

**UPPER MACUNGIE TOWNSHIP
2018 BUDGET
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UPPER MACUNGIE TOWNSHIP
CASH & INVESTMENT REPORT
AS OF SEPTEMBER 30, 2017

ACCOUNT NAME	FUND	ACCOUNT TYPE	SOURCE OF MONEY	USE OF MONEY	BANK ACCT #	BEGINNING BALANCE	ENDING BALANCE
TOWNSHIP FUNDS:							
General Fund	01	Checking	Taxes, Fees, Etc	Township Expenses	7675	\$ 1,404,666	\$ 1,948,122
General Fund (Investments)	01	Investment	Taxes, Fees, Etc	Township Expenses		\$ 8,147,607	\$ 10,942,692
Petty Cash Township	01	Cash	General Fund	Misc Expenses/Reimbursements		\$ 400	\$ 400
Street Light Fund	02	N/A In General Fund	Street Light Tax	PPL Charges-Street Lights		\$ (125,745)	\$ (172,752)
Fire Protect. Fund Hydrants	03	N/A In General Fund	Hydrant Tax	Hydrant Rental - LCA		\$ 348,571	\$ 564,379
Fire Fund Alarm	04	Savings	Alarm Fees	Fireman Reimbursements	6795	\$ 1,347	\$ 11,347
Recycle Grant	05	Money Market Savings	State Of Pa Grant	Purchase of Recycling Equipment	6116	\$ 2,006,156	\$ 2,160,463
Refuse & Recycling	05	Checking	Trash Fees	Hauling/Recycling Costs	9159	\$ 387,575	\$ 748,656
Sewer Revenue Fund	08	Checking	Sewer User/Dev Fees	LCA/Sewer Expenses	6806	\$ 3,357,543	\$ 3,539,129
Sewer Revenue Fund (Inv)	08	Investment	Sewer Tapping Fees	LCA/Sewer Expenses		\$ 4,249,725	\$ 6,283,449
Sewer Capital Res Fund	18	Investment	Sewer Tapping Fees	Major Capital Projects	048 & 084	\$ 9,207,473	\$ 8,900,887
Conservation Works Grant	19	Checking	State Of Pa Grant	Stream Restoration	8460	\$ 801	\$ 801
Grange RD Park Dev Grant	19	Money Market Savings	State Of Pa Grant	Restrooms/ball fields	9552	\$ 110,412	\$ 110,485
Recreation Capital Fund	19	Checking	Developer Contributions	Athletic Fields/Parks	9134	\$ 1,656,556	\$ 1,495,714
Storm Water Maint. Fund	20	Money Market Savings	Developer Fees	Storm Water System Repairs	1536	\$ 317,899	\$ 265,671
UMT Medical Tax	21	Money Market Savings	Health Insurance Dividend	Possible Medical Coverage Tax	7726	\$ 569,764	\$ 689,993
Capital Reserve Fund	30	Investment	T/F General Fund	Capital Projects (New Bldg.)	039 & 093	\$ 3,159,486	\$ 3,176,009
Capital Equip. Reserve	31	Checking	T/F LST Account	Purchase of Equipment & Projects	0378	\$ 1,536,944	\$ 1,124,409
Open Space Preservation Fund	32	Checking	Utility Providers/Developers	Preserve Land from Development	2561	\$ -	\$ 477,906
Liquid Fuels Fund	35	Checking	State Of Pa	Road Improvements	6695	\$ 1,100,612	\$ 1,887,042
Impact Fee Serv Area I	36	Checking	Developer Contributions	Area Upgrades	7689	\$ 30,759	\$ 30,759
Impact Fee Serv Area III	36	Checking	Developer Contributions	Area Upgrades	0505	\$ 50	\$ 50
Impact Fee Serv Area IV	36	Savings	Developer Contributions	Area Upgrades	7740	\$ 5	\$ 5
Route 100-178 Upgrade	36	Checking	State Of Pa Grant	Upgrade To Rt100 And I78	1390	\$ 20,102	\$ 20,102
Boundary Road Upgrades	36	Checking	Developer Contributions	Road Improvements	8146	\$ 78,234	\$ 335,641
Traffic Signal Contributions	36	Checking	Developer Contributions	Signal Improvements	8161	\$ 4,120	\$ 24,120
Fireman's Relief	50	N/A In General Fund	Foreign Fire Ins. (State)	Fireman's Relief Association		\$ -	\$ -
Escrow Fund	91	Savings	Developers	Reimburse Prof. Services	6007	\$ 1,056,823	\$ 1,232,876
Operating Reserve Fund	95	Money Market Savings	T/F General Fund	Emergency Projects	9698	\$ 950,361	\$ 950,717
Total Township Funds						\$ 39,578,246	\$ 46,749,072

UPPER MACUNGIE TOWNSHIP
Revenue & Expense Summary by Fund
Budget Comparison (2018 vs. 2017)

Fund #	Description	2017 BUDGET			2018 BUDGET			Revenue		Expense	
		Revenue	Expense	Excess / (Deficit)	Revenue	Expense	Excess / (Deficit)	Diff-'17 Bdgt vs '18 Bdgt	%	Diff-'17 Bdgt vs '18 Bdgt	%
		\$	\$	\$	\$	\$	\$	Fav/(Unfav)	Fav/(Unfav)	\$	\$
O1	General Fund	\$ 13,246,684	\$ 13,178,608	\$ 68,076	\$ 12,429,499	\$ 12,077,863	\$ 51,636	\$ (1,117,185)	-8.4%	\$ (1,100,745)	-8.4%
O2	Street Lighting Fund	\$ 180,000	\$ 180,000	\$ 0	\$ 178,000	\$ 178,000	\$ 0	\$ (2,000)	-1.1%	\$ (2,000)	-1.1%
O3	Fire Protection Fund (Fire Hydrants)	\$ 340,100	\$ 200,000	\$ 140,100	\$ 330,100	\$ 160,000	\$ 170,100	\$ (10,000)	-2.9%	\$ (40,000)	-20.0%
O4	Fire Fund (Alarms)	\$ 55,000	\$ 150,000	\$ (95,000)	\$ 140,000	\$ 140,000	\$ 0	\$ 85,000	154.5%	\$ (10,000)	-6.7%
O5	Refuse and Recycling Fund	\$ 2,042,500	\$ 2,197,267	\$ (154,767)	\$ 2,090,500	\$ 2,544,572	\$ (454,072)	\$ 48,000	2.4%	\$ 347,305	15.8%
O8	Sewer Revenue Fund	\$ 6,905,500	\$ 6,843,389	\$ 62,111	\$ 7,073,500	\$ 7,013,293	\$ 60,207	\$ 168,000	2.4%	\$ 169,904	2.5%
18	Sewer Capital Projects Fund	\$ 1,315,000	\$ 893,000	\$ 422,000	\$ 1,460,000	\$ 1,404,555	\$ 55,445	\$ 145,000	11.0%	\$ 511,555	57.3%
19	Recreation Capital Projects Fund	\$ 2,214,379	\$ 3,140,232	\$ (925,853)	\$ 1,567,875	\$ 2,230,336	\$ (662,461)	\$ (646,504)	-29.2%	\$ (909,896)	-29.0%
20	Storm Water Maintenance Fund	\$ 60,390	\$ 378,275	\$ (317,885)	\$ 97,718	\$ 97,718	\$ 0	\$ (60,390)	-100.0%	\$ (280,557)	n/a
21	Medical Fees Fund	\$ 100,000	\$ 3,990	\$ 96,010	\$ 5,000	\$ 500	\$ 4,500	\$ (95,000)	-95.0%	\$ (3,490)	-87.5%
30	Township Capital Reserve Fund	\$ 32,000	\$ 2,515,000	\$ (2,483,000)	\$ 45,000	\$ 12,000	\$ 33,000	\$ 13,000	40.6%	\$ (2,503,000)	-99.5%
31	Capital Equipment Fund	\$ 791,800	\$ 1,548,465	\$ (756,665)	\$ 832,600	\$ 853,522	\$ (20,922)	\$ 40,800	5.2%	\$ (694,943)	-44.9%
32	Open Space Preservation Fund	\$ -	\$ -	\$ -	\$ 219,000	\$ 100,000	\$ 119,000	\$ 219,000	n/a	\$ 100,000	n/a
35	Highway Aid Fund	\$ 743,560	\$ 656,808	\$ 86,752	\$ 811,389	\$ 215,120	\$ 596,269	\$ 67,829	9.1%	\$ (441,688)	-67.2%
36	Traffic Improvement Fund	\$ 188,794	\$ 286,594	\$ (97,800)	\$ 342,777	\$ 321,602	\$ 21,175	\$ 153,983	81.6%	\$ 35,008	12.2%
50	Fireman's Relief Fund	\$ 255,800	\$ 255,800	\$ 0	\$ 225,000	\$ 225,000	\$ 0	\$ (30,800)	-12.0%	\$ (30,800)	-12.0%
91	Escrow Fund	\$ 1,365,000	\$ 1,365,000	\$ 0	\$ 1,460,000	\$ 1,460,000	\$ 0	\$ 95,000	7.0%	\$ 95,000	7.0%
95	Operating Reserve Fund	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -	0.0%	\$ -	n/a
99	Pension Fund	\$ -	\$ -	\$ -	\$ 584,212	\$ 490,000	\$ 94,212	\$ 584,212	n/a	\$ 490,000	n/a
	Total Budget	\$ 29,837,007	\$ 33,792,428	\$ (3,955,421)	\$ 29,494,952	\$ 29,524,081	\$ (29,129)	\$ (342,055)		\$ (4,268,347)	
	The Fund Balance	\$ 33,476,082	\$ (3,955,421)	\$ 29,520,661	\$ 49,982,586	\$ (29,129)	\$ 49,953,457				

All of the funds except three (3) of the Capital Funds are balanced. However, there is sufficient cash in these funds from prior Grants, developer contributions and transfers that were earmarked for these specific Capital projects. These funds were intended to be spent on these projects and do not reflect an imbalance in the fund.

**UPPER MACUNGIE TOWNSHIP
PROJECTED FUND BALANCES
2018 BUDGET**

Fund	Fund Balance 01/01/2018	Fund Balance 12/31/2018	Difference
01	\$ 11,015,770	\$ 11,067,406	\$ 51,636
02	-	-	-
03	500,369	670,469	170,100
04	-	-	-
05	2,693,693	2,239,621	(454,072)
08	9,513,728	9,573,935	60,207
18	9,591,172	9,646,617	55,445
19	1,072,896	410,435	(662,461)
20	250,000	152,282	(97,718)
21	689,992	694,492	4,500
30	3,182,009	3,215,009	33,000
31	936,119	915,197	(20,922)
32	497,500	616,500	119,000
35	1,365,454	1,961,723	596,269
36	248,453	269,628	21,175
50	-	-	-
91	969,395	969,395	-
95	950,716	951,216	500
99	6,505,320	6,599,532	94,212
Totals	\$ 49,982,586	\$ 49,953,457	\$ (29,129)

**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 2018 plan cost, or MMO, requires an estimate of the 2017 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.


Understand that the MMO is the Township's 2018 bill for both plans with the calculated obligation due no later than December 31, 2018. 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 \$197,295 for the non-uniform plan and \$275,295 for the uniform plan.

Effectively, the net cost of each plan less the state aid are \$136,917 for the non-uniform plan and \$52,433 for the uniform plan.

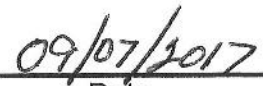
	MMO (2018)	State Aid	UMT's Portion
Non-Uniform	\$ 334,212	\$ 197,295	\$ 136,917
Uniform	327,728	275,295	52,433
	<u>\$ 661,940</u>	<u>\$ 472,590</u>	<u>\$ 189,350</u>

Pension Plan for Employees of Upper Macungie Township
2018 Minimum Municipal Obligation

1. Normal Cost Percentage	<u>10.1%</u>
2. Administrative Expense Percentage	<u>1.6%</u>
3. Total Percentage (1 + 2)	<u>11.7%</u>
4. Estimated 2017 Total Gross W-2 Payroll	<u>\$ 2,440,841</u>
5. Annual Cost (3 x 4)	<u>\$ 285,578</u>
6. Amortization Contribution Requirement	<u>\$ 48,634</u>
7. Financial Requirements (5 + 6)	<u>\$ 334,212</u>
8. Member Contributions Anticipated	<u>\$ -</u>
9. 10% of Negative Unfunded Liability	<u>\$ -</u>
10. Minimum Municipal Obligation (7 - 8 - 9) (Due Before 12-31-2018)	<u><u>\$ 334,212</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 2018

CHARGES

Estimated 2017 W-2 Payroll
 For Covered Plan Members: (A) \$ 2,439,069
 PMRS Determined Normal Cost
 Expressed as a Decimal: (B) 0.1984

RESULT: (A) * (B) = (C) \$ 483,911

Administrative Charge (PMRS Determined)
 # of Plan Members times \$20: (D) \$ 820
 Amortization of Unfunded Liability
 (PMRS Determined) (E) \$ -

TOTAL CHARGES: (C) + (D) + (E) = (F) \$ 484,731

CREDITS

Repeat Estimated 2017 W-2 Payroll
 For Covered Plan Members: (A) \$ 2,439,069
 Employee Contribution Rate
 Expressed as a Decimal: (G) 0.030

RESULT: (A) * (G) = (H) \$ 73,172

Amortization of the Actuarial Surplus
 (PMRS Determined) (I) \$ 83,831

TOTAL CREDITS (H) + (I) = (J) \$ 157,003

MINIMUM MUNICIPAL OBLIGATION

(Based on 01/01/2015 Actuarial Valuation) (MMO) \$ 327,728

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

Prepared By: BRYCE T. KOLLER (Name) Bryce 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 6. The official copy must be shared with the plan's governing board by the last business day in September.

Revenues and Expenses 2018, Park Facilities and Fields
 Date: September 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	454,670 Grant Projects (Contracted Services)				
1	Independent Park						2018	\$17,000				Twp - no grant	
2	Breinigsville Park West	Trails from Breinigsville Park West to the surrounding subdivisions and park		\$86,000			2018		\$177,000	\$86,000		Agreement # BRC-PRD 20-39, project cost of \$178,700	
3	Grange Road Park	remainder of loop road, parking and trees					2018	\$500,000				Twp - no grant	
4	Grange Road Park	Lighting					2018	\$20,000				Twp - no grant	
5	Grange Road Park	Lighting					2018	\$15,000				Twp - no grant	
6	Grange Road Park	Lighting					2018	\$10,000				Twp - no grant	
7	Grange Road Park	electric work					2018	\$20,000				Twp - no grant	
8	Grange Road Park	PPL electric service					2018	\$20,000				Twp - no grant	
9	Grange Road Park	NPDES Permit					2018	\$40,000				Twp - no grant	
10	Grange Road Park	NPDES Permit					2018	\$50,000				Twp - no grant	
11	Grange Road Park	Three (3) tennis courts					2018	\$120,000				Twp - no grant	
12	Highgate Dunbar, Trexler Fields, 390 Daniels Street, SunOpta, Hidden Meadows Phase 1B, Hale Brake and Wheel, Seal Master, Lehigh Hills Lot 5 Apartments, Lot 5 Iron run, DCT			\$1,451,928			2018						
13	Haasen Creek Restoration	stream restoration		\$29,947			2018		\$37,000	\$29,947		DEP Grant Contract # 7C-FA-28.0	
14	Breinigsville Park West	Act 13, DCED		\$0			2019			\$0		Denied, must reapply	
15													
		Totals:	\$1,638,636	\$115,947	\$1,451,928	\$3,206,510		\$812,000		\$115,947	\$214,000	\$1,141,947	
			Total Engineering Costs @ 20%:										\$228,389
			Total Expense										\$1,370,336
			Total Revenue										\$3,206,510
			Balance										\$1,836,174

**Upper Macungie Township
2018 Budget
Capital Equipment/Projects
Table of Contents**

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7	Phone System Replacement
8	Vehicle Replacement
9	Headrest Printers
10	Truck Vault
11	Body Cameras

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
CAPITAL EQUIPMENT/PROJECTS (DETAILS)

	Funding Source	Required	Amount Requested	Included in Budget
POLICE DEPARTMENT:				
HARD DRIVE SERVER SETUP	31	NECESSARY	\$ 4,975	\$ 4,975
SERVER REPLACEMENT FOR BODY CAMERAS	31	NECESSARY	4,450	-
DEPARTMENT PHONE REPLACEMENT TO ET&T	31	NECESSARY	38,346	38,346
RANGE ENHANCEMENTS	31	NECESSARY	8,600	8,600
VEHICLE REPLACEMENTS -				
2018 FORD UTILITY INTERCEPTOR AWD - REPLACES 2013 FORD EXPLORER	31	NECESSARY	40,785	40,785
2018 FORD UTILITY INTERCEPTOR AWD - REPLACES 2011 CHEV TAHOE K-9	31	NECESSARY	46,419	46,419
2018 FORD UTILITY INTERCEPTOR AWD - REPLACES 2011 CHEV TAHOE K-9	31	NECESSARY	46,419	46,419
2018 DODGE CHARGER AWD (5.7L V8 HEMI) - REPLACES 2013 FORD INTERCEPTOR	31	NECESSARY	31,821	31,821
2018 DODGE CHARGER AWD (5.7L V8 HEMI) - REPLACES 2013 FORD INTERCEPTOR	31	NECESSARY	31,821	31,821
2018 DODGE CHARGER AWD (5.7L V8 HEMI) - REPLACES 2011 DODGE CHARGER	31	NECESSARY	35,704	35,704
(4) PRINTERS FOR NEW VEHICLES (headrest mount)	31	NECESSARY	3,303	3,303
TRUCK VAULT (Veh #12-11)	31	NECESSARY	4,000	4,000
WATCHGUARD BODY-WORN CAMERAS & SERVER (for 21 patrol officers)	31	NECESSARY	39,070	-
			<u>\$ 335,713</u>	<u>\$ 260,372</u>
FIRE DEPARTMENT:				
NEW TRUCK REPLACEMENT #2541 (Rescue Truck for future purchase in 2020)	31	NECESSARY	\$ 350,000	\$ 350,000
RESCUE TASK FORCE VESTS (15 EA. @ \$1,350)	31	NECESSARY	20,250	20,250
ANNUAL CAPITAL TO FOGELSVILLE & TREXLERTOWN (\$20K ea.); #56 (\$5K)	31	NECESSARY	45,000	45,000
			<u>\$ 415,250</u>	<u>\$ 415,250</u>
PUBLIC WORKS DEPARTMENT:				
LASER LAWN MOWER 72"	31	NECESSARY	\$ 12,000	\$ 12,000
LASER LAWN MOWER 60"	31	NECESSARY	11,000	11,000
F-350 PICKUP w/plow & assembly (replaces 2009 Ford 350 pickup)	31	NECESSARY	40,000	40,000
ROCK HOUND	31	NECESSARY	8,500	8,500
VEHICLE DIAGNOSTIC SOFTWARE & HARDWARE	31	NECESSARY	6,400	6,400
			<u>\$ 77,900</u>	<u>\$ 77,900</u>
ADMINISTRATION:				
COMPUTER UPGRADS/NEW PC'S	31	NECESSARY	\$ 20,000	\$ 20,000
MEETING ROOM AV UPGRADES	31	NECESSARY	15,000	15,000
TIME CLOCK HARDWARE/SOFTWARE	31	NECESSARY	50,000	50,000

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
CAPITAL EQUIPMENT/PROJECTS (DETAILS)

	Funding Source	Required	Amount Requested	Included in Budget
CONTINGENCY	31	NECESSARY	\$ 15,000	\$ 15,000
			\$ 100,000	\$ 100,000
REFUSE & RECYCLING:				
LOADER	05	NECESSARY	\$ 165,025	\$ 165,025
RECYCLING BINS (7,000 EA.)	05	NECESSARY	\$ 325,000	\$ 325,000
			\$ 490,025	\$ 490,025
SEWER FUND:				
CIPP MAINS/LATERALS	18	NECESSARY	\$ 350,000	\$ 350,000
MANHOLE REPAIRS	18	NECESSARY	350,000	350,000
TEMPORARY METERING	18	NECESSARY	30,000	30,000
SCADA/ANALYZERS	18	NECESSARY	45,000	45,000
METER REPAIR/REPLACEMENT	18	NECESSARY	45,000	45,000
2018 FORD F-350 UTILITY	18	NECESSARY	52,000	52,000
APPLEWOOD PUMP STATION	18	NECESSARY	250,000	250,000
LEHIGH COUNTY AUTHORITY DEBT SERVICE	18	NECESSARY	225,000	225,000
LATERAL INSPECTIONS	18	NECESSARY	32,555	32,555
			\$ 1,379,555	\$ 1,379,555
TOTAL FUNDING ALL CAPITAL			\$ 2,798,443	\$ 2,723,102
SUMMARY OF FUNDING:				
REFUSE & RECYCLING FUND (904 GRANT ACCOUNT)	05		\$ 490,025	\$ 490,025
SEWER CAPITAL RESERVE FUND	18		1,379,555	1,379,555
CAPITAL EQUIPMENT/PROJECT FUND	31		928,863	863,522
TOTAL SUMMARY OF FUNDING			\$ 2,798,443	\$ 2,723,102

Upper Macungie Township
Capital Improvement Plan

Budget 2018

Annual Sources and Uses Schedule

	2018										Total All Funds
	Fund 05	Fund 18	Fund 19	Fund 20	Fund 30	Fund 31	Fund 35	Fund 36			
	Refuse & Recycling Fund (Grant)	Sewer Capital Reserve Fund	Park & Recreation Fund	Storm Water Maintenance Fund	Township Capital Reserve Fund	Township Capital Equipment Fund	Highway Liquid Fuels Fund	Traffic Improvement Fund			
Beginning Cash Balance:											
Balance forward (estimate for 01/01/2018)	\$ 2,160,463	\$ 9,591,172	\$ 1,072,896	\$ 250,000	\$ 3,182,009	\$ 936,119	\$ 1,365,454	\$ 248,453			\$ 18,806,566
Funding Sources:											
Transfers in -											
General Fund (01)						625,000					625,000
Sewer Revenue Fund (05)		1,325,000									1,325,000
Liquid Fuels Fund (35) -							805,829				805,829
State Aid Allocation							4,360				4,360
State Road Turnback								35,000			35,000
Grants	150,000		115,947								300,947
Recreation Fees from Developers			1,451,928								1,451,928
Boundary Road Upgrade Fees								307,727			307,727
Tapping Fees		10,000				107,600					10,000
Proceeds from Sale of Assets											107,600
Interest/Earnings on Balances		125,000			45,000		1,200				171,250
Total Sources	\$ 150,000	\$ 1,460,000	\$ 1,567,875	\$ -	\$ 45,000	\$ 732,600	\$ 811,389	\$ 342,777			\$ 5,109,841
Cash Balances Available for Capital Spending	\$ 2,310,463	\$ 11,051,172	\$ 2,640,771	\$ 250,000	\$ 3,227,009	\$ 1,668,719	\$ 2,176,843	\$ 591,230			\$ 23,916,207
Funding Uses:											
Department Vehicles & Equipment -											
Police						335,713					335,713
Fire						410,250					410,250
Public Works						77,900					77,900
Refuse & Recycling	490,025					100,000					490,025
Administration											100,000
Department Capital Projects -											
Recreation Projects			1,370,336								1,370,336
Township Recreation Center			860,000								860,000
Road Construction Projects							215,120	321,602			536,722
Storm Water Maintenance				97,718							97,718
Sewer		1,379,555									1,379,555
Other Uses -											
Trustee Fees		25,000			12,000						37,000
Total Uses	\$ 490,025	\$ 1,404,555	\$ 2,230,336	\$ 97,718	\$ 12,000	\$ 923,863	\$ 215,120	\$ 321,602			\$ 5,695,219
Ending Cash Balance	\$ 1,820,438	\$ 9,646,617	\$ 410,435	\$ 152,282	\$ 3,215,009	\$ 744,856	\$ 1,961,723	\$ 269,628			\$ 18,220,988

Upper Macungie Township
 Capital Improvement Plan
 Five Year Period (2018 - 2022)

Project/Equipment Description	Veh/Equip #	Original Purchase Year	Estimate Cost in Replacement Year	2018			2019			2020			2021			2022		
				From Prior Reserve	Current Year	Reserve for Future	From Prior Reserve	Current Year	Reserve for Future	From Prior Reserve	Current Year	Reserve for Future	From Prior Reserve	Current Year	Reserve for Future	From Prior Reserve	Current Year	Reserve for Future
Police Department																		
Chevrolet Tahoe White/K9	12-31	2011	\$ 63,186	\$ -	\$ 46,419	\$ -												
Chevrolet Tahoe White/K9	12-32	2011	\$ 63,186	\$ -	\$ 46,419	\$ -												
Ford Expedition White/unmarked	12-04	2008	\$ 63,186	\$ -	\$ -	\$ -												
Ford Interceptor/Silver	12-35	2013	\$ 46,967	\$ -	\$ 31,821	\$ -												
Ford Interceptor/Silver	12-37	2013	\$ 46,967	\$ -	\$ -	\$ -												
Ford Explorer/Silver (Sgt)	12-11	2013	\$ 47,980	\$ -	\$ -	\$ -												
Ford Interceptor/Silver	12-36	2013	\$ 46,967	\$ -	\$ 46,785	\$ -												
Ford Explorer/Silver (Sgt)	12-12	2013	\$ 47,980	\$ -	\$ -	\$ -												
Ford Explorer/Silver (Sgt)	12-23	2010	\$ 26,871	\$ -	\$ -	\$ -												
Ford Interceptor/Black	12-33	2013	\$ 46,967	\$ -	\$ 50,724	\$ -												
Ford Interceptor/Black	12-34	2013	\$ 46,967	\$ -	\$ 50,724	\$ -												
Dodge Charger/White	12-41	2011	\$ 45,032	\$ -	\$ -	\$ -												
Dodge Charger/White	12-42	2011	\$ 45,032	\$ -	\$ 35,704	\$ -												
Dodge Charger/Black	12-44	2011	\$ 45,032	\$ -	\$ -	\$ -												
Dodge Charger/Black	12-43	2010	\$ 41,915	\$ -	\$ -	\$ -												
Ford Taurus	12-03	2013	\$ 31,505	\$ -	\$ -	\$ -												
Dodge Charger/Black	12-02	2012	\$ 26,718	\$ -	\$ -	\$ -												
Ford Interceptor/Silver	12-39	2013	\$ 46,967	\$ -	\$ -	\$ -												
Ford Interceptor/Silver	12-40	2013	\$ 46,967	\$ -	\$ -	\$ -												
Ford Interceptor/Silver	12-38	2013	\$ 46,967	\$ -	\$ -	\$ -												
Ford Interceptor/Silver	12-22	2013	\$ 31,667	\$ -	\$ -	\$ -												
Ford Interceptor/Maroon	12-05	2013	\$ 31,667	\$ -	\$ 28,021	\$ -												
Dodge Charger/White	12-21	2011	\$ 28,752	\$ -	\$ -	\$ -												
Ford Expedition White	12-14	2010	\$ 51,745	\$ -	\$ -	\$ -												
Range Enhancements				\$ 6,600	\$ -	\$ -												
Computer Upgrades				\$ 4,975	\$ -	\$ -												
Phone System Upgrades				\$ 38,346	\$ -	\$ -												
Headrest Printers				\$ 3,303	\$ -	\$ -												
Headrest Printers				\$ 4,000	\$ -	\$ -												
Truck Vault				\$ 260,372	\$ -	\$ -												
Total Police				\$ -	\$ 260,372	\$ -	\$ -	\$ 130,469	\$ -	\$ 99,070	\$ -	\$ -	\$ 115,515	\$ -	\$ 180,628	\$ -	\$ -	
Fire Department																		
Freightliner Truck	831	1999	\$ 1,000,000	\$ -	\$ -	\$ -												
International Bush Truck	2561	1970	\$ 75,000	\$ -	\$ -	\$ -												
Pierce Rescue Truck	2541	1995	\$ 385,000	\$ 350,000	\$ 350,000	\$ 700,000	\$ 350,000	\$ 350,000	\$ 700,000	\$ 350,000	\$ 350,000	\$ 700,000	\$ 350,000	\$ 350,000	\$ 700,000	\$ 350,000	\$ 350,000	
Pierce Pumper Truck	2521	1995	\$ 650,000	\$ -	\$ -	\$ -												
Pierce Pumper Truck	5612	1998	\$ 600,000	\$ -	\$ -	\$ -												
Scooty Fire Safety Trailer	5611	2008	\$ 45,000	\$ -	\$ -	\$ -												
Smeal Pumper Truck	821	2010	\$ 600,000	\$ -	\$ -	\$ -												
Spartan Sirius	5501	2011	\$ 41,630	\$ -	\$ -	\$ -												
Chevrolet Tahoe	5801	2011	\$ 41,630	\$ -	\$ -	\$ -												
Chevrolet Tahoe	2531	2011	\$ 1,000,000	\$ -	\$ -	\$ -												
Spartan	5662	2012	\$ 44,760	\$ -	\$ -	\$ -												
Chevrolet Suburban	5691	2011	\$ 32,820	\$ -	\$ -	\$ -												
Chevrolet Tahoe (Black)	5691	2014	\$ 41,155	\$ -	\$ -	\$ -												
Chevrolet 2500 Silverado	811	2005	\$ 12,700	\$ -	\$ -	\$ -												
Status Boat		2005	\$ 900	\$ -	\$ -	\$ -												
Boat Trailer		2005	\$ 900	\$ -	\$ -	\$ -												
Spartan Pumper		2014	\$ 559,951	\$ 20,250	\$ -	\$ -												
Rescue Task Force Vests				\$ 45,000	\$ -	\$ -												
Annual Capital Stipend				\$ -	\$ 415,250	\$ 350,000	\$ 350,000	\$ 350,000	\$ 700,000	\$ 350,000	\$ 350,000	\$ 700,000	\$ 350,000	\$ 350,000	\$ 700,000	\$ 350,000	\$ 350,000	
Total Fire				\$ -	\$ 415,250	\$ 350,000	\$ 350,000	\$ 350,000	\$ 700,000	\$ 350,000	\$ 350,000	\$ 700,000	\$ 350,000	\$ 350,000	\$ 700,000	\$ 350,000	\$ 350,000	

Upper Macungie Township
 Capital Improvement Plan
 Five Year Period (2018 - 2022)

Project/Equipment Description	Veh/Equip #	Original Purchase Year	Estimate Cost in Replacement Year	2018			2019			2020			2021			2022		
				From Prior Reserve	Current Year	Reserve for Future	From Prior Reserve	Current Year	Reserve for Future	From Prior Reserve	Current Year	Reserve for Future	From Prior Reserve	Current Year	Reserve for Future	From Prior Reserve	Current Year	Reserve for Future
International Medium Dump Truck	7	2006	\$ 85,792															
Mack Dump Truck	9	2013	\$ 159,000									\$ 123,000						
International 4300	11	2005	\$ 83,151															
Mack Dump Truck	12	2006	\$ 112,400															
F-550 Dump Truck	13	2012	\$ 52,680															
F-550 Dump Truck	14	2004	\$ 56,558													\$ 74,100		
F-550 Dump Truck	15	2014	\$ 71,240															
Ford F-350	21	2015	\$ 35,000															
Ford F-350	22	2010	\$ -															
Osizi FVR	23	2005	\$ 69,725															
F-450 Bucket Truck	24	2001	\$ 66,932															
F-350 Utility	25	2008	\$ 39,000															
Ford F-350	33	2012	\$ 32,642															
Hino Dump Truck	34	2011	\$ 96,650															
Ford F-350	35	2004	\$ 20,634															
F-550 Box Truck	37	2002	\$ 55,867															
Ford F-150	50	2006	\$ 22,128															
Casa 62 1F Loader	26	2014	\$ 147,490															
Cat 924G Loader	29	2003	\$ 97,500															
JD Backhoe	28	2015	\$ 94,000															
JD Tiger 6310 Mower	33	2001	\$ 90,000															
JD Tiger 6310 Mower	34	2008	\$ 89,328															
Tiger Boom Truck TRB-50A		1998	\$ 18,100															
JD 555 Truck Loader	35	1996	\$ 37,500															
Elgin Pelican P3 Street Sweeper	36	2005	\$ 120,516															
JD 450 Dozer L-06		2001	\$ 42,800															
Casa Roller		2010	\$ -															
Lee Boy Paver 6500	41	2008	\$ 86,000															
Leaf Vac American Road		1991	\$ 24,943															
Tanco Windy 400 Leaf Vac		1994	\$ 34,725															
Tanco Windy 400 Leaf Vac		1995	\$ 7,000															
Giant Vac 6600 SDT-TR25		2008	\$ 29,601															
Tuff Vac Lawn Sweeper		2003	\$ -															
Veemer Wood Chipper 1500		2007	\$ 36,877															
Veemer Wood Chipper 1250	45	1996	\$ 19,439															
Road Grinder Doppstadt AK-230		2010	\$ 203,850															
Roto Screen Screener	44	2002	\$ 60,000															
Crafco Kettle - Tar Buggie		2001	\$ 27,733															
Hyster Lift Truck		1989	\$ 4,700															
Casa Skid Steer 85XT	43	2003	\$ 32,500															
Loeinger Snow Blower		2003	\$ 5,400															
F-350 Pickup			\$ 40,000															
Rock Hound			\$ 8,500															
Vehicle Diagnostic Software & Hardware			\$ 6,400															
			\$ 54,900	\$ -	\$ 212,200	\$ -	\$ -	\$ 215,000	\$ -	\$ -	\$ 300,500	\$ -	\$ 255,200	\$ -				
Administration Department																		
Time & Attendance Hardware/Software			\$ 50,000															
Computer Upgrades/New PCs			\$ 20,000															
Meeting Room, AV Upgrades			\$ 15,000															
Contingency			\$ 15,000															

UPPER MACUNGIE TOWNSHIP
2018 ESTIMATED PROCEEDS
FROM SALE OF FIXED ASSETS

Asset Description	Department	Estimate Amount of Proceeds
2013 Ford Explorer (#12-12) (76k miles)	Police	\$10,000
2011 Chevy Tahoe (#12-31 K9 unit) (117k miles)	Police	\$9,000
2011 Chevy Tahoe (#12-32 K9 unit) (107k miles)	Police	\$10,000
2013 Ford Interceptor (#12-35 patrol unit) (83k miles)	Police	\$7,000
2013 Ford Interceptor (#12-37 patrol unit) (84k miles)	Police	\$6,500
2011 Dodge Charger (#12-42 traffic unit) (88k miles)	Police	\$7,600
Loader	Recycling	\$35,000
Utility Pickup Truck (2011 Ford 350)	Public Works	\$15,000
(3) Laser Mowers @ \$2,500 ea.	Parks	\$7,500
TOTAL		\$107,600

Needed for 2018

Item	Quantity	Estimated Cost per Item	Estimated Total Cost	Notes
Computer Upgrades				
Hard Drives - DL 360p	1		\$4,975.00	Integra One Quote#010092 - digital evidence sever
Server Replacements				
Watchguard (body cameras)			\$4,450.00	Integra One Quote #010581
Phone System Upgrade				
Phone system replacement w/ networking to township	1		\$23,070.58	ET&T Invoices: Quote #26396
Recording Solution	1		\$15,275.04	Quote #26397
Range Improvements				
Lumber/cabinets(s) for interior building shelving and storage = \$2,000.00				
2" 180'X150' of Delaware blend 3/8" stone for range top surface, 154 tons = \$4,900.00				
1" 1/2" 1B stone under pea gravel (above) = \$1,700.00				
Vehicle Replacement				
Printers - headrests	6		\$232,969.00	vehicle breakdown by Sgt. Geczi
Truck Vault	9	\$367.00	\$3,303.00	email quote received by RMI - \$342 +est \$25 shipping
Truck Vault	1	\$4,000.00	\$4,000.00	Car 12-11 Truck Vault Quote#
Body Cameras				
	21		\$39,070.00	Watch Guard Quote dated 8/7/17
		Total	\$335,712.62	

**PUBLIC WORKS DEPARTMENT
ROAD PAVING PROJECTS SUMMARY
PA LIQUID FUELS FUNDED PROJECTS
2018 BUDGET**

Project	Quantity	Price	Amount
Double Chip - Seal	44,138	\$ 2.80	\$ 123,586
Cape - Seal	-	\$ 3.80	-
Crack - Seal	4,000	\$ 14.00	56,000
NOVA - Chip Type "B"	-	\$ 5.98	-
NOVA - Chip Type "A"	5,920	\$ 6.00	35,520
Total			\$ 215,106

Liquid fuel projects have been scaled back in 2018 compared to previous years. This has been purposely done to accumulate enough funds to complete the Route 100 Project predicted to start in late 2018 into 2019 at an estimate of \$2.1 million.

**PUBLIC WORKS DEPARTMENT
ROAD PAVING PROJECTS DETAIL
PA LIQUID FUELS FUNDED PROJECTS
2018 BUDGET**

Double Chip - Seal @ \$2.80 per sq. yd.

Street Name:	Sq. Yds.
Trexler	22,567
Dorney	9,714
Ash	4,111
Folk	7,746
Total Square Yards	44,138
Total Amount \$	123,586

NOVA - Chip Type "B" @ \$5.98 per sq. yd.

Street Name:	Sq. Yds.
Total Square Yards	-
Total Amount \$	-

Cape - Seal @ \$3.80 per sq. yd.

Street Name:	Sq. Yds.
Total Square Yards	-
Total Amount \$	-

NOVA - Chip Type "A" @ \$6.00 per sq. yd.

Street Name:	Sq. Yds.
Kurt	820
Kristen	2,700
Reid	2,400
Total Square Yards	5,920
Total Amount \$	35,520

Crack - Seal @ \$14.00 per gal.

Total Gallons	4,000
Total Amount \$	56,000

**NOTICE OF ESTIMATED ALLOCATION
MUNICIPAL LIQUID FUELS AND TURNBACK**

September 2017

39209 UPPER MACUNGIE
8330 SCHANTZ ROAD
BREINIGSVILLE, PENNSYLVANIA 18031

Dear Municipal Officials:

This letter shall serve as notification that your ESTIMATED Liquid Fuels (Act 655) allocation for 2018 is \$ 805,829.14. Please note that a portion of this payment is based on the State's Motor License Fund taxes to be collected during the remainder of the year. Therefore, changes in consumption or wholesale price could affect the final payment amount.

This amount is based on the mileage of 129.19 and the population of 20063 for your municipality, according to our records as of January 1, 2017. Any changes made to your mileage figures in 2017 will be reflected in your March 1, 2018 ACTUAL Liquid Fuels payment.

In order to receive your payment on March 1, 2018, your municipality must be CERTIFIED by March 1, 2018. To be CERTIFIED you must submit the following completed reports to the indicated organization (see actual reports for mailing address):

<u>Report Name</u>	<u>Submit To</u>
1. MS-965 Actual Use Report of State Funds	PennDOT District Office
2. Survey of Financial Condition	DCED
3. Report of Appointed and Elected Officials	DCED

Please note that due to the payment date for the Liquid Fuels Tax Fund allocation being changed to March 1 and the due date for the 2017 Survey of Financial Condition (SOFC) being subsequent to that date (March 15), the 2017 SOFC must be submitted prior to the actual due date in order for your payment to be released on March 1, 2018.

In addition to filing the above reports with the correct organization by the date indicated, you should ensure that any findings from the audit of your Liquid Fuels Fund,

as prepared by the Department of the Auditor General and/or Monitoring Review prepared by the Center for Program Development and Management, are resolved.

In the spirit of efficiency, please note that a separate **HIGHWAY TRANSFER ESTIMATED PAYMENT (Act 32) letter will not be sent to municipalities**. This is known as the turnback program. Payments for the turnback program mileage will be made in March 2018 and are applicable only to local governments participating in the turnback program. Your ESTIMATED Turnback allocation for 2018 is \$ 4,360.00. This amount is based on the Turnback mileage of 1.09. Any changes made to your turnback mileage figures in 2016 and verified by the department by December 31, 2017, will be reflected in your March 1, 2018, ACTUAL Liquid Fuels payment.

If you receive your payment through electronic funds transfer and you have recently changed your banking information, you must notify the Vendor Data Management Unit (VDMU) at 1.877.435.7363. If you have any other questions, please call Ms. Kristen Sims, Center for Program Development and Management, Pennsylvania Department of Transportation, at 717.214.6161.

Sincerely,

A handwritten signature in black ink that reads "Leslie S. Richards". The signature is written in a cursive style with a large initial "L".

Leslie S. Richards
Secretary of Transportation

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
TRAFFIC IMPROVEMENT FUND 36 DETAILS

Township Engineering Services	\$68,500.00
Township Road Engineering	\$21,100.00
Road & Traffic Improvements	\$107,000.00
Route 100 & I-78 Upgrade	\$20,102.00
Road & Traffic Signal Improvements	\$70,000.00
	<u>\$286,702.00</u>

UPPER MACUNGIE TOWNSHIP
 2018 BUDGET DETAILS
 TRAFFIC IMPROVEMENT FUND 36 - REVENUE SIDE

Date: 12-Sep-17

Revision:

Line Item	REVENUE	2018 BUDGET	2019 BUDGET
Route 100 & I-78 Upgrade		\$20,102.15	
Township Balance from Sept 2017		\$172,226.67	
	<u>FUND BALANCE FORWARD</u>	<u>\$192,328.82</u>	
341.010	INTEREST	\$0	
354.030	GRANTS (anticipated)	\$35,000	
361.330	BOUNDARY ROAD UPGRADE FEES (developer contributions)	\$0	
	BRU - Above & Beyond	\$14,782.46	\$14,782.46
	BRU - Spring View	\$10,001.19	\$10,001.19
	BRU - Seal Master	\$99,537.85	\$99,537.85
	Lot 5 Iron run - BRU	\$163,405.22	\$163,405.22
	Lot 5 Iron run - TIS	\$20,000.00	\$20,000.00
363.330	TRAFFIC IMPACT FEES	\$0	\$0
363.520	TRAFFIC SIGNAL CONTRIBUTIONS	\$0	\$0
	<u>TOTAL REVENUE</u>	<u>\$342,726.72</u>	<u>\$307,726.72</u>

carryover from previous years budget
BRU account balance as of 8-31-17

anticipated money from PennDOT for signal preemption

\$14,782.46
 \$10,001.19
 \$99,537.85
 \$163,405.22
 \$20,000.00
 \$307,726.72

PLANNED TOTAL REVENUE & FUND BALANCE FORWARD

\$535,055.54

UPPER MACUNGIE TOWNSHIP
 2018 BUDGET DETAILS
 TRAFFIC IMPROVEMENT FUND 36 - EXPENSE SIDE

435.313	EXPENSE	\$30,000	
	Township Engineering Services - Studies	\$38,500	
	Township Engineering Services - Paving Maintenance Specs		engineering studies for public works for specs for maintenance projects that paid for by liquid fuels
435.313	<u>Engineering for new Township road projects (not maintenance)</u>		
	Wetley Road Rehabilitation Project	\$15,000.00	survey, engineering, r/w coord, utility coord
	Penn Drive Guiderrail Replacement	\$1,000.00	field work and design
	Wetley Road Culvert DEP Permitting / Coord	\$5,000.00	budget figure
435.600	<u>Road & Traffic Improvements</u>		
	Wetley Road Rehabilitation Project	\$107,000.00	construction
	Route 100 & I-78 Upgrade	\$20,102.15	carryover from previous years
435.317	Engineering (Grants)	\$0.00	
435.601	Road & Traffic Improvements (Grants) - Signal Preemption	\$70,000.00	
	<u>TOTAL EXPENSES</u>	<u>\$286,602.15</u>	
	<u>NEW BALANCE FORWARD</u>	<u>\$248,453.39</u>	

**UPPER MACUNGIE TOWNSHIP
REAL ESTATE TAX REVENUE CALCULATION
BUDGET 2018**

Assessed Value (Aug 4, 2017):

Gross assessed value	\$ 4,179,192,400
Less:	
Exempt/Preferential	(164,303,600)
Net taxable assessed	<u>\$ 4,014,888,800</u>

Taxed amount at 0.64 mil rate \$ 2,569,529

Total parcels billed 9,112

2017 Payment Statistics:

Discount (2.0%)	95.3%
Face	2.4%
Penalty	2.3%
	<u>100.0%</u>

Estimated Budget Calculation Summary:

Discount (less 2.0%)	\$ 2,399,786
Face	61,669
Penalty (10.0%)	65,009
Estimate to be received	<u>\$ 2,526,464</u>

Amount budgeted for 2018 \$ 2,500,000

UPPER MACCAGIE TOWNSHIP
2018 BUDGET
GENERAL FUND 01
REVENUE

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual 09/30/2017	2018 Budget
REAL ESTATE TAXES:							
301.100 REAL ESTATE TAXES - CURRENT YEAR	\$2,378,400	\$2,351,220	\$2,375,000	\$2,384,367	\$2,450,000	\$2,438,888	\$2,500,000
301.200 REAL ESTATE TAXES - TAX CLAIM BUREAU (PRIOR YEAR)	\$18,000	\$46,790	\$20,000	\$8,997	\$20,000	\$27,308	\$20,000
301.400 REAL ESTATE TAXES- DELINQUENT	\$0	\$0	\$0	\$4,576	\$0	\$0	\$0
301.600 REAL ESTATE TAXES - INTERIM CURRENT	\$8,700	\$12,402	\$12,000	\$18,698	\$10,000	\$21,255	\$15,000
301.700 REAL ESTATE TAXES - INTERIM PRIOR	\$2,600	\$5,433	\$2,500	\$6,675	\$5,000	\$5,209	\$5,000
310.100 REAL ESTATE TRANSFER TAX	\$694,000	\$1,976,026	\$700,000	\$890,622	\$700,000	\$1,319,035	\$725,000
310.200 EARNED INCOME TAX	\$4,200,000	\$5,228,927	\$4,500,000	\$5,364,108	\$4,800,000	\$4,233,752	\$4,900,000
310.210 EARNED INCOME TAX - PRIOR	\$0	\$0	\$0	\$1,324	\$0	\$0	\$0
310.211 LOCAL SERVICES TAX	\$900,000	\$952,224	\$900,000	\$981,344	\$925,000	\$666,670	\$975,000
310.212 LOCAL SERVICES PRIOR YEAR	\$300,000	\$316,071	\$300,000	\$344,268	\$325,000	\$340,864	\$340,000
TOTAL TAXES	\$8,501,700	\$10,889,093	\$8,809,500	\$10,004,979	\$9,235,000	\$9,052,981	\$9,480,000
PERMITS:							
321.900 MOVING PERMITS	\$500	\$497	\$500	\$574	\$500	\$342	\$500
322.830 ROAD OCCUPANCY PERMITS	\$1,700	\$7,830	\$3,000	\$5,015	\$3,000	\$7,770	\$4,000
TOTAL PERMITS	\$2,200	\$8,327	\$3,500	\$5,589	\$3,500	\$8,112	\$4,500
FINES AND FORFEITURES:							
331.130 MAGISTRATE / FINES	\$140,000	\$180,439	\$160,000	\$181,988	\$165,000	\$141,551	\$165,000
331.140 SEMI-ANNUAL STATE POLICE FINES	\$14,000	\$13,131	\$14,000	\$11,435	\$10,000	\$7,419	\$10,000
331.141 UMT POLICE PARKING TICKETS	\$8,000	\$2,685	\$5,000	\$3,770	\$5,000	\$1,335	\$2,000
331.142 UMT POLICE PARKING TICKETS/VIOLATIONS	\$9,000	\$10,968	\$0	\$0	\$0	\$0	\$0
TOTAL FINES AND FORFEITURES	\$171,000	\$207,223	\$179,000	\$197,193	\$180,000	\$150,305	\$177,000
INTEREST, RENTS AND ROYALTIES:							
341.010 INTEREST ON INVESTMENTS	\$900	\$4,786	\$1,500	\$38,653	\$60,000	\$65,398	\$100,000
342.020 RENT OF STATE POLICE BUILDING	\$334,000	\$333,684	\$379,000	\$333,684	\$334,000	\$250,353	\$334,000
342.053 CELL TOWER ROYALTIES	\$0	\$6,800	\$20,400	\$20,825	\$21,000	\$15,987	\$22,000
342.100 RENTAL ON LAND	\$27,000	\$36,082	\$27,000	\$28,987	\$28,000	\$16,993	\$28,000
342.200 RENT OF FACILITIES FROM REFUSE & RECYCLING	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INTEREST, RENTS & ROYALTIES	\$386,900	\$381,352	\$427,900	\$422,149	\$443,000	\$348,731	\$484,000
STATE CAPITAL & OPERATING GRANTS							
354.075 TREE VITALIZATION	\$0	\$1,970	\$0	\$0	\$0	\$0	\$0

UPPER MACCAGIE TOWNSHIP
2018 BUDGET
GENERAL FUND 01
REVENUE

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget
364.079 STATE GRANTS (POLICE PROGRAMS)	\$0	\$13,522	\$0	\$7,108	\$0	\$15,485	\$0
TOTAL CAPITAL & OPERATING GRANTS	\$0	\$15,492	\$0	\$7,108	\$0	\$15,485	\$0
INTERGOVERNMENTAL REVENUES:							
355.010 PUBLIC UTILITY REALTY TAX	\$11,000	\$11,392	\$11,000	\$12,556	\$11,000	\$0	\$11,000
355.080 RETAIL LIQUOR LICENSES	\$6,400	\$6,750	\$6,400	\$7,350	\$7,350	\$900	\$7,350
355.140 MUNICIPAL PENSION - STATE AID	\$229,700	\$160,754	\$160,754	\$183,735	\$183,575	\$0	\$197,295
355.144 UMT POLICE-STATE AID	\$114,900	\$211,725	\$211,725	\$244,980	\$244,700	\$0	\$275,295
TOTAL INTERGOVERNMENTAL REVENUES	\$362,000	\$390,621	\$389,879	\$448,622	\$446,625	\$900	\$490,940
ESCROW: (moved to Fund 91 in 2018)							
357.080 RECEIPTS - DEVELOPER/ADMINISTRATIVE ESCROW	\$1,400,000	\$0	\$1,300,000	\$0	\$1,300,000	\$506,887	\$0
357.081 RECEIPTS- ZONING ESCROW FEES	\$0	\$0	\$13,000	\$0	\$15,000	\$3,770	\$0
357.082 ADMINISTRATION FEES FROM ESCROWS (5.0%)	\$50,000	\$0	\$55,000	\$0	\$55,000	\$19,789	\$0
357.083 TRANSFER FROM CLOSED ESCROW ACCOUNTS	\$0	\$0	\$0	\$0	\$0	\$91,313	\$0
TOTAL ESCROW	\$1,450,000	\$0	\$1,368,000	\$0	\$1,370,000	\$621,759	\$0
SERVICE CHARGES/ADMINISTRATION:							
361.030 ZONING HEARING APPEALS	\$12,000	\$11,942	\$12,000	\$12,450	\$13,000	\$2,200	\$5,000
361.031 ZONING USE REVIEW FEES	\$5,000	\$3,600	\$4,000	\$3,850	\$4,000	\$3,275	\$4,000
361.032 ZONING PERMIT FEES	\$12,000	\$12,380	\$12,000	\$15,855	\$12,000	\$9,675	\$12,000
361.035 ZONING ASSESSMENT/OPINION OF ZONING OFFICER	\$4,000	\$9,425	\$7,000	\$4,250	\$3,000	\$4,500	\$5,000
361.054 SALE OF BOOKS/MAPS/ORDINANCES (New # for 2015, Old # 362.110)	\$200	\$612	\$300	\$170	\$200	\$652	\$200
362.043 POLICE DONATIONS (i.e. D.A.R.E., K-9)	\$0	\$15,704	\$0	\$0	\$0	\$310	\$0
362.045 CIVIC REIMBURSEMENTS (POLICE)	\$20,000	\$49,648	\$0	\$61,483	\$25,000	\$7,454	\$35,000
362.046 HEART & LUNG (POLICE)	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$0
362.111 POLICE REPORTS	\$11,000	\$0	\$5,000	\$7,955	\$7,000	\$5,105	\$7,000
362.201 FIRE SAFETY INSPECTIONS - ANNUAL	\$170,000	\$169,095	\$170,000	\$196,006	\$170,000	\$167,620	\$180,000
362.410 BUILDING PERMITS (INC. ELEC./PLUMB/INSPECT FEES)	\$408,000	\$627,642	\$500,000	\$453,120	\$732,000	\$529,287	\$687,000
362.411 FIRE ALARM BUILDING PERMITS	\$1,300	\$0	\$5,000	\$7,120	\$0	\$0	\$0
362.412 MECHANICAL	\$6,600	\$53,519	\$0	\$40,205	\$40,000	\$24,516	\$30,000
362.413 SPRINKLERS	\$3,300	\$19,166	\$10,000	\$20,351	\$18,000	\$28,419	\$35,000
362.414 ELECTRICAL/PLUMBING LICENSE	\$12,000	\$20,560	\$12,000	\$12,835	\$0	\$0	\$6,000
362.420 ELECTRICAL PERMITS	\$100,000	\$166,538	\$90,000	\$103,239	\$0	\$0	\$0
362.430 PLUMBING PERMITS	\$86,000	\$62,810	\$30,000	\$42,426	\$0	\$0	\$0
362.440 SEO PERMITS AND PROBES	\$6,000	\$10,745	\$6,000	\$3,385	\$3,000	\$4,365	\$5,000

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
GENERAL FUND 01
REVENUE

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual 09/30/2017	2018 Budget
362.450 GRADING PERMITS AND INSPECTIONS	\$26,000	\$24,425	\$20,000	\$20,336	\$20,000	\$16,135	\$18,000
362.451 RE-INSPECTION FEES	\$20,000	\$8,630	\$6,000	\$6,375	\$0	\$700	\$500
362.452 PLANNING SUBMISSION FEES(APPLICATION FEES)	\$30,000	\$17,125	\$30,000	\$18,775	\$20,000	\$9,775	\$12,000
TOTAL SERVICE CHARGES/ADMINISTRATION	\$935,400	\$1,283,566	\$921,300	\$1,030,186	\$1,067,200	\$813,988	\$1,041,700
PARK FEES:							
367.140 PAVILION RENTALS (New # For 2015, Old # 367.900)	\$23,000	\$25,614	\$23,500	\$30,181	\$25,500	\$26,373	\$25,500
367.150 INDEPENDENT PARK RENTALS	\$24,000	\$35,625	\$25,000	\$46,390	\$30,000	\$38,520	\$30,000
TOTAL PARK FEES	\$47,000	\$61,239	\$48,500	\$76,571	\$55,500	\$64,893	\$55,500
RECREATIONAL FEES:							
367.200 SPORTS CLINICS	\$6,500	\$12,200	\$10,000	\$11,170	\$12,500	\$10,603	\$12,500
367.205 SPLASH PARK (ADMISSION FEES)	\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
367.210 DISCOUNT AMUSEMENT TICKETS (New # For 2015, Old # 360.101)	\$2,800	\$3,911	\$2,800	\$3,046	\$2,800	\$0	\$2,800
TOTAL RECREATIONAL FEES	\$9,300	\$16,111	\$12,800	\$14,216	\$20,300	\$10,603	\$20,300
MISCELLANEOUS REVENUES:							
380.100 MISCELLANEOUS REVENUES	\$100	\$26,101	\$100	\$0	\$100	\$10,359	\$100
TOTAL MISCELLANEOUS REVENUES	\$100	\$26,101	\$100	\$0	\$100	\$10,359	\$100
INTERFUND OPERATING TRANSFER							
392.005 TRANSFER FROM REFUSE & RECYCLING FUND 05	\$0	\$0	\$153,615	\$0	\$153,615	\$153,615	\$153,615
392.008 TRANSFER FROM SEWER REVENUE FUND 08	\$0	\$0	\$171,844	\$0	\$171,844	\$171,844	\$171,844
392.040 TRANSFER FROM MISC. INCOME/FUNDS	\$0	\$144,000	\$0	\$0	\$0	\$0	\$0
392.091 TRANSFER FROM ESCROW FUND 91 (CONSTRUCTION)	\$0	\$0	\$400,000	\$0	\$50,000	\$0	\$0
TOTAL INTERFUND OPERATING TRANSFER	\$0	\$144,000	\$725,459	\$0	\$375,459	\$325,459	\$325,459
REFUNDS / REIMBURSEMENTS							
394.100 INSURANCE / COBRA PAYMENTS	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0
394.200 REIMBURSEMENTS TO TWP. (ie. INSURANCE DAMAGES)	\$60,000	\$193,758	\$50,000	\$102,238	\$50,000	\$45,842	\$50,000
TOTAL REFUNDS/REIMBURSEMENTS	\$66,000	\$193,758	\$50,000	\$102,238	\$50,000	\$45,842	\$50,000
SALE OF ASSETS							
397.000 SALE OF FIXED ASSETS (2016 - ITEMS TO FUND 31)	\$73,000	\$161,700	\$0	\$0	\$0	\$0	\$0
TOTAL SALE OF ASSETS	\$73,000	\$161,700	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$12,004,600	\$13,778,583	\$12,935,938	\$12,308,850	\$13,246,684	\$11,469,416	\$12,129,499

UPPER MACCORGIE TOWNSHIP
 2018 BUDGET
 GENERAL FUND 01
 REVENUE

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual 09/30/2017	2018 Budget
BALANCE FORWARD	\$2,100,000	\$5,591,988	\$5,591,988	\$9,805,776	\$10,715,685	\$9,805,776	\$11,015,770
TOTAL AVAILABLE	\$14,104,600	\$19,370,571	\$18,527,926	\$22,114,626	\$23,962,369	\$21,275,192	\$23,145,269

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2018

REAL ESTATE TAXES

- 301.100 **REAL ESTATE TAXES - Current Year** - The 2017 property assessment for Upper Macungie Township, as calculated by Lehigh County is \$3,881,894,200 at 98.5% collection rate and mileage of .64 this years figure will be \$2,450,000. See appendix K in this budget for details
- 301.200 **REAL ESTATE TAXES - Tax Claim Bureau** - This is money collected by the Lehigh County Tax Claim Bureau that the Township receives on a monthly basis.
- 301.600 **REAL ESTATE TAXES - Interim Current** - Interim taxes are those taxes that are assessed by the Lehigh County Tax Bureau during the current year for new construction, additions, etc.
- 301.700 **REAL ESTATE TAXES - Interim Prior** - This revenue item is money collected for the previous year by the Tax Claim Bureau.
- 310.100 **REAL ESTATE TRANSFER TAX** - Any person 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 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.

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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2018

- 331.140 **SEMI-ANNUAL STATE POLICE FINES** - The state police fines are paid to each Pennsylvania municipality resulting from state police arrests made throughout the Commonwealth. The ratio used by the state is based on the municipalities mileage and population
- 331.141 **UPPER MACUNGIE TOWNSHIP POLICE PARKING TICKETS AND REPORTS** - The revenue received for parking tickets and for reports.
- 331.142 **UPPER MACUNGIE TOWNSHIP POLICE TICKETS / VIOLATIONS** - For moving violations and speeding tickets. This account has been discontinued.

INTEREST, RENTS AND ROYALTIES

- 341.010 **INTEREST ON INVESTMENTS** - The interest estimated to be earned this year.
- 342.020 **RENT OF STATE POLICE BUILDING** - Rental of the State Police building to the Commonwealth of Pennsylvania.
- 342.053 **CELL TOWER ROYALTIES** - Income from Verizon for cell tower located at Township Municipal Building on Schatz Road.
- 342.100 **RENTAL OF LAND** - The Township has land and office space which is rented out. Some of this is undeveloped for land used for farming.
- 342.200 **RENT FROM REFUSE AND RECYCLING** - This is a revenue item from the Refuse and Recycling Fund to help offset office space and public works space.

STATE CAPITAL AND OPERATING GRANTS

- 354.073 **D.E.P. RECYCLING PERFORMANCE** - 904 Grant (Transferred to Fd 05)
- 354.075 **TREE VITALIZATION** - State funds used to plant trees in the Township.
- 354.078 **PEMA** - State funds for emergency management programs.
- 354.079 **STATE GRANTS (POLICE PROGRAMS)** - Grant money received from the state.

INTERGOVERNMENTAL REVENUE

- 355.010 **PUBLIC UTILITY REALTY TAX** - The Township receives money from those public utilities who have buildings or land located within the Township.
- 355.080 **RETAIL LIQUOR LICENSES** - The Township receives a fee for the thirteen (13) establishments located within the Township that dispense liquor.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - REVENUE 2018

- 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

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

SERVICE CHARGES / ADMINISTRATION

- 361.030 **ZONING HEARING APPEALS** - These are fees for the Zoning Hearing Board for appeals and Zoning permits.
- 361.031 **ZONING 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.
- 361.033 **BOUNDARY UPGRADE FEES** - Moved to Traffic Improvement Fund 36 in 2015.
- 361.035 **ZONING ASSESSMENT / OPINION OF ZONING OFFICER** - Fees for Zoning Officer to assess new Planning submissions.
- 362.043 **POLICE DONATIONS (i.e. D.A.R.E, K-9)** - Police Department receives donations for programs such as D.A.R.E. and the K-9's.
- 362.045 **CIVIC REIMBURSEMENTS (POLICE)** - 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 2018

- 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.
- 362.202 **OPERATIONAL PERMITS ANNUAL (DISPLAYS / ATTRACTIONS** - Yearly fees for permits to be obtained by vendors, commercial tenants, displays and/or attractions in the Township that an inspection will be needed and permits will be issued on a yearly basis. (i.e. gases, welding facilities, fireworks, hazard materials, explosives, etc.)
- 362.410 **BUILDING PERMITS** - The revenue for building permits that is issued by the
- 362.411 **FIRE ALARMS 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 2018**

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 the new 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.

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

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

SALE OF ASSETS

- 397.000 **SALE OF FIXED ASSETS** - Sale of used equipment for example back hoe, trucks, and mowers. (in 2016 these funds were deposited directly into Fd 31).

UPPER MACCAGGIE TOWNSHIP
2018 BUDGET
GENERAL FUND 01
EXPENSES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
GENERAL GOVERNMENT ADMINISTRATION:							
400.110 TOWNSHIP MANAGER - SALARY	\$118,500	\$128,306	\$122,055	\$107,967	\$131,643	\$61,962	\$84,658
400.111 BOARD MEMBERS - SALARY	\$98,500	\$97,694	\$101,456	\$61,237	\$15,000	\$648	\$15,000
400.112 HUMAN RESOURCES - SALARY	\$54,500	\$64,917	\$58,830	\$62,660	\$64,893	\$39,705	\$67,005
400.113 SALARIES ELECTED OFFICIALS- MEETINGS	\$12,300	\$15,463	\$12,375	\$9,425	\$12,375	\$7,312	\$12,375
400.114 TOWNSHIP SECRETARY	\$0	\$0	\$0	\$0	\$55,882	\$40,703	\$57,685
400.117 DEFERRED COMPENSATION	\$5,100	\$5,570	\$5,210	\$4,560	\$4,200	\$3,158	\$2,943
400.119 RESERVE PERSONNEL (TEMPORARY HELP)	\$150,000	\$41,383	\$100,000	\$26,260	\$25,000	\$0	\$5,000
400.192 FICA	\$0	\$0	\$21,946	\$19,157	\$20,761	\$14,661	\$18,746
400.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$2,230	\$1,522	\$3,247	\$914	\$1,530
400.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$617	\$551	\$687	\$452	\$560
400.196 HEALTH INSURANCE	\$0	\$0	\$54,851	\$40,111	\$60,226	\$61,814	\$58,277
400.197 PENSION	\$0	\$0	\$32,710	\$31,827	\$33,108	\$0	\$26,313
400.198 LIFE INSURANCE & DISABILITY	\$0	\$0	\$1,800	\$894	\$1,800	\$1,157	\$1,650
400.460 SEMINARS / CONFERENCES/TRAINING	\$5,000	\$6,358	\$7,000	\$1,031	\$7,000	\$3,457	\$13,000
400.461 SUBSCRIPTIONS / MEMBERSHIPS	\$5,000	\$8,963	\$5,000	\$7,392	\$10,000	\$665	\$10,000
TOTAL GENERAL GOVERNMENT ADMINISTRATION	\$448,900	\$368,654	\$526,080	\$374,594	\$445,822	\$236,608	\$374,742
FINANCIAL ADMINISTRATION:							
402.117 DEFERRED COMPENSATION	\$2,000	\$2,399	\$2,000	\$2,314	\$2,000	\$1,442	\$1,289
402.120 SALARY	\$67,100	\$46,135	\$84,860	\$90,813	\$127,580	\$92,942	\$131,712
402.192 FICA	\$0	\$0	\$6,244	\$6,849	\$9,378	\$6,837	\$10,499
402.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$380	\$244	\$722	\$722	\$720
402.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$178	\$151	\$313	\$216	\$311
402.196 HEALTH INSURANCE	\$564,000	\$450,337	\$22,667	\$78,814	\$35,338	\$23,469	\$38,710
402.197 PENSION	\$0	\$0	\$10,590	\$10,379	\$11,456	\$0	\$18,202
402.198 LIFE INSURANCE & DISABILITY	\$26,700	\$18,207	\$600	\$69	\$1,200	\$835	\$1,200
402.300 BANK CHARGES/INVESTMENT FEES	\$200	\$1,976	\$200	\$2,791	\$5,000	-\$50	\$500
402.400 BACKGROUND CLEARANCES & TESTING	\$0	\$2,256	\$750	\$3,687	\$1,000	\$2,155	\$1,000
402.455 FINANCIAL SOFTWARE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$24,000
402.460 SEMINARS / CONFERENCES / TRAINING	\$1,000	\$409	\$1,000	\$1,409	\$1,000	\$2,171	\$2,500
402.461 EMPLOYEE BONDS AND PUBLIC OFFICIAL'S BONDS	\$4,000	\$2,679	\$4,000	\$3,449	\$2,250	\$1,092	\$2,500
TOTAL FINANCIAL ADMINISTRATION	\$665,000	\$524,398	\$133,469	\$200,969	\$197,237	\$131,831	\$233,143
TAX COLLECTOR:							
403.110 SALARY	\$12,000	\$12,462	\$12,000	\$12,000	\$12,000	\$8,769	\$16,000
403.192 FICA	\$0	\$0	\$918	\$883	\$918	\$671	\$1,224
403.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$380	-\$7	\$361	\$0	\$0
403.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$25	\$21	\$29	\$18	\$38
403.310 POSTAGE AND BILL PRINTING	\$10,000	\$9,244	\$10,000	\$9,423	\$10,000	\$9,214	\$10,000

UPPER MACQUEGIE TOWNSHIP
2018 BUDGET
GENERAL FUND 01
EXPENSES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
403.452 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
403.460 SEMINARS / CONFERENCES / TRAINING	\$0	\$110	\$200	\$0	\$200	\$0	\$200
403.510 PRIOR YEAR TAX REFUNDS	\$8,000	-\$8,003	\$8,000	\$1,249	\$8,000	\$1,108	\$8,000
TOTAL TAX COLLECTOR	\$30,000	\$13,813	\$31,523	\$23,569	\$31,508	\$19,781	\$36,595
LEGAL EXPENSES:							
404.314 LEGAL SERVICES	\$150,000	\$77,674	\$150,000	\$79,750	\$150,000	\$83,374	\$150,000
404.315 LEGAL SERVICES- REIMBURSABLES	\$50,000	\$0	\$100,000	\$0	\$100,000	\$40,662	\$0
TOTAL LEGAL EXPENSES	\$200,000	\$77,674	\$250,000	\$79,750	\$250,000	\$124,036	\$150,000
CLERICAL SERVICES:							
405.117 DEFERRED COMPENSATION	\$0	\$863	\$650	-\$75	\$0	\$143	\$195
405.120 SALARIES/WAGES	\$120,000	\$209,389	\$62,901	\$11,247	\$78,358	\$101,633	\$73,727
405.192 FICA	\$0	\$0	\$4,565	\$6,734	\$5,994	\$3,836	\$5,640
405.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$760	\$1,276	\$1,082	\$1,585	\$1,080
405.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$132	\$112	\$192	\$131	\$174
405.196 HEALTH INSURANCE	\$0	\$0	\$22,667	-\$486	\$24,889	\$0	\$0
405.197 PENSION	\$0	\$0	\$5,013	\$4,913	\$5,265	\$0	\$4,740
405.198 LIFE INSURANCE	\$0	\$0	\$600	\$480	\$600	\$499	\$600
405.210 OFFICE SUPPLIES	\$10,000	\$16,547	\$13,000	\$15,673	\$13,000	\$11,109	\$9,500
405.216 MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT	\$8,000	\$11,817	\$8,000	\$11,518	\$9,000	\$11,157	\$9,000
405.312 MANAGEMENT CONSULTING SERVICES	\$8,000	\$5,522	\$8,000	\$2,889	\$0	\$723	\$0
405.325 POSTAGE	\$33,000	\$29,670	\$33,000	\$18,918	\$30,000	\$17,635	\$25,000
405.331 TRANSPORTATION / MILEAGE	\$10,600	\$7,760	\$10,000	\$6,531	\$9,000	\$2,217	\$6,000
405.341 ADVERTISING	\$8,200	\$9,864	\$8,000	\$8,437	\$10,000	\$3,858	\$10,000
405.342 PRINTING	\$26,000	\$23,992	\$24,000	\$20,793	\$23,000	\$23,626	\$25,000
405.441 JETPAY (PAYROLL SERVICE)	\$5,500	\$6,656	\$9,000	\$7,887	\$7,500	\$6,470	\$7,500
405.452 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$30,000	\$16,391	\$12,467
405.701 COMPUTER UPGRADE AND NEW COMPUTERS	\$2,000	\$3,597	\$10,000	\$4,209	\$30,000	\$1,758	\$15,000
405.702 COMPUTER EXPENSE AND WEBSITE UPDATES	\$2,000	\$20,476	\$15,000	\$26,790	\$16,000	\$18,147	\$20,000
TOTAL CLERICAL SERVICES	\$233,300	\$346,153	\$235,288	\$147,846	\$293,880	\$220,918	\$225,623
INSURANCE							
406.154 WORKMAN'S COMPENSATION INSURANCE	\$94,400	\$158,202	\$0	\$0	\$0	\$0	\$0
406.160 EMPLOYEES PENSION AND ADMINISTRATION FEES	\$380,800	\$388,338	\$0	\$0	\$0	\$0	\$0
406.199 OPEB	\$0	\$0	\$32,819	\$28,418	\$24,619	\$18,148	\$25,645
406.351 UMBRELLA INSURANCE- LIABILITY	\$57,300	\$24,720	\$10,000	\$21,560	\$11,700	\$12,173	\$10,670
406.352 PUBLIC OFFICIALS/EMPLOYMENT PRACTICES POLICY	\$0	\$0	\$0	\$0	\$17,200	\$19,536	\$18,398
406.355 COMMERCIAL PACKAGE POLICY	\$116,400	\$80,416	\$123,000	\$129,762	\$73,000	\$75,465	\$89,243
TOTAL INSURANCE BENEFITS	\$648,900	\$651,676	\$165,819	\$179,740	\$126,519	\$125,322	\$143,956
ACCOUNTING / ACTUARIAL:							

UPPER MACUNJIE TOWNSHIP
2018 BUDGET
GENERAL FUND 01
EXPENSES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
407.311 AUDITING SERVICES	\$25,000	\$60,390	\$32,000	\$45,500	\$26,000	\$21,500	\$20,000
407.316 ACTUARIAL SERVICES	\$6,000	\$9,475	\$6,000	\$6,100	\$10,000	\$6,100	\$10,000
TOTAL ACCOUNTING / ACTUARIAL	\$31,000	\$69,865	\$38,000	\$51,600	\$36,000	\$27,600	\$30,000
ENGINEERING:							
408.313 TOWNSHIP ENGINEERING SERVICES	\$63,500	\$189,962	\$150,000	\$179,789	\$225,000	\$163,795	\$225,000
408.315 ESCROW ENGINEERING FEES	\$1,350,000	\$0	\$1,000,000	\$0	\$1,000,000	\$768,843	\$0
TOTAL ENGINEERING	\$1,413,500	\$189,962	\$1,150,000	\$179,789	\$1,225,000	\$932,638	\$225,000
GENERAL GOVERNMENT OPERATING EXPENSES:							
409.117 DEFERRED COMPENSATION	\$3,100	\$2,427	\$1,530	\$1,994	\$2,000	\$1,465	\$2,000
409.120 CLEANING STAFF WAGES	\$37,200	\$41,844	\$38,263	\$38,743	\$39,420	\$28,782	\$40,697
409.192 FICA	\$0	\$61,353	\$2,823	\$3,110	\$2,901	\$2,117	\$3,238
409.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$380	\$354	\$361	\$361	\$360
409.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$80	\$2,046	\$97	\$65	\$1,724
409.196 HEALTH INSURANCE	\$0	\$0	\$9,516	\$8,610	\$10,449	\$7,801	\$11,421
409.197 PENSION	\$0	\$0	\$4,775	\$4,680	\$5,166	\$0	\$5,624
409.198 LIFE INSURANCE	\$0	\$0	\$600	\$12	\$600	\$376	\$600
409.226 CUSTODIAL SUPPLIES / MATERIALS	\$4,000	\$3,665	\$4,000	\$3,771	\$4,000	\$2,565	\$4,000
409.231 VEHICLE - GASOLINE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
409.251 VEHICLE - REPAIR & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
409.317 CONTRACT SERVICES - BUILDING MAINTENANCE	\$0	\$0	\$15,000	\$5,890	\$15,000	\$6,178	\$15,000
409.321 TELEPHONE	\$28,000	\$26,846	\$25,000	\$26,151	\$26,000	\$10,585	\$26,000
409.361 ELECTRICITY	\$25,000	\$12,466	\$25,000	\$10,354	\$15,000	\$9,070	\$15,000
409.362 HEAT-GAS	\$6,000	\$5,147	\$6,000	\$4,549	\$6,000	\$4,179	\$6,000
409.363 WATER	\$600	\$1,358	\$1,000	\$583	\$1,500	\$519	\$1,500
409.364 SEWER	\$1,000	\$1,498	\$1,000	\$841	\$1,500	\$631	\$1,000
409.373 MAINTENANCE/REPAIR BUILDINGS (SEE ALSO FUND 30)	\$25,000	\$79,554	\$10,000	\$44,183	\$25,000	\$35,524	\$25,000
TOTAL GENERAL GOVERNMENT OPERATING EXPENSES	\$129,900	\$236,158	\$144,967	\$155,871	\$154,994	\$110,218	\$162,164
TOTAL DEPARTMENT	\$3,800,500	\$2,478,353	\$2,675,146	\$1,393,728	\$2,760,960	\$1,928,951	\$1,581,223
STATE POLICE DEPARTMENT:							
410.110 STATE POLICE - REPAIRS & MAINTENANCE TO BUILDING	\$15,000	\$16,243	\$15,000	\$23,927	\$25,000	\$13,163	\$25,000
TOTAL STATE POLICE DEPARTMENT	\$15,000	\$16,243	\$15,000	\$23,927	\$25,000	\$13,163	\$25,000
UPPER MACUNJIE TOWNSHIP POLICE DEPARTMENT:							
410.112 SALARIES SENIOR STAFF	\$315,900	\$376,054	\$333,524	\$343,890	\$343,156	\$254,478	\$372,521
410.113 SALARIES ADMINISTRATION STAFF	\$83,500	\$96,436	\$88,567	\$88,224	\$91,223	\$66,616	\$94,194
410.114 SALARIES & WAGES (officers/patrol)	\$1,586,900	\$1,798,905	\$1,762,823	\$1,811,620	\$1,886,088	\$1,409,129	\$2,009,961
410.117 DEFERRED COMPENSATION (New # for 2015, Old #: 410.137)	\$20,000	\$22,094	\$22,585	\$27,575	\$29,267	\$23,501	\$33,209
410.139 LEGAL FEES	\$25,000	\$36,362	\$25,000	\$9,981	\$25,000	\$3,827	\$20,000

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
GENERAL FUND 01
EXPENSES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
410.140 OFFICE EQUIPMENT & OPERATING SUPPLIES	\$22,000	\$11,334	\$18,000	\$20,706	\$18,000	\$8,518	\$14,500
410.141 CUSTODIAL SUPPLIES	\$2,000	\$2,908	\$2,500	\$2,841	\$2,500	\$2,334	\$2,500
410.142 COMPUTER SOFTWARE AND HARDWARE	\$40,000	\$37,760	\$40,000	\$44,965	\$40,000	\$24,657	\$40,000
410.143 TRAINING / SEMINARS / DUES	\$30,000	\$27,599	\$30,000	\$23,730	\$30,000	\$19,128	\$30,000
410.144 BUILDING MAINTENANCE AND EQUIPMENT	\$18,000	\$24,057	\$20,000	\$18,987	\$20,000	\$13,590	\$20,000
410.145 ELECTRIC	\$18,000	\$14,881	\$20,000	\$15,555	\$20,000	\$10,755	\$18,000
410.146 HEAT-GAS	\$7,000	\$3,958	\$6,500	\$1,793	\$6,500	\$1,338	\$6,000
410.147 WATER	\$1,500	\$1,897	\$1,500	\$1,745	\$1,500	\$1,319	\$2,000
410.148 SEWER	\$800	\$338	\$800	\$338	\$500	\$338	\$500
410.149 TELEPHONES	\$30,000	\$26,198	\$27,000	\$26,230	\$27,000	\$15,399	\$27,000
410.150 VEHICLE EQUIPMENT AND MAINTENANCE(labor) IN HOUSE	\$65,000	\$22,911	\$20,000	\$16,547	\$20,000	\$23,131	\$25,000
410.151 VEHICLE MAINTENANCE OUTSIDE	\$1,000	\$33,178	\$40,000	\$42,522	\$40,000	\$36,318	\$40,000
410.152 TESTING PRE-EMPL / DRUG / ALCOHOL / POLYGRAPH	\$5,000	\$5,092	\$6,000	\$2,652	\$6,000	\$0	\$6,000
410.153 K-9	\$12,000	\$20,654	\$12,000	\$9,544	\$10,000	\$1,505	\$8,500
410.154 ARMS AND AMMUNITION	\$20,000	\$14,144	\$20,000	\$19,109	\$20,000	\$4,483	\$20,000
410.155 EVIDENCE PROCESSING MATERIALS	\$3,000	\$2,711	\$3,000	\$2,135	\$3,000	\$702	\$3,000
410.156 MAINTENANCE CONTRACT FOR OFFICE EQUIP	\$8,000	\$6,721	\$8,000	\$5,319	\$6,500	\$4,225	\$12,700
410.179 LONGEVITY PAY	\$16,000	\$13,725	\$16,575	\$15,150	\$16,575	\$18,000	\$20,550
410.180 OVERTIME NOT REIMBURSED	\$90,000	\$91,203	\$100,000	\$109,504	\$120,000	\$79,924	\$135,000
410.183 OVERTIME REIMBURSED	\$20,000	\$64,645	\$20,000	\$41,200	\$25,000	\$22,282	\$35,000
410.192 FICA	\$169,300	\$181,448	\$161,781	\$176,762	\$171,410	\$135,786	\$209,504
410.194 UNEMPLOYMENT COMPENSATION	\$11,400	\$0	\$12,160	\$9,813	\$11,544	\$11,544	\$11,520
410.195 WORKERS COMPENSATION INSURANCE	\$45,500	\$0	\$55,867	\$64,239	\$72,455	\$60,843	\$78,901
410.196 HEALTH INSURANCE	\$598,400	\$483,719	\$606,942	\$584,642	\$674,663	\$516,059	\$745,256
410.197 PENSION & ADMIN. FEES (PMRS)	\$491,500	\$491,460	\$570,804	\$540,518	\$302,601	\$40	\$327,728
410.198 LIFE INSURANCE	\$0	\$0	\$19,200	\$16,499	\$19,200	\$14,326	\$19,200
410.220 SIGNS & SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$350	\$2,500
410.231 VEHICLE FUELS-GASOLINE	\$93,900	\$52,789	\$75,000	\$48,403	\$65,000	\$48,574	\$65,000
410.341 ADVERTISING	\$0	\$0	\$0	-\$115	\$0	\$0	\$0
410.238 UNIFORMS	\$30,000	\$17,947	\$30,000	\$26,087	\$30,000	\$14,699	\$30,000
410.490 COMMUNITY SERVICE	\$0	\$0	\$4,000	\$1,336	\$5,000	\$2,867	\$5,000
410.500 PROFESSIONAL LIABILITY INSURANCE	\$0	\$13,853	\$38,000	\$25,149	\$11,000	\$9,683	\$10,500
TOTAL UPPER MACUNGIE TOWNSHIP POLICE DEPARTMENT	\$3,880,600	\$3,996,981	\$4,218,128	\$4,195,195	\$4,170,682	\$2,860,268	\$4,501,244
FIRE DEPARTMENT:							
411.117 DEFERRED COMPENSATION	\$8,500	\$2,852	\$2,640	\$2,682	\$1,963	\$1,435	\$1,963
411.120 SALARIES/WAGES	\$223,100	\$258,309	\$229,794	\$211,918	\$185,960	\$135,795	\$191,995
411.121 INTERN SALARY	\$0	\$14	\$0	\$22	\$0	\$0	\$0
411.134 OPERATING/OFFICE SUPPLIES (old # use 411.241)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
411.137 INSURANCE FIRE STATIONS #8, #25, AND #56	\$27,000	\$44,056	\$33,000	\$34,794	\$28,000	\$21,802	\$33,000
411.192 FICA	\$18,900	\$19,492	\$17,163	\$15,559	\$13,760	\$9,876	\$15,657

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
GENERAL FUND 01
EXPENSES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
411.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$1,616	\$1,336	\$1,171	\$1,094	\$1,197
411.195 WORKERS COMPENSATION INSURANCE (SWIF) (New #, old:41)	\$39,000	\$25,356	\$30,000	\$29,627	\$30,713	\$29,142	\$48,284
411.196 HEALTH INSURANCE	\$0	\$0	\$4,851	\$49,627	\$60,226	\$45,082	\$66,000
411.197 PENSION	\$0	\$0	\$28,678	\$28,108	\$24,372	\$0	\$26,532
411.198 LIFE INSURANCE	\$0	\$0	\$2,400	\$1,980	\$1,800	\$1,327	\$1,800
411.213 COMPUTER/COPIER SUPPLIES -OFFICE	\$4,000	\$2,423	\$5,000	\$8,906	\$8,000	\$4,519	\$8,000
411.217 COMPUTER/COPIER SUPPLIES-FIRE COMPANY	\$4,000	\$10	\$0	\$0	\$0	\$0	\$0
411.226 CUSTODIAL SUPPLIES - OFFICE	\$500	\$72	\$0	\$0	\$0	\$0	\$0
411.227 CUSTODIAL SUPPLIES-FIRE COMPANY	\$500	\$328	\$250	\$270	\$0	\$0	\$0
411.231 VEHICLE FUELS - GASOLINE	\$10,200	\$10,825	\$10,000	\$9,797	\$10,000	\$5,226	\$10,000
411.232 VEHICLE FUELS - DIESEL	\$13,100	\$5,284	\$10,000	\$8,469	\$10,000	\$4,418	\$10,000
411.238 UNIFORMS-INSPECTORS	\$3,500	\$2,036	\$1,500	\$1,403	\$1,500	\$340	\$1,500
411.239 UNIFORMS-FIRE COMPANIES	\$3,500	\$0	\$5,500	\$2,064	\$5,500	\$2,042	\$3,500
411.241 OPERATING SUPPLIES-OFFICE	\$13,000	\$7,500	\$8,000	\$8,128	\$6,000	\$1,107	\$5,000
411.242 OPERATING SUPPLIES-FIRE COMPANY	\$13,000	\$7,226	\$5,000	\$5,531	\$5,000	\$6,040	\$5,000
411.249 VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56	\$22,000	\$19,095	\$22,000	\$22,379	\$20,000	\$7,052	\$20,000
411.250 VEHICLE MAINTENANCE - FOGELSVILLE #8	\$30,000	\$31,396	\$30,000	\$9,896	\$25,000	\$7,066	\$20,000
411.251 VEHICLE MAINTENANCE - TREXLERTOWN #25	\$30,000	\$18,250	\$30,000	\$11,308	\$25,000	\$12,559	\$20,000
411.256 EQUIPMENT PURCHASE	\$40,000	\$4,643	\$10,000	\$0	\$5,000	\$400	\$5,000
411.257 MAINTENANCE / REPAIRS / TESTING EQUIPMENT	\$11,500	\$10,543	\$12,000	\$10,960	\$12,000	\$9,820	\$12,000
411.258 OFFICE FURNITURE/AUDIO VISUAL EQUIPMENT OFFICE	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$500
411.259 ELECTRIC - FIRE STATIONS #8, #25 AND #56, CELL TOWER	\$32,000	\$36,938	\$33,000	\$31,433	\$35,000	\$22,778	\$35,000
411.312 FIRE STUDY	\$20,000	\$24,867	\$0	\$1,000	\$0	\$0	\$0
411.329 OFFICE FURNITURE/AUDIO VISUAL EQUIPMENT FIRE CO.	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
411.340 RECRUITMENT & RETENTION	\$0	\$0	\$20,000	\$25,061	\$20,000	\$355	\$20,000
411.354 VOLUNTEER FIREMEN FUNCTIONS	\$5,000	\$93,262	\$4,000	\$1,467	\$4,000	\$0	\$4,000
411.370 MAINTENANCE - CELL TOWER	\$0	\$0	\$5,000	\$157,185	\$5,000	\$3,328	\$5,000
411.400 BACKGROUND CLEARANCES	\$0	\$110	\$0	\$0	\$0	\$0	\$0
411.452 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$3,400
411.461 TRAIN/SEMINARS/DUES/EMERGENCY MGMT CERT INSPECTOR	\$13,500	\$7,679	\$8,000	\$8,960	\$8,000	\$4,667	\$8,000
411.462 TRAIN/SEMINARS/DUES/EMERGENCY MGMT CERT FIRE CO	\$13,500	\$5,853	\$20,000	\$17,255	\$8,000	\$545	\$8,000
411.490 COMMUNITY CELEBRATIONS	\$0	\$0	\$6,800	\$4,198	\$9,000	\$5,635	\$9,000
411.710 BUILDING REPAIRS & MAINTENANCE #8,#258	\$25,000	\$28,823	\$28,000	\$28,818	\$28,000	\$12,008	\$28,000
411.711 HEAT - FIRE STATIONS #8, #25 AND #56	\$28,000	\$21,427	\$28,000	\$18,120	\$28,000	\$14,735	\$28,000
411.712 TELEPHONE SERVICE - FIRE STATIONS #8, #25, AND #56	\$7,800	\$9,418	\$9,500	\$14,213	\$9,500	\$7,552	\$10,000
411.713 WATER - FIRE STATIONS #8, #25 AND #56	\$2,400	\$1,736	\$2,000	\$1,602	\$2,000	\$1,153	\$2,000
411.714 TRASH HAULING - FIRE STATIONS #8, #25 AND #56	\$3,000	\$2,850	\$3,000	\$2,850	\$3,000	\$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
TOTAL FIRE DEPARTMENT	\$668,700	\$703,688	\$721,292	\$782,181	\$845,065	\$382,763	\$674,878

PLANNING / ZONING:

**UPPER MACUNGIE TOWNSHIP
2018 BUDGET
GENERAL FUND 01
EXPENSES**

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
414.117 DEFERRED COMPENSATION	\$5,700	\$1,615	\$1,968	\$1,932	\$1,028	\$1,798	\$898
414.120 SALARIES / WAGES	\$127,700	\$155,806	\$158,655	\$162,777	\$183,839	\$111,006	\$250,281
414.140 ZONING HEARING BOARD EXPENSES	\$3,900	\$5,105	\$4,000	\$3,328	\$5,500	\$2,750	\$5,500
414.192 FICA	\$0	\$71,373	\$11,394	\$12,714	\$13,261	\$7,992	\$20,166
414.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$1,424	\$1,424	\$1,443	\$1,425	\$1,850
414.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$447	\$597	\$589	\$362	\$882
414.196 HEALTH INSURANCE	\$0	\$0	\$68,002	\$60,176	\$74,666	\$43,472	\$93,289
414.197 PENSION	\$0	\$0	\$18,011	\$17,653	\$19,040	\$0	\$25,684
414.198 LIFE INSURANCE & DISABILITY	\$0	\$0	\$1,800	\$1,376	\$2,400	\$1,648	\$3,000
414.210 PLANNING / ZONING SUPPLIES	\$500	\$4,120	\$3,000	\$5,000	\$4,000	\$6,416	\$3,000
414.231 VEHICLE FUELS-GASOLINE	\$2,700	\$0	\$2,700	\$0	\$500	\$402	\$1,000
414.313 VEHICLE REPAIRS & MAINTENANCE	\$900	\$552	\$1,000	\$979	\$1,000	\$367	\$1,000
414.314 ZONING BOARD LEGAL SERV (REVISED SALDO/ZONING)BOOK	\$40,000	\$32,396	\$15,000	\$17,112	\$15,000	\$14,869	\$15,000
414.315 ORDINANCE REVISION STUDY (COMP. PLAN/SALDO)	\$0	\$0	\$0	\$0	\$120,000	\$8,568	\$0
414.316 STENOGRAPHER	\$4,000	\$10,892	\$8,000	\$8,742	\$8,000	\$3,269	\$8,000
414.341 ADVERTISING	\$2,000	\$4,362	\$3,500	\$4,328	\$4,500	\$2,329	\$4,500
414.415 SEO PERMITS AND INSPECTIONS	\$13,000	\$13,182	\$13,000	\$6,320	\$3,000	\$10,732	\$20,000
414.416 GRADING PERMIT REVIEW/INSPECTIONS	\$29,500	\$20,491	\$30,000	\$21,165	\$20,000	\$13,275	\$20,000
414.417 PLANNING,PERMITTING,ZONING,AND CODE ENFORCEMENT	\$168,700	\$228,760	\$170,000	\$213,646	\$200,000	\$175,138	\$225,000
414.419 DCED FEES	\$2,800	\$2,684	\$3,000	\$3,916	\$3,000	\$3,016	\$3,500
414.420 THIRD PARTY PERMIT REVIEW & BLDG. INSPECTION	\$270,000	\$626,522	\$500,000	\$489,211	\$600,000	\$392,834	\$650,000
414.452 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$7,933
414.460 MEMBERSHIP DUES / TRAINING / CONF/ SUBSCRIPTIONS	\$3,000	\$2,906	\$5,000	\$3,593	\$5,000	\$1,558	\$5,000
TOTAL PLANNING / ZONING	\$674,400	\$1,180,766	\$1,019,997	\$1,035,969	\$1,285,766	\$803,226	\$1,365,483
PUBLIC WORKS:							
430.117 DEFERRED COMPENSATION	\$8,500	\$10,766	\$10,576	\$11,797	\$11,687	\$9,728	\$12,446
430.124 SALARIES / WAGES	\$608,400	\$610,672	\$628,911	\$653,679	\$695,016	\$495,589	\$703,479
430.143 DISPATCH ANSWERING SERVICE	\$1,000	\$0	\$0	\$0	\$1,000	\$656	\$1,000
430.192 FICA	\$0	\$3,771	\$45,838	\$48,853	\$50,582	\$37,192	\$56,677
430.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$4,370	\$4,497	\$4,690	\$4,302	\$4,500
430.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$22,749	\$30,350	\$29,458	\$25,620	\$28,101
430.196 HEALTH INSURANCE	\$0	\$0	\$208,070	\$208,501	\$240,020	\$189,459	\$261,775
430.197 PENSION	\$0	\$0	\$78,486	\$76,925	\$91,089	\$0	\$97,215
430.198 LIFE INSURANCE	\$0	\$0	\$6,900	\$7,279	\$7,800	\$6,021	\$7,800
430.210 OFFICE SUPPLIES / EQUIPMENT MAINTENANCE	\$100	\$225	\$100	\$552	\$100	\$788	\$1,000
430.220 OPERATING SUPPLIES	\$8,000	\$7,691	\$8,000	\$12,420	\$8,000	\$5,846	\$8,000
430.226 CUSTODIAL SUPPLIES	\$1,500	\$1,718	\$1,500	\$1,642	\$1,700	\$437	\$1,700
430.231 VEHICLE FUELS-GASOLINE	\$51,200	\$29,119	\$51,200	\$24,208	\$25,000	\$13,441	\$20,000
430.232 VEHICLE FUELS-DIESEL	\$51,300	\$35,377	\$51,300	\$25,010	\$40,000	\$18,722	\$35,000
430.250 VEHICLE REPAIR & MAINTENANCE-CONTRACTED	\$40,000	\$35,578	\$40,000	\$31,310	\$40,000	\$19,636	\$40,000

UPPER MACCAGGIE TOWNSHIP
2018 BUDGET
GENERAL FUND 01
EXPENSES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
430.321 TELEPHONES	\$7,500	\$7,785	\$7,500	\$9,226	\$10,000	\$6,229	\$10,000
430.327 RADIO MAINTENANCE AND EQUIPMENT	\$1,000	\$0	\$1,000	\$0	\$1,000	\$171	\$500
430.361 ELECTRIC	\$10,000	\$8,886	\$10,000	\$8,325	\$10,000	\$7,288	\$10,000
430.362 NATURAL GAS	\$10,000	\$9,728	\$10,000	\$6,284	\$10,000	\$6,185	\$11,000
430.373 BUILDING MAINTENANCE / REPAIR	\$30,000	\$32,376	\$18,442	\$18,442	\$15,000	\$5,052	\$15,000
430.374 VEHICLE PARTS (NEW # FOR 2015, OLD # 438.374)	\$52,000	\$36,281	\$52,000	\$28,159	\$52,000	\$20,604	\$52,000
430.440 UNIFORMS & SHOES	\$18,000	\$24,800	\$18,000	\$27,494	\$20,000	\$20,210	\$20,000
430.441 WORKPLACE DRUG / ALCOHOL CDL TEST	\$2,500	\$2,436	\$2,500	\$2,875	\$2,500	\$1,767	\$2,750
430.452 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$3,400
430.460 TRAINING-WORK PLACE SAFETY	\$2,000	\$1,536	\$2,000	\$3,865	\$3,000	\$2,647	\$3,500
430.462 NEW STORAGE BUILDING - PUBLIC WORKS	\$0	\$47	\$0	\$0	\$0	\$0	\$0
430.740 EQUIPMENT RENTAL	\$0	\$0	\$4,000	\$473	\$4,000	\$1,860	\$4,000
TOTAL PUBLIC WORKS	\$903,000	\$858,792	\$1,280,000	\$1,242,166	\$1,373,642	\$899,450	\$1,410,843
SNOW AND ICE REMOVAL:							
432.140 SALARIES AND WAGES	\$25,000	\$42,182	\$40,000	\$20,207	\$40,000	\$7,086	\$40,000
432.192 FICA	\$0	\$0	\$3,060	\$1,546	\$3,060	\$542	\$3,060
432.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$715	\$600	\$262	\$0
432.195 WORKERS' COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,694
432.220 SALT & ANTI-SKID	\$125,000	\$193,092	\$135,000	\$68,521	\$135,000	\$72,990	\$135,000
432.250 MAINTENANCE	\$12,000	\$12,483	\$12,000	\$10,422	\$12,000	\$5,717	\$12,000
432.740 SNOW EQUIPMENT RENTAL AND PLOWING-CONTRACTED	\$12,000	\$2,552	\$8,000	\$538	\$8,000	\$980	\$8,000
TOTAL SNOW AND ICE REMOVAL	\$174,000	\$250,309	\$196,060	\$101,949	\$198,660	\$87,578	\$199,754
TRAFFIC LIGHTS & STREET SIGNS:							
433.220 STREET SIGNS MAINTENANCE / SUPPLIES	\$14,000	\$6,439	\$14,000	\$17,410	\$15,000	\$16,014	\$17,000
433.361 TRAFFIC LIGHTS / ELECTRIC	\$12,000	\$13,279	\$12,000	\$18,324	\$18,000	\$9,515	\$15,000
433.377 TRAFFIC LIGHT MAINTENANCE	\$55,000	\$52,636	\$55,000	\$60,646	\$55,000	\$38,671	\$40,000
TOTAL TRAFFIC LIGHTS & STREET SIGNS	\$81,000	\$72,354	\$81,000	\$96,380	\$88,000	\$64,200	\$72,000
STREET / ROAD MAINTENANCE:							
438.220 OPERATING SUPPLIES	\$0	\$3,650	\$0	\$0	\$0	\$103	\$200
438.245 ASPHALT PATCHING MATERIALS	\$150,000	\$180,458	\$150,000	\$134,651	\$150,000	\$58,811	\$150,000
438.247 STORM SEWER MATERIALS	\$5,000	\$4,320	\$5,000	\$1,110	\$5,000	\$5,497	\$5,000
438.249 STREET PAINTING MATERIALS	\$8,000	\$35,689	\$8,000	\$0	\$8,000	\$2,161	\$8,000
438.250 WEED SPRAYING - ROADS	\$6,000	\$10,078	\$10,000	\$10,054	\$10,000	\$9,700	\$10,000
438.260 MINOR OPERATING EQUIPMENT / SUPPLIES	\$1,000	\$828	\$1,000	\$5,612	\$1,000	\$57	\$1,000
438.310 STREET LINE PAINTING-CONTRACTED	\$47,000	\$508	\$47,000	\$39,795	\$47,000	\$40,927	\$47,000
438.371 PENNDOT INSPECTIONS	\$0	\$1,672	\$0	\$0	\$0	\$0	\$0
438.373 SMALL TOOLS - GARAGE	\$3,500	\$2,655	\$3,500	\$3,365	\$3,500	\$2,737	\$3,500
438.374 VEHICLE PARTS	\$0	\$455	\$0	\$531	\$0	\$0	\$0

UPPER MACCAGGIE TOWNSHIP
2018 BUDGET
GENERAL FUND 01
EXPENSES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
439.245 CURB MECHANIZED PAVING	\$1,000	\$0	\$1,000	\$1,020	\$1,000	\$1,720	\$1,500
439.375 GUARDRAILS	\$15,000	\$5,938	\$15,000	\$14,516	\$15,000	\$2,355	\$15,000
439.606 STREET RESURFACING & OVERLAY	\$200,000	\$183,408	\$200,000	\$277,249	\$200,000	\$160,505	\$150,000
439.790 REPLACE PICK UP TRUCK (moved to FUND #31, in 2015)	\$0	\$8,281	\$0	\$0	\$0	\$0	\$0
439.792 BRIDGEWORK-HAASADAHL	\$0	\$0	\$36,000	\$0	\$0	\$0	\$0
TOTAL STREET / ROAD MAINTENANCE	\$436,500	\$437,940	\$476,500	\$487,903	\$440,500	\$284,573	\$391,200
RECREATION:							
451.117 DEFERRED COMPENSATION	\$0	\$0	\$325	\$325	\$325	\$238	\$325
451.120 SALARIES AND WAGES	\$0	\$0	\$39,206	\$42,912	\$42,741	\$31,188	\$44,133
451.192 FICA	\$0	\$0	\$2,895	\$3,390	\$3,155	\$2,182	\$3,674
451.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$380	\$352	\$361	\$361	\$360
451.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$82	\$110	\$105	\$71	\$104
451.196 HEALTH INSURANCE	\$0	\$0	\$9,516	\$8,610	\$10,449	\$18,640	\$27,289
451.197 PENSION	\$0	\$0	\$4,893	\$4,796	\$5,602	\$0	\$6,099
451.198 LIFE & DISABILITY INSURANCE	\$0	\$0	\$600	\$461	\$600	\$422	\$600
451.220 OPERATING SUPPLIES	\$0	\$0	\$232	\$232	\$1,000	\$260	\$1,500
451.317 SPORTS CLINICS	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500
451.702 COMPUTER SOFTWARE & HARDWARE	\$0	\$0	\$5,000	\$3,900	\$0	\$0	\$0
TOTAL RECREATION	\$0	\$0	\$62,897	\$65,088	\$64,338	\$53,362	\$96,584
PARKS:							
454.117 DEFERRED COMPENSATION	\$9,700	\$2,126	\$2,431	\$2,028	\$2,431	\$1,496	\$2,431
454.121 SALARIES / WAGES INCLUDING PART-TIME	\$302,700	\$333,422	\$285,725	\$320,163	\$293,407	\$254,030	\$343,447
454.131 SEASONAL MAINTENANCE AND DETENTION PONDS	\$30,000	\$22,598	\$30,000	\$26,473	\$24,000	\$18,996	\$22,000
454.143 DISPATCH ANSWERING SERVICE	\$1,000	\$0	\$1,000	\$0	\$1,000	\$875	\$1,000
454.192 FICA	\$0	\$31,543	\$21,031	\$22,981	\$21,540	\$18,833	\$27,282
454.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$2,670	\$3,305	\$2,692	\$3,523	\$4,215
454.195 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$10,335	\$13,800	\$12,436	\$10,930	\$14,546
454.196 HEALTH INSURANCE	\$0	\$0	\$75,701	\$57,044	\$84,230	\$51,551	\$92,283
454.197 PENSION	\$0	\$0	\$32,662	\$32,013	\$35,309	\$0	\$37,500
454.198 LIFE & DISABILITY INSURANCE	\$0	\$0	\$2,700	\$2,042	\$3,000	\$1,817	\$3,000
454.220 SUPPLIES / GENERAL EQUIPMENT	\$4,000	\$5,092	\$4,000	\$2,157	\$4,000	\$1,600	\$4,000
454.222 ATHLETIC FIELD SURFACE MAINTENANCE	\$10,000	\$2,458	\$10,000	\$7,159	\$10,000	\$3,576	\$10,000
454.250 MAINTENANCE / REPAIR OF PARK VEHICLES	\$8,000	\$7,891	\$8,000	\$9,398	\$8,000	\$10,452	\$10,000
454.361 ELECTRIC FOR PARK FACILITIES	\$12,000	\$9,801	\$12,000	\$10,461	\$12,000	\$9,187	\$13,000
454.375 GENERAL MAINTENANCE-BUILDINGS & OTHER PARKS	\$6,000	\$9,588	\$6,000	\$11,201	\$15,000	\$6,651	\$15,000
454.455 WEED SPRAYING	\$4,000	\$0	\$4,000	\$3,950	\$4,000	\$7,780	\$4,000
454.460 TRAINING	\$0	\$0	\$0	\$100	\$0	\$20	\$500
454.600 MAINTENANCE - RETENTION PONDS	\$8,000	\$15,912	\$25,000	\$23,205	\$15,000	\$2,400	\$10,000

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
GENERAL FUND 01
EXPENSES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
454.610 GRANGE ROAD PARK	\$5,000	\$9,272	\$5,000	\$22,333	\$7,500	\$9,660	\$7,500
454.620 UPPER MACUNGIE PARK	\$5,000	\$144	\$5,000	\$1,226	\$5,000	\$128	\$5,000
454.630 RICKY PARK	\$2,000	\$3,363	\$2,000	\$277	\$2,000	\$72	\$2,000
454.640 LONE LANE PARK	\$5,000	\$3,324	\$13,500	\$18,414	\$5,000	\$980	\$5,000
454.641 SPLASH PARK	\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
454.650 BREINIGSVILLE PARK	\$10,000	\$2,710	\$10,000	\$5,092	\$10,000	\$5,197	\$10,000
454.722 PURCHASE PARK TABLES / BENCHES / GRILLS / ROOF	\$100,000	\$10,392	\$100,000	\$6,671	\$100,000		\$100,000
454.723 INDEPENDENT PARK	\$50,000	\$28,461	\$25,000	\$20,464	\$25,000	\$14,061	\$25,000
454.724 ELECTRIC FOR INDEPENDENT PARK	\$10,000	\$6,411	\$7,000	\$6,122	\$7,000	\$5,387	\$7,500
454.726 INDEPENDENT PARK REFUNDS	\$6,000	\$11,225	\$7,095	\$8,545	\$7,000	\$13,655	\$14,000
TOTAL PARKS	\$588,400	\$515,723	\$707,850	\$636,624	\$721,545	\$452,858	\$795,204
TOTAL PUBLIC WORKS DEPARTMENT	\$2,182,900	\$2,135,118	\$2,806,307	\$2,630,110	\$2,886,685	\$1,842,021	\$2,965,585
MISCELLANEOUS:							
456.500 MISC. DONATIONS BY TOWNSHIP	\$0	\$0	\$0	\$1,500	\$0	\$0	\$1,500
456.501 REFUNDS PAID BY THE TOWNSHIP	\$1,000	\$8,221	\$0	\$100	\$100	\$0	\$100
456.502 SUPPLIES FOR KITCHEN	\$1,000	\$1,127	\$1,000	\$2,075	\$2,000	\$1,989	\$0
456.503 DISCOUNT AMUSEMENT TICKETS	\$2,500	\$3,743	\$2,500	\$2,890	\$2,500	\$0	\$2,500
456.504 RELEASE OF CONSTRUCTION ESCROWS	\$3,000	\$3,140	\$400,000	\$0	\$400,000	\$90,975	\$0
456.505 RETURN OF UNUSED ADMIN. ESCROWS	\$0	\$0	\$200,000	\$0	\$200,000	\$0	\$0
456.506 SPORTS CLINICS (Transferred to 01.451.317 in 2018)	\$9,000	\$12,335	\$10,000	\$11,520	\$12,000	\$6,728	\$0
456.507 RETURN OF UNUSED ZONING ESCROWS	\$0	\$0	\$5,000	\$0	\$2,000	\$0	\$0
TOTAL MISCELLANEOUS	\$16,500	\$22,286	\$618,500	\$18,085	\$618,600	\$99,692	\$4,100
CIVIC:							
457.501 COMMUNITY CELEBRATIONS	\$25,000	\$19,794	\$29,300	\$19,350	\$19,400	\$19,650	\$19,650
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	\$13,330	\$13,500	\$10,590	\$13,500	\$6,270	\$7,500
457.505 MEALS ON WHEELS	\$7,000	\$2,500	\$2,500	\$2,500	\$5,000	\$5,000	\$5,500
TOTAL CIVIC	\$54,500	\$44,624	\$54,300	\$41,440	\$46,900	\$39,920	\$41,650
INTERGOVERNMENTAL EXPENSE:							
480.010 MISCELLANEOUS EXPENDITURES	\$500	\$240,081	\$0	\$252,575	\$500	\$1,080	\$1,000
481.192 FICA	\$163,300	\$0	\$0	\$0	\$0	\$0	\$0
492.002 TRANSFER TO STREET LIGHT FUND	\$0	\$0	\$36,900	\$0	\$69,900	\$0	\$69,900
492.004 TRANSFER TO FIRE FUND	\$84,500	\$0	\$73,775	\$0	\$10,760	\$0	\$122,800
492.010 TRANSFER TO STORMWATER MAINTENANCE FUND	\$0	\$0	\$0	\$0	\$57,790	\$0	\$0
492.031 TRANSFER TO CAPITAL EQUIPMENT FUND	\$300,000	\$300,000	\$700,000	\$0	\$600,000	\$0	\$725,000
TOTAL INTERGOVERNMENTAL EXPENSES	\$548,300	\$540,081	\$810,675	\$252,575	\$738,950	\$1,080	\$918,700
TOTAL EXPENSES	\$11,841,400	\$11,118,140	\$12,939,345	\$10,373,230	\$13,176,608	\$7,971,083	\$12,077,863

UPPER MACCUNGIE TOWNSHIP
2018 BUDGET
GENERAL FUND 01
EXPENSES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
REVENUE OVER / (UNDER) EXPENSE	\$163,200	\$2,660,443	-\$3,407	\$1,935,620	\$68,076	\$3,498,333	\$51,636
BALANCE FORWARD	\$2,100,000	\$5,591,988	\$5,591,988	\$9,805,776	\$10,715,685	\$9,805,776	\$11,015,770
ENDING BALANCE	\$2,263,200	\$8,252,431	\$5,588,581	\$11,741,396	\$10,783,761	\$13,304,109	\$11,067,406
ASSIGNED:							
INSURANCE RESERVE	\$0	\$0	\$0	\$0	\$1,500,000	\$1,500,000	\$1,500,000
DEFICIT RESERVE	\$0	\$0	\$0	\$0	\$3,953,582	\$3,953,582	\$3,623,359
CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000
UNASSIGNED	\$2,263,200	\$8,252,431	\$5,588,581	\$11,741,396	\$3,330,179	\$5,850,527	\$3,944,047

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

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 3.6% 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's Life Insurance AD/D, STD and LTD.
- 400.460 **SEMINARS AND CONFERENCES** - For the various seminars, annual state association conventions, and conferences that are held during the year that the Supervisors will attend.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

400.461 **SUBSCRIPTIONS / MEMBERSHIPS** - Township departments (excluding Planning/Zoning) subscribe and join various governmental organizations and magazines, newspapers, etc.

FINANCIAL ADMINISTRATION

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

402.120 **SALARY** - 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 3.6% 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's Life Insurance AD/D, STD and LTD.

FINANCIAL ADMINISTRATION con't

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

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.

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

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

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 3.6% 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.

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

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

- 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 3.6% 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's Life Insurance AD/D, STD and LTD.
- 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 the 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 refuse forms, moving permit forms, news letters, building/electric/plumbing permits, letterhead, etc.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

- 405.441 **JETPAY COMPUTER** - Pavroll and all tax reports done by JetPav.
- 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.

INSURANCE

- 406.154 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania. Eff. 2016 charged to individual departments.
- 406.160 **EMPLOYEES PENSION AND ADMINISTRATION FEES** - Upper Macungie Township maintains a pension plan for each full time employee, this is this years municipal obligation.
- 406.199 **OPEB (other post employee benefits)** - the costs to the Township for benefits other than pension to retirees for specifically health care.
- 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.

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

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

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

GENERAL GOVERNMENT OPERATION EXPENSES

- 409.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program.
- 409.120 **CLEANING STAFF WAGES** - Wages associated with cleaning of all Township buildings.
- 409.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 409.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.6% 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's Life Insurance AD/D, STD and LTD.
- 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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

- 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. Also see Fund 30.

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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

- 410.142 **COMPUTER SOFTWARE AND HARDWARE** - Computer software and hardware packages used for the Police Department. This also includes maintenance contracts/professional services for various computer packages.
- 410.143 **TRAINING / SEMINARS / DUES** - The cost to send the Police Officers for training and seminars.
- 410.144 **BUILDING MAINTENANCE AND EQUIPMENT** - The cost of maintenance and equipment for the Upper Macungie Township Police Department building.
- 410.145 **ELECTRIC** - Cost for electric for the Upper Macungie Township Police Department Building.
- 410.146 **HEAT - GAS** - Cost for fuel for heating the Upper Macungie Township Police Department Building.
- 410.147 **WATER** - Cost for water from Lehigh County Water Authority.
- 410.148 **SEWER** - Cost for sewer for the Upper Macungie Township Police Department Building.
- 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

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

- 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.
- 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 3.6% 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's Life Insurance AD/D, STD and LTD.
- 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.

FIRE DEPARTMENT

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

- 411.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees
- 411.120 **SALARIES / WAGES** - Salaries and wages for the Fire Commissioner, Fire Inspectors and the Administrative Assistant for the Fire Department.
- 411.121 **INTERN SALARY** - Wages for summer interns for three months @ \$13.50 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 3.6% 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's Life Insurance AD/D, STD and LTD.
- 411.213 **COMPUTER / COPIER SUPPLIES - OFFICE** - New line item created to track expenses in-house.
- 411.217 **COMPUTER SOFTWARE AND HARDWARE** - Computer software and hardware packages used for the Fire Departments.
- 411.226 **CUSTODIAL SUPPLIES - OFFICE** - In-house supplies.
- 411.227 **CUSTODIAL SUPPLIES** - Cleaning supplies for use in the Fire Stations.
- 411.231 **VEHICLE FUEL - GASOLINE** - Gasoline used for the Fire Department vehicles.
- 411.232 **VEHICLE FUEL - DIESEL** - Diesel used for the Fire Department vehicles.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

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

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

- 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. Estimate detailed costs are \$1,700, \$500, \$2,860 & \$3,000 respectively.
- 411.710 **BUILDING REPAIRS AND MAINTENANCE** - Building repairs and maintenance for Fire Stations #8, #25 and #56.
- 411.711 **HEAT** - Cost of gas heat, fuel oil, propane and natural gas for Fire Stations #8, #25 and #56.
- 411.712 **TELEPHONE SERVICE** - Telephone land lines for Fire Stations #8, #25, and #56.
- 411.713 **WATER** - Cost for water and well testing from Lehigh County Water Authority for Fire Stations #8, #25 and #56.
- 411.714 **TRASH HAULING** - The cost for trash pick-up for the Fire Stations #8, #25 and #56.
- 411.715 **SEWER** - The cost for sewer for Fire Stations #8, #25 and #56.

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. 2018 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%.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

- 414.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.6% 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's Life Insurance AD/D, STD and LTD.
- 414.210 **PLANNING / ZONING SUPPLIES** - The cost of paper supplies, office materials, note pads, etc.
- 414.231 **VEHICLE FUELS - GASOLINE** - Gasoline used for the Building Inspectors vehicle.
- 414.313 **VEHICLE REPAIRS & MAINTENANCE** - Any repairs and maintenance to the vehicles.
- 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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

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

PUBLIC WORKS DEPARTMENT

- 430.117 **DEFERRED COMPENSATION** - The Township matches \$0.25 on the dollar for anyone that participates in this program.
- 430.124 **SALARIES / WAGES** - Salaries and wages for road maintenance in the Township.
- 430.143 **DISPATCH ANSWERING SERVICE** - The answering service is used when the Township is not opened to answer important calls that need immediate attention.
- 430.192 **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 3.7% of employees \$9,750 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's Life Insurance AD/D, STD and LTD.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

- 430.205 **WORKPLACE SAFETY** - For the Public Works employees to attend seminars of Workplace Safety. Also see account 430.460.
- 430.210 **OFFICE SUPPLIES / EQUIPMENT MAINTENANCE** - The office supplies needed in the Public Works Department and for equipment maintenance.
- 430.220 **OPERATING SUPPLIES** - This category consists of a wide range of various supplies that are purchased, such as hardware store supplies, grass seed, rain gear, etc.
- 430.226 **CUSTODIAL SUPPLIES** - Cleaning supplies for use in the Public Works Department.
- 430.231 **VEHICLE FUELS - GASOLINE** - Gasoline used for the Public Works vehicles.
- 430.232 **VEHICLE FUELS - DIESEL** - Diesel used for the Public Works vehicles.
- 430.250 **VEHICLE REPAIRS & MAINTENANCE - CONTRACTED** - Repairs by outside vendors.
- 430.321 **TELEPHONES** - Telephone cost that cover the Public Works Department telephones.
- 430.327 **RADIO MAINTENANCE** - To repair the radios that are equipped in each Township Public Works vehicle.
- 430.361 **ELECTRIC** - Cost for electric for the Public Works Building.
- 430.362 **NATURAL GAS** - Cost for natural gas for the Public Works Department.
- 430.373 **BUILDING MAINTENANCE / REPAIR** - The cost for maintenance and repairs for the Public Works Building.
- 430.374 **VEHICLE PARTS** - New account for 2015 - Old account number was 438.374
- 430.440 **UNIFORMS & SHOES** - The Township supplies uniforms and shoes to all Public Works employees.
- 430.441 **WORKPLACE DRUG / ALCOHOL CDL TEST** - Drug and Alcohol CDL Test are randomly taken.
- 430.460 **TRAINING / WORKPLACE SAFETY** - For the Public Works employees to attend Seminars and Public Works related training.
- 430.462 **NEW STORAGE BUILDING** - Storage building previously purchased.
- 430.740 **EQUIPMENT RENTAL** - Costs associated with rental of mowers for the public works department.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

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%.
- 432.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

- 438.249 **STREET PAINTING MATERIALS** - The cost for materials for painting the lines in the Township.
- 438.250 **WEED SPRAYING** - The Township sprays Slow Grow weed spray on the Retention Ponds in the Township.
- 438.260 **MINOR OPERATING EQUIPMENT / SUPPLIES** - Small hand tools and small equipment, such as lawn mowers etc.
- 438.310 **STREET LINE PAINTING - CONTRACTED -**
- 438.371 **PENNDOT INSPECTIONS** - The cost for Township bridge inspections by PENNDOT Inspectors.
- 438.373 **SMALL TOOLS** - The purchase of tools that maybe needed in the Public Works Department.
- 439.245 **CURB MECHANIZED PAVING** - The Township will improve several curb radii at intersections throughout the Township.
- 439.375 **GUARDRAILS** - The replacement of damaged guardrails throughout the Township.
- 439.605 **FOGELSVILLE DAM** - The cost for dam repairs.
- 439.606 **STREET RESURFACING AND OVERLAY** - This is the amount of money set aside from the General Fund to resurface the nearly one hundred miles of Township roadways.
- 439.708 **ROUTE 100 WIDENING PROJECT -**
- 439.793 **REPLACE PICK UP TRUCK** - This cost is for the purchase of a new Ford pick up truck..
- 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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

- 454.143 **DISPATCH ANSWERING SERVICE** - The answering service is used when the Township is not opened to answer important calls that need immediate attention.
- 454.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 454.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 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's Life Insurance AD/D, STD and LTD.
- 454.220 **SUPPLIES / GENERAL EQUIPMENT** - The office supplies needed in the Parks Department and for equipment that is needed.
- 454.222 **ATHLETIC FIELD SURFACE MAINTENANCE**- Cost for the maintenance of the fields located at the parks in the Township.
- 454.250 **MAINTENANCE / REPAIR OF PARK VEHICLES** - The cost for maintenance and repair of the park vehicles.
- 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.
- 454.600 **MAINTENANCE / OTHER PARKS & RETENTION PONDS** - The cost of maintenance for the other parks and retention ponds.
- 454.610 **GRANGE ROAD PARK** - Repairs and maintenance for the park.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

- 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 **PURCHASE PARK TABLES / BENCHES / GRILLS / ROOF** - Monies set aside for supplies such as park tables, benches, grills, roofs, etc.
- 454.723 **INDEPENDENT PARK** - Repairs and maintenance for the park.
- 454.724 **ELECTRIC FOR INDEPENDENT PARK** - Cost for the electric at 150 Independent Road.
- 454.726 **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 3.7% of employees \$9,750 wages annually.
- 451.195 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.
- 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.

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

- 451.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 451.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 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.
- 405.702 **COMPUTER SOFTWARE & HARDWARE** - Recreation software and kiosk costs.

MISCELLANEOUS

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

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

UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 - EXPENSES 2018

- 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.
- 492.020 **TRANSFER TO MEDICAL EXPENSE FUND** - Transfer from General Fund 01 to Medical Fund 21.
- 492.031 **TRANSFER TO CAPITAL EQUIPMENT FUND** - Transfer annual defined amount from Fund 01 to the Capital Equipment Fund 31.

UPPER MACCANGIE TOWNSHIP
2018 BUDGET
STREET LIGHT FUND 02

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
<u>REVENUE</u>							
301.110 STREET LIGHT TAXES- CURRENT YEAR	\$159,900	\$104,562	\$123,000	\$107,918	\$110,000	\$105,000	\$108,000
301.210 STREET LIGHT TAXES- PRIOR YEAR	\$100	\$1,450	\$100	\$105	\$100	\$0	\$100
392.010 TRANSFER FROM GENERAL FUND	\$0	\$0	\$36,900	\$0	\$69,900	\$0	\$69,900
TOTAL REVENUE	\$160,000	\$106,012	\$160,000	\$108,023	\$180,000	\$105,000	\$178,000
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$160,000	\$106,012	\$160,000	\$108,023	\$180,000	\$105,000	\$178,000
<u>EXPENSE</u>							
434.360 ELECTRICITY (PPL)	\$160,000	\$177,294	\$160,000	\$192,969	\$180,000	\$149,291	\$178,000
TOTAL EXPENSES	\$160,000	\$177,294	\$160,000	\$192,969	\$180,000	\$149,291	\$178,000
REVENUE OVER / UNDER EXPENSES	\$0	(\$71,282)	\$0	(\$84,946)	\$0	(\$44,291)	\$0
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$0	(\$71,282)	\$0	(\$84,946)	\$0	(\$44,291)	\$0

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

FUND 02 REVENUE 2018

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 2018

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

UPPER MACONGIE TOWNSHIP
2018 BUDGET
FIRE PROTECTION FUND (HYDRANTS) 03

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
REVENUE							
301.110 FIRE HYDRANT TAXES- CURRENT YEAR	\$326,000	\$325,827	\$340,000	\$334,224	\$340,000	\$338,484	\$330,000
301.210 FIRE HYDRANT TAXES- PRIOR YEAR	\$100	\$3,677	\$100	\$75	\$100	\$0	\$100
392.010 TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$326,100	\$329,504	\$340,100	\$334,299	\$340,100	\$338,484	\$330,100
TOTAL FUND BALANCE FORWARD	\$0	\$124,096	\$130,000	\$257,208	\$417,000	\$257,208	\$500,369
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$326,100	\$453,600	\$470,100	\$591,507	\$757,100	\$595,692	\$830,469
EXPENSE							
403.600 HYDRANT TAX PAYMENTS (LCA)	\$156,000	\$196,392	\$200,000	\$148,053	\$200,000	\$119,614	\$160,000
TOTAL EXPENSES	\$156,000	\$196,392	\$200,000	\$148,053	\$200,000	\$119,614	\$160,000
REVENUE OVER / UNDER EXPENSES	\$170,100	\$133,112	\$140,100	\$186,246	\$140,100	\$218,871	\$170,100
BALANCE FORWARD	\$0	\$124,096	\$130,000	\$257,208	\$417,000	\$257,208	\$500,369
ENDING BALANCE	\$170,100	\$257,208	\$270,100	\$443,454	\$557,100	\$476,079	\$670,469
TOTAL ASSIGNED	\$170,100	\$257,208	\$400,100	\$443,454	\$557,100	\$443,454	\$557,100
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

REVENUE 2018

- 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 2018

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

UPPER MACONGIE TOWNSHIP
2018 BUDGET
FIRE FUND (ALARMS) 04

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
<u>REVENUE</u>							
362.020 INTEREST	\$0	\$23	\$0	\$34	\$15	\$0	\$0
362.204 CONTRIBUTIONS & DONATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
362.205 EMERGENCY SERVICES (LOWHILL TWP.)	\$0	\$5,000	\$11,000	\$7,000	\$11,000	\$0	\$7,000
362.210 FIRE REPORTS	\$600	\$225	\$225	\$641	\$225	\$0	\$200
362.411 FALSE FIRE ALARMS	\$15,000	\$32,600	\$15,000	\$37,019	\$33,000	\$10,000	\$10,000
392.001 TRANSFERRED FROM GENERAL FUND	\$84,400	\$0	\$73,775	\$17,900	\$10,760	\$0	\$122,800
TOTAL REVENUE	\$100,000	\$37,848	\$100,000	\$62,594	\$55,000	\$10,000	\$140,000
TOTAL FUND BALANCE FORWARD	\$0	\$35,937	\$0	\$69,786	\$95,000	\$11,514	\$0
<u>EXPENSE</u>							
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$100,000	\$73,785	\$100,000	\$132,380	\$150,000	\$21,514	\$140,000
411.190 FIRE FIGHTER REIMBURSEMENTS	\$100,000	\$0	\$100,000	\$120,867	\$150,000	\$0	\$140,000
TOTAL EXPENSES	\$100,000	\$0	\$100,000	\$120,867	\$150,000	\$0	\$140,000
REVENUE OVER / UNDER EXPENSES	\$0	\$37,848	\$0	-\$58,272	-\$95,000	\$10,000	\$0
BALANCE FORWARD	\$0	\$35,937	\$0	\$69,786	\$95,000	\$11,514	\$0
ENDING BALANCE	\$0	\$73,785	\$0	\$11,514	\$0	\$21,514	\$0
TOTAL ASSIGNED	\$0	\$73,785	\$0	\$11,514	\$0	\$21,514	\$0
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

REVENUE 2018

- 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** -

EXPENSES 2018

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

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
REFUSE & RECYCLING FUND 05
REVENUE

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
SALES & GRANTS							
364.300 RESIDENTIAL FEES	\$1,840,000	\$1,874,640	\$1,840,000	\$2,107,024	\$1,840,000	\$1,738,638	\$1,900,000
364.301 INTEREST EARNED	\$11,000	\$11,573	\$11,000	\$14,298	\$13,000	\$10,442	\$13,000
364.302 PENALTIES	\$13,000	\$12,518	\$13,000	\$12,558	\$13,000	\$7,664	\$10,000
364.303 LIENS PAID	\$19,000	\$12,841	\$15,000	\$5,856	\$10,000	\$0	\$1,000
364.304 LEGAL PAID	\$2,000	\$1,064	\$2,000	\$6,356	\$2,000	\$5,983	\$5,000
364.305 SERVICES & MATERIALS (CARTS)	\$3,500	\$4,235	\$3,500	\$5,071	\$3,500	\$4,589	\$3,500
364.350 SALE OF STICKERS & RECYCLE BINS	\$3,000	\$3,886	\$3,000	\$3,444	\$3,000	\$2,491	\$3,000
364.351 904 GRANT	\$173,000	\$145,243	\$180,000	\$147,197	\$150,000	\$152,734	\$150,000
364.352 RECYCLING EVENT CHARGES	\$0	\$0	\$0	\$0	\$5,000	\$0	\$1,000
TOTAL SALES & GRANTS	\$2,064,500	\$2,066,000	\$2,067,500	\$2,301,803	\$2,039,500	\$1,922,542	\$2,086,500
OTHER REVENUE							
364.010 INTEREST EARNED	\$0	\$3,387	\$0	\$3,170	\$3,000	\$2,298	\$3,500
364.099 MISC INCOME	\$0	\$1,920	\$0	-\$2,751	\$0	\$0	\$500
TOTAL OTHER REVENUE	\$0	\$5,307	\$0	\$419	\$3,000	\$2,298	\$4,000
TOTAL REVENUE	\$2,064,500	\$2,071,307	\$2,067,500	\$2,302,221	\$2,042,500	\$1,924,839	\$2,090,500
FUND BALANCE FORWARD							
NON-RESTRICTED	\$0	\$0	\$530,000	\$206,297	\$500,000	\$206,297	\$533,230
RESTRICTED (GRANT)	\$0	\$0	\$1,700,000	\$2,437,820	\$1,857,025	\$2,437,820	\$2,160,463
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$2,230,000	\$2,644,117	\$2,357,025	\$2,644,117	\$2,693,693
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$2,064,500	\$2,071,307	\$4,297,500	\$4,946,338	\$4,399,525	\$4,568,956	\$4,784,193
TOTAL AVAILABLE	\$2,064,500	\$2,071,307	\$4,297,500	\$4,946,338	\$4,399,525	\$4,568,956	\$4,784,193

**UPPER MACUNGIE TOWNSHIP
REFUSE & RECYCLING FUND 05 -**

REVENUE 2018

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

OTHER REVENUE

- 364.010 **INTEREST EARNED** - Amount credited to bank accounts and investments.
- 364.099 **MISCELLANEOUS INCOME** - Occasional fees and income that would not fit into any other category

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
REFUSE & RECYCLING FUND 05
EXPENSES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
<u>REFUSE/ RECYCLING</u>							
427.012 PRINTING	\$8,000	\$3,293	\$6,000	\$2,104	\$3,500	\$829	\$3,500
427.013 POSTAGE	\$6,500	\$948	\$6,500	\$6,463	\$6,000	\$0	\$6,000
427.014 LEGAL FEES	\$24,000	\$26,853	\$24,000	\$18,911	\$22,000	\$10,355	\$20,000
427.015 RECYCLING BINS AND TRASH CARTS	\$35,000	\$14,823	\$35,000	\$19,015	\$40,000	\$2,498	\$40,000
427.020 BANK FEES	\$0	\$1,974	\$0	\$0	\$0	\$0	\$0
427.117 DEFERRED COMPENSATION	\$2,000	\$2,754	\$2,650	\$3,513	\$975	\$1,803	\$1,000
427.120 RECYCLING WAGES	\$94,500	\$141,957	\$95,000	\$90,859	\$50,732	\$35,087	\$52,380
427.192 FICA	\$8,700	\$10,169	\$6,669	\$10,236	\$3,881	\$3,564	\$4,007
427.194 UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$720	\$1,565	\$390	\$857	\$360
427.195 WORKERS COMPENSATION INSURANCE	\$0	\$26	\$523	\$86	\$125	\$0	\$1,113
427.196 HEALTH INSURANCE	\$43,750	\$40,424	\$46,200	\$39,554	\$0	\$0	\$0
427.197 DEFINED PENSION PLAN	\$600	\$0	\$11,703	\$11,703	\$6,649	\$0	\$4,239
427.198 LIFE INSURANCE	\$0	\$0	\$1,200	\$961	\$600	\$317	\$600
427.311 AUDITING SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
427.312 OVERHEAD	\$15,000	\$15,000	\$21,787	\$21,787	\$21,787	\$21,787	\$21,787
427.350 INSURANCE	\$0	\$0	\$0	\$1,140	\$2,800	\$2,800	\$3,100
427.388 RECYCLING PROGRAM - ELECTRONICS & SHREDDING	\$0	\$0	\$10,000	\$36,808	\$50,000	\$26,639	\$50,000
427.383 OFFICE RENTAL	\$25,000	\$25,000	\$6,153	\$6,153	\$6,153	\$6,153	\$6,153
427.384 GARAGE RENTAL	\$0	\$0	\$125,675	\$125,675	\$125,675	\$125,675	\$125,675
427.452 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
427.702 SERVICES (CONTRACTED)	\$1,505,500	\$1,497,621	\$1,515,000	\$1,476,159	\$1,525,000	\$1,139,401	\$1,616,000
TOTAL REFUSE/RECYCLING	\$1,768,550	\$1,780,842	\$1,914,780	\$1,872,692	\$1,866,267	\$1,377,766	\$1,959,047
<u>LEAF & YARD WASTE COLLECTION</u>							
428.103 REPAIR & MAINTENANCE SERVICE	\$20,000	\$33,910	\$20,000	\$20,696	\$20,000	\$11,195	\$20,000
428.104 MATERIALS & SUPPLIES	\$20,000	\$1,580	\$20,000	\$2,209	\$15,000	\$1,976	\$10,000
428.120 WAGES (LEAF COLLECTION)	\$100,000	\$0	\$75,000	\$20,606	\$75,000	\$0	\$30,000
428.121 WAGES (YARD WASTE)	\$28,000	\$24,491	\$28,000	\$22,641	\$25,000	\$13,719	\$30,000
428.231 VEHICLE FUELS - GASOLINE	\$1,000	\$0	\$1,000	\$0	\$1,000	\$440	\$500
428.232 VEHICLE FUELS - DIESEL	\$17,100	\$0	\$17,000	\$0	\$15,000	\$4,355	\$5,000
TOTAL LEAF & YARD WASTE COLLECTION	\$186,100	\$59,981	\$161,000	\$66,152	\$151,000	\$31,685	\$95,500
<u>CAPITAL EXPENSES</u>							

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
REFUSE & RECYCLING FUND 05
EXPENSES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
427.740 NON EQUIPMENT CAPITAL EXPENSE	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
427.741 EQUIPMENT CAPITAL EXPENSE (GRANT FUNDED)	\$0	\$0	\$0	\$0	\$0	\$0	\$490,025
492.031 TRANSFERRED TO CAPITAL EQUIPMENT FUND #31	\$100,000	\$0	\$330,000	\$0	\$180,000	\$0	\$0
492.032 CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL EXPENSES:	\$105,000	\$0	\$330,000	\$0	\$180,000	\$0	\$490,025
TOTAL REFUSE & RECYCLING EXPENSES	\$2,059,650	\$1,840,823	\$2,405,780	\$1,938,844	\$2,197,267	\$1,409,450	\$2,544,572
REVENUE OVER / UNDER EXPENSES	\$4,850	\$230,484	\$338,280	\$363,377	\$154,767	\$515,389	\$454,072
BALANCE FORWARD	\$0	\$0	\$2,230,000	\$2,644,117	\$2,357,025	\$2,644,117	\$2,693,693
ENDING BALANCE	\$4,850	\$230,484	\$1,891,720	\$3,007,494	\$2,202,258	\$3,159,506	\$2,239,621
TOTAL ASSIGNED	\$0	\$0	\$1,370,000	\$2,437,820	\$1,857,025	\$2,437,820	\$1,820,438
TOTAL UNASSIGNED	\$4,850	\$230,484	\$521,720	\$569,674	\$345,233	\$721,686	\$419,183

UPPER MACUNGIE TOWNSHIP
FUND 05 - EXPENSES 2018

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.
- 427.016 **MATERIALS AND SUPPLIES** - Covers the cost of normal office supplies plus upgrading and maintenance of the computer system.
- 427.020 **BANK FEES** - Fees charged by the bank, example N.S.F. fees.
- 427.117 **DEFERRED COMPENSATION** - Costs are reimbursed to Upper Macungie Township for the employee retirement plan.
- 427.120 **SALARIES / WAGES INCLUDING PART TIME** - These costs are reimbursed to Upper Macungie Township from the Refuse Account cover the operation of the Authority.
- 427.192 **FICA** - Township's share of both Social Security (6.2%) and Medicare Tax (1.45%) totalling 7.65%.
- 427.194 **UNEMPLOYMENT COMPENSATION TAX** - Township's cost to the PA Unemployment Fund for employee compensation based on 3.7% of employees \$9,750 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 and major medical plan.
- 427.197 **PENSION (Non-Uniform)** - The Township maintains a pension plan for each full time non-uniform employee.
- 427.198 **LIFE INSURANCE** - The Township's Life Insurance AD/D, STD and LTD.
- 427.312 **OVERHEAD** - Cost of oversight and management of the Refuse and Recycling Department. 2017 cost - \$21,787.
- 427.350 **INSURANCE** - Cost of various insurance coverages passed on by the Township's policy.

UPPER MACUNGIE TOWNSHIP
FUND 05 - EXPENSES 2018

REFUSE & RECYCLING

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

LEAF AND YARD WASTE COLLECTION

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

CAPITAL

- 427.740 **NON EQUIPMENT CAPITAL EXPENSES** - Purchases made to maintain equipment.
- 492.031 **TRANSFERRED TO CAPITAL EQUIPMENT FUND #31** - Funds transferred for Capital Equipment acquisitions. (2017 - Pole Building)
- 492.032 **REFUSE & RECYCLING CAPITAL RESERVE** -

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
SEWER REVENUE FUND 08
REVENUES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
INTEREST EARNINGS:							
341.010 INTEREST	\$30,000	\$4,895	\$6,100	\$0	\$25,000	\$35,753	\$70,000
341.020 INTEREST ON PAST DUE ACCOUNTS	\$5,500	\$6,389	\$6,000	\$8,911	\$6,000	\$6,837	\$6,000
TOTAL INTEREST EARNINGS	\$35,500	\$11,284	\$12,100	\$8,911	\$31,000	\$42,590	\$76,000
SEWER RENTALS & FEES:							
341.030 LATE PENALTIES	\$16,800	\$15,504	\$17,000	\$18,120	\$17,000	\$11,495	\$17,000
364.010 LCA INDUSTRIAL SURCHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$45,000
364.011 TAPPING FEES	\$4,400	\$72,971	\$0	\$0	\$0	\$0	\$0
364.012 INDUSTRIAL & COMMERCIAL USAGE FEES	\$4,700,000	\$4,950,575	\$4,706,000	\$5,489,019	\$4,460,000	\$3,940,877	\$4,460,000
364.014 RESIDENTIAL USAGE FEES	\$2,200,000	\$2,221,125	\$2,200,000	\$2,267,996	\$2,200,000	\$2,071,503	\$2,265,000
364.015 UNUSED SEWER ALLOCATION CHARGES	\$144,000	\$121,431	\$0	\$135,985	\$100,000	\$124,514	\$110,000
364.016 FOG CHARGES	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0
364.017 INSPECTION FEES-LATERALS	\$11,000	\$13,740	\$11,000	\$9,038	\$11,000	\$7,500	\$11,000
364.018 SAMPLING ANALYSIS CHARGES	\$56,000	\$63,641	\$55,000	\$75,141	\$55,000	\$60,946	\$60,000
364.019 ADMINISTRATIVE CHARGES	\$5,000	\$5,120	\$5,000	\$5,441	\$5,000	\$9,228	\$5,000
364.020 TESTING FEE REIMBURSEMENT	\$0	\$0	\$0	\$0	\$9,500	\$7,315	\$13,000
364.441 ON SITE SEWAGE PERMITS (HAULERS)	\$400	\$0	\$0	\$0	\$0	\$0	\$0
398.001 LOWHILLWEISENBERG TOWNSHIPS REIMBURSEMENTS	\$9,400	\$9,085	\$9,500	\$10,399	\$9,500	\$6,784	\$8,000
398.002 LOWER MACUNGIE TOWNSHIP REIMBURSEMENTS	\$2,900	\$2,181	\$3,000	\$4,475	\$3,000	\$2,123	\$1,000
TOTAL SEWER RENTALS & FEES	\$7,155,900	\$7,475,373	\$7,006,500	\$8,015,614	\$6,870,000	\$6,242,285	\$6,995,000
ADDITIONAL REVENUE:							
380.020 LIENS	\$5,000	\$2,705	\$5,000		\$3,000	\$0	\$1,000
380.030 LEGAL FEES	\$500	\$2,572	\$500	\$4,333	\$500	\$1,390	\$500
380.099 MISC. REVENUE	\$1,000	\$218	\$2,000	\$61,474	\$1,000	\$38,078	\$1,000
383.000 SEWER ASSESSMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
397.000 TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ADDITIONAL REVENUE	\$6,500	\$5,495	\$7,500	\$65,807	\$4,500	\$39,468	\$2,500
TOTAL SEWER REVENUES	\$7,197,900	\$7,492,152	\$7,026,100	\$8,090,332	\$6,905,500	\$6,324,343	\$7,073,500
BALANCE FORWARD	\$2,000,000	\$5,886,509	\$3,900,000	\$5,268,964	\$6,014,510	\$5,268,964	\$9,513,728
TOTAL AVAILABLE	\$9,197,900	\$13,378,661	\$10,926,100	\$13,359,296	\$12,920,010	\$11,593,307	\$16,587,228

UPPER MACUNGIE TOWNSHIP
SEWER FUND 08 -

REVENUE 2018
SEWER - INTEREST EARNINGS

341.010 **INTEREST EARNINGS** - The interest generated from the revenue investment account of the Sewer Fund is used in the budget to help keep the customer rates stable.

341.020 **INTEREST (ON PAST DUE INVOICES)** - Invoices and sewer billing over thirty days old generate 10% interest.

SEWER - RENTALS AND FEES

341.030 **LATE PENALTIES** - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.

364.010 **LCA INDUSTRIAL SURCHARGES** - Fees charged to those industrial users that have a high BOD count based on the invoices received from Lehigh County Authority.

364.011 **TAPPING FEES** - A fee of \$1,100 is charged to all customers connecting to the sewer system that are not part of an approved subdivision to cover future improvements to that portion of the system.

364.012 **INDUSTRIAL & COMMERCIAL USAGE FEES** - These charges are based on the discharge flows from the companies. They include any excess strength charges for BOD, TSS, & TKN which exceed the ordinance limits.

364.014 **RESIDENTIAL USAGE FEES** - These charges are based on the water usage generated in the first quarter of the year and assumed to be the same for the next three quarters. This is done so that seasonal outside water usage that does not go into the sanitary sewers is not billed thereby inflating the cost to the customer.

364.015 **UNUSED SEWER ALLOCATION CHARGES** - Industrial & Commercial customers are charged \$0.95 per 1000 gallons for sewage flow that is more than 300 gallons per day below the allocation that was purchased for the building.

364.016 **FOG CHARGES** - Industrial & Commercial Customers are assessed a surcharge when they exceed the allowable limit of Fats, Oils and Greases.

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

364.018 **SAMPLING ANALYSIS CHARGES** - When a company has excess strength above the standard allowed, and exceed 25,000 gallons in a billing cycle, they are sampled and the charges are billable. If there is no excess strength, there is no charge.

364.019 **ADMINISTRATIVE CHARGES** - Charges added to invoices to offset office administrative functions usually related to fact finding.

UPPER MACUNGIE TOWNSHIP
SEWER FUND 08 -

REVENUE 2018

- 364.020 **TESTING FEE REIMBURSEMENT** - Extra-strength testing fees for Coke and Ocean Spray are paid by the Township directly to LCA. The Township recovers those fees in the monthly invoice to the customers.
- 364.441 **ON SITE SEWAGE PERMITS (HAULERS) -**
- 398.001 **LOWHILL / WEISENBERG TOWNSHIPS REIMBURSEMENT** - The Sewer Fund is the billing agent for the Lowhill sewer system and these are the administrative charges for that service. A Pump Station transmission fee is charged to Weisenberg Township.
- 398.002 **LOWER MACUNGIE TOWNSHIP REIMBURSEMENT** - Lower Macungie Township pays the Sewer Fund for the flow of sewage into the Sewer Fund Phase III System.

ADDITIONAL REVENUES

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

UPPER MACONGIE TOWNSHIP
2018 BUDGET
SEWER REVENUE FUND 08
EXPENSES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
PERSONNEL COSTS:							
429.140 SEWER WAGES	\$533,800	\$462,492	\$504,685	\$441,046	\$507,535	\$375,460	\$559,910
429.156 HEALTH INSURANCE	\$124,400	\$132,914	\$151,401	\$115,937	\$180,679	\$125,579	\$185,962
429.158 LIFE INSURANCE	\$4,700	\$4,409	\$5,400	\$3,900	\$5,400	\$3,914	\$5,550
429.159 PENSION	\$0	\$0	\$62,983	\$61,449	\$66,518	\$0	\$69,341
429.161 FICA	\$44,000	\$37,948	\$36,954	\$32,234	\$36,852	\$27,348	\$44,865
429.162 UNEMPLOYMENT COMPENSATION	\$16,000	\$0	\$3,420	\$3,337	\$3,247	\$3,170	\$3,330
429.163 DEFERRED COMPENSATION	\$7,000	\$9,252	\$10,288	\$10,004	\$11,688	\$8,194	\$10,105
429.164 WORKERS COMPENSATION INSURANCE	\$0	\$0	\$12,161	\$8,474	\$9,126	\$0	\$9,352
429.191 UNIFORMS	\$6,000	\$805	\$1,000	\$300	\$4,500	\$594	\$4,500
429.195 TRAINING	\$1,000	\$1,818	\$4,000	\$911	\$2,500	\$1,052	\$2,500
TOTAL PERSONNEL COSTS	\$736,900	\$649,638	\$792,292	\$677,592	\$828,045	\$545,312	\$895,415
SUPPLIES & EQUIPMENT							
429.143 DISPATCH ANSWERING SERVICE	\$900	\$366	\$0	\$0	\$0	\$656	\$1,000
429.205 WORKPLACE SAFETY (TRAINING/GEAR)	\$500	\$2,098	\$1,000	\$908	\$1,000	\$1,700	\$1,000
429.210 OFFICE SUPPLIES/EQUIPMENT	\$22,000	\$10,925	\$15,000	\$2,808	\$15,000	\$2,868	\$6,000
429.216 OFFICE EQUIPMENT MAINTENANCE	\$10,000	\$16,611	\$12,000	\$12,768	\$14,000	\$8,701	\$14,000
429.217 IT PURCHASES	\$0	\$0	\$2,000	\$606	\$2,000	\$0	\$2,000
429.218 IT MAINTENANCE	\$0	\$0	\$5,000	\$728	\$5,000	\$1,500	\$5,000
429.220 OPERATING SUPPLIES	\$15,000	\$11,474	\$15,000	\$15,256	\$20,000	\$3,484	\$20,000
429.231 VEHICLE FUELS - GASOLINE	\$15,500	\$6,949	\$15,000	\$11,263	\$15,000	\$6,332	\$15,000
429.232 VEHICLE FUELS - DIESEL	\$4,700	\$5,268	\$5,000	\$4,535	\$5,000	\$4,825	\$5,000
429.250 VEHICLE MAINTENANCE & REPAIR	\$20,000	\$17,509	\$20,000	\$16,134	\$20,000	\$11,704	\$20,000
TOTAL SUPPLIES & EQUIPMENT	\$88,600	\$71,200	\$90,000	\$65,006	\$97,000	\$41,771	\$89,000
SEWER DEPARTMENT SERVICES:							
429.219 MISCELLANEOUS	\$0	\$0	\$1,000	\$80	\$1,000	\$130	\$1,000
429.239 PUMP STATIONS - FUELS	\$3,000	\$12,676	\$5,000	\$1,661	\$5,000	\$1,603	\$5,000
429.311 ACCOUNTING SERVICES	\$20,000	\$1,090	\$5,000	\$50	\$5,000	\$5,000	\$5,000
429.313 ENGINEERING SERVICES	\$400,000	\$286,590	\$295,000	\$285,212	\$75,000	\$12,769	\$50,000
429.314 LEGAL SERVICES	\$15,000	\$14,668	\$15,000	\$7,343	\$10,000	\$12,371	\$25,000
429.316 TESTING FEES	\$0	\$0	\$0	\$0	\$9,500	\$9,240	\$13,000
429.321 TELEPHONE	\$2,300	\$3,247	\$6,000	\$3,634	\$6,000	\$5,695	\$7,000
429.325 POSTAGE	\$7,000	\$415	\$6,500	\$5,283	\$6,500	\$59	\$6,500

UPPER MACONGIE TOWNSHIP
2018 BUDGET
SEWER REVENUE FUND 08
EXPENSES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
429.327 RADIO MAINTENANCE	\$100	\$0	\$0	\$0	\$0	\$0	\$0
429.341 ADVERTISING	\$1,000	\$621	\$1,000	\$81	\$1,000	\$0	\$1,000
429.342 PRINTING	\$2,500	\$1,369	\$5,000	\$2,978	\$5,000	\$76	\$5,000
429.350 INSURANCE	\$29,600	\$23,035	\$45,000	\$2,068	\$17,000	\$17,000	\$18,000
429.363 ELECTRIC (PUMP STATIONS)	\$40,000	\$35,081	\$46,000	\$32,213	\$46,000	\$24,495	\$46,000
429.374 REPAIRS & MAINT. - MAINS, MANHOLES & LATERALS	\$15,000	\$16,118	\$15,000	\$4,506	\$15,000	\$7,896	\$15,000
429.375 REPAIRS & MAINT. - PUMP STATION EQUIPMENT	\$0	\$76,726	\$40,000	\$43,240	\$40,000	\$32,559	\$40,000
429.376 REPAIRS & MAINT. - PUMP STATION BLDGS/PROP	\$0	\$846	\$5,000	\$6,775	\$5,000	\$500	\$5,000
429.377 PUMP STATION GENERAL EXPENSE (CONTRACTED)	\$90,000	\$0	\$60,000	\$30,563	\$45,000	\$15,895	\$37,000
429.378 SANITARY SEWER REPAIRS & CORRECTIONS (I&I)	\$700,000	\$0	\$25,000	\$8,885	\$25,000	\$0	\$25,000
429.415 REFUNDS	\$1,000	\$688	\$0	\$0	\$500	\$0	\$500
429.451 CONTRACTED IT SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$4,533
429.452 FLOW METER MAINTENANCE	\$2,500	\$2,736	\$5,000	\$5,610	\$5,000	\$2,515	\$5,000
429.470 LCA WESTERN LEHIGH INTERCEPTOR CHARGES	\$4,000,000	\$1,454,195	\$4,154,000	\$3,711,296	\$3,929,000	\$3,067,067	\$4,000,000
429.471 LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$161,000	-\$70,736	\$139,000	\$130,413	\$139,000	\$115,235	\$145,000
429.472 LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$33,000	-\$17,594	\$35,000	\$24,273	\$35,000	\$6,176	\$27,000
429.480 AUTHORITY FEES	\$2,500	\$2,667	\$2,500	\$25,992	\$8,000	\$2,040	\$5,000
TOTAL SEWER DEPARTMENT SERVICES	\$5,525,500	\$1,844,438	\$4,911,000	\$4,332,156	\$4,433,500	\$3,338,323	\$4,491,533
SEWER DEPARTMENT CAPITAL OUTLAY:							
429.670 CAPITAL IMPROVEMENTS	\$100,000	\$0	\$0	\$0	\$63,000	\$11,783	\$40,500
429.700 PURCHASE FLOW METERS	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
429.821 FACILITY RENT AND UTILITIES GARAGE/OFFICE	\$144,000	\$143,948	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT CAPITAL OUTLAY	\$247,000	\$143,948	\$0	\$0	\$63,000	\$11,783	\$40,500
TRANSFERS & MISCELLANEOUS:							
429.009 OVERHEAD	\$0	\$0	\$58,092	\$58,092	\$58,092	\$58,092	\$58,092
429.010 TOWNSHIP FACILITY RENTAL	\$0	\$0	\$49,752	\$49,752	\$49,752	\$49,752	\$49,753
429.011 PUBLIC WORKS FACILITY RENTAL	\$0	\$0	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000
429.100 BANK FEES	\$0	\$15	\$0	\$0	\$0	\$0	\$0
429.900 MISCELLANEOUS (INCLUDES COKE TESTING)	\$5,000	\$10,603	\$0	\$0	\$0	\$0	\$0
492.018 TRANSFER TO CAPITAL RESERVE (FUND #18)	\$500,000	\$4,500,000	\$1,000,000	\$1,000,000	\$1,250,000	\$0	\$1,325,000
TOTAL TRANSFERS & MISCELLANEOUS	\$505,000	\$4,510,618	\$1,171,844	\$1,171,844	\$1,421,844	\$171,844	\$1,496,845
TOTAL SEWER EXPENSES	\$7,103,000	\$7,219,842	\$6,965,136	\$6,246,598	\$6,843,389	\$4,109,033	\$7,013,293

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
SEWER REVENUE FUND 08
EXPENSES

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
Revenue OVER / (UNDER) EXPENSE	\$94,900	\$272,310	\$60,964	\$1,843,734	\$62,111	\$2,215,311	\$60,207
BALANCE FORWARD	\$13,378,661	\$10,926,100	\$13,359,296	\$5,268,964	\$6,014,510	\$5,268,964	\$9,513,728
ENDING BALANCE	\$13,473,561	\$11,198,410	\$13,420,260	\$7,112,698	\$6,076,621	\$7,484,275	\$9,573,935
TOTAL ASSIGNED	\$0	\$0	\$0	\$0	\$0	\$8,485,417	\$8,485,417
TOTAL UNASSIGNED	\$13,473,561	\$11,198,410	\$13,420,260	\$7,112,698	\$6,076,621	-\$1,001,142	\$1,088,518

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** - Costs are reimbursed to Upper Macungie Township to cover Blue Cross and Blue Shield health insurance.
- 429.158 **LIFE INSURANCE** - Costs are reimbursed to Upper Macungie Township to cover life insurance premiums for employees of the Sewer Fund.
- 429.159 **PENSION** - Costs are reimbursed to Upper Macungie Township for contributions by the Township for the pension plan maintained for each full time non-uniform employee.
- 429.161 **FICA** - These costs are reimbursed to Upper Macungie Township to cover costs of Federal Insurance Contributions Act deductions from payroll.
- 429.162 **UNEMPLOYMENT COMPENSATION** - Part of Wages, Salaries and Benefits are reimbursed to Upper Macungie Township.
- 429.163 **DEFERRED COMPENSATION** - Costs are reimbursed to Upper Macungie Township for contributions by the Township to the employee retirement plan.
- 429.164 **WORKER'S COMPENSATION INSURANCE** - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania
- 429.191 **UNIFORMS** - The cost of purchasing and cleaning of uniforms, and purchasing shoes and boots for the Sewer Crew.
- 429.195 **TRAINING** - The cost to send or have people come to the Township to train employees on new technology or safety systems.

SUPPLIES / EQUIPMENT

- 429.143 **DISPATCH ANSWERING SERVICE** -
- 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.
- 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.

UPPER MACUNGIE TOWNSHIP
SEWER FUND 08 -

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

SEWER DEPARTMENT SERVICES

- 429.219 **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 **ACCOUNTING SERVICES** - Cost incurred by the Accounting firm to audit the records of the Sewer Fund.
- 429.313 **ENGINEERING SERVICES** - Costs incurred by the Engineering firm relating to Sewer Fund business which is not reimbursed by developers and customers. Includes SCRAP work.
- 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.
- 429.321 **TELEPHONE** - Telephone equipment maintenance and rentals located in the office and pump stations.
- 429.325 **POSTAGE** - Mailing costs for billing invoices, letters, etc.
- 429.327 **RADIO MAINTENANCE** - The cost of maintaining and repairing two-way radio equipment in the trucks and office.
- 429.341 **ADVERTISING** - The cost associated with notifying the public.
- 429.342 **PRINTING** - Cost of printing envelopes, letterhead, billing invoices, etc.

UPPER MACUNGIE TOWNSHIP
SEWER FUND 08 -

- 429.350 **INSURANCE** - The entire sewer system, including employee liability is covered under various insurance policies.
- 429.361 **ELECTRIC (OFFICE)** - See account 429.821
- 429.362 **GAS (OFFICE)** - See account 429.821
- 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)** -
- 429.415 **REFUNDS** - The cost to refund incorrect payments.
- 429.452 **FLOW METER MAINTENANCE** - Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.
- 429.470 **LCA WESTERN LEHIGH INTERCEPTOR CHARGES** - These are the payments made to the Lehigh County Authority for the flow of sewage from the Township.
- 429.471 **LCA RELIEF INTERCEPTOR PHASE I CHARGES** - Payments made to Lehigh County Authority for the flow of sewage through the Phase I relief interceptor.
- 429.472 **LCA RELIEF INTERCEPTOR PHASE II CHARGES** - Payments made to Lehigh County Authority for the flow of sewage through the Phase II relief interceptor.
- 429.473 **LCA INDUSTRIAL CHARGES** - Payment made to Lehigh County Authority for the extra charges of BOD associated with various industrial users.
- 429.480 **AUTHORITY FEES** - Charges associated with PA1 Calls and DEP.

SEWER DEPARTMENT CAPITAL OUTLAY

UPPER MACUNGIE TOWNSHIP
SEWER FUND 08 -

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

TRANSFERS & MISCELLANEOUS

- 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.
- 429.100 **BANK FEES** - Fees charged by the bank, example N.S.F. fees.
- 429.900 **MISCELLANEOUS (INCLUDES COKE TESTING)** - Small expenditures that do not fit into a specific category includes High Strength sampling for the Coca-Cola Plant which is passed along to LCA.

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
SEWER CAPITAL RESERVE FUND 18

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$10,000	\$16,319	\$2,500	\$61,921	\$55,000	\$74,210	\$125,000
364.011 TAPPING FEES	\$0	\$0	\$10,000	\$0	\$10,000	\$0	\$10,000
364.015 UNUSED ALLOCATION (UNUSED CAPACITY) CHARGE	\$0	\$0	\$135,000	\$0	\$0	\$0	\$0
364.016 NEW ALLOCATION (CAPACITY) CHARGE	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
364.017 PUMP STATION CHARGES	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0
392.008 TRANSFERRED FROM THE SEWER REVENUE FUND	\$500,000	\$4,500,000	\$1,600,000	\$1,000,000	\$1,250,000	\$0	\$1,325,000
TOTAL REVENUE	\$510,000	\$4,516,319	\$1,827,500	\$1,061,921	\$1,315,000	\$74,210	\$1,460,000
TOTAL FUND BALANCE FORWARD	\$4,000,000	\$2,134,328	\$4,454,190	\$6,604,947	\$8,451,629	\$6,604,947	\$9,591,172
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$4,510,000	\$6,650,647	\$6,281,690	\$7,666,868	\$9,766,629	\$6,679,157	\$11,051,172
<u>EXPENSE</u>							
429.313 ENGINEERING	\$348,000	\$0	\$0	\$24,534	\$0	\$69,192	\$0
429.400 MANAGEMENT FEES	\$0	\$0	\$0	\$15,930	\$18,000	\$17,010	\$25,000
429.740 PURCHASE OF NEW DUMP TRUCK	\$115,000	\$0	\$0	\$0	\$0	\$0	\$0
429.741 PURCHASE OF TAR KETTLE	\$47,000	\$45,700	\$0	\$0	\$0	\$0	\$0
ADMINISTRATION BUILDING -							
429.605 UPGRADED COMPUTER HUB AND PATCH PANEL	\$0	\$0	\$10,000	\$0	\$0	\$11,880	\$0
MAINS, MANHOLES AND LATERALS -							
429.120 WAGES	\$0	\$0	\$0	\$0	\$0	\$0	\$28,600
429.192 EMPLOYER FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$2,188
429.194 PA UMEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$1,030
429.195 WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$0	\$737
429.610 CIPP MAINS/LATERALS	\$0	\$0	\$500,000	\$0	\$500,000	\$249,994	\$350,000
429.611 CIPP LATERALS	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0
429.620 MANHOLE LINING	\$0	\$0	\$150,000	\$0	\$0	\$23,535	\$0
429.630 MANHOLE REPAIRS	\$0	\$0	\$100,000	\$0	\$250,000	\$27,322	\$350,000
429.631 TEMPORARY METERING	\$0	\$0	\$0	\$0	\$35,000	\$13,600	\$30,000

UPPER MACONGIE TOWNSHIP
2018 BUDGET
SEWER CAPITAL RESERVE FUND 18

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
PUMP STATIONS AND FORCE MAINS -							
429.650 PUMP STATION EMERGENCY BYPASSES	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0
429.651 PUMP STATIONS - IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
429.660 CONSTRUCTION AT NEW APPLEWOOD PUMP STATION	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
INSTRUMENTATION -							
429.640 SCADA/ANALYZERS	\$0	\$0	\$100,000	\$0	\$45,000	\$843	\$45,000
429.670 METER REPAIR AND/OR REPLACE	\$0	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000
VEHICLES AND EQUIPMENT -							
429.700 VEHICLES	\$0	\$0	\$0	\$0	\$0	\$160	\$52,000
DEBT SERVICE -							
472.300 LEHIGH COUNTY AUTHORITY DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$225,000
TOTAL EXPENSES	\$510,000	\$45,700	\$1,205,000	\$40,464	\$893,000	\$413,535	\$1,404,555
REVENUE OVER / UNDER EXPENSES	\$0	\$4,470,619	\$622,500	\$1,021,457	\$422,000	-\$339,325	\$55,445
BALANCE FORWARD							
ENDING BALANCE	\$4,000,000	\$2,134,328	\$4,454,190	\$6,604,947	\$8,451,629	\$6,604,947	\$9,591,172
TOTAL ASSIGNED	\$4,000,000	\$6,604,947	\$5,076,690	\$7,626,404	\$8,873,629	\$6,265,622	\$9,646,617
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 18 - REVENUES 2018

SEWER CAPITAL RESERVE

- 341.010 **INTEREST EARNINGS** - Interest received from bank accounts.
- 364.015 **ALLOCATION (UNUSED CAPACITY) CHARGE** - Revenue received from industrial & commercial customers that do not use their full sewer allocation.
- 364.017 **PUMP STATION CHARGES** - Revenue from new development in the Rabenold Pump Station sewer shed.
- 364.016 **NEW ALLOCATION (CAPACITY) CHARGE** - Revenue received from new construction application fees.
- 364.011 **TAPPING FEES** - Revenue received from new sewer connections.
- 392.008 **TRANSFERRED FROM THE SEWER REVENUE FUND** - Funds transferred from the Sewer Revenue Fund 20 to the Sewer Capital Reserve Fund 18.

FUND 18 - EXPENSES 2017

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 money.
- 429.740 **PURCHASE OF NEW DUMP TRUCK** - Funds set aside to purchase a new dump truck.
- 429.741 **PURCHASE OF TAR KETTLE** - Funds set aside to purchase a new tar kettle.
- 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.

UPPER MACUNGIE TOWNSHIP
FUND 18 - EXPENSES 2018

SEWER CAPITAL RESERVE

- 429.631 **TEMPORARY METERING** - Installation of portable flow meters in areas of lined mains to evaluate the effectiveness of our I&I removal.
- 429.650 **PUMP STATION EMERGENCY BYPASSES** - Add bypasses to system pump stations.
- 429.651 **PUMP STATIONS - IMPROVEMENTS -**
- 429.660 **CONSTRUCTION AT NEW APPLEWOOD PUMP STATION** - Project to enhance system with developer to bear majority of the cost.
- 429.640 **SCADA/ANALYZERS** - Improvements to pump station analyzers.
- 429.670 **METER REPAIR AND/OR REPLACE** - Identify and repair or replace faulty system meters.
- 429.700 **VEHICLES** - Acquire either new or replacement vehicles for the maintenance of the system.

UPPER MACONGIE TOWNSHIP
2018 BUDGET
RECREATION CAPITAL FUND 19

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$400	\$0	\$400	\$0	\$0	\$0	\$0
354.070 GRANTS	\$410,928	\$11,000	\$905,165	\$12,238	\$862,747	\$45,487	\$115,947
367.210 RECREATION FEES FROM DEVELOPERS	\$779,500	\$1,422,090	\$1,050,824	\$486,984	\$1,351,632	\$362,497	\$1,451,928
TOTAL REVENUE	\$1,190,828	\$1,433,090	\$1,956,389	\$499,222	\$2,214,379	\$407,984	\$1,567,875
TOTAL FUND BALANCE FORWARD	\$995,854	\$496,908	\$1,600,000	\$1,669,898	\$1,072,896	\$1,512,059	\$1,072,896
TOTAL REVENUE & AND FUND BALANCE AVAILABLE	\$2,186,682	\$1,929,998	\$3,556,389	\$2,169,120	\$3,287,275	\$1,920,043	\$2,640,771
<u>EXPENSE</u>							
439.790 PUBLIC WORKS EQUIPMENT PURCHASE	\$0	\$0	\$65,800	\$24,109	\$0	\$0	\$0
454.313 ENGINEERING	\$237,229	\$108,527	\$402,949	\$88,814	\$523,372	\$64,948	\$228,389
454.600 RECREATION PARK PROJECTS (IN HOUSE CONSTRUCTION)	\$0	\$8,970	\$260,062	\$9,453	\$562,612	\$3,713	\$0
454.610 RECREATION PROJECTS (CONTRACTED SERVICES)	\$1,104,674	\$118,388	\$112,000	\$173,876	\$0	\$80,864	\$812,000
454.611 TOWNSHIP RECREATION CENTER	\$0	\$0	\$0	\$0	\$0	\$0	\$860,000
454.670 GRANT PROJECTS (CONTRACTED SERVICES)	\$0	\$47,093	\$1,642,682	\$277,953	\$2,054,248	\$419,301	\$329,947
TOTAL EXPENSES	\$1,341,903	\$282,978	\$2,483,493	\$574,205	\$3,140,232	\$568,826	\$2,230,336
REVENUE OVER / UNDER EXPENSES	(\$151,075)	\$1,150,112	-\$527,104	-\$74,983	-\$925,853	-\$160,842	-\$662,461
BALANCE FORWARD	\$995,854	\$496,908	\$1,600,000	\$1,669,898	\$1,072,896	\$1,512,059	\$1,072,896
ENDING BALANCE	\$844,779	\$1,647,020	\$1,072,896	\$1,594,915	\$147,043	\$1,351,217	\$410,435
TOTAL ASSIGNED	\$844,779	\$1,647,020	\$1,072,896	\$1,594,915	\$147,043	\$1,594,915	\$410,435
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 19 - REVENUES 2018

RECREATION CAPITAL

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

FUND 19 - EXPENSES 2018

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 Phase 1 building design (\$400,000); site design and amended DEP Permit (\$60,000); and grading and site work done by UMT Public Works (\$400,000).
- 454.670 **GRANT PROJECTS (CONTRACTED SERVICES)** - Contracted services paid from funds received from Grants.

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
STORMWATER MAINTENANCE FUND 20

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
REVENUE							
341.010 INTEREST EARNINGS	\$220	\$159	\$200	\$172	\$100	\$0	\$0
354.070 INTERN GRANT	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
392.010 TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$57,790	\$0	\$0
TOTAL REVENUE	\$220	\$159	\$200	\$172	\$60,390	\$0	\$0
TOTAL FUND BALANCE FORWARD	\$317,382	\$317,568	\$317,382	\$317,727	\$317,885	\$317,899	\$250,000
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$317,602	\$317,727	\$317,582	\$317,899	\$378,275	\$317,899	\$250,000
EXPENSE							
446.120 WAGES	\$0	\$0	\$0	\$0	\$2,300	\$0	\$2,300
446.150 INTERN WAGES	\$0	\$0	\$0	\$0	\$30,000	\$12,731	\$28,040
446.192 EMPLOYER FICA	\$0	\$0	\$0	\$0	\$2,500	\$974	\$2,145
446.194 PA UNEMPLOYMENT COMPENSATION TAX	\$0	\$0	\$0	\$0	\$390	\$471	\$1,010
446.195 WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$1,085	\$0	\$723
446.220 OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
446.310 TMDL PLAN	\$0	\$0	\$0	\$0	\$20,000	\$1,526	\$1,500
446.311 POLLUTION REDUCTION PLAN	\$0	\$0	\$0	\$0	\$240,000	\$15,046	\$8,000
446.313 ENGINEERING	\$0	\$0	\$0	\$0	\$50,000	\$20,096	\$20,000
446.316 SAMPLING & TESTING	\$0	\$0	\$0	\$0	\$2,500	\$0	\$2,500
446.340 PUBLIC EDUCATION	\$0	\$0	\$0	\$0	\$3,000	\$510	\$3,000
446.450 STREET SWEEPING DISPOSAL	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000
446.460 TRAINING	\$0	\$0	\$0	\$0	\$1,500	\$874	\$1,500
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$378,275	\$52,228	\$97,718
REVENUE OVER / UNDER EXPENSES	\$220	\$159	\$200	\$172	-\$317,885	-\$52,228	-\$97,718
BALANCE FORWARD	\$317,382	\$317,568	\$317,382	\$317,727	\$317,885	\$317,899	\$250,000
ENDING BALANCE	\$317,602	\$317,727	\$317,582	\$317,899	\$0	\$265,671	\$152,282
TOTAL ASSIGNED	\$317,602	\$317,727	\$317,582	\$317,899	\$0	\$265,671	\$152,282
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 20 - REVENUES 2018

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 2018

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 3.7% of employees \$9,750 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 2018

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 MACONGIE TOWNSHIP
2018 BUDGET
MEDICAL EXPENSE FUND 21

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$15	\$0	\$0	\$0	\$0	\$0	\$5,000
341.019 HEALTH INSURANCE DIVIDENDS	\$20,000	\$166,161	\$100,000	\$214,905	\$100,000	\$124,217	\$0
TOTAL REVENUE	\$20,015	\$166,161	\$100,000	\$214,905	\$100,000	\$124,217	\$5,000
TOTAL FUND BALANCE FORWARD	\$202,932	\$202,947	\$361,045	\$360,778	\$569,763	\$569,763	\$689,992
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$222,947	\$369,108	\$461,045	\$575,683	\$669,763	\$693,980	\$694,992
<u>EXPENSE</u>							
402.156 TRANSITIONAL REINSURANCE FEES	\$8,064	\$8,064	\$5,676	\$5,642	\$3,570	\$3,568	\$0
402.157 PCOR FEES	\$386	\$266	\$350	\$278	\$420	\$420	\$500
TOTAL EXPENSES	\$8,450	\$8,330	\$6,026	\$5,919	\$3,990	\$3,988	\$500
REVENUE OVER / UNDER EXPENSES	\$11,565	\$157,831	\$93,974	\$208,986	\$96,010	\$120,229	\$4,500
BALANCE FORWARD	\$202,932	\$202,947	\$361,045	\$360,778	\$569,763	\$569,763	\$689,992
ENDING BALANCE	\$214,497	\$360,778	\$455,019	\$569,763	\$665,773	\$689,992	\$694,492
TOTAL ASSIGNED	\$214,497	\$360,778	\$455,019	\$569,763	\$665,773	\$689,992	\$694,492
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 21 - REVENUE 2018

MEDICAL

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

FUND 21 - EXPENSES 2018

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
2018 BUDGET
TOWNSHIP CAPITAL RESERVE FUND 30

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$25,000	\$21,048	\$25,000	\$33,005	\$32,000	\$31,296	\$45,000
343.000 INVESTMENT GAINS/LOSSES	\$0	\$0	\$0	-\$10,913	\$0	-\$3,569	\$0
TOTAL REVENUE	\$25,000	\$21,048	\$25,000	\$22,092	\$32,000	\$27,727	\$45,000
TOTAL FUND BALANCE FORWARD	\$3,155,600	\$3,153,676	\$3,110,600	\$3,160,759	\$3,191,676	\$3,168,711	\$3,182,009
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$3,180,600	\$3,174,724	\$3,135,600	\$3,182,851	\$3,223,676	\$3,196,437	\$3,227,009
<u>EXPENSE</u>							
400.000 TRUSTEE FEES	\$0	\$13,965	\$0	\$14,140	\$15,000	\$11,203	\$12,000
409.313 ENGINEERING AND ARCHITECTURE	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$0
409.452 TOWNSHIP RECREATION CENTER	\$0	\$0	\$0	\$0	\$2,500,000	\$0	\$0
409.731 AIR CONDITIONING MUNICIPAL BUILDING	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$70,000	\$13,965	\$50,000	\$14,140	\$2,515,000	\$11,203	\$12,000
REVENUE OVER / UNDER EXPENSES	-\$45,000	\$7,083	-\$25,000	\$7,952	-\$2,483,000	\$16,523	\$33,000
BALANCE FORWARD	\$3,155,600	\$3,153,676	\$3,110,600	\$3,160,759	\$3,191,676	\$3,168,711	\$3,182,009
ENDING BALANCE	\$3,110,600	\$3,160,759	\$3,085,600	\$3,168,711	\$708,676	\$3,185,234	\$3,215,009
TOTAL ASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNASSIGNED	\$3,110,600	\$3,160,759	\$3,085,600	\$3,168,711	\$708,676	\$3,168,711	\$3,215,009

UPPER MACUNGIE TOWNSHIP
FUND 30 - REVENUE 2018

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 2018

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

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
CAPITAL EQUIPMENT FUND 31

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
REVENUE							
391.000 PROCEEDS FROM SALE OF ASSETS	\$0	\$0	\$35,800	\$0	\$41,800	\$15,700	\$107,600
392.005 TRANSFER FROM REFUSE & RECYCLING FUND	\$100,000	\$100,000	\$0	\$0	\$150,000	\$0	\$0
392.010 TRANSFER FROM GENERAL FUND	\$300,000	\$300,000	\$700,000	\$700,000	\$600,000	\$0	\$725,000
TOTAL REVENUE	\$400,000	\$400,000	\$735,800	\$700,000	\$791,800	\$15,700	\$832,600
TOTAL FUND BALANCE FORWARD	\$1,045,435	\$995,135	\$752,483	\$1,149,793	\$838,842	\$1,536,944	\$936,119
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$1,445,435	\$1,395,135	\$1,488,283	\$1,849,793	\$1,630,642	\$1,552,644	\$1,768,719
EXPENSE							
407.760 ADMINISTRATION	\$0	\$0	\$0	\$0	\$215,000	\$7,110	\$100,000
410.110 STATE POLICE BUILDING PROPERTY	\$0	\$0	\$0	\$0	\$14,000	\$0	\$0
410.242 POLICE EQUIPMENT PURCHASES	\$32,300	\$48,233	\$154,980	\$0	\$128,465	\$122,405	\$260,372
411.790 PURCHASE OF FIRE EQUIPMENT	\$570,000	\$0	\$630,000	\$50,000	\$900,000	\$151,644	\$415,250
439.790 PUBLIC WORKS EQUIPMENT PURCHASES	\$220,000	\$197,109	\$180,000	\$262,849	\$291,000	\$147,075	\$77,900
TOTAL EXPENSES	\$822,300	\$245,342	\$964,980	\$312,849	\$1,548,465	\$428,235	\$853,522
REVENUE OVER / UNDER EXPENSES	-\$422,300	\$154,658	-\$229,180	\$387,151	-\$756,665	-\$412,535	-\$20,922
BALANCE FORWARD	\$1,045,435	\$995,135	\$752,483	\$1,149,793	\$838,842	\$1,536,944	\$936,119
ENDING BALANCE	\$623,135	\$1,149,793	\$523,303	\$1,536,944	\$82,177	\$1,124,409	\$915,197
TOTAL ASSIGNED	\$623,135	\$1,149,793	\$250,000	\$250,000	\$0	\$0	\$350,000
TOTAL UNASSIGNED	\$0	\$0	\$273,303	\$1,286,944	\$82,177	\$1,124,409	\$565,197

**UPPER MACUNGIE TOWNSHIP
FUND 31 - REVENUE 2018**

CAPITAL EQUIPMENT

- 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 2018

CAPITAL EQUIPMENT

- 407.760 **ADMINISTRATION** - Costs associated with the acquisition and implementation of ~~new financial software~~ (\$125,000); computer upgrades and new PC's (\$20,000); Public Meeting room AV upgrades (\$15,000); and a contingency (\$15,000) for unknown expenses.)
*Plus
Time clock*
- 410.110 **STATE POLICE BUILDING PROPERTY** - No capital costs are budgeted for this property in 2018.
- 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.
- 452.610 **PARKS & RECREATION IMPROVEMENTS** - Acquisition of various equipment for the benefit of the parks and recreation system.

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
OPEN SPACE PRESERVATION FUND 32

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
355.100 LEH COUNTY BUREAU OF AGRICULTURAL LAND PRESERVATION	\$0	\$0	\$0	\$0	\$0	\$497,150	\$214,000
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$497,150	\$219,000
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$497,500
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$0	\$0	\$0	\$0	\$497,150	\$716,500
<u>EXPENSE</u>							
461.317 APPRAISAL FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
510.100 SUBSIDIES TO FARM LAND OWNERS	\$0	\$0	\$0	\$0	\$0	\$18,244	\$98,000
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$18,244	\$100,000
REVENUE OVER / UNDER EXPENSES	\$0	\$0	\$0	\$0	\$0	\$478,906	\$119,000
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$497,500
ENDING BALANCE	\$0	\$0	\$0	\$0	\$0	\$478,906	\$616,500
TOTAL RESTRICTED	\$0	\$0	\$0	\$0	\$0	\$497,500	\$616,500

**UPPER MACUNGIE TOWNSHIP
FUND 32 - REVENUE 2018**

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 2018

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 Leigh County's subsidy cap of \$6,000 per acre.

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
HIGHWAY AID FUND 35

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
REVENUE							
341.010 INTEREST EARNINGS	\$1,300	\$1,135	\$1,200	\$1,364	\$1,200	\$1,243	\$1,200
355.020 STATE LIQUID FUELS TAX	\$575,000	\$631,472	\$630,000	\$738,217	\$738,000	\$780,827	\$805,829
355.030 STATE ROAD TURNBACK PAYMENTS	\$4,360	\$4,360	\$4,360	\$4,360	\$4,360	\$4,360	\$4,360
TOTAL REVENUE	\$580,660	\$636,967	\$635,560	\$743,941	\$743,560	\$786,430	\$811,389
TOTAL FUND BALANCE FORWARD	\$1,171,752	\$790,200	\$1,178,528	\$894,490	\$1,035,493	\$1,100,612	\$1,365,454
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$1,752,412	\$1,427,167	\$1,814,088	\$1,638,431	\$1,779,053	\$1,887,042	\$2,176,843
EXPENSE							
432.220 SALT & ANTI-SKID	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0
439.000 ROAD CONTRUCTION PROJECTS	\$525,308	\$532,677	\$790,125	\$537,820	\$656,808	\$0	\$215,120
492.010 TRANSFER TO GENERAL FUND							
TOTAL EXPENSES	\$525,308	\$532,677	\$790,125	\$537,820	\$656,808	\$0	\$215,120
REVENUE OVER / UNDER EXPENSES	\$55,352	\$104,290	-\$154,565	\$206,122	\$86,752	\$786,430	\$596,269
BALANCE FORWARD	\$1,171,752	\$790,200	\$1,178,528	\$894,490	\$1,035,493	\$1,100,612	\$1,365,454
ENDING BALANCE	\$1,227,104	\$894,490	\$1,023,963	\$1,100,612	\$1,122,245	\$1,887,042	\$1,961,723
TOTAL RESTRICTED	\$1,223,180	\$894,490	\$1,023,963	\$1,100,612	\$1,122,245	\$1,100,612	\$1,961,723

UPPER MACUNGIE TOWNSHIP
FUND 35 - REVENUE 2018

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 2018

HIGHWAY AID

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

UPPER MACCANGIE TOWNSHIP
2018 BUDGET
TRAFFIC IMPROVEMENT FUND 36

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
<u>REVENUE</u>							
341.010 INTEREST	\$0	\$49	\$0	\$150	\$0	\$48	\$50
354.030 GRANTS (ANTICIPATED)	\$30,000	\$0	\$0	\$0	\$35,000	\$0	\$35,000
361.330 BOUNDARY ROAD UPGRADE FEES (developer contributions)	\$90,000	\$138,187	\$53,660	\$154,808	\$153,794	\$257,360	\$307,727
363.330 TRAFFIC IMPACT FEES	\$0	\$13,109	\$27,612	\$38,998	\$0	\$0	\$0
363.520 TRAFFIC SIGNAL CONTRIBUTIONS	\$0	\$12,501	\$0	\$16,125	\$0	\$20,000	\$0
TOTAL REVENUE	\$120,000	\$163,846	\$81,272	\$210,081	\$188,794	\$277,408	\$342,777
<u>TOTAL FUND BALANCE FORWARD</u>							
	\$596,916	\$466,580	\$519,528	\$628,334	\$97,800	\$133,273	\$248,453
<u>TOTAL REVENUE & FUND BALANCE AVAILABLE</u>							
	\$716,916	\$630,426	\$600,800	\$838,415	\$286,594	\$410,681	\$591,230
<u>EXPENSE</u>							
439.313 ENGINEERING	\$129,500	\$2,092	\$132,500	\$81,434	\$89,500	\$0	\$89,500
439.314 ENGINEERING/LEGAL - ROUTE 100	\$0	\$0	\$0	\$0	\$0	\$4,500	\$35,000
439.600 ROAD & TRAFFIC IMPROVEMENTS	\$290,820	\$0	\$345,300	\$325,549	\$127,094	\$0	\$127,102
439.601 ROAD & TRAFFIC IMPROVEMENTS (GRANTS)	\$0	\$0	\$123,000	\$112,900	\$70,000	\$0	\$70,000
TOTAL EXPENSES	\$420,320	\$2,092	\$600,800	\$519,883	\$286,594	\$4,500	\$321,602
<u>REVENUE OVER / UNDER EXPENSES</u>							
	-\$300,320	\$161,754	-\$519,528	-\$309,803	-\$97,800	\$272,908	\$21,175
<u>BALANCE FORWARD</u>							
BALANCE FORWARD	\$596,916	\$466,580	\$519,528	\$628,334	\$97,800	\$133,273	\$248,453
ENDING BALANCE	\$296,596	\$628,334	\$0	\$318,531	\$0	\$406,181	\$269,628
TOTAL ASSIGNED	\$296,596	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 36 - REVENUE 2018

TRAFFIC IMPROVEMENT

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

FUND 36 - EXPENSES 2018

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
2018 BUDGET
VOLUNTEER FIRE RELIEF AID FUND 50

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
<u>REVENUE</u>							
355.130 VOLUNTEER FIRE RELIEF AID	\$255,800	\$244,558	\$255,800	\$245,463	\$255,800	\$225,891	\$225,000
TOTAL REVENUE	\$255,800	\$244,558	\$255,800	\$245,463	\$255,800	\$225,891	\$225,000
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$255,800	\$244,558	\$255,800	\$245,463	\$255,800	\$225,891	\$225,000
<u>EXPENSE</u>							
481.520 VOLUNTEER FIRE RELIEF AID	\$255,800	\$244,558	\$255,800	\$245,463	\$255,800	\$225,891	\$225,000
TOTAL EXPENSES	\$255,800	\$244,558	\$255,800	\$245,463	\$255,800	\$225,891	\$225,000
REVENUE OVER / UNDER EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**UPPER MACUNGIE TOWNSHIP
FUND 50 - REVENUE 2018**

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 2018

VOLUNTEER FIRE RELIEF AID

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

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
ESCROW FUND 91

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
REVENUE							
341.010 INTEREST EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
357.080 RECEIPTS - DEVELOPER ADMINISTRATIVE ESCROW	\$0	\$0	\$0	\$0	\$0	\$0	\$1,300,000
357.081 RECEIPTS - ZONING ESCROW FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
357.083 CLOSED ESCROW ACCOUNTS	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,460,000
TOTAL FUND BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$969,395
TOTAL REVENUE & FUND BALANCE AVAILABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$2,429,395
EXPENSE							
404.315 LEGAL SERVICES - REIMBURSABLES	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
408.315 ENGINEERING FEES - REIMBURSABLES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,210,000
456.508 RETURN OF UNUSED ESCROWS	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,460,000
REVENUE OVER / UNDER EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BALANCE FORWARD	\$0	\$0	\$0	\$0	\$0	\$0	\$969,395
ENDING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$969,395
TOTAL UNASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UPPER MACUNGIE TOWNSHIP
FUND 91 - REVENUE 2017

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 2017

ESCROW FUND

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

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
OPERATING RESERVE FUND 95

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
<u>REVENUE</u>							
341.010 INTEREST EARNINGS	\$700	\$475	\$700	\$526	\$500	\$355	\$500
TOTAL REVENUE	\$700	\$475	\$700	\$526	\$500	\$355	\$500
<u>TOTAL FUND BALANCE FORWARD</u>							
	\$949,240	\$949,360	\$949,940	\$949,835	\$950,300	\$950,361	\$950,716
<u>TOTAL REVENUE & FUND BALANCE AVAILABLE</u>							
	\$949,940	\$949,835	\$950,640	\$950,361	\$950,800	\$950,716	\$951,216
<u>EXPENSE</u>							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>TOTAL EXPENSES</u>							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>REVENUE OVER / UNDER EXPENSES</u>							
	\$700	\$475	\$700	\$526	\$500	\$355	\$500
<u>BALANCE FORWARD</u>							
	\$949,240	\$949,360	\$949,940	\$949,835	\$950,300	\$950,361	\$950,716
<u>ENDING BALANCE</u>							
	\$949,940	\$949,835	\$950,640	\$950,361	\$950,800	\$950,716	\$951,216
<u>TOTAL ASSIGNED</u>							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>TOTAL UNASSIGNED</u>							
	\$949,940	\$949,835	\$950,640	\$950,361	\$950,800	\$950,716	\$951,216

UPPER MACUNGIE TOWNSHIP
FUND 95 - REVENUES 2018

OPERATING RESERVE

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

FUND 95 - EXPENSES 2018

OPERATING RESERVE

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

UPPER MACUNGIE TOWNSHIP
2018 BUDGET
PENSION FUND 99

	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	Actual as of 09/30/17	2018 Budget
REVENUE							
341.010 INTEREST EARNINGS	\$0	\$0	\$0	\$70,019	\$0	\$53,140	\$70,000
341.005 DIVIDEND INCOME	\$0	\$0	\$0	\$80,767	\$0	\$45,867	\$80,000
342.000 PENSION CONTRIBUTION	\$0	\$0	\$0	\$295,561	\$0	\$0	\$334,212
343.000 INVESTMENT GAINS	\$0	\$0	\$0	\$177,133	\$0	\$410,018	\$100,000
TOTAL REVENUE	\$0	\$0	\$0	\$623,480	\$0	\$509,025	\$584,212
TOTAL FUND BALANCE FORWARD							
				\$5,935,413		\$6,126,127	\$6,505,320
TOTAL REVENUE & FUND BALANCE AVAILABLE							
	\$0	\$0	\$0	\$6,558,893	\$0	\$6,635,152	\$7,089,532
EXPENSE							
440.000 BENEFITS PAID	\$0	\$0	\$0	\$407,402	\$0	\$334,944	\$450,000
441.000 TRUSTEE FEES	\$0	\$0	\$0	\$25,364	\$0	\$26,168	\$40,000
TOTAL EXPENSES	\$0	\$0	\$0	\$432,766	\$0	\$361,112	\$490,000
REVENUE OVER / UNDER EXPENSES							
	\$0	\$0	\$0	\$190,714	\$0	\$147,913	\$94,212
BALANCE FORWARD							
ENDING BALANCE	\$0	\$0	\$0	\$5,935,413	\$0	\$6,126,127	\$6,505,320
	\$0	\$0	\$0	\$6,126,127	\$0	\$6,274,039	\$6,599,532

UPPER MACUNGIE TOWNSHIP
FUND 99 - REVENUE 2018

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 2018

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.