration	285	311	(26)	-8.4%
Tax Collector	-	38	(38)	-100.0%
Clerical Services	179	174	5	2.9%
General Government Operating Expenses	1,710	1,724	(14)	-0.8%
Police	82,122	78,901	3,221	4.1%
Fire	58,377	48,284	10,093	20.9%
Planning/Zoning	918	882	36	4.1%
Public Works	30,252	28,101	2,151	7.7%
Snow & Ice Removal	1,840	1,694	146	8.6%
Recreation	1,184	104	1,080	1038.5%
Parks	14,886	14,546	340	2.3%
	\$ 192,258	\$ 175,319	\$ 16,939	9.7%
<b>Health Insurance:</b>				
General Government Administration	\$ 65,187	\$ 58,277	\$ 6,910	11.9%
Financial Administration	35,041	38,710	(3,669)	-9.5%

UPPER MACUNGIE TOWNSHIP				
General Fund 01 Budget				
Personnel Expense Comparison				
Budget 2019 vs. 2018				
	2019	2018	Difference	% +/-
General Government Operating Expenses	12,432	11,421	1,011	8.8%
Police	815,918	745,256	70,662	9.5%
Fire	72,723	66,000	6,723	10.2%
Planning/Zoning	102,868	93,289	9,579	10.3%
Public Works	288,251	261,775	26,476	10.1%
Recreation	30,146	27,289	2,857	10.5%
Parks	100,228	92,283	7,945	8.6%
	\$ 1,522,793	\$ 1,394,300	\$ 128,493	9.2%
<b>Pension:</b>				
General Government Administration	\$ 32,720	\$ 26,313	\$ 6,407	24.3%
Financial Administration	17,684	18,202	(518)	-2.8%
Clerical Services	6,077	4,740	1,337	28.2%
General Government Operating Expenses	7,215	5,624	1,591	28.3%
Police	328,478	327,728	750	0.2%
Fire	33,994	26,532	7,462	28.1%
Planning/Zoning	32,950	25,684	7,266	28.3%
Public Works	127,676	97,215	30,461	31.3%
Recreation	7,825	6,099	1,726	28.3%
Parks	48,919	37,500	11,419	30.5%
	\$ 643,538	\$ 575,637	\$ 67,901	11.8%
<b>Life &amp; Disability Insurance:</b>				
General Government Administration	\$ 2,602	\$ 1,650	\$ 952	57.7%
Financial Administration	1,474	1,200	274	22.8%
Clerical Services	527	600	(73)	-12.2%
General Government Operating Expenses	560	600	(40)	-6.7%
Police	31,016	19,200	11,816	61.5%
Fire	2,700	1,800	900	50.0%
Planning/Zoning	3,431	3,000	431	14.4%
Public Works	9,557	7,800	1,757	22.5%
Recreation	634	600	34	5.7%
Parks	3,676	3,000	676	22.5%
	\$ 56,177	\$ 39,450	\$ 16,727	42.4%
<b>Total</b>	<b>\$ 7,763,483</b>	<b>\$ 7,384,524</b>	<b>\$ 378,959</b>	<b>5.1%</b>

<b>UPPER MACUNGIE TOWNSHIP</b>	
<b>REAL ESTATE TAX REVENUE CALCULATION</b>	
<b>2019 BUDGET</b>	
<b>Assessed Value (October 10, 2018):</b>	
Gross assessed value	\$ 4,245,997,100
Less:	
Exempt/Preferential	(167,917,600)
Net taxable assessed	<u>\$ 4,078,079,500</u>
Taxed amount at 0.64 mil rate	\$ 2,609,971
Total parcels billed	9,001
<b>Payment Statistics:</b>	
Discount (2.0%)	95.3%
Face	2.4%
Penalty	2.3%
	<u>100.0%</u>
<b>Estimated Budget Calculation Summary:</b>	
Discount (less 2.0%)	\$ 2,437,556
Face	62,639
Penalty (10.0%)	66,032
Estimate to be received	<u>\$ 2,566,228</u>
<b>Amount budgeted for 2019</b>	<b>\$ 2,525,000</b>

**UPPER MACUNGIE TOWNSHIP  
REAL ESTATE TAX STATISTICS  
2019 BUDGET**

**Top Five Municipalities in Lehigh County by Tax Value**

Municipality:	Gross Value	Exempt Value	Taxable Value	Taxable Parcels	Tax Rate (in Mills)
City of Allentown	\$ 6,969,908,200	\$ 1,678,730,900	\$ 5,291,177,300	34,394	18.66020
Upper Macungie Township	\$ 4,245,997,100	\$ 167,917,600	\$ 4,078,079,500	9,281	0.64000
Lower Macungie Township	\$ 3,815,772,700	\$ 250,680,600	\$ 3,565,092,100	12,721	0.50000
South Whitehall Township	\$ 2,661,723,400	\$ 354,658,500	\$ 2,307,064,900	8,632	2.96975
Upper Saucon Township	\$ 2,494,932,000	\$ 289,635,500	\$ 2,205,296,500	6,751	1.36910
Lehigh County Tax Office as of 10/08/2018					

**Upper Macungie Township Statistics:**

Total Taxable Assessed Value UMT	\$ 4,078,079,500
(1) Mill Equivalent	\$ 4,078,080
Average Residential Home Value	\$ 235,249
Average Commercial & Industrial Value	\$ 4,498,484

**RESIDENTIAL**

Real Estate Tax By Taxing Entity -	Millage Rate	Tax Amount	% of Total Tax
Parkland School District (2018 - 2019)	15.52000000	\$ 3,651.06	78.4%
Lehigh County (2018)	3.64000000	\$ 856.31	18.4%
Upper Macungie Township (2018)	0.64000000	\$ 150.56	3.2%
		\$ 4,657.93	100.0%

**COMMERCIAL & INDUSTRIAL**

Real Estate Tax By Taxing Entity -	Millage Rate	Tax Amount	% of Total Tax
Parkland School District (2018 - 2019)	15.52000000	\$ 69,816.47	78.4%
Lehigh County (2018)	3.64000000	\$ 16,374.48	18.4%
Upper Macungie Township (2018)	0.64000000	\$ 2,879.03	3.2%
		\$ 89,069.98	100.0%

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**REVENUE**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/2018	2019 Budget
<b>REAL ESTATE TAXES:</b>							
301.100 REAL ESTATE TAXES - CURRENT YEAR	\$2,375,000	\$2,384,367	\$2,450,000	\$2,497,161	\$2,500,000	\$2,517,491	\$2,525,000
301.200 REAL ESTATE TAXES - TAX CLAIM BUREAU (PRIOR YEAR)	\$20,000	\$8,997	\$20,000	\$22,246	\$20,000	\$14,435	\$20,000
301.400 REAL ESTATE TAXES- DELINQUENT	\$0	\$4,576	\$0	\$0	\$0	\$0	\$0
301.600 REAL ESTATE TAXES - INTERIM CURRENT	\$12,000	\$18,698	\$10,000	\$26,219	\$15,000	\$8,513	\$15,000
301.700 REAL ESTATE TAXES - INTERIM PRIOR	\$2,500	\$6,675	\$5,000	\$6,517	\$5,000	\$9,039	\$5,000
310.100 REAL ESTATE TRANSFER TAX	\$700,000	\$890,622	\$700,000	\$2,940,193	\$725,000	\$2,126,609	\$750,000
310.200 EARNED INCOME TAX	\$4,500,000	\$5,364,108	\$4,800,000	\$5,618,756	\$4,900,000	\$4,344,654	\$5,250,000
310.210 EARNED INCOME TAX - PRIOR	\$0	\$1,324	\$0	\$0	\$0	\$0	\$0
310.211 LOCAL SERVICES TAX	\$900,000	\$981,344	\$925,000	\$987,706	\$975,000	\$661,257	\$975,000
310.212 LOCAL SERVICES PRIOR YEAR	\$300,000	\$344,268	\$325,000	\$340,864	\$340,000	\$330,999	\$340,000
310.450 REAL ESTATE TAX - ACT 515	\$0	\$0	\$0	\$5,836	\$0	\$0	\$0
<b>TOTAL TAXES</b>	<b>\$8,809,500</b>	<b>\$10,004,979</b>	<b>\$9,235,000</b>	<b>\$12,445,498</b>	<b>\$9,480,000</b>	<b>\$10,012,997</b>	<b>\$9,880,000</b>
<b>PERMITS:</b>							
321.900 MOVING PERMITS	\$500	\$574	\$500	\$466	\$500	\$389	\$500
322.830 ROAD OCCUPANCY PERMITS	\$3,000	\$5,015	\$3,000	\$12,720	\$4,000	\$8,439	\$4,000
<b>TOTAL PERMITS</b>	<b>\$3,500</b>	<b>\$5,589</b>	<b>\$3,500</b>	<b>\$13,186</b>	<b>\$4,500</b>	<b>\$8,828</b>	<b>\$4,500</b>
<b>FINES AND FORFEITURES:</b>							
331.130 MAGISTRATE / FINES	\$160,000	\$181,988	\$165,000	\$180,587	\$165,000	\$139,384	\$170,000
331.140 SEMI-ANNUAL STATE POLICE FINES	\$14,000	\$11,435	\$10,000	\$14,353	\$10,000	\$7,589	\$10,000
331.141 UMT POLICE PARKING TICKETS	\$5,000	\$3,770	\$5,000	\$1,935	\$2,000	\$2,640	\$2,000
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$179,000</b>	<b>\$197,193</b>	<b>\$180,000</b>	<b>\$196,875</b>	<b>\$177,000</b>	<b>\$149,613</b>	<b>\$182,000</b>
<b>INTEREST, RENTS AND ROYALTIES:</b>							
341.010 INTEREST ON INVESTMENTS	\$1,500	\$38,653	\$60,000	\$92,800	\$100,000	\$158,693	\$331,000
342.020 RENT OF STATE POLICE BUILDING	\$379,000	\$333,684	\$334,000	\$333,684	\$334,000	\$250,263	\$334,000
342.053 CELL TOWER ROYALTIES	\$20,400	\$20,825	\$21,000	\$21,346	\$22,000	\$18,218	\$23,000
342.100 RENTAL ON LAND	\$27,000	\$28,987	\$28,000	\$27,049	\$28,000	\$17,774	\$26,000

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**REVENUE**

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**REVENUE**

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**REVENUE**

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

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

**REAL ESTATE TAXES**

- 301.100 **REAL ESTATE TAXES - Current Year** - The 2018 property assessment for Upper Macungie Township, as calculated by Lehigh County is \$4,078,079,500 at 98.5% collection rate and mileage of .64 this years figure will be \$2,525,000.
- 301.200 **REAL ESTATE TAXES - Tax Claim Bureau** - This is money collected by the Lehigh County Tax Claim Bureau that the Township receives on a monthly basis.
- 301.600 **REAL ESTATE TAXES - Interim Current** - Interim taxes are those taxes that are assessed by the Lehigh County Tax Bureau during the current year for new construction, additions, etc.
- 301.700 **REAL ESTATE TAXES - Interim Prior** - This revenue item is money collected for the previous year by the Tax Claim Bureau.
- 310.100 **REAL ESTATE TRANSFER TAX** - Any person or entity purchasing property within Upper Macungie Township is subject to a 1/2% transfer tax. This is revenue generated by the Real Estate Transfer Tax.
- 310.200 **EARNED INCOME TAX** - The Earned Income Tax is collected from any Township resident at a rate of 1% of their wages, which is divided equally with the Township and Parkland School District.
- 310.211 **LOCAL SERVICES TAX** - Local Services Tax is collected by the Parkland Tax Office and is distributed quarterly to the Township. (This tax replaces Occupational Privilege Tax). It is collected from people working in the township to help defray the costs of services provided by the township.
- 310.212 **LOCAL SERVICES PRIOR YEAR** - This revenue item is collected by the Parkland Tax Office for the previous year's Forth Quarter.

**PERMITS**

- 321.900 **MOVING PERMITS** - A \$1.00 fee is charged for residents moving in, out or within the Township.
- 322.830 **ROAD OCCUPANCY PERMITS** - Whenever someone opens a road for the purpose of putting in utilities, or for any other purpose, a fee is charged.

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

**FINES AND FORFEITURES**

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

**INTEREST, RENTS AND ROYALTIES**

- 341.010 **INTEREST ON INVESTMENTS** - The interest estimated to be earned this year.
- 342.020 **RENT OF STATE POLICE BUILDING** - Rental of the State Police building to the Commonwealth of Pennsylvania.
- 342.053 **CELL TOWER ROYALTIES** - Income from Verizon for cell tower located at Township Municipal Building on Schantz Road.
- 342.100 **RENTAL OF LAND** - The Township has land and office space which is rented out. Some of this is undeveloped for land used for farming.

**STATE CAPITAL AND OPERATING GRANTS**

- 354.079 **STATE GRANTS (POLICE PROGRAMS)** - Grant money received from the state.

**INTERGOVERNMENTAL REVENUE**

- 355.010 **PUBLIC UTILITY REALTY TAX** - The Township receives money from those public utilities who have buildings or land located within the Township.
- 355.080 **RETAIL LIQUOR LICENSES** - The Township receives a fee for establishments located within the Township that dispense liquor.

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

- 355.140 **MUNICIPAL PENSION - State Aid** - The Township receives money from the state to defray the nonuniform pension plan.
- 355.144 **UPPER MACUNGIE POLICE PENSION - STATE AID** - Money received from the state to be used to help fund the police pension plan.

**ESCROWS (moved to Fund 91 in 2018)**

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

**SERVICE CHARGES / ADMINISTRATION**

- 361.030 **ZONING HEARING APPEALS** - These are fees for the Zoning Hearing Board for appeals and Zoning permits.
- 361.031 **ZONING USE REVIEW FEES** - The fees charged by the Township to review and approve business occupancy in the Township.
- 361.032 **ZONING PERMIT FEES** - Fees charged by the Township to review plans submitted to the Planning Commission.
- 361.035 **ZONING ASSESSMENT / OPINION OF ZONING OFFICER** - Fees for Zoning Officer to assess new Planning submissions.
- 362.043 **POLICE DONATIONS (i.e. D.A.R.E, K-9)** - Police Department receives donations for programs such as D.A.R.E. and the K-9's.
- 362.045 **CIVIC REIMBURSEMENTS (POLICE)** - Payments from businesses that utilize UMT police officers for private duty enforcement.
- 362.046 **HEART & LUNG (POLICE)** - Additional wage costs above worker's compensation reimbursement for officers injured in the line of duty.

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

- 361.054 **SALE OF BOOKS, MAPS, ORDINANCES ETC.** - The Township charges for a copy of the Books, Maps and Zoning Ordinance.
  
- 362.111 **POLICE REPORTS** - Sale of traffic, accident and other reports.
  
- 362.201 **FIRE SAFETY INSPECTIONS ANNUAL** - Yearly fees charged for Commercial Fire Safety Inspections.
  
- 362.410 **BUILDING PERMITS** - The revenue for building permits that are issued by the Township.
  
- 362.411 **FIRE ALARMS BUILDING PERMITS** - Annual fees collected for fire inspections..
  
- 362.412 **MECHANICAL PERMITS** - For HVAC, boilers, etc.
  
- 362.413 **SPRINKLERS** - Fire suppression system permits.
  
- 362.414 **ELECTRICAL / PLUMBING LICENSE** - For required electrical and plumbing licenses to do business in the township. (Combined w/362.410 eff. 2017)
  
- 362.420 **ELECTRICAL PERMITS** - Revenue from electrical permits. (Combined w/362.410 eff. 2017)
  
- 362.430 **PLUMBING PERMITS** - Revenue from plumbing permits. (Combined w/362.410 eff. 2017)
  
- 362.440 **SEO PERMITS AND PROBES** - For issuance of septic tank and other on-site
  
- 362.450 **GRADING PERMITS AND INSPECTIONS** - Moving and removal of dirt.
  
- 362.451 **RE-INSPECTION FEES** - Received for projects needed to be re-inspected multiple times. (Combined w/362.410 eff. 2017)
  
- 362.452 **PLANNING SUBMISSION FEES (APPLICATION FEES)** - For subdivision and land development applications.

**PARK FEES**

- 367.140 **PAVILION RENTALS** - This revenue is generated by the park rentals.
  
- 367.150 **INDEPENDENT PARK** - Revenue received from the rental of Independent Park facility.

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

**RECREATIONAL FEES**

- 367.200 **SPORTS CLINCS AND PROGRAMS** - The revenue for organized clinics in Upper Macungie Township.
- 367.205 **SPLASH PARK (ADMISSION FEES)** - Fee for the use of splash park based on \$5.00 per visit.
- 367.210 **DISCOUNT AMUSEMENT TICKETS** - The sale of amusement park tickets at a discounted rate.

**MISCELLANEOUS REVENUES**

- 380.100 **MISCELLANEOUS REVENUES** - Any revenue unexpected that does not fit into preceding account numbers.
- 380.150 **COLLECTION FEES** - Fees associated with the collection of past due accounts.

**INTERFUND OPERATING TRANSFER**

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

**REFUND / REIMBURSEMENTS**

- 394.200 **REIMBURSEMENTS TO TOWNSHIP** - Monies reimbursed to the Township for insurance refunds, insurance claims for Township property damage.

# UPPER MACUNGIE TOWNSHIP

## 2019 BUDGET

### GENERAL FUND 01

#### EXPENSES

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
409.251 VEHICLE - REPAIR & MAINTENANCE	\$0	\$0	\$0	\$775	\$1,500	\$1,079	\$1,500
409.317 CONTRACT SERVICES - BUILDING MAINTENANCE	\$15,000	\$5,890	\$15,000	\$6,475	\$15,000	\$672	\$23,000
409.321 TELEPHONE	\$25,000	\$26,151	\$26,000	\$12,689	\$26,000	\$13,180	\$27,000
409.361 ELECTRICITY	\$25,000	\$10,354	\$15,000	\$12,056	\$15,000	\$9,382	\$15,000
409.362 HEAT-GAS	\$6,000	\$4,549	\$6,000	\$4,344	\$6,000	\$4,170	\$6,000
409.363 WATER	\$1,000	\$583	\$1,500	\$675	\$1,500	\$625	\$1,500
409.364 SEWER	\$1,000	\$841	\$1,500	\$1,142	\$1,000	\$631	\$1,000
409.373 MAINTENANCE/REPAIR BUILDINGS (SEE ALSO FUND 30)	\$10,000	\$44,183	\$25,000	\$52,022	\$25,000	\$38,038	\$46,000
<b>TOTAL GENERAL GOVERNMENT OPERATING EXPENSES</b>	<b>\$144,967</b>	<b>\$155,871</b>	<b>\$154,994</b>	<b>\$157,041</b>	<b>\$162,164</b>	<b>\$121,260</b>	<b>\$195,238</b>
<b>TOTAL DEPARTMENT</b>	<b>\$2,675,146</b>	<b>\$1,393,728</b>	<b>\$2,760,960</b>	<b>\$1,532,116</b>	<b>\$1,581,223</b>	<b>\$1,036,309</b>	<b>\$1,630,977</b>

**STATE POLICE DEPARTMENT:**

410.110 STATE POLICE - REPAIRS & MAINTENANCE TO BUILDING	\$15,000	\$23,927	\$25,000	\$20,861	\$25,000	\$15,868	\$35,000
<b>TOTAL STATE POLICE DEPARTMENT</b>	<b>\$15,000</b>	<b>\$23,927</b>	<b>\$25,000</b>	<b>\$20,861</b>	<b>\$25,000</b>	<b>\$15,868</b>	<b>\$35,000</b>

**UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT:**

410.112 SALARIES - SENIOR STAFF	\$333,524	\$343,890	\$343,156	\$335,888	\$372,521	\$261,163	\$293,485
410.113 SALARIES - ADMINISTRATION STAFF	\$88,567	\$88,224	\$91,223	\$92,910	\$94,194	\$68,606	\$96,772
410.114 SALARIES & WAGES - OFFICERS & PATROLMEN	\$1,762,823	\$1,811,620	\$1,886,088	\$1,968,519	\$2,009,961	\$1,455,538	\$2,151,866
410.117 DEFERRED COMPENSATION	\$22,585	\$27,575	\$29,267	\$32,869	\$33,209	\$26,093	\$31,592
410.139 LEGAL FEES	\$25,000	\$9,981	\$25,000	\$23,001	\$20,000	\$22,475	\$20,000
410.140 OFFICE EQUIPMENT & OPERATING SUPPLIES	\$18,000	\$20,706	\$18,000	\$12,224	\$14,500	\$9,344	\$14,500
410.141 CUSTODIAL SUPPLIES	\$2,500	\$2,841	\$2,500	\$2,740	\$2,500	\$3,409	\$2,500
410.142 COMPUTER SOFTWARE AND HARDWARE	\$40,000	\$44,965	\$40,000	\$38,217	\$40,000	\$36,310	\$91,000
410.143 TRAINING / SEMINARS / DUES	\$30,000	\$23,730	\$30,000	\$23,708	\$30,000	\$20,488	\$28,000
410.144 BUILDING MAINTENANCE AND EQUIPMENT	\$20,000	\$18,987	\$20,000	\$19,120	\$20,000	\$10,251	\$36,000
410.145 ELECTRIC	\$20,000	\$15,555	\$20,000	\$14,211	\$18,000	\$11,813	\$18,000
410.146 HEAT-GAS	\$6,500	\$1,793	\$6,500	\$1,392	\$6,000	\$1,211	\$5,500
410.147 WATER	\$1,500	\$1,745	\$1,500	\$1,761	\$2,000	\$1,341	\$2,000
410.148 SEWER	\$800	\$338	\$500	\$338	\$500	\$338	\$500
410.149 TELEPHONES	\$27,000	\$26,230	\$27,000	\$23,041	\$27,000	\$24,426	\$25,000
410.150 VEHICLE EQUIPMENT AND MAINTENANCE(labor) IN HOUSE	\$20,000	\$16,547	\$20,000	\$34,545	\$25,000	\$21,960	\$25,000

UPPER MACUNGIE TOWNSHIP

2019 BUDGET

GENERAL FUND 01

EXPENSES

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2019 Budget
410.151 VEHICLE MAINTENANCE OUTSIDE	\$40,000	\$42,522	\$40,000	\$44,675	\$40,000	\$41,650
410.152 TESTING PRE-EMPL / DRUG / ALCOHOL / POLYGRAPH	\$6,000	\$2,652	\$6,000	\$425	\$6,000	\$6,000
410.153 K-9	\$12,000	\$9,544	\$10,000	\$6,161	\$8,500	\$8,500
410.154 ARMS AND AMMUNITION	\$20,000	\$19,109	\$20,000	\$16,211	\$20,000	\$16,000
410.155 EVIDENCE PROCESSING MATERIALS	\$3,000	\$2,135	\$3,000	\$2,288	\$3,000	\$3,000
410.156 MAINTENANCE CONTRACT FOR OFFICE EQUIP	\$8,000	\$5,319	\$6,500	\$5,568	\$12,700	\$9,000
410.179 LONGEVITY PAY	\$16,575	\$15,150	\$16,575	\$18,000	\$20,550	\$21,500
410.180 OVERTIME NOT REIMBURSED	\$100,000	\$109,504	\$120,000	\$108,528	\$135,000	\$140,000
410.183 OVERTIME REIMBURSED	\$20,000	\$41,200	\$25,000	\$33,996	\$35,000	\$35,000
410.192 FICA	\$161,781	\$176,762	\$171,410	\$188,124	\$209,504	\$218,412
410.194 UNEMPLOYMENT COMPENSATION	\$12,160	\$9,813	\$11,544	\$11,544	\$11,520	\$5,580
410.195 WORKERS COMPENSATION INSURANCE	\$55,867	\$64,239	\$72,455	\$87,857	\$78,901	\$82,122
410.196 HEALTH INSURANCE	\$606,942	\$584,642	\$674,663	\$688,066	\$745,256	\$815,918
410.197 PENSION & ADMIN. FEES (PMRS)	\$570,804	\$540,518	\$302,601	\$302,929	\$327,728	\$328,478
410.198 LIFE INSURANCE	\$19,200	\$16,499	\$19,200	\$19,649	\$19,200	\$31,016
410.220 SIGNS & SUPPLIES	\$0	\$0	\$0	\$2,052	\$2,500	\$2,500
410.231 VEHICLE FUELS-GASOLINE	\$75,000	\$48,403	\$65,000	\$64,529	\$65,000	\$65,000
410.238 UNIFORMS	\$30,000	\$26,087	\$30,000	\$22,390	\$30,000	\$30,000
410.341 ADVERTISING	\$0	-\$115	\$0	\$0	\$0	\$100
410.490 COMMUNITY SERVICE	\$4,000	\$1,336	\$5,000	\$4,791	\$5,000	\$5,000
410.500 PROFESSIONAL LIABILITY INSURANCE	\$38,000	\$25,149	\$11,000	\$8,595	\$10,500	\$10,500
<b>TOTAL UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT</b>	<b>\$4,218,128</b>	<b>\$4,195,195</b>	<b>\$4,170,682</b>	<b>\$4,260,862</b>	<b>\$4,501,244</b>	<b>\$4,716,991</b>
<b>FIRE DEPARTMENT:</b>						
411.117 DEFERRED COMPENSATION	\$2,640	\$2,682	\$1,963	\$1,963	\$1,963	\$3,463
411.120 SALARIES/WAGES	\$229,794	\$211,918	\$185,960	\$186,785	\$191,995	\$197,174
411.121 INTERN SALARY	\$2,400	\$2,240	\$2,400	\$0	\$3,500	\$4,298
411.137 INSURANCE FIRE STATIONS #8, #25, AND #56	\$33,000	\$34,794	\$28,000	\$31,918	\$33,000	\$35,000
411.143 DISPATCH SERVICE (911 DISPATCHING/MAPPING) <i>DN</i>	\$0	\$0	\$0	\$0	\$0	\$1,200
411.192 FICA	\$17,163	\$15,559	\$13,760	\$13,605	\$15,657	\$16,200
411.194 UNEMPLOYMENT COMPENSATION TAX	\$1,616	\$1,336	\$1,171	\$1,094	\$1,197	\$617
411.195 WORKERS COMPENSATION INSURANCE (SWIF) (New #, old:411)	\$30,000	\$29,627	\$30,713	\$42,907	\$48,284	\$58,377
411.196 HEALTH INSURANCE	\$54,851	\$49,627	\$60,226	\$60,109	\$66,000	\$72,723

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
430.194 UNEMPLOYMENT COMPENSATION TAX	\$4,370	\$4,497	\$4,690	\$4,302	\$4,500	\$3,934	\$2,250
430.195 WORKERS COMPENSATION INSURANCE	\$22,749	\$30,350	\$29,458	\$35,319	\$28,101	\$23,411	\$30,252
430.196 HEALTH INSURANCE	\$208,070	\$208,501	\$240,020	\$250,541	\$261,775	\$201,368	\$288,251
430.197 PENSION	\$78,486	\$76,925	\$91,089	\$95,646	\$97,215	\$101,248	\$127,676
430.198 LIFE INSURANCE	\$6,900	\$7,279	\$7,800	\$7,364	\$7,800	\$4,993	\$9,557
430.210 OFFICE SUPPLIES / EQUIPMENT MAINTENANCE	\$100	\$552	\$100	\$1,316	\$1,000	\$1,830	\$2,000
430.220 OPERATING SUPPLIES	\$8,000	\$12,420	\$8,000	\$6,905	\$8,000	\$5,485	\$8,000
430.226 CUSTODIAL SUPPLIES	\$1,500	\$1,642	\$1,700	\$1,148	\$1,700	\$321	\$1,700
430.231 VEHICLE FUELS-GASOLINE	\$51,200	\$24,208	\$25,000	\$17,699	\$20,000	\$17,522	\$20,000
430.232 VEHICLE FUELS-DIESEL	\$51,300	\$25,010	\$40,000	\$23,936	\$35,000	\$27,220	\$35,000
430.250 VEHICLE REPAIR & MAINTENANCE-CONTRACTED	\$40,000	\$31,310	\$40,000	\$34,941	\$40,000	\$26,309	\$40,000
430.321 TELEPHONES	\$7,500	\$9,226	\$10,000	\$7,986	\$10,000	\$7,610	\$9,000
430.327 RADIO MAINTENANCE AND EQUIPMENT	\$1,000	\$0	\$1,000	\$171	\$500	\$100	\$500
430.361 ELECTRIC	\$10,000	\$8,325	\$10,000	\$9,554	\$10,000	\$9,031	\$10,000
430.362 NATURAL GAS	\$10,000	\$6,284	\$10,000	\$5,172	\$11,000	\$8,190	\$11,000
430.373 BUILDING MAINTENANCE / REPAIR	\$15,000	\$18,442	\$15,000	\$15,352	\$15,000	\$8,461	\$15,000
430.374 VEHICLE PARTS (NEW # FOR 2015, OLD # 438.374)	\$52,000	\$28,159	\$52,000	\$29,261	\$52,000	\$27,344	\$50,000
430.440 UNIFORMS & SHOES	\$18,000	\$27,494	\$20,000	\$26,982	\$20,000	\$27,118	\$25,000
430.441 WORKPLACE DRUG / ALCOHOL CDL TEST	\$2,500	\$2,875	\$2,500	\$1,941	\$2,750	\$2,055	\$3,000
430.452 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$3,400	\$3,058	\$3,500
430.460 TRAINING-WORK PLACE SAFETY	\$2,000	\$3,865	\$3,000	\$2,667	\$3,500	\$839	\$3,500
430.740 EQUIPMENT RENTAL	\$4,000	\$473	\$4,000	\$1,860	\$4,000	\$0	\$4,000
<b>TOTAL PUBLIC WORKS</b>	<b>\$1,280,000</b>	<b>\$1,242,166</b>	<b>\$1,373,642</b>	<b>\$1,309,565</b>	<b>\$1,410,843</b>	<b>\$1,033,664</b>	<b>\$1,512,380</b>

**SNOW AND ICE REMOVAL:**

432.140 SALARIES AND WAGES	\$40,000	\$20,207	\$40,000	\$8,382	\$40,000	\$38,613	\$45,000
432.192 FICA	\$3,060	\$1,546	\$3,060	\$641	\$3,060	\$2,954	\$3,443
432.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$715	\$600	\$262	\$0	\$875	\$0
432.195 WORKERS' COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$1,694	\$1,272	\$1,840
432.220 SALT & ANTI-SKID	\$135,000	\$68,521	\$135,000	\$112,494	\$135,000	\$128,322	\$135,000
432.250 MAINTENANCE	\$12,000	\$10,422	\$12,000	\$12,625	\$12,000	\$18,118	\$15,000
432.740 SNOW EQUIPMENT RENTAL AND PLOWING-CONTRACTED	\$8,000	\$538	\$8,000	\$980	\$8,000	\$90	\$8,000
<b>TOTAL SNOW AND ICE REMOVAL</b>	<b>\$198,060</b>	<b>\$101,949</b>	<b>\$198,660</b>	<b>\$135,384</b>	<b>\$199,754</b>	<b>\$190,243</b>	<b>\$208,283</b>

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b>TRAFFIC LIGHTS &amp; STREET SIGNS:</b>							
433.220 STREET SIGNS MAINTENANCE / SUPPLIES	\$14,000	\$17,410	\$15,000	\$16,361	\$17,000	\$10,269	\$17,000
433.361 TRAFFIC LIGHTS / ELECTRIC	\$12,000	\$18,324	\$18,000	\$13,298	\$15,000	\$10,439	\$15,000
433.377 TRAFFIC LIGHT MAINTENANCE	\$55,000	\$60,646	\$55,000	\$33,584	\$40,000	\$32,351	\$45,000
<b>TOTAL TRAFFIC LIGHTS &amp; STREET SIGNS</b>	<b>\$81,000</b>	<b>\$96,380</b>	<b>\$88,000</b>	<b>\$63,243</b>	<b>\$72,000</b>	<b>\$53,059</b>	<b>\$77,000</b>
<b>STREET / ROAD MAINTENANCE:</b>							
438.220 OPERATING SUPPLIES	\$0	\$0	\$0	\$477	\$200	\$2,057	\$1,500
438.245 ASPHALT PATCHING MATERIALS	\$150,000	\$134,651	\$150,000	\$164,606	\$150,000	\$134,077	\$150,000
438.247 STORM SEWER MATERIALS	\$5,000	\$1,110	\$5,000	\$5,497	\$5,000	\$11,258	\$5,000
438.249 STREET PAINTING MATERIALS	\$8,000	\$0	\$8,000	\$2,161	\$8,000	\$0	\$8,000
438.250 WEED SPRAYING - ROADS	\$10,000	\$10,054	\$10,000	\$9,735	\$10,000	\$9,051	\$10,000
438.260 MINOR OPERATING EQUIPMENT / SUPPLIES	\$1,000	\$5,612	\$1,000	\$933	\$1,000	\$981	\$1,000
438.310 STREET LINE PAINTING-CONTRACTED	\$47,000	\$39,795	\$47,000	\$40,927	\$47,000	\$40,288	\$47,000
438.373 SMALL TOOLS - GARAGE	\$3,500	\$3,365	\$3,500	\$2,912	\$3,500	\$837	\$6,000
438.374 VEHICLE PARTS	\$0	\$531	\$0	\$524	\$0	\$442	\$500
439.245 CURB MECHANIZED PAVING	\$1,000	\$1,020	\$1,000	\$1,720	\$1,500	\$0	\$1,500
439.375 GUIDERAILS	\$15,000	\$14,516	\$15,000	\$11,416	\$15,000	\$0	\$20,000
439.606 STREET RESURFACING & OVERLAY	\$200,000	\$277,249	\$200,000	\$161,525	\$150,000	\$0	\$200,000
439.792 BRIDGEWORK-HAASADAH	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL STREET / ROAD MAINTENANCE</b>	<b>\$476,500</b>	<b>\$487,903</b>	<b>\$440,500</b>	<b>\$402,433</b>	<b>\$391,200</b>	<b>\$198,971</b>	<b>\$450,500</b>
<b>RECREATION:</b>							
451.117 DEFERRED COMPENSATION	\$325	\$325	\$325	\$325	\$325	\$477	\$780
451.120 SALARIES AND WAGES	\$39,206	\$42,912	\$42,741	\$43,004	\$44,133	\$36,807	\$45,355
451.192 FICA	\$2,895	\$3,390	\$3,155	\$3,018	\$3,674	\$2,607	\$3,799
451.194 UNEMPLOYMENT COMPENSATION TAX	\$380	\$352	\$361	\$361	\$360	\$360	\$180
451.195 WORKERS COMPENSATION INSURANCE	\$82	\$110	\$105	\$1,804	\$104	\$1,784	\$1,184
451.196 HEALTH INSURANCE	\$9,516	\$8,610	\$10,449	\$22,286	\$27,289	\$20,541	\$30,146
451.197 PENSION	\$4,893	\$4,796	\$5,602	\$5,732	\$6,099	\$3,228	\$7,825
451.198 LIFE & DISABILITY INSURANCE	\$600	\$461	\$600	\$574	\$600	\$424	\$634
451.220 OPERATING SUPPLIES	\$0	\$232	\$1,000	\$28	\$1,500	\$63	\$1,500

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

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

# UPPER MACUNGIE TOWNSHIP

## 2019 BUDGET

### GENERAL FUND 01

#### EXPENSES

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b>TOTAL PARKS</b>	\$707,850	\$636,624	\$721,545	\$639,095	\$795,204	\$453,868	\$860,618
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	\$2,806,307	\$2,630,110	\$2,886,685	\$2,639,466	\$2,965,585	\$2,006,018	\$3,215,284
<b>MISCELLANEOUS:</b>							
456.500 MISC. DONATIONS BY TOWNSHIP	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$1,500
456.501 REFUNDS PAID BY THE TOWNSHIP	\$0	\$100	\$100	\$0	\$100	\$0	\$100
456.502 SUPPLIES FOR KITCHEN	\$1,000	\$2,075	\$2,000	\$2,273	\$0	\$1,855	\$2,200
456.503 DISCOUNT AMUSEMENT TICKETS	\$2,500	\$2,890	\$2,500	\$0	\$2,500	\$0	\$0
456.504 RELEASE OF CONSTRUCTION ESCROWS	\$400,000	\$0	\$400,000	\$0	\$0	\$0	\$0
456.505 RETURN OF UNUSED ADMIN. ESCROWS	\$200,000	\$0	\$200,000	\$0	\$0	\$0	\$0
456.506 SPORTS CLINICS (Transferred to 01.451.317 in 2018)	\$10,000	\$11,520	\$12,000	\$0	\$0	\$0	\$0
456.507 RETURN OF UNUSED ZONING ESCROWS	\$5,000	\$0	\$2,000	\$0	\$0	\$0	\$0
456.510 COLLECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
<b>TOTAL MISCELLANEOUS</b>	\$618,500	\$18,085	\$618,600	\$2,273	\$4,100	\$1,855	\$7,800
<b>CIVIC:</b>							
457.501 COMMUNITY CELEBRATIONS	\$29,300	\$19,350	\$19,400	\$19,650	\$19,650	\$19,650	\$20,000
457.502 LEHIGH COUNTY SENIOR CITIZENS	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
457.504 HUMANE SOCIETY & DEER PICK-UP	\$13,500	\$10,590	\$13,500	\$6,690	\$7,500	\$910	\$7,500
457.505 MEALS ON WHEELS	\$2,500	\$2,500	\$5,000	\$5,000	\$5,500	\$5,500	\$5,500
<b>TOTAL CIVIC</b>	\$54,300	\$41,440	\$46,900	\$40,340	\$41,650	\$35,060	\$42,000
<b>INTERGOVERNMENTAL EXPENSE:</b>							
480.010 MISCELLANEOUS EXPENDITURES	\$0	\$252,575	\$500	\$1,512	\$1,000	\$2,217	\$1,000
492.002 TRANSFER TO STREET LIGHT FUND	\$36,900	\$0	\$69,900	\$0	\$69,900	\$0	\$76,900
492.004 TRANSFER TO FIRE FUND	\$73,775	\$0	\$10,760	\$0	\$122,800	\$0	\$117,800
492.010 TRANSFER TO STORMWATER MAINTENANCE FUND	\$0	\$0	\$57,790	\$0	\$0	\$0	\$0
492.031 TRANSFER TO CAPITAL EQUIPMENT FUND	\$700,000	\$0	\$600,000	\$0	\$725,000	\$0	\$725,000
<b>TOTAL INTERGOVERNMENTAL EXPENSES</b>	\$810,675	\$252,575	\$738,950	\$1,512	\$918,700	\$2,217	\$920,700
<b>TOTAL EXPENSES</b>	\$12,939,345	\$10,373,230	\$13,178,608	\$10,251,762	\$12,077,863	\$7,967,697	\$12,778,488
<b>REVENUE OVER / (UNDER) EXPENSE</b>	-\$3,407	\$1,935,620	\$68,076	\$5,430,429	\$51,636	\$4,738,171	\$574,197

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**GENERAL FUND 01**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
BALANCE FORWARD	\$5,591,988	\$9,805,776	\$10,715,685	\$9,805,776	\$15,015,770	\$14,707,140	\$15,015,770
ENDING BALANCE	\$5,588,581	\$11,741,396	\$10,783,761	\$15,236,205	\$15,067,406	\$19,445,311	\$15,589,967
ASSIGNED:							
INSURANCE RESERVE	\$0	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
DEFICIT RESERVE	\$0	\$0	\$3,953,582	\$3,953,582	\$3,623,359	\$3,623,359	\$3,833,546
CAPITAL RESERVE	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
UNASSIGNED	\$5,588,581	\$11,741,396	\$3,330,179	\$7,782,623	\$7,944,047	\$12,321,952	\$8,256,420

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

**GENERAL GOVERNMENT ADMINISTRATION**

- 400.110 **TOWNSHIP MANAGER - SALARY** - Executive pay for manager.
- 400.111 **BOARD MEMBERS - SALARY** - Rate set by auditors.
- 400.112 **HUMAN RESOURCES - SALARY** - Pay for Human Resources Coordinator.
- 400.113 **SALARIES ELECTED OFFICIALS / MEETINGS** - Salaries that are paid to the Upper Macungie Township Supervisors to attend meetings. Gill - \$4,125, Brunell - \$4,125 and Rader - \$4,125. These salaries are set by the second class Township code, and vary by population.
- 400.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for employees designated in General Government Administration.
- 400.119 **RESERVE PERSONNEL** - Funds to be used for temporary hiring.
- 400.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 400.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.
- 400.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 400.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 400.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 400.198 **LIFE INSURANCE** - The Township provides Life Insurance, AD/D, STD and LTD for each full time employee.

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

- 400.460 **SEMINARS AND CONFERENCES** - For the various seminars, annual state association conventions, and conferences that are held during the year that management and supervisors will attend.
- 400.461 **SUBSCRIPTIONS / MEMBERSHIPS** - Township departments subscribe and join various governmental organizations and magazines, newspapers, etc.

**FINANCIAL ADMINISTRATION**

- 402.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees
- 402.120 **SALARY** - Wages for both Township's Finance Director and A/P A/R Clerk.
- 402.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 402.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.
- 402.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 402.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 402.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 402.198 **LIFE INSURANCE** - The Township provides Life Insurance, AD/D, STD and LTD for each full time employee.

**FINANCIAL ADMINISTRATION con't**

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

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

- 402.400 **BACKGROUND CLEARANCES & TESTING** - Costs incurred for various background and pre-employment testing.
- 402.455 **FINANCIAL SOFTWARE MAINTENANCE** - Annual software maintenance costs associated with the Edmunds Associates financial software (\$23,000) and Harris Open Windows (\$5,000).
- 402.460 **SEMINARS / CONFERENCES / TRAINING** - 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.
- 402.461 **EMPLOYEE BONDS AND PUBLIC OFFICIAL'S BONDS** -The Employee and Public Official's Bonds are legally required to have a bond protecting the Township, in the amount of \$1,000,000. Includes employee bond costs for the Township Manager, Treasurer and Tax Collector.

**TAX COLLECTOR**

- 403.110 **SALARY** - The Township Tax Collector is elected for the role of Tax Collector.
- 403.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 403.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.
- 403.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 403.310 **POSTAGE AND BILL PRINTING** - The expenses paid by the Township include printing of the tax bills and postage.
- 403.310 **SEMINARS / CONFERENCES / TRAINING** - For the various seminars, conferences and training that is held during the year that would benefit the Tax Collector.
- 403.452 **CONTRACTED IT SERVICES** - Proportionate IT maintenance cost associated with SSI annual IT contract.

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

- 403.510 **PRIOR YEAR TAX REFUNDS** - Residents and Corporations that appeal their Property Tax and are successful in having their taxes reduced are sometimes given a refund for the prior years' taxes that were paid.

**LEGAL EXPENSES**

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

**CLERICAL SERVICES**

- 405.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees
- 405.120 **SALARIES / WAGES** - The salaries and wages for support staff of the Township.
- 405.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 405.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.
- 405.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 405.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 405.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 405.198 **LIFE INSURANCE** - The Township provides Life Insurance, AD/D, STD and LTD for each full time employee.

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

- 405.210 **OFFICE SUPPLIES** - The cost of copy paper, supplies, office materials, note pads, etc.
- 405.216 **MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT** - The maintenance agreement contracts are for equipment ranging from copy machines, plotters etc.
- 405.312 **MANAGEMENT CONSULTING SERVICES** - The Township sometimes uses professional consultants for a variety of issues needed at the Township. Including fees billed to the Township for Earned Income Tax Committee representative.
- 405.325 **POSTAGE** - Postage for mailing day to day correspondence.
- 405.331 **TRANSPORTATION/MILEAGE** - The Township will reimburse employees for the use of their own vehicle for Township business.
- 405.341 **ADVERTISING** - The legal advertisements for Upper Macungie Township ordinances, special meetings, bidding out for materials, the selling of equipment, etc.
- 405.342 **PRINTING** - The cost of printing moving permit forms, news letters, building/electric/plumbing permits, letterhead, etc.
- 405.441 **JETPAY COMPUTER** - Payroll and all tax reports done by JetPay.
- 405.452 **CONTRACTED IT SERVICES** - Proportionate IT maintenance cost associated with SSI annual IT contract.
- 405.701 **COMPUTER UPGRADE AND NEW COMPUTERS** - When necessary, the Township upgrades their computer systems and the purchase of new computers.
- 405.702 **COMPUTER EXPENSE AND WEBSITE UPDATES** - Professional services for the Township's computer system including internet service.

**INSURANCE**

- 406.199 **OPEB (other post employee benefits)** - the costs to the Township for benefits other than pension to retirees for specifically health care.

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

- 406.351 **UMBRELLA INSURANCE - Liability** - 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.
- 406.352 **PUBLIC OFFICIALS/EMPLOYMENT PRACTICES POLICY** - Insurance coverage for the Township in the annual aggregate amount of \$3,000,000 for both public officials and employment practices liability.
- 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 \$5,000 retention.

**ACCOUNTING / ACTUARIAL**

- 407.311 **AUDITING SERVICES** - The annual audit is performed by Maillie, CPA's.
- 407.316 **ACTUARIAL SERVICES - Conrad M. Siegel, Inc.** - Services provided by Conrad M. Siegel, Inc. involving pension calculations and pension related duties.

**ENGINEERING**

- 408.313 **TOWNSHIP ENGINEERING SERVICES** - The expense for Keystone Consulting Engineers to represent the Township.
- 408.315 **ESCROW - ENGINEERING FEES** - Engineering fees created by reviewing plans and inspecting developments performed by the Keystone Consulting Engineers is reimbursed by the Developer.

**GENERAL GOVERNMENT OPERATION EXPENSES**

- 409.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program.
- 409.120 **CLEANING STAFF WAGES** - Wages associated with cleaning of all Township buildings.
- 409.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.

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

- 409.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.
- 409.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 409.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 409.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 409.198 **LIFE INSURANCE** - The Township provides Life Insurance, AD/D, STD and LTD for each full time employee.
- 409.226 **CUSTODIAL SUPPLIES / MATERIALS** - The cleaning supplies for use in the Township buildings.
- 409.231 **VEHICLE GASOLINE** - Cost of gasoline for township administration vehicles.
- 409.251 **VEHICLE - REPAIR & MAINTENANCE** - Cost of maintaining township administration vehicles.
- 409.317 **CONTRACT SERVICES - BUILDING MAINTENANCE** - Third party costs and services to maintain the Township's administration building.
- 409.321 **TELEPHONE AND NEW TELEPHONE SYSTEM** - Telephone costs that cover mobile phone, pagers, Township telephone and long distance calls.
- 409.361 **ELECTRICITY** - Cost for electric for the Township Administration Building.
- 409.362 **HEAT - GAS** - Cost of fuel for heating the Township Administration Building.
- 409.363 **WATER** - Cost for water from Lehigh County Water Authority.
- 409.364 **SEWER** - Cost for sewer for the Township Administration Building.
- 409.373 **MAINTENANCE / REPAIR BUILDINGS** - Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building.

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

**STATE POLICE DEPARTMENTS**

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

**UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT**

410.112 **SALARIES SENIOR STAFF** - Salaries for the Senior Staff of the UMTPD.

410.113 **SALARIES / WAGES FOR ADMINISTRATION STAFF** - Salaries and wages for the Administration staff of the UMTPD.

410.114 **SALARIES / WAGES FOR OFFICERS AND PATROLMEN-** Salaries and wages for the Upper Macungie Township Police Officers and Patrolmen.

410.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. New line item in 2015 to break out departmental cost.

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

410.140 **OFFICE EQUIPMENT AND OPERATING SUPPLIES** - Various items purchased for the office, as well as supplies/items needed for community events.

410.141 **CUSTODIAL SUPPLIES** - The cleaning supplies for use in the Police building.

410.142 **COMPUTER SOFTWARE AND HARDWARE** - Computer software and hardware packages used for the Police Department. This also includes maintenance contracts/professional services for various computer packages.

410.143 **TRAINING / SEMINARS / DUES** - The cost to send the Police Officers for training and seminars.

410.144 **BUILDING MAINTENANCE AND EQUIPMENT** - The cost of maintenance and equipment for the Upper Macungie Township Police Department building.

410.145 **ELECTRIC** - Cost for electric for the Upper Macungie Township Police Department Building.

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

- 410.146 **HEAT - GAS** - Cost for fuel for heating the Upper Macungie Township Police Department Building.
- 410.147 **WATER** - Cost for water from Lehigh County Water Authority.
- 410.148 **SEWER** - Cost for sewer for the Upper Macungie Township Police Department Building.
- 410.149 **TELEPHONE** - Telephone costs that cover mobile phone, pagers, Police Department and office telephones.
- 410.150 **VEHICLE MAINTENANCE, EQUIPMENT, AND LABOR (IN HOUSE)** - The cost for maintenance, equipment and labor for police vehicles. This includes maintenance of VASCAR / speedometer certification, etc. Split into in-house and contracted maintenance in 2015.
- 410.151 **VEHICLE MAINTENANCE (OUTSIDE)** - The cost to purchase vehicle repair parts for the Upper Macungie Township Police Department.
- 410.152 **TESTING - PRE-EMPLOYMENT, DRUG, ALCOHOL AND POLYGRAPH, ETC** - Cost for pre-employment, drug, alcohol and polygraph etc. for the Police Department.
- 410.153 **K-9** - The cost for training and care for the K-9's.
- 410.154 **ARMS AND AMMUNITION** - The cost for fire arms and ammunition.
- 410.155 **EVIDENCE PROCESSING MATERIALS** - The materials used for processing evidence.
- 410.156 **MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT** - The maintenance agreement contracts are for equipment ranging from calculators, typewriters, fax machines, copy machines, etc. Also, warranty costs associated with the automated
- 410.179 **LONGEVITY PAY** - Additional compensation paid to police officers based on years of service.
- 410.180 **OVERTIME NOT REIMBURSED** - Regular earned overtime.
- 410.183 **OVERTIME REIMBURSED** - Overtime earned for work which is reimbursed by others (sometimes called) "special duty overtime" by department.

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

- 410.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 410.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.
- 410.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 410.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 410.197 **PENSION & ADMINISTRATION FEES (PMRS)** - The Township maintains a pension plan for each full time police officer, this is the years municipal obligation.
- 410.198 **LIFE INSURANCE** - The Township provides Life Insurance, AD/D, STD and LTD for each full time employee.
- 410.220 **SIGNS & SUPPLIES** - Costs for signs and installation of signs associated with the police department programs.
- 410.231 **VEHICLE FUEL - GASOLINE** - Gasoline that is used for the UMPD vehicles.
- 410.238 **UNIFORMS** - The Township will provide uniforms for all the police officers.
- 410.341 **ADVERTISING** - Costs for employment advertising.
- 410.490 **COMMUNITY SERVICE** - Costs associated with the police department to educate the public about public safety.
- 410.500 **PROFESSIONAL LIABILITY INSURANCE** - Liability coverage for law enforcement officers. Maximum limit of \$3,000,000 with \$5,000 deductible.

**FIRE DEPARTMENT**

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

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

- 411.120 **SALARIES / WAGES** - Salaries and wages for the Fire Commissioner, Fire Inspectors and the Administrative Assistant for the Fire Department.
- 411.121 **INTERN SALARY** - Wages for summer interns for three months @ \$14.33 per hour.
- 411.137 **INSURANCE** - Liability, damages, other policies to cover the Fire Stations #8, #25 and #56.
- 411.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 411.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.
- 411.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania. This includes the cost of volunteer fire fighters insured from the State Workers Insurance Fund (SWIF).
- 411.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 411.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 411.198 **LIFE INSURANCE** - The Township provides Life Insurance, AD/D, STD and LTD for each full time employee.
- 411.213 **COMPUTER / COPIER SUPPLIES - OFFICE** - Track expenses in-house.
- 411.217 **COMPUTER SOFTWARE AND HARDWARE** - Computer software and hardware packages used for the Fire Departments.
- 411.227 **CUSTODIAL SUPPLIES** - Cleaning supplies for use in the Fire Stations.
- 411.231 **VEHICLE FUEL - GASOLINE** - Gasoline used for the Fire Department vehicles.
- 411.232 **VEHICLE FUEL - DIESEL** - Diesel used for the Fire Department vehicles.
- 411.238 **UNIFORMS - INSPECTORS** - Inspector uniforms.

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

- 411.239 **UNIFORMS - FIRE COMPANIES** - To standardize uniforms for all fire stations.
- 411.241 **OPERATING SUPPLIES - OFFICE** - Items that are purchased for the office , such as store supplies items needed for Fire Prevention Services.
- 411.242 **OPERATING SUPPLIES - FIRE COMPANY** - Items that are purchased for the Fire Stations #8, #25, #56, such as store supplies.
- 411.249 **VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56** - The cost for repairs and maintenance on the equipment for the Upper Macungie #56 Fire Company.
- 411.250 **VEHICLE MAINTENANCE - FOGELSVILLE #8** - The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company.
- 411.251 **VEHICLE MAINTENANCE - TREXLERTOWN #25** - The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company.
- 411.255 **VEHICLE MAINTENANCE - INSPECTION LOG** - Haligan program (truck weekly inspection repair log).
- 411.256 **EQUIPMENT PURCHASES** - To purchase small equipment like pumps, hoses and ladders for the fire companies and haz mat materials.
- 411.257 **MAINTENANCE / REPAIR / TESTING EQUIPMENT** - Repair, testing on the pumps, hoses and ladders.
- 411.258 **OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT** - Office furniture, audio visual equipment and IC Training Aids for Upper Macungie Township Fire Station #56.
- 411.259 **ELECTRIC** - Cost for electric for Fire Stations #8, #25, #56 and cell tower.
- 411.312 **FIRE STUDY** - Report to review the efficiency and effectiveness of the the three volunteer fire companies in the Township.
- 411.329 **AV EQUIPMENT - STATION #56** - Costs to repair and maintain AV equipment.
- 411.340 **RECRUITMENT & RETENTION** - Costs associated with marketing and communicating fire awareness and volunteerism to the public.

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

- 411.354 **VOLUNTEER FIREMEN REINBURSEMENTS AND FUNCTIONS** - Funds set aside for various Township functions such as Community Days and the joint Fire Team picnic.
- 411.370 **MAINTENANCE - CELL TOWER** - Maintenance costs associated with the cell tower at the Township's Administrative Building.
- 411.400 **BACKGROUND CLEARANCES** - Costs incurred for various background clearance testing on volunteer firemen.
- 411.452 **CONTRACTED IT SERVICES** - Proportionate IT maintenance cost associated with SSI annual IT contract.
- 411.461 **TRAINING / SEMINARS / DUES / EMERGENCY MANAGEMENT CERTIFICATION - INSPECTOR** - Training and seminars and emergency management certification for the inspectors' and community education.
- 411.462 **TRAINING / SEMINARS / DUES / EMERGENCY MANAGEMENT CERTIFICATION - FIRE COMPANY** - Training and seminars and emergency management certification for the volunteers' and community education.
- 411.490 **COMMUNITY CELEBRATIONS** - Costs associated with the annual Fireworks Display at the Breinigville Park. These costs include the Allentown Band, signage, rental of regular and handicapped Porta Johns and sound system.
- 411.710 **BUILDING REPAIRS AND MAINTENANCE** - Building repairs and maintenance for Fire Stations #8, #25 and #56.
- 411.711 **HEAT** - Cost of gas heat, fuel oil, propane and natural gas for Fire Stations #8, #25 and #56.
- 411.712 **TELEPHONE SERVICE** - Telephone land lines for Fire Stations #8, #25, and #56.
- 411.713 **WATER** - Cost for water and well testing from Lehigh County Water Authority for Fire Stations #8, #25 and #56.
- 411.714 **TRASH HAULING** - The cost for trash pick-up for the Fire Stations #8, #25 and #56.
- 411.715 **SEWER** - The cost for sewer for Fire Stations #8, #25 and #56.

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

**PLANNING / ZONING**

- 414.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees
  
- 414.120 **SALARIES / WAGES** - Salaries and wages for the Planning and Zoning Department, Protective Services and Building Inspector.
  
- 414.140 **ZONING HEARING BOARD EXPENSES** - Zoning Hearing Board members each receive payment for meetings. 2019 rate is \$25.00 per meeting attended.
  
- 414.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
  
- 414.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.
  
- 414.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
  
- 414.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
  
- 414.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
  
- 414.198 **LIFE INSURANCE** - The Township provides Life Insurance, AD/D, STD and LTD for each full time employee.
  
- 414.210 **PLANNING / ZONING SUPPLIES** - The cost of paper supplies, office materials, note pads, etc.
  
- 414.231 **VEHICLE FUELS - GASOLINE** - Gasoline used for the Building Inspectors vehicle.
  
- 414.313 **VEHICLE REPAIRS & MAINTENANCE** - Any repairs and maintenance to the vehicles.

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

- 414.314 **ZONING BOARD LEGAL SERVICES AND REVISED SALDO AND ZONING BOOKS** - Steckel and Stopp Law Offices represents the Township in matters regarding the Zoning Hearing Board, also to revise the saldo and zoning books.
- 414.315 **ORDINANCE REVISION STUDY** - Costs associated with updating the Township's 10 year comprehensive plan.
- 414.316 **STENOGRAPHER** - A stenographer is required at all the Township Zoning Hearings.
- 414.341 **ADVERTISING** - The legal advertisements for the Township Zoning Hearing board meetings, special meetings.
- 414.415 **SEO PERMITS AND INSPECTIONS** - Cost of SEO Officer to review SEO permits and cost of inspections..
- 414.416 **GRADING PERMIT REVIEW / INSPECTIONS** - Cost for review of grading permits and cost of inspections.
- 414.417 **PLANNING, PERMITTING, ZONING AND CODE ENFORCEMENT** - Cost of planning reviews, zoning reviews and code enforcement.
- 414.419 **DCED FEES** - Department of Community and Economic Development fees.
- 414.420 **THIRD PARTY PERMIT REVIEW AND BUILDING INSPECTIONS** - Permit review and inspections for the Inspectors wages that are charged to the Township for inspections that are done within the Township.
- 414.452 **CONTRACTED IT SERVICES** - Proportionate IT maintenance cost associated with SSI annual IT contract.
- 414.460 **MEMBERSHIPS DUES / TRAINING / CONFERENCE / SUBSCRIPTIONS** - The Township is in different organizations and subscribe to various governmental magazines. Also, for training and conferences attend during the year.

**PUBLIC WORKS DEPARTMENT**

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

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

- 430.124 **SALARIES / WAGES** - Salaries and wages for road maintenance in the Township.
- 430.143 **DISPATCH ANSWERING SERVICE** - The answering service is used when the Township is not opened to answer important calls that need immediate attention.
- 430.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 430.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.
- 430.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 430.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 430.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 430.198 **LIFE INSURANCE** - The Township provides Life Insurance, AD/D, STD and LTD for each full time employee.
- 430.205 **WORKPLACE SAFETY** - For the Public Works employees to attend seminars of Workplace Safety. Also see account 430.460.
- 430.210 **OFFICE SUPPLIES / EQUIPMENT MAINTENANCE** - The office supplies needed in the Public Works Department and for equipment maintenance.
- 430.220 **OPERATING SUPPLIES** - This category consists of a wide range of various supplies that are purchased, such as hardware store supplies, grass seed, rain gear, etc.
- 430.226 **CUSTODIAL SUPPLIES** - Cleaning supplies for use in the Public Works Department.
- 430.231 **VEHICLE FUELS - GASOLINE** - Gasoline used for the Public Works vehicles.

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

- 430.232 **VEHICLE FUELS - DIESEL** - Diesel used for the Public Works vehicles.
- 430.250 **VEHICLE REPAIRS & MAINTENANCE - CONTRACTED** - Repairs by outside vendors.
- 430.321 **TELEPHONES** - Telephone cost that cover the Public Works Department telephones.
- 430.327 **RADIO MAINTENANCE** - To repair the radios that are equipped in each Township Public Works vehicle.
- 430.361 **ELECTRIC** - Cost for electric for the Public Works Building.
- 430.362 **NATURAL GAS** - Cost for natural gas for the Public Works Department.
- 430.373 **BUILDING MAINTENANCE / REPAIR** - The cost for maintenance and repairs for the Public Works Building.
- 430.374 **VEHICLE PARTS** - New account for 2015 - Old account number was 438.374
- 430.440 **UNIFORMS & SHOES** - The Township supplies uniforms and shoes to all Public Works employees.
- 430.441 **WORKPLACE DRUG / ALCOHOL CDL TEST** - Drug and Alcohol CDL Test are randomly taken.
- 430.452 **CONTRACTED IT SERVICES** - Proportionate IT maintenance cost associated with SSI annual IT contract.
- 430.460 **TRAINING / WORKPLACE SAFETY** - For the Public Works employees to attend Seminars and Public Works related training.
- 430.740 **EQUIPMENT RENTAL** - Costs associated with rental of mowers for the public works department.

**SNOW AND ICE REMOVAL**

- 432.140 **SALARIES / WAGES** - The salaries and wages for snow and ice removal in the Township.
- 432.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.

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

- 432.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.
- 432.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 432.220 **SALT & ANTI-SKID** - For the salt and anti-skid that will be used in the Township.
- 432.250 **MAINTENANCE** - General maintenance of the vehicles for the year.
- 432.740 **SNOW EQUIPMENT RENTAL AND PLOWING CONTRACTED** - Cost for renting machinery to be used for snow plowing.

**TRAFFIC LIGHTS AND STREET SIGNS**

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

**STREET / ROAD MAINTENANCE**

- 438.220 **OFFICE SUPPLIES / EQUIPMENT MAINTENANCE** - The office supplies needed for street and road maintenance.
- 438.245 **ASPHALT PATCHING MATERIALS** - The cost of asphalt patching materials for maintenance of the Township roads.
- 438.247 **STORM SEWER MATERIALS** - Pipes, storm drains and sewer related materials.
- 438.249 **STREET PAINTING MATERIALS** - The cost for materials for painting the lines in the Township.

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

- 438.250 **WEED SPRAYING** - The Township sprays Slow Grow weed spray on the Retention Ponds in the Township.
- 438.260 **MINOR OPERATING EQUIPMENT / SUPPLIES** - Small hand tools and small equipment, such as lawn mowers etc.
- 438.310 **STREET LINE PAINTING - CONTRACTED** - Cost for line painting by third party contractors.
- 438.373 **SMALL TOOLS** - The purchase of tools that maybe needed in the Public Works Department.
- 439.245 **CURB MECHANIZED PAVING** - The Township will improve several curb radii at intersections throughout the Township.
- 439.375 **GUIDERAILS** - The replacement of damaged guiderails throughout the Township.
- 439.606 **STREET RESURFACING AND OVERLAY** - This is the amount of money set aside from the General Fund to resurface the nearly one hundred miles of Township roadways.
- 439.792 **BRIDGE WORK - HAASADAHL ROAD** - Repairs needed on the bridge per PENNDOT's inspection.

**PARKS**

- 454.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program.
- 454.121 **SALARIES / WAGES INCLUDING PART-TIME** - Salaries and wages for the full time & part-time employees in the Parks Department.
- 454.131 **SEASONAL MAINTENANCE AND DETENTION PONDS** - Wages for Outside Contractors and Seasonal Maintenance employees to maintain the athletic fields at the parks and the detention ponds in the Township.
- 454.143 **DISPATCH ANSWERING SERVICE** - The answering service is used when the Township is not opened to answer important calls that need immediate attention.
- 454.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.

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

- 454.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.
- 454.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 454.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 454.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 454.198 **LIFE INSURANCE** - The Township provides Life Insurance, AD/D, STD and LTD for each full time employee.
- 454.220 **SUPPLIES / GENERAL EQUIPMENT** - The office supplies needed in the Parks Department and for equipment that is needed.
- 454.222 **ATHLETIC FIELD SURFACE MAINTENANCE**- Cost for the maintenance of the fields located at the parks in the Township.
- 454.250 **MAINTENANCE / REPAIR OF PARK VEHICLES** - The cost for maintenance and repair of the park vehicles.
- 454.361 **ELECTRIC FOR PARK FACILITIES** - The cost for electric for the park buildings, facilities, bathrooms and concession stands.
- 454.375 **GENERAL MAINTENANCE - BUILDING** - The cost for maintenance and repairs for the Parks Building.
- 454.455 **WEED SPRAYING** - The cost for weed spray for the Upper Macungie Township Parks.
- 454.460 **TRAINING / WORKPLACE SAFETY** - For the parks employees to attend seminars and park related training.
- 454.600 **MAINTENANCE / OTHER PARKS & RETENTION PONDS** - The cost of maintenance for the other parks and retention ponds.

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

- 454.610 **GRANGE ROAD PARK** - Repairs and maintenance for the park.
- 454.620 **UPPER MACUNGIE PARK** - Repairs and maintenance for the park.
- 454.630 **RICKY PARK** - Repairs and maintenance for the park.
- 454.640 **LONE LANE PARK** - Repairs and maintenance for the park.
- 454.641 **SPLASH PARK** - Expenses associated with the maintenance of the operation of the park including chemicals, lighting, etc.
- 454.650 **BREINIGSVILLE PARK** - Repairs and maintenance for the park.
- 454.722 **PARK AMENITIES** - Monies set aside for supplies such as park tables, benches, grills, roofs, etc.
- 454.723 **INDEPENDENT PARK** - Repairs and maintenance for the park.
- 454.724 **ELECTRIC FOR INDEPENDENT PARK** - Cost for the electric at 150 Independent Road.
- 454.726 **INDEPENDENT PARK REFUNDS** - Refunds of security deposits.

**RECREATION**

- 451.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program.
- 451.120 **SALARIES / WAGES** - Salaries and wages for the Township's Recreation and Events Coordinator.
- 451.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 451.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.

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

- 451.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 451.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 451.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 451.198 **LIFE INSURANCE** - The Township provides Life Insurance, AD/D, STD and LTD for each full time employee.
- 451.220 **OPERATING SUPPLIES** - Cost of supplies used by recreation for various park and recreation functions.
- 451.317 **SPORTS CLINICS AND PROGRAMS** - The expense that occurs when holding sports clinics and different programs in the Township.
- 451.702 **COMPUTER SOFTWARE & HARDWARE** - Recreation software and kiosk costs.

**MISCELLANEOUS**

- 456.500 **MISCELLANEOUS DONATIONS BY THE TOWNSHIP** - Any associations and foundations that the Township donates to.
- 456.501 **REFUNDS PAID BY THE TOWNSHIP** - Monies set aside for any refunds the Township needs to reimburse.
- 456.502 **SUPPLIES FOR KITCHEN** - Kitchen supplies needed for various meetings throughout the year.
- 456.503 **DISCOUNT AMUSEMENT TICKETS** - Township refunds the supplier for the sale of the amusement tickets.
- 456.504 **RELEASE OF CONSTRUCTION ESCROW FUNDS** - Funds from escrow accounts transferred to the General Account to facilitate refund to developers and owners.

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

- 456.505 **RETURN OF UNUSED ADMINISTRATIVE ESCROW FUNDS** - Funds from escrow accounts transferred to the General Fund to return to developers.
- 456.506 **SPORTS CLINICS AND PROGRAMS** - The expense that occurs when holding sports clinics and different programs in the Township. (2018 - see account #451.317)
- 456.507 **RETURN OF UNUSED ZONING ESCROWS** - Funds from escrow accounts transferred to the General Fund to return to developers.
- 456.510 **COLLECTION FEES** - Fees charged for collection of past due accounts.

**CIVIC**

- 457.501 **COMMUNITY CELEBRATIONS** - Funds set aside for July 4th Fireworks.
- 457.502 **LEHIGH COUNTY SENIOR CITIZENS** - The Township donates to the Lehigh County Senior Citizens, Fogelsville and Trexlertown Senior Citizens.
- 457.504 **STRAY ANIMAL & DEER PICK-UP** - 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 **LEHIGH COUNTY CHILD ABUSE, MERT TEAM, AND MEALS ON WHEELS** - The Township donates to the Lehigh County Child Abuse, Mert Team and Meals on Wheels.

**INTERGOVERNMENTAL EXPENSE**

- 480.010 **MISCELLANEOUS EXPENDITURES** - Any expenditures not covered by any other line items.
- 495.002 **TRANSFER TO STREET LIGHT FUND** - Transferred from General Fund 01 to Street Light Fund 02.to cover deficit in fund.
- 492.004 **TRANSFER TO FIRE FUND** - Transferred from General Fund 01 to Fire Alarm Fund 04 to cover deficit in fund.
- 492.010 **TRANSFER TO STORM WATER MAINTENANCE FUND** - Transfer from General Fund 01 to Storm Water Maintenance Fund 20 to cover deficit in fund.

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

492.031 **TRANSFER TO CAPITAL EQUIPMENT FUND** - Transfer annual defined amount from Fund 01 to the Capital Equipment Fund 31.

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**STREET LIGHT FUND 02**

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

**UPPER MACUNGIE TOWNSHIP  
STREET LIGHTS FUND 02 -**

**FUND 02 REVENUE 2019**

301.110 **STREET LIGHT TAXES - Current Year** - Any persons whose property is within two hundred fifty feet of a street light is charged a street light tax.

301.210 **STREET LIGHT TAXES - Prior Year** - This revenue item is money collected by the tax collector for the previous year.

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

**FUND 02 - EXPENSES 2019**

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**FIRE PROTECTION FUND (HYDRANTS) 03**

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

**UPPER MACUNGIE TOWNSHIP  
FIRE PROTECTION (HYDRANTS) FUND 03 -**

**REVENUE 2019**

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

**FUND 03 - EXPENSES 2019**

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**FIRE FUND (ALARMS) 04**

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

**UPPER MACUNGIE TOWNSHIP  
FIRE FUND (ALARMS) 04 -**

**REVENUE 2019**

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

**EXPENSES 2019**

- 411.190 **FIRE FIGHTER REIMBURSEMENTS** - Payments made to the three volunteer fire companies in the Township based on volunteer participation in fire calls and training.

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**REFUSE & RECYCLING FUND 05**

**REVENUE**

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**REFUSE & RECYCLING FUND 05**

**EXPENSES**

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**REFUSE & RECYCLING FUND 05**

**EXPENSES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
428.232 VEHICLE FUELS - DIESEL	\$17,000	\$0	\$15,000	\$10,249	\$15,000	\$6,840	\$15,000
<b>TOTAL LEAF &amp; YARD WASTE COLLECTION</b>	<b>\$161,000</b>	<b>\$66,152</b>	<b>\$151,000</b>	<b>\$70,194</b>	<b>\$151,000</b>	<b>\$36,660</b>	<b>\$123,000</b>
<b>CAPITAL EXPENSES</b>							
427.741 EQUIPMENT CAPITAL EXPENSE (GRANT FUNDED)	\$0	\$0	\$0	\$0	\$0	\$450,245	\$185,000
492.031 TRANSFERRED TO CAPITAL EQUIPMENT FUND #31	\$330,000	\$0	\$180,000	\$0	\$180,000	\$0	\$0
<b>TOTAL CAPITAL EXPENSES:</b>	<b>\$330,000</b>	<b>\$0</b>	<b>\$180,000</b>	<b>\$0</b>	<b>\$180,000</b>	<b>\$450,245</b>	<b>\$185,000</b>
<b>TOTAL REFUSE &amp; RECYCLING EXPENSES</b>	<b>\$2,405,780</b>	<b>\$1,938,844</b>	<b>\$2,197,267</b>	<b>\$1,898,437</b>	<b>\$2,197,267</b>	<b>\$1,353,699</b>	<b>\$2,225,667</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>-\$338,280</b>	<b>\$363,377</b>	<b>-\$154,767</b>	<b>\$252,757</b>	<b>-\$106,767</b>	<b>\$545,323</b>	<b>\$148,633</b>
<b>BALANCE FORWARD</b>	<b>\$2,230,000</b>	<b>\$2,644,117</b>	<b>\$2,357,025</b>	<b>\$2,603,513</b>	<b>\$2,693,693</b>	<b>\$3,291,346</b>	<b>\$2,572,358</b>
<b>ENDING BALANCE</b>	<b>\$1,891,720</b>	<b>\$3,007,494</b>	<b>\$2,202,258</b>	<b>\$2,856,270</b>	<b>\$2,586,926</b>	<b>\$3,836,669</b>	<b>\$2,720,991</b>
<b>TOTAL ASSIGNED</b>	<b>\$1,370,000</b>	<b>\$2,437,820</b>	<b>\$1,857,025</b>	<b>\$2,160,956</b>	<b>\$1,857,025</b>	<b>\$1,887,361</b>	<b>\$1,902,161</b>
<b>TOTAL UNASSIGNED</b>	<b>\$521,720</b>	<b>\$569,674</b>	<b>\$345,233</b>	<b>\$695,314</b>	<b>\$729,901</b>	<b>\$1,949,308</b>	<b>\$818,830</b>

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

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

**UPPER MACUNGIE TOWNSHIP**  
**FUND 05 - EXPENSES 2019**

**REFUSE & RECYCLING**

- 427.012 **PRINTING** - Cost of printing envelopes, letterhead and billing invoices.
- 427.013 **POSTAGE** - Mailing costs for billing invoices, letter, etc.
- 427.014 **LEGAL FEES** - Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.
- 427.015 **RECYCLE BINS AND TRASH CARTS** - These are the costs to purchase additional carts and bins for new homes added to Township.
- 427.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for employees designated in General Government Administration.
- 427.120 **SALARIES / WAGES INCLUDING PART TIME** - These costs are reimbursed to Upper Macungie Township from the Refuse Account cover the operation of the Authority.
- 427.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 427.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.
- 427.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 427.196 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 427.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 427.198 **LIFE INSURANCE** - The Township provides Life Insurance, AD/D, STD and LTD for each full time employee.
- 427.311 **AUDITING SERVICES** - The annual audit is performed by Maillie, CPA's.

**UPPER MACUNGIE TOWNSHIP**  
**FUND 05 - EXPENSES 2019**

**REFUSE & RECYCLING**

- 427.312 **OVERHEAD** - Cost of oversight and management of the Refuse and Recycling Department. 2019 cost - \$21,787.
- 427.350 **INSURANCE** - Cost of various insurance coverages passed on by the Township's policy.
- 427.368 **RECYCLING PROGRAM - ELECTRONICS & SHREDDING** - The cost to the Township for the third party fees related to the disposal of the items collected during the Township recycling events.
- 427.383 **OFFICE RENTAL** - Township facility rental of \$6,153 annually.
- 427.384 **GARAGE RENTAL** - Public Works facility rental of \$125,675 annually.
- 427.452 **CONTRACTED IT SERVICES** - Proportionate IT maintenance cost associated with SSI annual IT contract.
- 427.700 **COLLECTION FEES** - Fees charged for collection of past due accounts.
- 427.702 **SERVICES (CONTRACTED)** - Paid to the Contractor (Waste Management) based on the bid price to cover the Township's collection of trash and recycling.

**LEAF AND YARD WASTE COLLECTION**

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

**UPPER MACUNGIE TOWNSHIP  
FUND 05 - EXPENSES 2019**

**REFUSE & RECYCLING**

**CAPITAL**

- 427.741 **EQUIPMENT CAPITAL EXPENSES** - Purchases made to acquire and replace fixed assets used for refuse and recycling functions.
- 492.031 **TRANSFERRED TO CAPITAL EQUIPMENT FUND #31** - Funds transferred for Capital Equipment acquisitions.

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**SEWER REVENUE FUND 08**

**REVENUES**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b>INTEREST EARNINGS:</b>							
341.004 INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$48,916	\$0	\$86,845	\$170,000
341.010 INTEREST ON BANK ACCOUNT	\$6,100	\$0	\$25,000	\$2,369	\$70,000	\$1,117	\$1,000
341.020 INTEREST ON PAST DUE ACCOUNTS	\$6,000	\$8,911	\$6,000	\$9,457	\$6,000	\$6,900	\$6,000
<b>TOTAL INTEREST EARNINGS</b>	<b>\$12,100</b>	<b>\$8,911</b>	<b>\$31,000</b>	<b>\$60,742</b>	<b>\$76,000</b>	<b>\$94,862</b>	<b>\$177,000</b>
<b>SEWER RENTALS &amp; FEES:</b>							
341.030 LATE PENALTIES	\$17,000	\$18,120	\$17,000	\$16,363	\$17,000	\$11,897	\$15,000
364.010 LCA INDUSTRIAL SURCHARGES	\$0	\$0	\$0	\$0	\$45,000	\$0	\$0
364.012 INDUSTRIAL & COMMERCIAL USAGE FEES	\$4,706,000	\$5,489,019	\$4,460,000	\$4,876,201	\$4,460,000	\$3,875,802	\$4,500,000
364.014 RESIDENTIAL USAGE FEES	\$2,200,000	\$2,267,996	\$2,200,000	\$2,340,201	\$2,265,000	\$2,176,013	\$2,350,000
364.015 UNUSED SEWER ALLOCATION CHARGES	\$0	\$135,985	\$100,000	\$122,325	\$110,000	\$108,875	\$125,000
364.017 INSPECTION FEES-LATERALS	\$11,000	\$9,038	\$11,000	\$9,100	\$11,000	\$17,423	\$11,000
364.018 SAMPLING ANALYSIS CHARGES	\$55,000	\$75,141	\$55,000	\$72,536	\$60,000	\$31,761	\$65,000
364.019 ADMINISTRATIVE CHARGES	\$5,000	\$5,441	\$5,000	\$11,851	\$5,000	\$14,833	\$10,000
364.020 TESTING FEE REIMBURSEMENT	\$0	\$0	\$9,500	\$10,010	\$13,000	\$21,808	\$15,000
398.001 LOWHILL/WEISENBERG TOWNSHIPS REIMBURSMENTS	\$9,500	\$10,399	\$9,500	\$8,876	\$8,000	\$6,189	\$8,000
398.002 LOWER MACUNGIE TOWNSHIP REIMBURSEMENTS	\$3,000	\$4,475	\$3,000	\$3,290	\$1,000	\$3,407	\$3,000
<b>TOTAL SEWER RENTALS &amp; FEES</b>	<b>\$7,006,500</b>	<b>\$8,015,614</b>	<b>\$6,870,000</b>	<b>\$7,470,753</b>	<b>\$6,995,000</b>	<b>\$6,268,008</b>	<b>\$7,102,000</b>
<b>ADDITIONAL REVENUE:</b>							
380.020 LIENS	\$5,000	\$0	\$3,000	\$0	\$1,000	\$0	\$1,000
380.030 LEGAL FEES	\$500	\$4,333	\$500	\$2,464	\$500	\$3,520	\$500
380.099 MISC. REVENUE	\$2,000	\$61,474	\$1,000	\$57,073	\$1,000	\$142,765	\$1,000
380.150 COLLECTION FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000
<b>TOTAL ADDITIONAL REVENUE</b>	<b>\$7,500</b>	<b>\$65,807</b>	<b>\$4,500</b>	<b>\$59,537</b>	<b>\$2,500</b>	<b>\$146,285</b>	<b>\$11,500</b>
<b>TOTAL SEWER REVENUES</b>	<b>\$7,026,100</b>	<b>\$8,090,332</b>	<b>\$6,905,500</b>	<b>\$7,591,032</b>	<b>\$7,073,500</b>	<b>\$6,509,155</b>	<b>\$7,290,500</b>
<b>BALANCE FORWARD</b>	<b>\$3,900,000</b>	<b>\$5,268,964</b>	<b>\$6,014,510</b>	<b>\$5,268,964</b>	<b>\$8,330,253</b>	<b>\$10,319,315</b>	<b>\$7,765,728</b>
<b>TOTAL AVAILABLE</b>	<b>\$10,926,100</b>	<b>\$13,359,296</b>	<b>\$12,920,010</b>	<b>\$12,859,996</b>	<b>\$15,403,753</b>	<b>\$16,828,470</b>	<b>\$15,056,228</b>

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**SEWER REVENUE FUND 08**

**EXPENSES**

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

# UPPER MACUNGIE TOWNSHIP

## 2019 BUDGET

### SEWER REVENUE FUND 08

#### EXPENSES

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**SEWER REVENUE FUND 08**

**EXPENSES**

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

**UPPER MACUNGIE TOWNSHIP**  
**SEWER FUND 08 -**

- 429.140 **SEWER WAGES** - These costs are reimbursed to Upper Macungie Township to cover the operation of the Sewer Fund.
- 429.156 **HEALTH INSURANCE** - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.
- 429.158 **LIFE INSURANCE** - The Township provides Life Insurance, AD/D, STD and LTD for each full time employee.
- 429.159 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 429.161 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 429.162 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.
- 429.163 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees
- 429.164 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 429.191 **UNIFORMS** - The cost of purchasing and cleaning of uniforms, and purchasing shoes and boots for the Sewer Crew.
- 429.195 **TRAINING** - The cost to send or have people come to the Township to train employees on new technology or safety systems.

**SUPPLIES / EQUIPMENT**

- 429.143 **DISPATCH ANSWERING SERVICE** - Cost to have third party, after hours service for emergency calls.
- 429.205 **WORKPLACE SAFETY (TRAINING/GEAR)** - The cost of small items such as signage or training that would relate to safety either in the field or office.

**UPPER MACUNGIE TOWNSHIP**  
**SEWER FUND 08 -**

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

**SEWER DEPARTMENT SERVICES**

- 429.218 **IT MAINTENANCE** - Cost to repair the computers and peripheral IT equipment that are not covered under contracts.
- 429.219 **MISCELLANEOUS** - Expenses that do not have an exact line item.
- 429.239 **PUMP STATION - FUELS** - This is the cost to refill the propane tanks that supply backup fuel to run the electrical generators in the event of a power failure.
- 429.311 **AUDITING SERVICES** - The annual audit is performed by Maillie, CPA's.
- 429.313 **ENGINEERING SERVICES** - Costs incurred by the Engineering firm relating to Sewer Fund business which is not reimbursed by developers and customers.
- 429.314 **LEGAL SERVICES** - Costs incurred by the Solicitor relating to Sewer Fund business which is not reimbursed by developers and customers.
- 429.316 **TESTING FEES** - Cost of LCA testing of Coke and Ocean Spray extra-strengths.

**UPPER MACUNGIE TOWNSHIP**  
**SEWER FUND 08 -**

- 429.321 **TELEPHONE** - Telephone equipment maintenance and rentals located in the office and pump stations.
- 429.325 **POSTAGE** - Mailing costs for billing invoices, letters, etc.
- 429.341 **ADVERTISING** - The cost associated with notifying the public.
- 429.342 **PRINTING** - Cost of printing envelopes, letterhead, billing invoices, etc.
- 429.350 **INSURANCE** - The entire sewer system, including employee liability is covered under various insurance policies.
- 429.363 **ELECTRIC (PUMP STATIONS)** - The cost of operating the sewage pumps and stations.
- 429.374 **REPAIRS & MAINTENANCE (MAINS, MANHOLES & LATERALS)** - Costs associated with repairing man holes, streets above the sewer system and related supplies.
- 429.375 **REPAIRS & MAINTENANCE - PUMP STATION EQUIPMENT** - The costs related to the operation and maintenance of the various sewage pump stations in the Township.
- 429.376 **REPAIRS & MAINTENANCE - PUMP STATION BLDGS/PROP** - 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)** - 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)** - Costs associated with lining and replacement to sewer lines and laterals to help reduce inflow and infiltration.
- 429.415 **REFUNDS** - The cost to refund incorrect payments.
- 429.451 **CONTRACTED IT SERVICES** - Proportionate IT maintenance cost associated with SSI annual IT contract.
- 429.452 **FLOW METER MAINTENANCE** - Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.

**UPPER MACUNGIE TOWNSHIP**  
**SEWER FUND 08 -**

- 429.470 **LCA WESTERN LEHIGH INTERCEPTOR CHARGES** - These are the payments made to the Lehigh County Authority for the flow of sewage from the Township.
- 429.471 **LCA RELIEF INTERCEPTOR PHASE I CHARGES** - Payments made to Lehigh County Authority for the flow of sewage through the Phase I relief interceptor.
- 429.472 **LCA RELIEF INTERCEPTOR PHASE II CHARGES** - Payments made to Lehigh County Authority for the flow of sewage through the Phase II relief interceptor.
- 429.473 **LCA INDUSTRIAL CHARGES** - Payment made to Lehigh County Authority for the extra charges of BOD associated with various industrial users.
- 429.475 **LCA DEBT SERVICE CHARGES** - Costs charge to the Township by LCA for debt related to improvements.
- 429.480 **AUTHORITY FEES** - Charges associated with PA1 Calls and DEP.
- 429.700 **COLLECTION FEES** - Fees charged for collection of past due accounts.

**SEWER DEPARTMENT CAPITAL OUTLAY**

- 429.670 **CAPITAL IMPROVEMENTS** - These funds are spent on capital purchases such as trucks, upgrading pumps and equipment and new sewer lines.

**TRANSFERS & MISCELLANEOUS**

- 429.009 **OVERHEAD** - Cost of oversight and management of the Sewer Department to be reimbursed to Upper Macungie Township.
- 429.010 **TOWNSHIP FACILITY RENTAL** - Rental associated with the administrative office site to be reimbursed to Upper Macungie Township.
- 429.011 **PUBLIC WORKS FACILITY RENTAL** - Rental associated with public works facilities for storage of the Sewer Fund vehicles and equipment.
- 492.018 **TRANSFER TO CAPITAL RESERVE** - Funds transferred to Capital Reserve from payment of future Capital Expenditures.
- 429.900 **MISCELLANEOUS (INCLUDES COKE TESTING)** - Small expenditures that do not fit into a specific category includes High Strength sampling for the Coca-Cola Plant which is passed along to LCA.

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

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

**UPPER MACJUNGIE TOWNSHIP**

**2019 BUDGET**

**SEWER CAPITAL RESERVE FUND 18**

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

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

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

**UPPER MACUNGIE TOWNSHIP**  
**FUND 18 - REVENUES 2019**

**SEWER CAPITAL RESERVE**

- 341.010 **INTEREST EARNINGS** - Interest earned on investments by trustee.
- 364.011 **TAPPING FEES** - Revenue received from new sewer connections.
- 364.015 **ALLOCATION (UNUSED CAPACITY) CHARGE** - Revenue received from industrial & commercial customers that do not use their full sewer allocation.
- 364.016 **NEW ALLOCATION (CAPACITY) CHARGE** - Revenue received from new construction application fees.
- 364.017 **PUMP STATION CHARGES** - Revenue from new development in the Rabenold Pump Station sewer shed.
- 392.008 **TRANSFERRED FROM THE SEWER REVENUE FUND** - Funds transferred from the Sewer Revenue Fund 08 to the Sewer Capital Reserve Fund 18.
- 392.018 **TRANSFERRED FROM FUND 18 BALANCE FORWARD** - Amounts equaling capital expenditures, transferred from past accumulated balances.

**FUND 18 - EXPENSES 2019**

**SEWER CAPITAL RESERVE**

- 429.313 **ENGINEERING** - Cost incurred by Engineering firm relating to Authority business which is not reimbursed by developers and customers. Includes SCRAP work.
- 429.400 **MANAGEMENT FEES** - Fees charged by the Trustee (BB&T) for managing the account.
- 429.605 **UPGRADED COMPUTER HUB AND PATCH PANEL** - Safety improvement and changes to Sewer Authority payment counter area.
- 429.610 **CIPP MAINS** - Lining of Authority clay pipe sewer lines.
- 429.611 **CIPP LATERALS** - Lining of Authority clay pipe sewer lateral lines.
- 429.620 **MANHOLE LININGS** - Rebuild and lining of various manholes in the system through Utility Services Group contract.
- 429.630 **MANHOLE REPAIRS** - Repair various manhole entry ways.
- 429.631 **TEMPORARY METERING** - Installation of portable flow meters in areas of lined mains to evaluate the effectiveness of our I&I removal.

**UPPER MACUNGIE TOWNSHIP**  
**FUND 18 - EXPENSES 2019**

**SEWER CAPITAL RESERVE**

- 429.632 **I&I INSPECTIONS** - Individual inspection of residential homes for proper drainage of storm water.
- 429.640 **SCADA/ANALYZERS** - Improvements to pump station analyzers.
- 429.650 **PUMP STATION EMERGENCY BYPASSES** - Add bypasses to system pump stations.
- 429.660 **CONSTRUCTION AT NEW APPLEWOOD PUMP STATION** - Project to enhance system with developer to bear majority of the cost.
- 429.662 **RABENOLD PUMP STATION UPGRADES -**
- 429.663 **APPLEWOOD PUMP STATION DOWNSTREAM UPGRADES -**
- 429.664 **RABENOLD PUMP STATION PIPE UPGRADES (I-78 CROSSING)**
- 429.670 **METER REPAIR AND/OR REPLACE** - Identify and repair or replace faulty system
- 429.700 **VEHICLES** - Acquire either new or replacement vehicles for the maintenance of the system. (New JetVac truck in 2019).
- 472.300 **LEHIGH COUNTY AUTHORITY DEBT SERVICE**

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

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/18	2019 Budget
<b>REVENUE</b>							
341.010 INTEREST EARNINGS	\$400	\$0	\$400	\$82	\$0	\$10,557	\$17,000
354.070 GRANTS	\$905,165	\$12,238	\$862,747	\$45,487	\$115,947	\$0	\$86,000
367.210 RECREATION FEES FROM DEVELOPERS	\$1,050,824	\$486,984	\$1,351,632	\$457,947	\$1,451,928	\$181,524	\$639,684
392.019 TRANSFERRED FROM FUND 19 BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$701,316
<b>TOTAL REVENUE</b>	<b>\$1,956,389</b>	<b>\$499,222</b>	<b>\$2,214,779</b>	<b>\$503,516</b>	<b>\$1,567,875</b>	<b>\$192,081</b>	<b>\$1,444,000</b>
<b>TOTAL FUND BALANCE FORWARD</b>							
	\$1,600,000	\$1,669,898	\$1,072,896	\$1,572,036	\$1,072,896	\$1,441,045	\$518,645
<b>TOTAL REVENUE &amp; AND FUND BALANCE AVAILABLE</b>	<b>\$3,556,389</b>	<b>\$2,169,120</b>	<b>\$3,287,675</b>	<b>\$2,075,552</b>	<b>\$2,640,771</b>	<b>\$1,633,126</b>	<b>\$1,962,645</b>
<b>EXPENSE</b>							
439.790 PUBLIC WORKS EQUIPMENT PURCHASE	\$65,800	\$24,109	\$0	\$0	\$0	\$0	\$0
454.313 ENGINEERING	\$402,949	\$88,814	\$523,372	\$117,810	\$228,389	\$45,883	\$983,000
454.600 RECREATION PARK PROJECTS (IN HOUSE CONSTRUCTION)	\$260,062	\$9,453	\$562,612	\$22,315	\$0	\$163,603	\$120,000
454.610 RECREATION PROJECTS (CONTRACTED SERVICES)	\$112,000	\$173,876	\$0	-\$1,528	\$812,000	\$2,563	\$0
454.611 TOWNSHIP RECREATION CENTER	\$0	\$0	\$0	\$0	\$860,000	\$190,178	\$255,000
454.670 GRANT PROJECTS (CONTRACTED SERVICES)	\$1,642,682	\$277,953	\$2,054,248	\$495,910	\$329,947	\$68,885	\$86,000
<b>TOTAL EXPENSES</b>	<b>\$2,483,493</b>	<b>\$574,205</b>	<b>\$3,140,232</b>	<b>\$634,507</b>	<b>\$2,230,336</b>	<b>\$472,112</b>	<b>\$1,444,000</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>(\$527,104)</b>	<b>-\$74,983</b>	<b>-\$925,453</b>	<b>-\$130,991</b>	<b>-\$662,461</b>	<b>-\$280,031</b>	<b>\$0</b>
<b>BALANCE FORWARD</b>	<b>\$1,600,000</b>	<b>\$1,669,898</b>	<b>\$1,072,896</b>	<b>\$1,572,036</b>	<b>\$1,072,896</b>	<b>\$1,441,045</b>	<b>\$518,645</b>
<b>ENDING BALANCE</b>	<b>\$1,072,896</b>	<b>\$1,594,915</b>	<b>\$147,443</b>	<b>\$1,441,045</b>	<b>\$410,435</b>	<b>\$1,161,014</b>	<b>\$518,645</b>
<b>TOTAL ASSIGNED</b>	<b>\$1,072,896</b>	<b>\$1,594,915</b>	<b>\$147,443</b>	<b>\$1,441,045</b>	<b>\$410,435</b>	<b>\$1,219,961</b>	<b>\$518,645</b>
<b>TOTAL UNASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

**UPPER MACUNGIE TOWNSHIP**  
**FUND 19 - REVENUES 2019**

**RECREATION CAPITAL**

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts and investments.
- 354.070 **GRANTS** - Funds received from various Grants applied for by the Township.
- 367.210 **RECREATION FEES FROM DEVELOPERS** - Fees paid by developers allocated for recreation projects.
- 392.019 **TRANSFERRED FROM REC CAPITAL FUND BALANCE**

**FUND 19 - EXPENSES 2019**

**RECREATION CAPITAL**

- 439.790 **PUBLIC WORKS EQUIPMENT PURCHASES** - Acquire equipment for Public Works Department.
- 454.313 **ENGINEERING** - Cost of engineering for Parks and Recreation.
- 454.600 **RECREATION PARK PROJECTS (IN HOUSE CONSTRUCTION)** - Park projects utilizing Township employees.
- 454.610 **RECREATION PROJECTS (CONTRACTED SERVICES)** - Park Projects utilizing outside contractors.
- 454.611 **TOWNSHIP RECREATION CENTER** - Costs associated with the initial construction phase of the recreation center.
- 454.670 **GRANT PROJECTS (CONTRACTED SERVICES)** - Contracted services paid from funds received from Grants.

Revenues and Expenses - Park Facilities and Fields  
 Date: October 12, 2018 Approved & Pending Grants

Park	Description	Revenue				Expenses			Notes
		Total Fund Balance Forward - 8/31/17	354,070 Grants	367,210 Rec. Fees from Developers	Start Date	454,313 Rec Cap Fund	Grant	Township Match	
1 Independent Park	Spray Irrigation				2019		\$60,000		Twp - no grant
2 Breinigsville Park West	Trails from Breinigsville Park West to the surrounding subdivisions and park		\$86,000		2019		\$86,000		Agreement # BRC-PRD-20-39, project cost of \$178,700
3 Breinigsville Park West	Construction				2019	\$30,000			Twp - no grant
4 Grange Road Park	Community Center					\$400,000			
5 Grange Road Park	Community Center					\$250,000			
6 Grange Road Park	Spray Irrigation					\$60,000			
7 Grange Road Park	Rain Garden					\$10,000			
8 Grange Road Park	Fencing					\$15,000			
9 Grange Road Park	NPDES Permit				2019	\$42,000			Twp - no grant
10 Grange Road Park	NPDES Permit				2019	\$52,000			Twp - no grant
11 Grange Road Park	Three (3) tennis courts				2019	\$124,000			Twp - no grant
12 DCT SealMaster Lot 5 Iron Run Park 100 Phase1 Lot 2 Pad sites 67 Werley Parkland Field Ph 5 Steven Funeral				\$639,684	2018				
13 Haasen Creek Restoration	stream restoration								DEP Grant Contract # 7C-FA-28.0
14 KRE	REC Fee			xxx,xxx					
15 Air Products	REC Fee			xxx,xxx					
		Totals: \$1,638,636	\$86,000	\$639,684	<b>\$2,364,320</b>	\$983,000	\$86,000	\$120,000	<b>\$1,189,000</b>
						Total Engineering Costs @ 20%:			\$237,800
						Total Expense			\$1,426,800
						Total Revenue			\$2,364,320
						Balance			\$937,520

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

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

**UPPER MACUNGIE TOWNSHIP**  
**FUND 20 - REVENUES 2019**

**STORMWATER MAINTENANCE**

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 354.070 **INTERN GRANT** - Grant to help cover the cost of the hiring of an intern to assist with our MS4 program.
- 361.035 **DEVELOPER CONTRIBUTIONS** - Funds received by Developers for the maintenance of the retention ponds.
- 392.010 **TRANSFER FROM GENERAL FUND** - Funds transferred from the General Fund to the Stormwater Maintenance Fund

**FUND 20 - EXPENSES 2019**

**STORMWATER MAINTENANCE**

- 446.150 **INTERN WAGES** - Wages for intern assisting with our MS4 program.
- 446.192 **EMPLOYER FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totaling 7.65%.
- 446.194 **PA UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of employees \$10,000 wages annually.
- 446.195 **WORKERS COMPENSATION** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 446.310 **TMDL PLAN** - A plan required for our MS4 renewal to reduce the Total Suspended Solids in the Little Cedar Creek.
- 446.311 **POLLUTION REDUCTION PLAN** - A plan required for our MS4 renewal to address impairments identified with 8 waterways in the Township.
- 446.313 **ENGINEERING** - Costs incurred by the Engineering firm relating to Stormwater business which is not reimbursed by developers and customers.

**UPPER MACUNGIE TOWNSHIP**  
**FUND 20 - EXPENSES 2019**

**STORMWATER MAINTENANCE**

- 446.316 **SAMPLING & TESTING** - 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** - Cost for public education and outreach includes bill stuffers, workshops and education material.
- 446.450 **STREET SWEEPING DISPOSAL** - Cost of disposal of sweeping material at a landfill if needed.
- 446.460 **TRAINING** - The cost to send or have people come to the Township to train employees on new technology or safety systems.

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**MEDICAL EXPENSE FUND 21**

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

**UPPER MACUNGIE TOWNSHIP**  
**FUND 21 - REVENUE 2019**

**MEDICAL**

- 341.010 **INTEREST ON INVESTMENTS** - Earnings due to investment of excess funds in CD's, Collateralized Pools and U.S. Treasury investments under Act 72.
- 341.019 **HEALTH INSURANCE DIVIDENDS** - Surplus of claim funds from the previous year returned to the Township.

**FUND 21 - EXPENSES 2019**

**MEDICAL**

- 402.156 **PCOR** - Federal tax mandated by Affordable Care Act. Professional Centered Outreach Research Institute Fee.
- 402.157 **TRANSITIONAL REINSURANCE TAX** - Mandated by Affordable Care Act, 2014 - 2016. This tax ceased in 2017.
- 492.010 **TRANSFERRED TO GENERAL FUND** - Funds transferred to General Fund to pay above noted taxes.

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**TOWNSHIP CAPITAL RESERVE FUND 30**

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

**UPPER MACUNGIE TOWNSHIP**  
**FUND 30 - REVENUE 2019**

**TOWNSHIP CAPITAL RESERVE**

- 341.010 **INTEREST EARNINGS** - Interest received on investments from managed account.
- 343.000 **INVESTMENT GAINS**- Net gains (losses) associated with the performance of the fund pursuant to the parameters set by the Township's investment committee and subsequently followed by the investment of funds by the Trustee (currently BB&T Bank).
- 392.001 **TRANSFERRED FROM GENERAL FUND** - Funds transferred from the General Fund to Capital reserve for future Capital Improvements.

**FUND 30 - EXPENSES 2019**

**TOWNSHIP CAPITAL RESERVE**

- 400.000 **TRUSTEE FEES**- Fees charged to the fund for investment of funds and trustee services.
- 409.313 **ENGINEERING AND ARCHITECTURE** - Funds set aside for design of a future Municipal Facility.
- 409.452 **TOWNSHIP RECREATION CENTER** - (2017) Funds set aside for the building of a recreation center for the Township. Estimated budgetd costs include: site work - \$900,000; Architect - \$300,000; basic structure - \$1,200,000; and contingency - \$100,000.
- 409.731 **AIR CONDITIONING MUNICIPAL BUILDING** - Funds set aside for new air conditioning system for the Municipal Building.

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

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

UPPER MACUNGIE TOWNSHIP		
2019 ESTIMATE OF PROCEEDS		
FROM SALE OF FIXED ASSETS		
Asset Description	Department	Estimate Amount of Proceeds
2013 Ford Interceptor (#12-38 patrol unit) (94K Miles)	Police	\$5,000
2004 Mack Truck #1	Public Works	\$35,000
2012 Ford F-350 Pickup	Public Works	\$17,000
(2) Laser Mowers @ \$2,500 ea.	Parks	\$5,000
2006 Ford Pickup	Planning/Permit	\$6,000
2011 Chevy Tahoe	Planning/Permit	\$10,000
<b>TOTAL</b>		<b>\$78,000</b>

UPPER MACUNGIE TOWNSHIP

2019 BUDGET

CAPITAL EQUIPMENT FUND 31

POLICE

31.410.242

Acquisition Needed Items	Replacing	Serial or VIN	Mileage	Funding Source	Ledger Acct. #	Cost
(2) HPE Servers				Capital Equipment Fund	31.410.242	\$ 135,367
2019 Dodge Charger AWD (5.7 V8 Hemi)	2013 Ford Interceptor (12-38)	1FAHP2MT4DG148458	93,846	Capital Equipment Fund	31.410.242	34,910
(22) VISTA HD WiFi Body Cameras		61		Capital Equipment Fund	31.410.242	42,486
Crash Data Retrieval System				Capital Equipment Fund	31.410.242	23,175
						\$ 235,938
<u>Like to Have Items</u>						
(1) ALPR - Mobile Unit @ \$19,345 ea.				Capital Equipment Fund	31.410.242	\$ 19,345
(6) Desktop replacements w/ LED monitors @ \$1,000 ea.				Capital Equipment Fund	31.410.242	6,000
Barracuda Email Archiver				Capital Equipment Fund	31.410.242	4,687
LiveScan Fingerprint System				Capital Equipment Fund	31.410.242	8,155
						\$ 38,187
<b>Total Request</b>						<b>\$ 274,125</b>

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**CAPITAL EQUIPMENT FUND 31**

**PUBLIC WORKS**

**31.439.790**

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**CAPITAL EQUIPMENT FUND 31**

**FIRE CAPITAL OUTLAYS**

**31.411.790**

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

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

**UPPER MACUNGIE TOWNSHIP**  
**FUND 31 - REVENUE 2019**

**CAPITAL EQUIPMENT**

- 341.004 **INTEREST ON INVESTMENTS** - Earnings due to investment of excess funds in CD's, Collateralized Pools and U.S. Treasury investments under Act 72.
- 391.000 **PROCEEDS FROM SALE OF ASSETS** - Funds from internet or sealed bid sales of old or trade-in equipment.
- 392.005 **TRANSFERRED FROM REFUSE AND RECYCLING FUND** - Recycling and refuse funds transferred to provide cash to acquire fund related equipment.
- 392.010 **TRANSFERRED FROM GENERAL FUND** - Funds transferred yearly to Capital Equipment Fund 31.

**FUND 31 - EXPENSES 2019**

**CAPITAL EQUIPMENT**

- 407.760 **ADMINISTRATION** - Costs associated with the acquisition of capital items related to the general operation of the Township.
- 410.110 **STATE POLICE BUILDING PROPERTY** - No capital costs are budgeted for this property in 2019.
- 410.242  
**POLICE EQUIPMENT PURCHASES** - Vital public safety vehicles, equipment and improvements as requested by the senior staff of the UMT Police Department.
- 411.790 **PURCHASE OF FIRE EQUIPMENT** - Fire vehicle replacement and refurbishment as well as equipment requests.
- 439.790 **PUBLIC WORKS EQUIPMENT PURCHASES** - Various vehicles and equipment for the efficient operations of the Public Works Department.

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**OPEN SPACE PRESERVATION FUND 32**

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

353/10/18

**UPPER MACUNGIE TOWNSHIP**  
**FUND 32 - REVENUE 2019**

**OPEN SPACE PRESERVATION FUND**

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 355.100 **LEHIGH COUNTY BUREAU OF AGRICULTURAL LAND PRESERVATION** - Funds received from the County to preserve Township land from development.

**FUND 32 - EXPENSES 2019**

**OPEN SPACE PRESERVATION FUND**

- 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.

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**HIGHWAY AID FUND 35**

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

UPPER MACUNGIE TOWNSHIP			
2019 Liquid Fuels			
Schedule of Paving			
		Square Yards	Cost
<b>Double Chip Seal: (\$2.80/sq. yd.): \$ 2.98</b>			
Trexler		22,567	\$ 63,188
Dorney		9,714	27,199
Ash		9,255	25,914
Folk		7,746	21,689
Crossview Ct.		1,860	5,208
		<b>51,142</b>	<b>\$ 143,198</b>
<b>Cape Seal: (\$3.80/sq. yd.):</b>			
Ambassador (Mill/Mill)		15,800	\$ 60,040
		<b>15,800</b>	<b>\$ 60,040</b>
<b>Crack Seal: (\$14.00/Gal.):</b>			
4,000 Gallons		4,000	\$ 56,000
		<b>4,000</b>	<b>\$ 56,000</b>
<b>Double Micro Seal: (\$3.80/sq. yd.):</b>			
Ambassador (Mill/Hickory)		9,940	\$ 37,772
Glenlivet		7,220	27,436
Walkerway		5,640	21,432
Hilltop		8,333	31,665
		<b>31,133</b>	<b>\$ 118,306</b>
<b>Nova Chip Type "B": (\$5.98/sq. yd.): \$ 6.17</b>			
Schaefer Run		27,565	\$ 164,839
Crackersport		11,900	\$ 71,162
		<b>39,465</b>	<b>\$ 236,001</b>
<b>Total</b>			<b>\$ 613,545</b>

**UPPER MACUNGIE TOWNSHIP**  
**FUND 35 - REVENUE 2019**

**HIGHWAY AID**

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

**FUND 35 - EXPENSES 2019**

**HIGHWAY AID**

- 432.220 **SALT & ANTI-SKID** - Maintenance materials used on the Township's roads during snow/ice storms.
- 439.000 **ROAD CONSTRUCTION PROJECTS** - Road construction projects utilizing State Liquid Fuel Funds.

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**TRAFFIC IMPROVEMENT FUND 36**

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	Actual as of 09/30/2018	2019 Budget
<b>REVENUE</b>							
341.010 INTEREST	\$0	\$150	\$0	\$157	\$50	\$238	\$5,000
354.030 GRANTS (ANTICIPATED)	\$0	\$0	\$35,000	\$0	\$35,000	\$0	\$35,000
361.330 BOUNDARY ROAD UPGRADE FEES (developer contributions)	\$53,660	\$154,808	\$153,794	\$879,195	\$307,727	\$516,434	\$109,000
363.330 TRAFFIC IMPACT FEES	\$27,612	\$38,998	\$0	\$0	\$0	\$0	\$0
363.520 TRAFFIC SIGNAL CONTRIBUTIONS	\$0	\$16,125	\$0	\$20,000	\$0	\$200,000	\$0
392.036 TRANSFER FROM FUND 36 BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$483,000
<b>TOTAL REVENUE</b>	<b>\$81,272</b>	<b>\$210,081</b>	<b>\$188,794</b>	<b>\$899,352</b>	<b>\$342,777</b>	<b>\$716,672</b>	<b>\$632,000</b>
<b>TOTAL FUND BALANCE FORWARD</b>	<b>\$519,528</b>	<b>\$628,334</b>	<b>\$97,800</b>	<b>\$101,357</b>	<b>\$248,453</b>	<b>\$964,220</b>	<b>\$681,455</b>
<b>TOTAL REVENUE &amp; FUND BALANCE AVAILABLE</b>	<b>\$600,800</b>	<b>\$638,415</b>	<b>\$286,594</b>	<b>\$1,000,709</b>	<b>\$591,230</b>	<b>\$1,680,892</b>	<b>\$1,313,455</b>
<b>EXPENSE</b>							
439.313 ENGINEERING	\$132,500	\$81,434	\$89,500	-\$6,374	\$89,500	\$21,866	\$128,150
439.314 ENGINEERING/LEGAL - ROUTE 100	\$0	\$0	\$0	\$42,309	\$35,000	\$6,919	\$35,000
439.600 ROAD & TRAFFIC IMPROVEMENTS	\$345,300	\$325,549	\$127,094	\$0	\$127,102	\$0	\$398,850
439.601 ROAD & TRAFFIC IMPROVEMENTS (GRANTS)	\$123,000	\$112,900	\$70,000	\$554	\$70,000	\$477	\$70,000
<b>TOTAL EXPENSES</b>	<b>\$600,800</b>	<b>\$519,883</b>	<b>\$286,594</b>	<b>\$36,489</b>	<b>\$321,602</b>	<b>\$29,262</b>	<b>\$632,000</b>
<b>REVENUE OVER / UNDER EXPENSES</b>	<b>-\$519,528</b>	<b>-\$309,802</b>	<b>-\$97,800</b>	<b>\$662,863</b>	<b>\$21,175</b>	<b>\$687,410</b>	<b>\$0</b>
<b>BALANCE FORWARD</b>	<b>\$519,528</b>	<b>\$628,334</b>	<b>\$97,800</b>	<b>\$101,357</b>	<b>\$248,453</b>	<b>\$964,220</b>	<b>\$681,455</b>
<b>ENDING BALANCE</b>	<b>\$0</b>	<b>\$318,532</b>	<b>\$0</b>	<b>\$964,220</b>	<b>\$269,628</b>	<b>\$1,651,630</b>	<b>\$681,455</b>
<b>TOTAL ASSIGNED</b>	<b>\$296,596</b>	<b>\$318,532</b>	<b>\$0</b>	<b>\$964,220</b>	<b>\$269,628</b>	<b>\$1,164,455</b>	<b>\$681,455</b>
<b>TOTAL UNASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

UPPER MACUNGIE TOWNSHIP

2019 BUDGET

TRAFFIC IMPROVEMENT FUND 36 DETAILS

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

**UPPER MACUNGIE TOWNSHIP**  
**FUND 36 - REVENUE 2019**

**TRAFFIC IMPROVEMENT**

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

**FUND 36 - EXPENSES 2019**

**TRAFFIC IMPROVEMENT**

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**VOLUNTEER FIRE RELIEF AID FUND 50**

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

**UPPER MACUNGIE TOWNSHIP**  
**FUND 50 - REVENUE 2019**

**VOLUNTEER FIRE RELIEF AID**

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

**FUND 50 - EXPENSES 2019**

**VOLUNTEER FIRE RELIEF AID**

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**ESCROW FUND 91**

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

**UPPER MACUNGIE TOWNSHIP**  
**FUND 91 - REVENUE 2019**

**ESCROW FUND**

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

**FUND 91 - EXPENSES 2019**

**ESCROW FUND**

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

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**OPERATING RESERVE FUND 95**

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

**UPPER MACUNGIE TOWNSHIP**  
**FUND 95 - REVENUES 2019**

**OPERATING RESERVE**

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

**FUND 95 - EXPENSES 2019**

**OPERATING RESERVE**

411.011 **PURCHASE GENERATORS FOR FIRE STATIONS (2014) -**

**UPPER MACUNGIE TOWNSHIP**

**2019 BUDGET**

**PENSION FUND 99**

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

**UPPER MACUNGIE TOWNSHIP**  
**FUND 99 - REVENUE 2019**

**PENSION FUND**

- 341.010 **INTEREST EARNINGS** - Interest received from investments.
- 341.005 **DIVIDEND INCOME**- Dividends received from investments.
- 342.000 **PENSION CONTRIBUTION**- Monies received into the fund based on the current year's Minimum Municipal Obligation (MMO), which includes both the Township's
- 343.000 **INVESTMENT GAINS**- Net gains (losses) associated with the performance of the fund pursuant to the parameters set by the Township's pension committee and subsequently followed by the investment of funds by the Trustee (currently BB&T Bank).

**FUND 99 - EXPENSES 2019**

**PENSION FUND**

- 440.000 **BENEFITS PAID**- Record of the payment of benefits paid to participants of the plan pursuant to the benefit formula calculation found in the plan.
- 441.000 **TRUSTEE FEES**- Fees charged to the fund for investment of funds and trustee services.