



# UPPER MACUNGIE TOWNSHIP

2021 BUDGET

-FINAL-

Adopted December 3, 2020

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
GENERAL FUND 01**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
<b>REVENUES</b>						
<b>TAXES</b>						
301.100	REAL ESTATE TAXES - CURRENT Current real estate taxes are based on county tax assessments. The 2020 property assessment for the Township is \$4,230,934,000 at 98.5% collection rate times the millage of 0.64.	2,568,679	2,575,000	2,580,567	2,550,613	2,600,000
301.200	REAL ESTATE TAXES - TAX CLAIM BUREAU Real estate taxes remitted to the Township from the Real Estate Tax Collector after the close of 12/31.	40,849	20,000	67,204	70,102	25,000
301.600	REAL ESTATE TAXES - INTERIM Partial year real estate tax payments for properties undergoing construction.	10,346	10,000	5,722	10,248	10,000
301.700	REAL ESTATE TAXES - INTERIM PRIOR YEAR Real estate taxes collected for the previous year by the Tax Claim Bureau.	7,175	5,000	26,090	25,184	8,000
310.100	REAL ESTATE TRANSFER TAX Any purchase/transfer of property within the Township is subject to a 1% tax shared evenly with the Parkland SD. This tax is collected by the Lehigh County Recorder of Deeds office.	2,482,484	800,000	1,311,519	1,056,498	800,000
310.200	EARNED INCOME TAX The earned income tax under Act 32 is collected from any township resident at a rate of 1.0% of their wage, which is divided equally between the Township and the Parkland SD. This tax is collected by Berkeimer and remitted to the Township.	6,190,394	5,400,000	6,009,566	6,071,529	5,600,000
310.211	LOCAL SERVICES TAX A \$52.00 annual tax levied on all persons working in the Township. The tax is allocated \$47.00 to the Township and \$5.00 to Parkland SD. The School District collects the Township's portion and remits it quarterly.	1,075,371	975,000	928,062	914,859	900,000
310.212	LOCAL SERVICES TAX - PRIOR YEAR The annual tax collected by the Parkland SD in the 4th quarter of the previous year.	329,702	325,000	329,819	329,819	300,000
<b>TOTAL TAXES</b>		<b>12,705,000</b>	<b>10,110,000</b>	<b>11,258,549</b>	<b>11,028,852</b>	<b>10,243,000</b>
<b>PERMITS</b>						
321.900	MOVING PERMITS A \$1.00 fee is charged for residents moving in, out, or within the Township.	450	500	340	362	300
322.830	ROAD OCCUPANCY PERMITS Whenever a road is opened for any purpose, such as putting in utilities, a fee is charged.	19,122	8,000	14,945	9,638	10,000
<b>TOTAL PERMITS</b>		<b>19,572</b>	<b>8,500</b>	<b>15,285</b>	<b>10,000</b>	<b>10,300</b>
<b>FINES &amp; FORFEITURES</b>						
331.130	MAGISTRATE/COURT FINES Fines for individuals who violate laws such as the PA Vehicle Code (i.e.. speeding) or Crimes Code (i.e.. Disorderly Conduct, Underage Drinking, Criminal Mischief).	159,726	170,000	126,263	133,781	152,000
331.140	SEMI-ANNUAL STATE POLICE FINES Fines resulting in action by the PA State Police are paid to each Pennsylvania municipality resulting from their arrests made throughout the Commonwealth. The ratio used is based on the municipalities' road mileage and population.	13,168	10,000	6,137	12,274	10,000
331.141	UMT POLICE DEPARTMENT PARKING TICKETS The revenue received for parking tickets.	3,245	2,500	1,700	1,985	2,500
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>176,139</b>	<b>182,500</b>	<b>134,100</b>	<b>148,040</b>	<b>164,500</b>

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<b>INTEREST, RENTS &amp; ROYALTIES</b>						
341.010	INTEREST & INVESTMENT INCOME	356,445	451,000	231,641	215,702	55,000
	The interest estimated to be earned this year on CD's, Pooled Funds, and T-Bills.					
	\$14mm @ 0.25% General Fund; \$2,500 Cadillac Tax Escrow; \$2,500 Operating Reserve;					
342.020	PA STATE POLICE BUILDING RENTAL	333,685	334,000	305,877	334,000	416,380
	Rental of the State Police building to the Commonwealth of Pennsylvania. Effective rate of \$23.50/sq. ft for 18,037 feet (02/2020).					
342.053	CELL TOWER RENTAL	22,426	24,000	22,987	24,000	25,000
	Income from Verizon for cell tower located at Township Municipal Building on Schantz Road.					
342.100	LAND & BUILDING RENTALS	25,136	26,000	27,101	26,000	24,000
	The Township has land and office space which is rented out. Some of this is undeveloped land used for farming.					
	Erohtech Automotive - \$600/mo.(6 mos.); James Grim - \$350/mo.; Pat Smith - \$600/mo.; Senator Browne - \$150/mo.; Butz/Brookdale Rds. land - \$1,500 annually; Land (J. Christman (Trexler Rd.) - \$720 annually; F. Stopp - \$2,000; Henninger - \$2,600; LANTA bus shelter revenue - \$500.					
	<b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b>	<b>737,692</b>	<b>835,000</b>	<b>587,606</b>	<b>599,702</b>	<b>520,380</b>
<b>GRANTS - FEDERAL</b>						
351.140	COVID-19 RELIEF GRANT	-	-	390,449	-	-
	<b>TOTAL GRANTS - FEDERAL</b>	<b>-</b>	<b>-</b>	<b>390,449</b>	<b>-</b>	<b>-</b>
<b>GRANTS - OPERATING &amp; CAPITAL</b>						
354.079	STATE GRANTS (POLICE PROGRAMS)	28,909	10,000	49,795	54,791	30,000
	Grant money received from the state.					
	<b>TOTAL GRANTS - OPERATING &amp; CAPITAL</b>	<b>28,909</b>	<b>10,000</b>	<b>49,795</b>	<b>54,791</b>	<b>30,000</b>
<b>INTERGOVERNMENTAL REVENUE - (STATE)</b>						
355.010	PUBLIC UTILITY REALTY TAX (PURTA)	11,477	11,000	12,895	12,895	12,500
	The Township receives money from those public utilities who have buildings or land located within the Township.					
355.080	RETAIL LIQUOR LICENSES	7,950	7,000	6,750	6,750	7,000
	The Township receives a fee for establishments located within the Township that dispense liquor.					
355.130	VOLUNTEER FIRE RELIEF AID	236,567	225,000	-	237,803	235,000
	Aid received from the Commonwealth that is directly turned-over to the Township's three volunteer fire companies.					
355.140	STATE AID - NONUNIFORM PENSION PLAN	210,216	215,000	201,877	206,801	205,000
	Money received from the state to help fund the non-uniform pension plan based on previous year allocation.					
	(42) units @ \$4,923.8332 = \$206,801					
355.144	STATE AID - UNIFORM PENSION PLAN	256,040	307,229	295,430	290,506	292,000
	Money received from the state to help fund the police pension plan based on previous year allocation.					
	(59) units @ \$4,923.8332 = \$290,506					
	<b>TOTAL INTERGOVERNMENTAL REVENUE - (STATE)</b>	<b>722,250</b>	<b>765,229</b>	<b>516,952</b>	<b>754,755</b>	<b>751,500</b>
<b>SERVICE CHARGE/ADMINISTRATION</b>						
361.030	ZONING HEARING APPEALS	20,084	10,000	25,600	10,400	10,000
	These are fees for the Zoning Hearing Board for appeals and Zoning permits.					
361.031	ZONING USE REVIEW FEES	8,770	8,000	7,950	7,600	8,000
	The fees charged by the Township to review and approve business occupancy in the Township.					

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361.032	<b>ZONING PERMIT FEES</b>	17,905	12,000	24,370	24,593	15,000
	Fees charged by the Township to review plans submitted to the Planning Commission.					
361.033	<b>DCED FEES</b>	-	-	-	-	5,000
	Fees received for all UCC permits.					
361.035	<b>ZONING ASSESSMENT BY ZONING OFFICER</b>	6,600	6,000	2,100	300	5,000
	Fees for Zoning Officer to assess new planning submissions.					
361.054	<b>TOWNSHIP DOCUMENT FEES</b>	112	100	62	65	100
	The Township charges for a copy of the Books, Maps, and Zoning Ordinance.					
362.043	<b>UMT PD DONATIONS (D.A.R.E, K-9)</b>	120	100	7,673	7,600	100
	Police Department receives donations for programs such as D.A.R.E. and the K-9's.					
362.045	<b>CIVIC REIMBURSEMENTS (UMT POLICE)</b>	11,043	20,000	995	1,000	20,000
	Payments from businesses that utilize UMT police officers for private duty enforcement.					
362.111	<b>POLICE REPORTS</b>	8,670	7,000	8,389	7,694	7,000
	Sale of traffic, accident, and other reports.					
362.201	<b>FIRE SAFETY INSPECTIONS - ANNUAL</b>	215,956	195,000	129,036	153,712	195,000
	Yearly fees charged for Commercial Fire Safety Inspections.					
362.410	<b>BUILDING PERMITS</b>	1,817,198	1,250,000	1,818,301	1,612,349	1,250,000
	For building permits that are issued by the Township.					
362.412	<b>MECHANICAL PERMITS</b>	39,090	40,000	99,515	98,795	45,000
	For HVAC, boilers, etc.					
362.413	<b>SPRINKLER PERMITS</b>	25,027	25,000	34,851	31,175	25,000
	Fire suppression system permits.					
362.440	<b>SEO PERMITS &amp; PROBES</b>	6,583	4,000	2,860	2,918	4,000
	For issuance of septic tank and other on-site.					
362.450	<b>GRADING PERMITS &amp; INSPECTIONS</b>	12,840	15,000	9,965	9,338	15,000
	Moving and removal of dirt.					
362.452	<b>PLANNING SUBMISSION FEES</b>	13,550	15,000	18,790	18,510	15,000
	For subdivision and land development applications.					
	<b>TOTAL SERVICE CHARGES/ADMINISTRATION</b>	<b>2,203,548</b>	<b>1,607,200</b>	<b>2,190,457</b>	<b>1,986,049</b>	<b>1,619,200</b>
	<b>PARK FEES</b>					
367.140	<b>PAVILION RENTALS</b>	31,802	30,000	26,346	25,295	30,000
	Fees from rented pavilions, including those proposed for 2020.					
367.150	<b>INDEPENDENT PARK RENTALS</b>	(5,420)	-	-	-	-
	For the rental of the Independent Park facility; facility and land sold in 2019.					
	<b>TOTAL PARK FEES</b>	<b>26,382</b>	<b>30,000</b>	<b>26,346</b>	<b>25,295</b>	<b>30,000</b>
	<b>RECREATION FEES</b>					
367.200	<b>SPORTS CLINICS</b>	10,360	10,000	950	1,000	10,000
	Revenue from organized clinics in Upper Macungie Township.					
367.205	<b>SPLASH PARK ADMISSION FEES</b>	15,980	12,000	10,960	10,960	12,000
	Fee for the use of splash park based on \$10.00 annual fee for residents and \$20.00 annual fee for non-residents.					
	<b>TOTAL RECREATION FEES</b>	<b>26,340</b>	<b>22,000</b>	<b>11,910</b>	<b>11,960</b>	<b>22,000</b>
	<b>MISCELLANEOUS REVENUE</b>					
380.100	<b>MISCELLANEOUS REVENUE</b>	8,925	100	5,212	4,000	100
	Unexpected revenue that does not fit into preceding account numbers.					

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380.150	COLLECTION FEES	65	4,000	-	-	4,000
	Fees associated with the collection of past due accounts.					
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>8,990</b>	<b>4,100</b>	<b>5,212</b>	<b>4,000</b>	<b>4,100</b>
	<b>INTERGOVERNMENTAL REVENUE - (TOWNSHIP)</b>					
392.001	TRANSFER FROM FUND 01 BALANCE	-	-	-	-	465,436
	Unrestricted amount from prior years used to balance budget.					
392.005	TRANSFER RECEIVED FROM FUND 05	153,615	153,615	-	153,615	153,615
	Fees charged to Fund 05 for annual administration overhead (\$21,787); Township Facility Rental (\$6,153); and Public Works Facility Rental (\$125,675).					
392.008	TRANSFER RECEIVED FROM FUND 08	171,844	171,844	171,845	171,844	171,844
	Fees charged to Fund 08 for annual administration overhead (\$58,092); Township Facility Rental (\$49,752); and Public Works Facility Rental (\$64,000).					
392.036	TRANSFER RECEIVED FROM FUND 36	-	-	30,813	30,813	-
	Receipt of funds from closing of four Impact Fee Accounts in Fund 36.					
	<b>TOTAL INTERGOVERNMENTAL REVENUE (TOWNSHIP)</b>	<b>325,459</b>	<b>325,459</b>	<b>202,658</b>	<b>356,272</b>	<b>790,895</b>
	<b>REFUNDS/REIMBURSEMENTS</b>					
394.200	REIMBURSEMENTS TO TOWNSHIP	60,967	50,000	351,399	40,000	200,000
	Monies reimbursed to the Township for insurance refunds and insurance claims for Township property damage. Also includes PHMIC return of premium - (\$150K).					
	<b>TOTAL REFUNDS/REIMBURSEMENTS</b>	<b>60,967</b>	<b>50,000</b>	<b>351,399</b>	<b>40,000</b>	<b>200,000</b>
	<b>TOTAL REVENUE</b>	<b>17,041,248</b>	<b>13,949,988</b>	<b>15,740,718</b>	<b>15,019,714</b>	<b>14,385,875</b>

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<b>EXPENDITURES</b>						
<b>GENERAL GOVERNMENT ADMINISTRATION</b>						
400.110	<b>SALARY - TOWNSHIP MANAGER</b> Executive pay for manager. 75% of pay to administration; 25% of pay charged to Sewer Fund.	84,671	91,356	84,022	89,536	92,295
400.111	<b>SALARY - BOARD MEMBERS</b> Rate set by elected auditors.	474	15,000	-	-	15,000
400.112	<b>SALARY - HUMAN RESOURCES</b> Pay for Human Resources Coordinator.	66,754	71,241	65,416	70,872	73,056
400.113	<b>SALARY - ELECTED OFFICIALS</b> Salaries paid to the UMT supervisors to attend meetings. Gill - \$3,250; Brunell - \$3,250; and Rader - \$3,250. Salaries are set by the second class township code, and vary by population.	9,750	9,750	9,750	9,750	9,750
400.114	<b>SALARY - TOWNSHIP SECRETARY</b> Pay for the township secretary.	63,343	64,058	59,007	63,935	65,986
400.117	<b>DEFERRED COMPENSATION</b> The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	3,650	2,150	3,087	3,347	1,825
400.119	<b>RESERVE PERSONNEL</b> Funds to be used for temporary hiring.	-	5,000	-	-	5,000
400.192	<b>FICA</b> Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	15,891	20,225	15,868	16,986	19,578
400.194	<b>PA UNEMPLOYMENT COMPENSATION TAX</b> Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2021 rate) of \$10,000 wages annually.	508	765	495	490	1,032
400.195	<b>WORKERS' COMPENSATION INSURANCE</b> Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	508	560	541	542	570
400.196	<b>HEALTH, DENTAL &amp; VISION INSURANCE</b> The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	64,809	72,450	52,435	65,329	69,360
400.197	<b>PENSION (NON-UNIFORM)</b> The Township maintains a pension plan for each full-time, non-uniform employee.	35,174	34,541	34,541	34,541	51,886
400.198	<b>LIFE &amp; DISABILITY INSURANCE</b> The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	2,715	2,908	2,403	2,403	3,120
400.460	<b>SEMINARS/CONFERENCES/TRAINING/AWARDS</b> Costs to attend various seminars, annual state association conventions, and conferences held during the year.  PSATS conference - \$6,000; (registration 5@\$200 ea.; hotel - 4 nights @ 5 people @ \$225/night; Meals - \$300; travel reimbursement - 140 miles @ \$0.575/mile x 2 vehicles \$200); MEA/New Horizons training - \$3,400; PELRAS - \$1,100x3=\$3,300; \$500 - Awards.	10,673	13,200	1,897	3,000	13,200
400.461	<b>SUBSCRIPTIONS/MEMBERSHIPS</b> Costs to join various governmental organizations and subscriptions to periodicals.  PSATS \$3,200; Codifications - \$10,000; ECODE 360 - \$1,250; MEA Membership - \$1,700; Misc. - \$500.	7,167	10,500	11,332	9,707	16,650
<b>TOTAL GENERAL GOVERNMENT ADMINISTRATION</b>		<b>366,087</b>	<b>413,704</b>	<b>340,794</b>	<b>370,438</b>	<b>438,308</b>

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	<b>FINANCIAL ADMINISTRATION</b>					
402.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	3,291	3,250	3,046	3,300	2,800
402.120	SALARY/WAGES - FINANCE Wages for both Township's Finance Director and A/P A/R Clerk. Portion of Finance Director's salary is charged to Refuse & Recycling (10%) and to Sewer (15%) .	112,975	128,315	115,816	123,937	127,773
402.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	9,074	10,242	8,311	9,009	9,452
402.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2021 rate) of \$10,000 wages annually.	315	315	315	315	657
402.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	288	320	304	304	315
402.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	34,810	38,912	28,108	34,708	37,220
402.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	18,811	18,037	18,037	18,037	28,658
402.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	1,700	1,669	1,445	1,589	1,550
402.300	BANK CHARGES/INVESTMENT FEES Fees incurred for banking services, including service charges, NSF charges and account maintenance.	696	500	602	700	500
402.400	BACKGROUND CLEARANCES & TESTING Costs incurred for various background and pre-employment testing.	604	1,000	7,568	6,050	3,500
402.455	FINANCIAL SOFTWARE MAINTENANCE Annual software maintenance costs associated with the Edmunds Associates financial software.  2020 financial accounting software maintenance - \$11,000; Cloud hosting for 10 users - \$4,150; Cash drawer, scanners, receipt printers maintenance - \$1,100.	14,956	15,000	1,220	16,220	16,250
402.460	SEMINARS/CONFERENCES/TRAINING/MEMBERSHIP For the various seminars, conferences and training that is held during the year that the finance department will attend including GFOA-PA training and annual conference.  GFOA-PA Conference - registration 2@ \$400; hotel 2@ \$450; meals 2@ \$50; GFOA-PA East Region training - 5 sessions @ 3 x \$30; PSATS training 3 sessions @ \$30 for 3 individuals; Membership - GFOA-PA (3) @ \$100 ea.; GFOA National - \$225; MEA/New Horizons training - \$1,609; Contingency - \$946.	4,672	5,600	1,532	1,932	5,600

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402.461	EMPLOYEE/PUBLIC OFFICIAL BONDS	3,291	3,300	2,916	3,291	3,300
	The Employee and Public Official's Bonds are legally required to have a bond protecting the Township. Includes employee bond costs for the Township Manager, Treasurer & Secretary.					
	Bond costs - Treasurer (\$1,620); Manager (\$750); Secretary (\$546); & Ass't Sec (\$375)					
	<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>205,483</b>	<b>226,460</b>	<b>189,220</b>	<b>219,392</b>	<b>237,575</b>
	<b>TAX COLLECTOR</b>					
403.110	SALARY - TAX COLLECTOR (ELECTED)	16,000	16,000	14,769	16,000	16,000
	The Township Tax Collector is elected and paid by the Township.					
403.192	FICA	1,224	1,224	1,130	1,224	1,224
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.					
403.310	POSTAGE AND BILL PRINTING	9,501	10,000	9,817	10,000	10,000
	The expenses paid by the Township include printing of the tax bills and postage.					
403.452	CONTRACTED IT SERVICES	(1,094)	1,500	1,441	1,392	-
	Proportionate IT maintenance cost associated with contracted IT consultant.					
403.460	SEMINARS/CONFERENCES/TRAINING	-	200	-	-	-
	Appropriate educational and training for the tax collector.					
403.461	EMPLOYEE/PUBLIC OFFICIAL BONDS	420	500	-	420	500
	The elected tax collector for the Township is required to be bonded in the amount of \$1,000,000.					
403.510	PRIOR TAX YEAR REFUNDS	25,674	8,000	11,647	50	8,000
	Residents and Corporations that appeal their Property Tax and are successful in having their taxes reduced are sometimes given a refund for the prior year's taxes that were paid.					
	<b>TOTAL TAX COLLECTOR</b>	<b>51,725</b>	<b>37,424</b>	<b>38,804</b>	<b>29,086</b>	<b>35,724</b>
	<b>LEGAL EXPENDITURES</b>					
404.314	LEGAL SERVICES	108,593	150,000	134,939	152,448	150,000
	Expenses for legal representation at Township meetings, legal opinions, court hearings, etc. Also, costs associated with labor issues and negotiations are included. (2) CBA negotiations in 2021.					
	<b>TOTAL LEGAL EXPENDITURES</b>	<b>108,593</b>	<b>150,000</b>	<b>134,939</b>	<b>152,448</b>	<b>150,000</b>
	<b>CLERICAL &amp; OFFICE OPERATION EXPENDITURES</b>					
405.117	DEFERRED COMPENSATION	195	195	122	149	-
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.					
405.120	SALARIES/WAGES - CLERICAL	73,397	78,206	61,366	67,922	80,363
	The salaries and wages for support staff of the Township, which includes (1) full-time and (3) part-time employees.					
405.192	FICA	5,181	5,982	4,707	5,323	6,148
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.					
405.194	PA UNEMPLOYMENT COMPENSATION TAX	540	540	600	575	1,313
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2021 rate) of \$10,000 wages annually.					
405.195	WORKERS' COMPENSATION INSURANCE	180	193	189	188	200
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.					
405.197	PENSION (NON-UNIFORM)	6,464	6,197	6,197	6,197	7,645
	The Township maintains a pension plan for each full-time, non-uniform employee.					



**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
GENERAL FUND 01**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
405.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	467	603	335	377	440
405.210	OFFICE SUPPLIES The cost of copy paper, supplies, office materials, printer ink, etc.	5,928	10,000	4,899	5,349	8,000
405.216	MAINTENANCE CONTRACTS - OFFICE EQUIPMENT The maintenance agreement contracts are for equipment including copy machines, plotters, postage machine, etc. Plotter - \$209x12=\$2,508; Main & Permit copiers - \$455x12=\$5,460; Archive copier - \$128x12=\$1,536; Postage machine lease - \$495x4=\$1,980; Folder/Inserter - \$900; BW copy charges - \$1,250 & Color copy charges - \$6,100.	19,420	20,000	15,490	15,321	20,000
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.	6,276	5,000	5,250	5,250	5,000
405.325	POSTAGE Postage for mailing day to day correspondence and the semi-annual mailing of the Township's Newsletter.	18,934	20,000	7,029	12,202	15,000
405.331	TRANSPORTATION/MILEAGE Reimburse employees for the use of their own vehicle for Township business at approved IRS rate.	15	1,000	35	-	200
405.341	ADVERTISING The legal advertisements for Upper Macungie Township ordinances, special meetings, bidding out for materials, the sale of equipment, etc.	10,766	9,000	9,876	10,866	7,500
405.342	PRINTING The cost of printing moving permit forms, newsletters, building/electric/plumbing permits, letterhead, etc.	23,816	25,000	26,616	25,387	25,000
405.441	PAYROLL SERVICES The cost to prepare bi-weekly payroll; all tax reports; and W-2 forms by third-party provider NCR/JetPay.	8,756	24,000	12,627	13,648	20,500
405.452	CONTRACTED IT SERVICES Proportionate IT maintenance cost associated with contracted IT consultant.	17,822	16,500	15,401	16,200	17,000
405.701	IT/COMPUTER UPGRADES When necessary, the Township upgrades their computer systems and the purchase of new computers. New server - \$3,000; Contingency - \$2,000.	7,231	7,500	7,145	6,533	5,000
405.702	COMPUTER/WEBSITE EXPENSES Professional services for the Township's computer system including internet service - \$18,000; ARCGIS - \$3,000; Misc. - \$4,000.	22,003	25,000	22,321	22,390	25,000
	<b>TOTAL CLERICAL &amp; OFFICE OPERATION EXPENDITURES</b>	<b>227,391</b>	<b>254,916</b>	<b>200,205</b>	<b>213,877</b>	<b>244,309</b>
	<b>INSURANCE</b>					
406.199	OTHER POST EMPLOYMENT BENEFITS The costs to the Township for benefits other than pension to retirees for specifically health care. (3) retirees @ Secure RX; (1) retiree @ Dental	18,283	10,500	6,798	8,139	11,000
406.200	PCOR FEES Mandated by the Affordable Care Act of 2014. (From Fd 21 in 2021)	-	-	503	503	575
406.351	UMBRELLA POLICY The Township Liability Limit on each occurrence is \$10,000,000 with an aggregate coverage of \$10,000,000. The policy also includes no self-insured retention.	13,368	14,000	12,860	12,860	13,500

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Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
406.352	PUBLIC OFFICIALS/EMPLOYMENT PRACTICES POLICIES Insurance coverage for the Township in the annual aggregate amount of \$3,000,000 for both public officials and employment practices liability.	15,898	16,000	16,649	16,649	17,500
406.355	COMMERCIAL PACKAGE POLICY This policy covers all other property the Township owns including vehicles, traffic signals, buildings and equipment; cyber insurance \$1,000,000 limit with \$5,000 retention.	81,110	82,000	86,091	85,877	88,000
	<b>TOTAL INSURANCE</b>	<b>128,659</b>	<b>122,500</b>	<b>122,901</b>	<b>124,028</b>	<b>130,575</b>
	<b>ACCOUNTING/ACTUARIAL</b>					
407.311	AUDITING SERVICES The annual audit as performed by an independent auditing firm.	19,000	22,000	18,375	18,375	18,500
407.316	ACTUARIAL SERVICES Services provided by Conrad M. Siegel, Inc. involving pension calculations and pension related duties for the Township's non-uniform plan.	7,800	10,000	9,900	9,900	12,000
	<b>TOTAL ACCOUNTING/ACTUARIAL</b>	<b>26,800</b>	<b>32,000</b>	<b>28,275</b>	<b>28,275</b>	<b>30,500</b>
	<b>ENGINEERING</b>					
408.313	GENERAL TOWNSHIP ENGINEERING SERVICES The expense for Keystone Consulting Engineers to represent the Township.	311,896	175,000	118,829	97,716	150,000
	<b>TOTAL ENGINEERING</b>	<b>311,896</b>	<b>175,000</b>	<b>118,829</b>	<b>97,716</b>	<b>150,000</b>
	<b>GENERAL GOVERNMENT OPERATING EXPENSES</b>					
409.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	2,000	2,000	1,701	1,838	2,000
409.120	SALARIES/WAGES - CUSTODIAL STAFF Wages associated with cleaning of all Township buildings including public works, police and administrative buildings.	39,759	43,327	38,503	40,747	44,369
409.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	2,944	3,465	2,755	2,891	4,151
409.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2021 rate) of \$10,000 wages annually.	180	180	180	180	375
409.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	1,684	1,835	1,836	1,836	1,890
409.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	12,311	13,758	9,943	12,852	13,116
409.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	7,675	7,361	7,361	7,361	9,952
409.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	540	650	439	542	570
409.226	CUSTODIAL SUPPLIES/MATERIALS The cleaning supplies for use in the Township buildings.	2,928	4,000	2,532	3,347	4,000
409.231	VEHICLE - GASOLINE Cost of gasoline for township administration vehicles.	453	1,200	209	314	750

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Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
409.251	VEHICLE - REPAIRS & MAINTENANCE Cost of maintaining township administration vehicles.	749	1,500	446	669	1,000
409.317	CONTRACT SERVICES - BUILDING MAINTENANCE Third-party costs and services to maintain the Township's administration building. Shredding Service - \$70x12=\$840; Fire Alarm Monitoring at Admin Office and PW - \$300 ea. X2=\$600; Fire Alarm Service - \$1,232 (Admin) & \$911 (PW); Mat service - (\$142*52).	6,463	5,000	6,083	7,725	8,500
409.321	TELEPHONE Telephone costs that cover mobile phone, pagers, Township telephone and long distance calls. Admin base phone charges - \$550x12=\$6600; Admin maintenance - \$3,000; Admin cell phones - \$185x12=2,220; Bell extension \$5x4=\$20; Various other lines - \$225x12=\$2,700.	13,815	21,000	14,654	16,061	18,000
409.361	ELECTRICITY Cost for electricity for the Township Administration Building.	10,196	12,000	7,855	9,585	10,000
409.362	HEAT - GAS Cost of fuel for heating the Township Administration Building.	3,971	6,000	3,402	4,695	5,000
409.363	WATER Cost for water from Lehigh County Authority.	660	1,000	511	477	750
409.364	SEWER Cost for sewer for the Township Administration Building.	841	500	631	420	500
409.373	MAINTENANCE/REPAIR BUILDINGS Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building. Cintas - Mat service \$140*26=\$3,640; HVAC filters - \$500; Holiday decorations - \$1,500; General repairs - \$14,360.	56,186	45,000	19,193	24,744	20,000
	<b>TOTAL GENERAL GOVERNMENT EXPENDITURES</b>	<b>163,355</b>	<b>169,776</b>	<b>118,234</b>	<b>136,285</b>	<b>144,923</b>
	<b>RENTAL PROPERTY</b>					
410.110	REPAIRS & MAINTENANCE - PSP BUILDING The cost for repairs and maintenance for the State Police Building. Elevator - \$12,000; Alarm maintenance/monitoring - \$2,000; General repairs - \$6,000.	12,966	25,000	24,439	19,296	20,000
	<b>TOTAL RENTAL PROPERTY EXPENDITURES</b>	<b>12,966</b>	<b>25,000</b>	<b>24,439</b>	<b>19,296</b>	<b>20,000</b>
	<b>UMT POLICE DEPARTMENT</b>					
410.112	SALARIES - SENIOR STAFF Salaries for the Senior Staff of the UMPD. Includes the chief and (2) lieutenants.	282,005	317,392	237,987	256,544	315,675
410.113	SALARIES/WAGES - ADMINISTRATIVE STAFF Salaries and wages for the Administration staff of the UMPD. Includes the office manager, receptionist and clerical assistant.	93,983	132,309	115,855	128,590	136,535
410.114	SALARIES/WAGES - OFFICERS & PATROL Salaries and wages for the Upper Macungie Township Police Patrolmen totaling (26) officers in 2021.	2,043,175	2,255,092	2,053,107	2,213,123	2,367,876
410.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	34,601	33,929	30,062	32,552	31,591
410.139	LEGAL FEES Legal costs associated with the Police Department including labor and arbitration charges.	10,475	20,000	4,326	3,582	20,000
410.140	OFFICE EQUIPMENT & OPERATING SUPPLIES Various items purchased for the office, as well as supplies/items needed for community events. Evidence Processing Materials - \$3,000; Water (filters) - \$350; Citations - \$1,000; Fingerprint ID Device - \$1,000; Office supplies - \$6,000.	9,515	10,500	8,458	9,743	11,350

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Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
410.141	<b>CUSTODIAL SUPPLIES</b>	2,914	2,500	2,960	3,000	3,000
	The cleaning supplies for use in the Police building.					
410.142	<b>COMPUTER SOFTWARE &amp; HARDWARE</b>	84,386	50,000	47,915	51,429	60,000
	Computer software and hardware packages used for the Police Department. This also includes maintenance contracts/professional services for various computer packages.					
	Cody - TRACS software - \$2,300; Integra - Annual maintenance - \$12,600; Barracuda subscription - \$2,500; Crash Data subscription - \$1,250; SDMS-S annual subscription - \$3,700; Servers & desktop licensing - \$33,000; Contingency - \$4,650.					
410.143	<b>TRAINING/SEMINARS/DUES</b>	30,282	35,000	13,513	15,800	35,000
	The cost to send the Police Officers and staff for training and seminars.					
410.144	<b>BUILDING MAINTENANCE &amp; EQUIPMENT</b>	26,411	19,000	17,249	15,207	19,000
	The cost of maintenance and equipment for the Upper Macungie Township Police Department building.					
	Mats - \$2,200; Pest control - \$800; Fire/Sprinkler maintenance - \$2,000; Telephone maintenance - \$4,000; HVAC - \$1,500; Floor maintenance - \$1,000; Elevator - \$2,500; Misc. - \$5,000.					
410.145	<b>ELECTRICITY</b>	14,088	16,000	13,473	13,025	15,500
	Cost for electricity for the Upper Macungie Township Police Department Building.					
410.146	<b>HEAT - GAS</b>	2,254	4,000	1,519	3,375	3,500
	Cost for fuel for heating the Upper Macungie Township Police Department Building.					
410.147	<b>WATER</b>	1,800	2,000	1,513	1,595	2,000
	Cost for water from Lehigh County Authority.					
410.148	<b>SEWER</b>	338	500	338	338	500
	Cost for sewer for the Upper Macungie Township Police Department building.					
410.149	<b>TELEPHONE</b>	22,099	25,000	24,481	27,782	25,000
	Telephone costs that cover mobile and office telephones.					
	Basic HQ service - \$325x12=\$3,900; Wireless service - \$1,600x12=\$19,200; Misc. - \$1,900.					
410.150	<b>VEHICLE EQUIPMENT &amp; MAINTENANCE (IN HOUSE)</b>	28,265	30,000	33,425	38,001	30,000
	The cost for maintenance, equipment and labor for police vehicles. This includes maintenance of VASCAR/speedometer certification					
410.151	<b>VEHICLE EQUIPMENT &amp; MAINTENANCE (3RD PARTY)</b>	34,156	40,000	26,378	31,260	35,000
	The cost to purchase vehicle repair parts for the Upper Macungie Township Police Department.					
410.152	<b>PRE-EMPLOYMENT TESTING</b>	4,599	6,000	1,100	1,479	5,000
	Cost for pre-employment, drug, alcohol and polygraph, etc. for the Police Department.					
410.153	<b>K-9</b>	5,123	7,500	1,013	3,500	7,500
	The cost of training and care for the K-9's.					
410.154	<b>FIREARMS &amp; AMMUNITION</b>	14,323	16,000	7,601	15,000	15,000
	The cost for firearms and ammunition.					
410.155	<b>EVIDENCE PROCESSING MATERIALS - (Moved to 01.410.140 in 2021)</b>	2,285	3,000	1,758	1,988	-
	The materials used for processing evidence.					

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Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
410.156	MAINTENANCE CONTRACTS - OFFICE EQUIPMENT The maintenance agreement contracts are for equipment ranging from calculators, typewriters, fax machines, copy machines, etc. Also, warranty costs associated with the ALPR.  (2) copier leases - \$344x12=\$4,128; BW copies - \$1,200; Color copies - \$1,000; Postage meter lease - (\$375x4=\$1,500); misc. - \$572.	5,723	7,000	4,887	4,589	8,400
410.179	LONGEVITY PAY Additional compensation paid to police officers based on years of service.	21,375	23,400	23,025	23,025	23,100
410.180	OVERTIME (NOT REIMBURSEABLE) Regular earned overtime.	139,408	140,000	119,992	124,766	140,000
410.183	OVERTIME (REIMBURSEABLE) Overtime earned for work which is reimbursed by others, sometimes known as "special duty overtime".	59,914	20,000	17,542	19,971	20,000
410.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	203,932	231,601	191,157	226,929	251,875
410.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2021 rate) of \$10,000 wages annually.	5,554	5,760	5,846	5,777	12,000
410.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	81,310	89,270	88,387	88,387	93,662
410.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	848,087	974,873	666,286	934,757	901,184
410.197	PENSION (UNIFORM PLAN) The Township maintains a pension plan for each full time police officer and each full time admirative personnel. Amounts shown represent the annual minimum municipal obligations.	262,446	265,036	264,268	265,036	259,831
410.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	29,656	33,929	24,614	27,239	31,440
410.220	SIGNS & SUPPLIES Costs for signs and installation of signs associated with the police department programs.	3,122	3,500	306	-	2,500
410.231	VEHICLE - GASOLINE Gasoline that is used for the UMPD vehicles.	58,338	65,000	24,056	48,112	60,000
410.238	UNIFORMS The Township provides uniforms for all police officers including dry cleaning and maintenance. Replacement of vests - \$7,500.	28,132	45,000	32,190	44,754	37,500
410.341	ADVERTISING Costs for employment advertising.	759	1,000	-	-	1,000
410.490	COMMUNITY SERVICE Costs associated with the police department to educate the public about public safety, including National Night Out (NNO).	5,015	12,000	2,642	2,500	15,000
410.500	INSURANCE - POLICE PROFESSIONAL LIABILITY Liability coverage for law enforcement officers. Maximum limit of \$3,000,000 with \$5,000 deductible.	9,810	10,500	11,619	11,619	10,000

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Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
410.750	MINOR EQUIPMENT PURCHASES	-	12,000	11,040	11,040	15,000
	Annual payment for (30) X-2 Taser Equipment (2 of 5); Contingency \$3,000					
	<b>TOTAL UMT POLICE DEPT EXPENDITURES</b>	<b>4,509,658</b>	<b>4,965,591</b>	<b>4,131,888</b>	<b>4,705,410</b>	<b>5,021,519</b>
	<b>FIRE DEPARTMENT EXPENSES</b>					
411.117	DEFERRED COMPENSATION	3,001	3,463	1,350	1,462	4,270
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.					
411.120	SALARIES/WAGES	183,089	226,610	172,982	188,625	191,015
	Salaries and wages for the Director of Bureau of Fire and (2) Fire Inspectors					
411.121	WAGES - INTERNS/PART-TIME	3,413	5,904	-	-	4,995
	Wages for interns or part-time help. Based on 333 hours per year at \$15,00 per hour.					
411.137	INSURANCE - FIRE STATIONS (#8, #25 & #56)	30,111	34,000	14,021	30,706	32,000
	Liability, damages, other policies to cover Fire Stations #8, #25 and #56. Volunteer accident policy - \$300; Station #56 - \$4,869; Station #25 - \$8,760; Station #8 - \$16,777					
411.143	DISPATCH (MAPPING)	463	1,200	455	683	1,200
	Annual service for all three fire companies.					
411.192	FICA	14,871	18,670	12,569	14,034	17,185
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.					
411.194	PA UNEMPLOYMENT COMPENSATION TAX	601	646	633	540	1,314
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2021 rate) of \$10,000 wages annually.					
411.195	WORKERS' COMPENSATION INSURANCE - (SWIF & SMT)	50,972	55,158	55,000	59,073	57,470
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA. Includes the cost of volunteer fire fighters insured through the State Workers' Insurance Fund (SWIF). SMT - \$3,165; SWIF - \$54,305					
411.196	HEALTH, DENTAL & VISION INSURANCE	72,308	80,835	41,567	56,220	77,394
	The Township covers all full-time employees and their families with 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)	36,171	35,846	35,846	35,846	43,381
	The Township maintains a pension plan for each full-time, non-uniform employee.					
411.198	LIFE & DISABILITY INSURANCE	2,407	2,830	1,429	1,620	2,216
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.					
411.213	COMPUTER/COPIER SUPPLIES - OFFICE	5,856	2,000	-	-	1,000
	Track expenses in-house.					
411.231	VEHICLE - GASOLINE	11,736	10,000	4,348	6,510	10,000
	Gasoline used for the Fire Department vehicles.					
411.232	VEHICLE - DIESEL	9,077	11,000	3,951	5,927	11,000
	Diesel used for the Fire Department vehicles.					
411.238	UNIFORMS - FIRE INSPECTORS	1,511	1,500	-	-	1,500
	Inspector uniforms.					

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Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
411.239	UNIFORMS - FIRE COMPANIES To standardize uniforms for all fire stations.	2,604	3,000	640	640	2,000
411.241	OPERATING SUPPLIES FOR PUBLIC EDUCATION Purchases that are related to information or educational fire programs.	851	1,500	1,409	1,387	1,500
411.242	OPERATING FIRE FIGHTING SUPPLIES Foam and hazmat products used for fighting fires. (Includes 411.256 as of 1/1/2021).	9,158	15,000	1,358	7,017	6,000
411.249	VEHICLE MAINTENANCE - STATION #56 The cost for repairs and maintenance on the equipment for the Upper Macungie #56 Fire Company.	32,147	25,000	39,562	35,916	30,000
411.250	VEHICLE MAINTENANCE - STATION #8 The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company.	51,491	25,000	33,615	42,501	30,000
411.251	VEHICLE MAINTENANCE - STATION #25 The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company.	22,508	25,000	18,234	10,241	30,000
411.255	VEHICLE MAINTENANCE - INSPECTION LOG Halogen program (truck weekly inspection repair log).	500	1,500	-	500	1,500
411.256	EQUIPMENT PURCHASES To purchase small equipment like pumps, hoses and ladders for the fire companies and hazmat materials. (2021 moved to 411.242).	-	-	3,320	-	-
411.257	MAINTENANCE/REPAIRS/TESTING EQUIPMENT Repair, testing on the pumps, hoses and ladders.	11,319	12,000	8,907	13,361	12,000
411.258	FURNITURE/AUDIO VISUAL EQUIPMENT Office furniture, audio visual equipment and IC Training Aids for Upper Macungie Township Fire Station #56. (2021 moved to 411.710).	-	500	-	-	-
411.259	ELECTRICITY - STATIONS #8, #25, #56 & CELL TOWER Costs for electricity for Fire Station #8, #25, #56 and cell tower. (Cell tower costs moved to public works in 2021).	31,896	35,000	25,691	32,304	32,500
411.340	RECRUITMENT & RETENTION Costs associated with marketing and communicating fire awareness and volunteerism to the public. Most specifically for schools, day care and businesses in the Township.	20,983	20,000	6,317	2,223	20,000
411.354	VOLUNTEER FIREMEN FUNCTIONS Funds set aside for various Township functions such as Community Day and the joint Fire Team picnic.  Fire Team Picnic - \$1,500; Community Day - \$2,000; Contingency - \$500.	3,608	4,000	-	-	4,000
411.370	REPAIR & MAINTENANCE - CELL TOWER Maintenance cost associated with the cell tower at the Township's Administrative Building. (Moved to public works in 2021).	5,114	5,500	4,422	4,169	-
411.452	CONTRACTED IT SERVICES Proportionate IT maintenance cost associated with contracted IT consultant and Firehouse software maintenance.  Firehouse software maintenance/support/cloud service - \$7,000.	5,032	9,000	4,081	4,320	12,100
411.461	TRAINING/SEMINARS/DUES/CERTIFICATIONS - INSPECTORS Training and seminars and emergency management certification for the inspectors and community education.	7,418	8,000	4,256	3,416	8,000
411.462	TRAINING/SEMINARS/DUES/CERTIFICATIONS - VOLUNTEERS Training and seminars and emergency management certification for the volunteers and community education.	1,910	8,000	450	675	4,000

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
GENERAL FUND 01**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
411.520	<b>VOLUNTEER FIRE RELIEF AID</b> Payment of funds received to the Township's three volunteer fire companies.	236,567	225,000	-	237,803	235,000
411.490	<b>COMMUNITY CELEBRATIONS</b>  Costs associated with the annual Fireworks Display at the Breinigsville Park. These costs include the Allentown Band, signage, rental of regular and handicapped Porta Johns and sound system.  Band - \$1,500; Video/lighting - \$1,400; Sound gear - \$750; port-a-johns - \$2,200.	5,497	6,000	7,444	-	6,000
411.710	<b>BUILDING REPAIRS &amp; MAINTENANCE - #8, #25, #56</b>  Building repairs and maintenance for Fire Stations #8, #25 and #56.  Breakdown - Stations 8 & 25 - \$12,000 ea.; Station 56 - \$6,000 (includes \$2,400 for sealcoat).	26,177	28,000	29,284	35,577	30,000
411.711	<b>HEAT - #8, #25, #56</b> Cost of gas heat, fuel oil, propane and natural gas for Fire Stations #8, #25 and #56.	20,469	25,000	13,384	22,992	25,000
411.712	<b>TELEPHONE - #8, #25, #56</b> Cell phone and land lines for Fire Stations #8, #25 and #56.  Wireless service - \$475x12=\$5,700; Service @ all stations - \$3,480; Misc. - \$820.	9,543	10,000	7,308	9,027	10,000
411.713	<b>WATER - #8, #25, #56</b> Cost for water from Lehigh County Authority for Fire Stations #8, #25 and #56.	2,561	2,200	1,546	1,580	2,200
411.714	<b>TRASH HAULING - #8, #25, #56</b> The cost of trash pick-up for the Fire Stations #8, #25 and #56.	2,982	3,000	2,923	2,923	3,000
411.715	<b>SEWER - #8, #25, #56</b> The cost for sewer for Fire Stations #8, #25 and #56.	1,015	1,200	1,015	1,015	1,200
	<b>TOTAL FIRE DEPT EXPENDITURES</b>	<b>936,937</b>	<b>988,062</b>	<b>559,317</b>	<b>870,831</b>	<b>961,940</b>
	<b>PLANNING AND ZONING</b>					
414.117	<b>DEFERRED COMPENSATION</b> The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	3,914	4,289	4,444	4,725	5,085
414.120	<b>SALARIES/WAGES</b> Salaries and wages for the Planning and Zoning Department, and Building Inspector.	262,172	344,917	259,483	279,402	347,437
414.121	<b>WAGES - INTERN/PART-TIME</b> Wages for interns or part-time employees @ \$15.00 per hour.	-	17,000	-	-	4,995
414.140	<b>ZONING HEARING BOARD EXPENSES</b> Zoning Hearing Board members each receive payment for meetings. 2020 rate is \$25.00 per meeting attended.	2,514	5,000	9,418	10,500	12,000
414.192	<b>FICA</b> Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	16,900	29,520	17,602	19,567	30,623
414.194	<b>PA UNEMPLOYMENT COMPENSATION TAX</b> Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% of \$10,000 wages annually.	904	1,380	1,170	1,080	2,438
414.195	<b>WORKERS' COMPENSATION INSURANCE</b>  Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	1,140	1,407	992	992	1,375



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414.196	HEALTH, DENTAL & VISION INSURANCE  The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	104,013	167,692	116,850	151,346	192,831
414.197	PENSION (NON-UNIFORM)  The Township maintains a pension plan for each full-time, non-uniform employee.	25,474	45,257	45,257	45,257	77,484
414.198	LIFE & DISABILITY INSURANCE  The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	2,972	4,946	2,807	3,617	4,181
414.210	PLANNING/ZONING SUPPLIES  The cost of paper supplies, office materials, note pads, etc.	2,429	3,000	2,556	2,360	3,000
414.231	VEHICLE - GASOLINE  Gasoline used by the planning department vehicles.	613	1,000	142	213	1,000
414.313	REPAIRS & MAINTENANCE - VEHICLE  Any repairs and maintenance to the vehicles.	713	1,000	48	45	1,000
414.314	ZONING BOARD LEGAL SERVICES  Steckel and Stopp Law Offices represent the Township in matters regarding the Zoning Hearing Board, also to revise the SALDO and zoning books.	23,337	17,000	32,566	25,172	25,000
414.315	TOWNSHIP PLAN UPDATES  Costs associated with updating the Township's 10 year Comp plan. Zoning Amendments - \$25,000; Subdivision & Land Development Amendments - \$22,000; Agricultural Protection Plan - \$7,500; Trail & Connectivity Study - \$80,000; Misc. - \$6,000.	8,515	80,000	-	-	140,500
414.316	STENOGRAPHER  A stenographer is required at all the Township Zoning Hearings.	10,383	9,000	8,733	5,121	7,000
414.341	ADVERTISING  The legal advertisements for the Township Zoning Hearing Board meetings.	6,249	7,000	5,812	5,222	6,000
414.415	SEO PERMITS & INSPECTIONS  Cost of SEO Officer to review SEO permits and cost of inspections.	21,932	15,000	9,610	8,324	12,000
414.416	GRADING PERMIT REVIEW/INSPECTIONS  Cost for review of grading permits and cost of inspections.	32,856	20,000	11,705	9,423	20,000
414.417	3RD PARTY - PLANNING, ZONING & CODE ENFORCEMENT  Consultant fees; Reduced due to proposed in-house Zoning Officer.	248,254	175,000	173,703	206,411	200,000
414.419	DCED FEES  Department of Community and Economic Development fees.  This fee applies to all UCC permits issued under Act 45 of 1999, as amended, \$4.50 per permit must be remitted to help support UCC training.	3,659	5,000	(968)	4,000	5,000
414.420	3RD PARTY PERMIT REVIEW & BUILDING INSPECTION  Cost of planning reviews, zoning reviews and code enforcement. These costs are reimbursed to the Township from builders, developers and residents.	559,571	725,000	719,593	509,153	725,000
414.452	CONTRACTED IT SERVICES  Proportionate IT maintenance cost associated with contracted IT consultant and the listed services below.  Contracted IT services - \$7,629; Permit Manager Software - \$5,000; Permit Manager annual support - \$2,000; misc. \$671.	9,713	15,500	10,446	10,082	15,300

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414.460	MEMBERSHIP DUES/TRAINING/CONFERENCES/SUBSCRIPTIONS The Township is in different organizations and subscribes to various governmental magazines. Also, for training and conferences attendees during the year.	3,210	5,000	3,945	1,470	5,000
	<b>TOTAL PLANNING/ZONING EXPENDITURES</b>	<b>1,351,437</b>	<b>1,699,908</b>	<b>1,435,914</b>	<b>1,303,479</b>	<b>1,844,249</b>
	<b>PUBLIC WORKS</b>					
430.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	11,785	12,815	11,537	12,258	12,115
430.124	SALARIES/WAGES Salaries and wages for road maintenance in the Township. Also includes administrative clerical position.	668,270	814,470	681,301	754,178	816,833
430.143	DISPATCH ANSWERING SERVICE The answering service is used when the Township is not open to answer important calls that need immediate attention.	477	750	477	477	750
430.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	51,442	65,963	49,779	55,050	70,230
430.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2021 rate) of \$10,000 wages annually.	2,174	2,430	2,155	2,155	5,063
430.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	29,812	33,521	32,508	32,508	33,420
430.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	277,971	334,519	253,184	325,525	363,687
430.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	135,814	119,982	119,982	119,982	183,159
430.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	9,236	11,653	8,284	8,915	9,665
430.210	OFFICE SUPPLIES/EQUIPMENT MAINTENANCE The office supplies needed in the Public Works Department and for equipment maintenance, including copier lease @ \$142/mo.	2,578	2,200	2,256	2,004	2,200
430.220	OPERATING SUPPLIES This category consists of a wide range of various materials and minor equipment, such as hardware store supplies, grass seed and equipment less than \$500 each.	7,518	8,000	8,922	12,723	10,000
430.226	CUSTODIAL SUPPLIES Cleaning supplies for use in the Public Works Department.	1,790	1,700	1,853	1,910	1,800
430.231	VEHICLE - GASOLINE Gasoline used for the Public Works vehicles.	15,030	20,000	6,202	12,303	20,000
430.232	VEHICLE - DIESEL Diesel fuel used for the Public Works vehicles.	41,729	35,000	12,866	25,299	35,000
430.250	VEHICLE REPAIR AND MAINTENANCE - CONTRACTED Parts and contracted repairs for road vehicles.	40,646	40,000	21,288	29,203	40,000

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430.321	TELEPHONE Wireless and land line phones for the Public Works Department. Wireless service - \$600x12=\$7,200; P/R - \$150x26=\$3,900; Contingencies - \$400.	9,871	11,500	7,926	10,541	11,500
430.322	GPS - SYSTEM CHARGES Charges for vehicle GPS tracking system	-	10,000	6,080	10,000	10,000
430.327	RADIO MAINTENANCE & EQUIPMENT To repair the radios that are equipped in each Township Public Works vehicle.	334	500	-	350	500
430.361	ELECTRICITY Cost for electricity for the Public Works building.	8,823	10,000	6,654	8,959	9,500
430.362	HEAT - GAS Costs for natural gas for the Public Works Department.	7,730	11,000	4,971	9,656	10,000
430.363	ELECTRICITY - CELL TOWER BUILDING Annual cell tower electric costs. (From 411.259 in 2021)	-	-	-	-	3,000
430.370	REPAIR & MAINTENANCE - CELL TOWER BUILDING Maintenance cost associated with the cell tower building at the municipal complex. (From 411.370 for 2021). For 2021, this includes the cost of a new floor and outside drip edge repairs.	-	-	-	-	5,000
430.373	BUILDING MAINTENANCE & REPAIR The cost for maintenance and repairs for the Public Works building. Includes the cost of skylights for 2021.	15,781	15,000	17,229	23,060	18,000
430.374	VEHICLE REPAIR PARTS Cost to purchase repair and service parts for vehicles including grease and oils, etc.	50,257	50,000	48,190	32,300	50,000
430.440	UNIFORMS & SHOES Uniforms, rain gear, safety shoes and gear for public works employees.	15,116	22,000	12,398	15,698	20,000
430.441	WORKPLACE TESTING - DRUG/ALCOHOL/CDL Drug and Alcohol CDL Tests are randomly administered.	2,568	3,000	910	353	2,500
430.452	CONTRACTED IT SERVICES Proportionate IT maintenance cost associated with contracted IT consultant.	4,163	4,500	4,081	4,320	6,800
430.460	TRAINING & WORKPLACE SAFETY For the Public Works employees to attend Seminars and Public Works related training.	3,892	3,500	469	1,000	3,500
430.740	EQUIPMENT RENTAL Costs associated with rental of equipment for the Public Works Department. Rental of brush mower in 2021.	4,913	6,000	2,566	3,605	10,000
	<b>TOTAL PUBLIC WORKS EXPENDITURES</b>	<b>1,419,720</b>	<b>1,650,003</b>	<b>1,324,068</b>	<b>1,514,329</b>	<b>1,764,222</b>
	<b>SNOW &amp; ICE REMOVAL</b>					
432.140	SALARIES/WAGES The salaries and wages for snow and ice removal in the Township.	31,616	45,000	3,666	32,000	45,000
432.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	2,419	3,443	280	2,500	3,443
432.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% of \$10,000 wages annually.	300	-	66	125	425

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432.195	WORKERS' COMPENSATION INSURANCE	1,812	1,916	1,704	1,704	2,000
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.					
432.220	SALT & ANTI-SKID	134,848	135,000	66,918	100,000	135,000
	For the salt and anti-skid that will be used in the Township.					
432.250	MAINTENANCE AND REPAIRS	17,781	20,000	6,208	7,727	20,000
	Parts and contracted repairs for the maintenance of snow equipment, plows, salt/cinder spreaders, etc.					
432.740	SNOW EQUIPMENT RENTAL & PLOWING (CONTRACTED)	2,956	5,000	-	3,000	5,000
	Cost for renting machinery to be used for snow plowing.					
	<b>TOTAL SNOW &amp; ICE REMOVAL EXPENDITURES</b>	<b>191,732</b>	<b>210,359</b>	<b>78,842</b>	<b>147,056</b>	<b>210,868</b>
	<b>TRAFFIC LIGHTS &amp; STREET SIGNS</b>					
433.220	OPERATING SUPPLIES	11,525	17,000	5,763	6,528	17,000
	Supplies involving maintenance and replacement of signs.					
433.361	ELECTRICITY - TRAFFIC LIGHTS	13,184	16,000	11,975	13,210	15,000
	The cost of electricity for traffic lights in the Township.					
433.377	TRAFFIC LIGHTS - MAINTENANCE & REPAIR	42,239	45,000	51,731	48,726	45,000
	Cost of maintaining all traffic signals in the Township.					
	<b>TOTAL TRAFFIC LIGHTS &amp; STREET SIGNS EXPENDITURE</b>	<b>66,948</b>	<b>78,000</b>	<b>69,469</b>	<b>68,464</b>	<b>77,000</b>
	<b>STREET &amp; ROAD MAINTENANCE</b>					
438.220	OPERATING SUPPLIES	2,028	3,000	5,886	8,712	3,000
	Supplies required for street and road maintenance.					
438.245	ROAD MATERIALS	113,293	150,000	122,773	150,000	150,000
	The cost of black top, cold patch, stone and crack sealing.					
438.247	STORM SEWER MATERIALS	3,200	5,000	246	369	5,000
	Pipes, storm drains, inlets and storm sewer related materials.					
438.249	STREET PAINTING SUPPLIES & MATERIAL	-	8,000	9,813	-	5,000
	The cost of materials for painting the lines in the Township.					
438.250	WEED SPRAYING	9,065	15,000	12,035	12,000	15,000
	The cost for roadside, sign and swale spraying.					
438.260	MINOR OPERATING EQUIPMENT & SUPPLIES	277	8,800	8,396	10,809	8,800
	Small hand tools including rakes, shovels and equipment, such as lawn mowers, chain saws and leaf blowers. (\$500 or less)					
438.310	STREET LINE PAINTING - CONTRACTED	39,585	47,000	41,506	41,009	47,000
	Cost for line painting by third party contractors.					
438.373	SMALL TOOLS - GARAGE	4,582	6,000	1,848	2,115	6,000
	The purchase of tools needed in the Public Works Department.					
439.245	CURBING - MISCELLANEOUS	-	1,500	-	-	1,500
	Miscellaneous curb repairs.					
439.375	GUIDERAILS	9,909	20,000	2,223	3,335	20,000
	Contracted services for replacement of damaged guiderails throughout the Township.					
439.606	STREET RESURFACING & OVERLAY	38,134	200,000	41,279	200,000	200,000
	Resurfacing and overlay of a portion of the 136 miles of Township-owned roads. (Non-State Highway Aid Projects)					
	<b>TOTAL STREET &amp; ROAD MAINTENANCE EXPENDITURES</b>	<b>220,073</b>	<b>464,300</b>	<b>246,005</b>	<b>428,349</b>	<b>461,300</b>

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Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
	<b>RECREATION</b>					
451.117	DEFERRED COMPENSATION	780	780	790	870	780
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.					
451.120	SALARIES/WAGES	46,442	47,740	44,917	52,940	48,118
	Salaries and wages for the Township's Recreation and Events Coordinator.					
451.121	WAGES - INTERNS	-	5,904	-	-	4,995
	Wages for interns/part-time help for 333 hours @ \$15.00 per hour.					
451.122	WAGES - PARTTIME	-	-	-	-	1,080
	Wages for part-time camp counselors. (3) counselors for 15 hrs. per week @ \$8.00/hr. for 3 half day camps.					
451.192	FICA	3,324	4,407	3,101	3,638	4,658
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.					
451.194	PA UNEMPLOYMENT COMPENSATION TAX	180	286	180	180	544
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2021 rate) of \$10,000 wages annually.					
451.195	WORKERS' COMPENSATION INSURANCE	1,828	2,241	1,989	1,989	2,228
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.					
451.196	HEALTH, DENTAL & VISION INSURANCE	29,999	33,539	24,327	33,480	32,139
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.					
451.197	PENSION (NON-UNIFORM)	8,324	7,983	7,983	7,983	10,792
	The Township maintains a pension plan for each full-time, non-uniform employee.					
451.198	LIFE & DISABILITY INSURANCE	612	731	522	625	605
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.					
451.220	OPERATING SUPPLIES	154	2,500	227	290	1,400
	Cost of supplies used by recreation for various park, recreation and camp functions.					
451.221	RECREATION PROGRAM EXPENSES	-	-	-	-	5,000
	Expected costs for children summer programs.					
451.317	SPORTS CLINICS	8,992	8,000	1,916	800	8,000
	The expense that occurs when holding sports clinics and different programs in the Township. (80/20 split with tennis program instructor). Costs offset by revenue line item 01.367.200.					
451.321	TELEPHONE	-	-	-	-	540
	Cost of cellular phone for recreation coordinator.					
451.452	CONTRACTED IT SERVICES	-	-	-	-	3,400
	Proportionate IT maintenance cost associated with contracted IT consultant.					
451.460	TRAINING/SEMINARS	-	500	28	300	2,500
	Cost to attend recreational training programs. PRPS - #1,395; Virtual Training (NRPA) - \$295; & \$470 LV Chamber events.					

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451.702	COMPUTER SOFTWARE & HARDWARE Recreation software and kiosk costs. Adobe annual subscription.	3,900	5,500	925	4,825	5,500
	<b>TOTAL RECREATION EXPENDITURES</b>	<b>104,535</b>	<b>120,111</b>	<b>86,905</b>	<b>107,920</b>	<b>132,279</b>
	<b>PARKS</b>					
454.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	2,751	3,081	3,136	3,400	3,780
454.121	SALARIES/WAGES Salaries and wages for the full-time and part-time employees in the Parks Department.	340,583	374,117	328,690	372,531	360,978
454.131	SEASONAL MAINTENANCE & DETENSION PONDS Wages for Outside Contractors and Seasonal Maintenance employees to maintain the athletic fields at the parks and the detention ponds in the Township.	10,670	16,000	18,524	14,378	16,000
454.143	DISPATCH ANSWERING SERVICE The answering service is used when the Township is not open to answer important calls that need immediate attention.	1,226	1,500	1,226	1,226	1,500
454.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	25,060	29,837	23,835	27,861	29,950
454.194	PA UNEPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2021 rate) of \$10,000 wages annually.	1,562	2,261	1,546	2,039	1,710
454.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	14,668	15,932	15,632	15,632	15,370
454.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	99,552	111,362	80,443	110,916	106,580
454.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	52,037	50,151	50,168	50,151	68,594
454.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	2,981	4,201	2,500	2,996	3,523
454.220	SUPPLIES & GENERAL EQUIPMENT Equipment and supplies required by the parks department.	3,760	4,000	3,968	3,683	4,000
454.222	ATHLETIC FIELD SURFACE MAINTENANCE Cost for the maintenance of the fields located at the parks in the Township including third-party services.	10,584	15,000	25,157	22,000	20,000
454.250	VEHICLE REPAIR & MAINTENANCE The cost of maintenance and repair of park vehicles.	9,788	10,000	9,467	10,803	10,000
454.361	ELECTRICITY The cost of electricity for the park buildings, facilities, bathrooms, road lighting, field lights and concession stands.	12,088	13,000	11,184	11,637	16,000
454.375	GENERAL MAINTENANCE - BUILDINGS & OTHER PARKS The cost for maintenance and repairs for the Parks building.	11,264	15,000	14,976	15,642	15,000

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454.455	WEED SPRAYING	5,705	6,000	6,750	5,000	6,000
	The cost of chemicals for weed spraying.					
454.460	TRAINING	553	1,500	356	600	1,500
	For the parks employees to attend seminars and park related training.					
454.600	MAINTENANCE - RETENTION PONDS	9,819	8,000	4,985	3,468	8,000
	The cost of maintenance, materials and contracted services for the parks and retention ponds.					
454.610	MAINTENANCE & REPAIR - GRANGE ROAD PARK	21,746	10,000	8,607	9,098	10,000
	Repairs and maintenance for the park.					
454.620	MAINTENANCE & REPAIR - UPPER MACUNGIE PARK	6,502	4,000	2,731	3,863	4,000
	Repairs and maintenance for the park.					
454.630	MAINTENANCE & REPAIR - RICKY PARK	21,885	10,000	2,431	3,603	5,000
	Repairs and maintenance for the park. Regular maintenance - \$5,000.					
454.640	MAINTENANCE & REPAIR - LONE LANE PARK	11,778	10,000	356	534	5,000
	Repairs and maintenance for the park. Regular maintenance - \$5,000.					
454.641	MAINTENANCE & REPAIR - SPLASH PARK	10,006	10,000	7,649	8,064	10,000
	Repairs and maintenance for the park.					
454.650	MAINTENANCE & REPAIR - BREINIGSVILLE PARK	6,530	10,000	21,051	6,446	18,000
	Repairs and maintenance for the park. Regular maintenance - \$5,000; sealcoat - \$13,000					
454.722	PARK AMENITIES	56,554	100,000	26,793	25,000	100,000
	Account used for unexpected expenses or emergencies.					
454.723	MAINTENANCE & REPAIR - INDEPENDENT PARK	16,679	-	-	-	-
	Repairs and maintenance for the park. (Park sold in 2019)					
454.724	ELECTRICITY - INDEPENDENT PARK	1,431	-	-	-	-
	Cost for the electricity at 150 Independent Road. (Sold in 2019)					
	<b>TOTAL PARKS EXPENDITURES</b>	<b>767,762</b>	<b>834,942</b>	<b>672,161</b>	<b>730,568</b>	<b>840,485</b>
	<b>MISCELLANEOUS</b>					
456.500	TOWNSHIP DONATIONS - MISC.	-	1,500	-	-	1,500
	Any associations and foundations that the Township donates to.					
456.501	TOWNSHIP REFUNDS	-	100	-	-	100
	Monies set aside for any refunds the Township need to reimburse.					
456.502	KITCHEN SUPPLIES	2,420	2,200	2,106	1,983	2,000
	Kitchen supplies needed for various meetings through the year.					
456.510	COLLECTION FEES	-	4,000	-	-	4,000
	Fees charged for collection of past due accounts.					
480.010	MISCELLANEOUS EXPENSE	711	1,000	693	500	1,000
	Any expenditures not covered by any other line items.					
	<b>TOTAL MISCELLANEOUS EXPENDITURES</b>	<b>3,131</b>	<b>8,800</b>	<b>2,799</b>	<b>2,483</b>	<b>8,600</b>
	<b>CIVIC</b>					
457.501	COMMUNITY CELEBRATIONS	20,400	20,500	10,715	14,063	20,500
	Funds set aside for July 4th Fireworks.					

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
GENERAL FUND 01**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
457.502	LEHIGH COUNTY SENIOR CITIZENS	9,000	9,000	-	-	9,000
	The Township donates to the Lehigh County Senior Citizens, Fogelsville and Trexlertown Senior Citizens.					
	\$2,000 ea. to Fogelsville (20) people meet on Tuesday's; pay \$800/yr. rental to fire company & Trexlertown (20) people meet on Wednesday's; pay \$500/yr. rental to Trexlertown Fire Company; & \$5,000 to Lehigh County.					
457.503	CETRONIA AMBULANCE CORP	-	7,500	7,500	-	7,500
	New request in 2020 as donation.					
457.504	DEER PICK-UP & ANIMAL RESCUE	6,830	7,500	420	6,200	7,500
	The Township contracts (\$5,500) with the Sanctuary at Haafsville for all stray cats and dogs found within the Township and also pays \$70 for each dead deer found on Township roads.					
457.505	MEALS ON WHEELS	5,500	5,500	5,500	5,500	5,500
	The Township donates to Meals on Wheels.					
	In 2019, 7,480 meals served to UMT residents at a cost of \$74,800. A subsidy of \$29,920 was needed.					
	<b>TOTAL CIVIC EXPENDITURES</b>	<b>41,730</b>	<b>50,000</b>	<b>24,135</b>	<b>25,763</b>	<b>50,000</b>
	<b>INTERGOVERNMENTAL EXPENSE - (TOWNSHIP)</b>					
492.002	TRANSFER TO STREET LIGHT FUND 02	-	118,500	-	118,500	53,650
	Transferred from General Fund 01 to Street Light Fund 02 to cover deficit in fund.					
492.004	TRANSFER TO FIRE FUND 04	-	74,800	-	74,800	86,300
	Transferred from General Fund 01 to Fire Alarm Fund 04 to cover deficit in fund.					
492.031	TRANSFER TO CAPITAL FUND 31	741,900	900,000	900,000	900,000	1,041,006
	Transfer annual defined amount from Fund 01 to the Capital Equipment Fund 31.					
492.140	COVID-19 RELATED EXPENSES	-	-	26,907	-	-
	<b>TOTAL INTERGOVERNMENTAL EXPENDITURES - TOWNSHIP</b>	<b>741,900</b>	<b>1,093,300</b>	<b>926,907</b>	<b>1,093,300</b>	<b>1,180,956</b>
	<b>TOTAL EXPENSES</b>	<b>11,958,518</b>	<b>13,770,156</b>	<b>10,875,050</b>	<b>12,388,791</b>	<b>14,135,332</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>5,082,730</b>	<b>179,832</b>	<b>4,865,668</b>	<b>2,630,923</b>	<b>250,543</b>
					Beginning Balance	25,032,142
					Allocated (Exp)	(14,135,332)
					Revenue	13,920,439
					Available Balance	24,817,249
					Allocated Balance:	
					Pension Stabilization	250,000
					Deficit Reserve	4,240,600
					Operating Reserve	996,937
					Cadillac Tax Reserve	1,402,360
					Capital Reserve	2,500,000
						9,389,897
					Unallocated Balance	15,427,352



**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
STREET LIGHTING FUND 02**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget	
<b>REVENUES</b>							
<b>TAXES</b>							
301.110	STREET LIGHTING TAXES - CURRENT YEAR Any persons whose property is within two hundred feet of a street light is charged a street light tax.	106,818	108,000	103,832	105,016	105,000	
301.210	STREET LIGHTING TAXES - PRIOR YEAR This revenue item is money collected by the tax collector for the previous year.	92	100	1,323	1,265	100	
354.030	STREET LIGHTING REIMBURSEMENT - PENNDOT Reimbursement from the Commonwealth for 1/2 of the electric used to light 22 street lights on the Hamilton Blvd by-pass. Say \$225/month x 12=\$2700/2	-	-	-	-	1,350	
392.010	TRANSFER FROM GENERAL FUND 01 Funds needed to either subsidize the 02 Fund or to cover general lighting costs.	-	118,500	-	49,719	53,650	
<b>TOTAL REVENUE</b>		<b>106,910</b>	<b>226,600</b>	<b>105,155</b>	<b>156,000</b>	<b>160,100</b>	
<b>EXPENSES</b>							
403.510	TAX REFUNDS - STREET LIGHTING Tax returned to taxpayer for overpayment.	2,284	100	-	-	100	
434.360	ELECTRICITY (PPL) Cost of electric for the street lights owned by the Township.	180,740	190,000	134,775	156,000	160,000	
434.361	STREET LIGHT CONVERSION - SR 222 BYPASS	-	-	1,270	-	-	
<b>TOTAL EXPENSES</b>		<b>183,024</b>	<b>190,100</b>	<b>136,045</b>	<b>156,000</b>	<b>160,100</b>	
<b>NET REVENUE OVER/(UNDER) EXPENSES</b>		<b>(76,114)</b>	<b>36,500</b>	<b>(30,890)</b>	<b>-</b>	<b>-</b>	
						Beginning Balance	(238,538)
						Allocated (Exp)	(160,100)
						Revenue	160,100
						Unallocated Balance	(238,538)

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
FIRE PROTECTION FUND 03**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget	
<b>REVENUES</b>							
<b>TAXES</b>							
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.	352,336	350,000	352,892	349,325	350,000	
301.210	FIRE HYDRANT TAXES - PRIOR YEAR This revenue item is money collected by the tax collector for the previous year.	581	100	3,970	3,970	100	
341.004	INTEREST - INVESTMENTS The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.	16,596	22,000	5,346	5,877	3,000	
<b>TOTAL REVENUE</b>		<b>369,513</b>	<b>372,100</b>	<b>362,208</b>	<b>359,172</b>	<b>353,100</b>	
<b>EXPENSES</b>							
403.510	TAX REFUNDS - FIRE HYDRANT TAXES Tax returned to taxpayer for overpayment.	1,893	100	1,812	1,812	100	
403.600	HYDRANT TAX PAYMENT - LCA Upper Macungie Township pays Lehigh County Authority rental for all fire hydrants in the Township.	170,858	170,000	138,552	184,800	190,000	
<b>TOTAL EXPENSES</b>		<b>172,751</b>	<b>170,100</b>	<b>140,364</b>	<b>186,612</b>	<b>190,100</b>	
<b>NET REVENUE OVER/(UNDER) EXPENSES</b>		<b>196,762</b>	<b>202,000</b>	<b>221,844</b>	<b>172,560</b>	<b>163,000</b>	
						Beginning Balance	1,067,141
						Allocated (Exp)	(190,100)
						Revenue	353,100
						Unallocated Balance	1,230,141

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
FIREFIGHTERS FUND 04**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
<b>REVENUES</b>						
362.205	EMERGENCY SERVICES - LOWHILL TWP. Semi-annual fees from this Township.	3,000	5,000	4,000	4,000	3,500
362.210	FIRE REPORTS Reports normally requested by Insurance Companies.	75	200	675	600	200
362.411	FALSE FIRE ALARMS The Township charges businesses for false alarms.	37,000	40,000	7,000	12,500	25,000
362.450	REIMBURSEMENTS - PA FIRE RECOVERY SERVICE	-	-	39,379	35,290	25,000
392.001	TRANSFER FROM GENERAL FUND Monies transferred from the General Fund to cover any deficit in this Fund.	-	74,800	-	82,610	86,300
<b>TOTAL REVENUE</b>		<b>40,075</b>	<b>120,000</b>	<b>51,054</b>	<b>135,000</b>	<b>140,000</b>
<b>EXPENSES</b>						
411.190	FIREFIGHTER REIMBURSEMENTS Payments made to the three volunteer fire companies in the Township based on volunteer participation in fire calls and training.	132,725	120,000	-	135,000	140,000
<b>TOTAL EXPENSES</b>		<b>132,725</b>	<b>120,000</b>	<b>-</b>	<b>135,000</b>	<b>140,000</b>
<b>NET REVENUE OVER/(UNDER) EXPENSES</b>		<b>(92,650)</b>	<b>-</b>	<b>51,054</b>	<b>-</b>	<b>-</b>
					Beginning Balance	-
					Allocated (Exp)	(140,000)
					Revenue	140,000
					Unallocated Balance	-

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
<b>REVENUES</b>						
<b>SALES &amp; GRANTS</b>						
364.300	<b>RESIDENTIAL FEES</b>	1,850,791	1,975,000	1,929,905	1,944,391	2,142,178
	Fees for weekly trash & recycling pick-up.					
	Approximately 7,384 accounts plus estimate 125 new homes added in 2021 equalling 7,509. Proposed rate for 2021 before discounts \$295/yr.; \$280/yr. senior.					
364.301	<b>INTEREST ON ACCOUNT</b>	11,016	10,000	20,942	17,716	10,000
	Charges for past due accounts (over 30 days) at 10.0%.					
364.302	<b>PENALTIES</b>	14,466	10,000	16,913	16,716	10,000
	One time penalty of 5.0% assessed on all invoices not paid within the stated time period on the invoice.					
364.303	<b>LIENS PAID</b>	-	1,000	-	-	100
	Fee collected to cover the filing of a lien on a property that has unpaid invoices.					
364.304	<b>LEGAL PAID</b>	3,254	6,000	2,200	678	5,000
	Occasional fees charged to a customer and reimbursed to the Township.					
364.305	<b>TRASH CARTS FEES</b>	5,420	4,000	10,007	6,000	5,000
	Fees charged for additional trash carts.					
	95 gal - \$60; 65 gal - \$50; 35 gal - \$40.					
364.350	<b>BULK STICKERS &amp; RECYCLING BINS</b>	3,580	3,000	1,100	1,000	2,000
	Fees charged for large items to be picked-up and for additional recycling bins.					
	Bulk stickers - \$25.00 ea.; Recycling bins - various per size.					
364.351	<b>904 RECYCLING GRANT</b>	506,495	125,000	-	125,000	125,000
	Commonwealth of PA Grant based on the quantity of recycled material.					
364.352	<b>RECYCLING EVENT CHARGES</b>	-	1,000	550	550	1,000
	Fees charged at recycling events for collection of televisions, computer monitors, etc.					
<b>TOTAL SALES &amp; GRANTS</b>		<b>2,395,022</b>	<b>2,135,000</b>	<b>1,981,617</b>	<b>2,112,051</b>	<b>2,300,278</b>
<b>OTHER REVENUE</b>						
364.004	<b>INTEREST - INVESTMENTS</b>	57,600	55,000	15,748	17,211	9,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.					
364.010	<b>INTEREST - BANK</b>	918	1,000	117	120	100
	Amount credited to bank operating account.					
364.099	<b>MISCELLANEOUS</b>	-	100	-	-	100
	Occasional fees and revenue that would not fit into any other category.					
380.150	<b>COLLECTION FEES</b>	-	9,000	-	-	9,000
	Fees associated with the collection of past due accounts.					
392.005	<b>CARRIED FROM FUND BALANCE (PRIOR YEARS)</b>	-	269,000	-	269,000	18,698
	Unrestricted amount from prior years used to balance budget.					
<b>TOTAL OTHER REVENUE</b>		<b>58,518</b>	<b>334,100</b>	<b>15,865</b>	<b>286,331</b>	<b>36,898</b>
<b>TOTAL REVENUE</b>		<b>2,453,540</b>	<b>2,469,100</b>	<b>1,997,482</b>	<b>2,398,382</b>	<b>2,337,176</b>
<b>REFUSE &amp; RECYCLING EXPENSES</b>						
427.012	<b>PRINTING</b>	2,756	2,500	4,094	4,500	3,000
	Cost of printing envelopes, letterhead, surveys and billing invoices.					
427.013	<b>POSTAGE</b>	1,500	5,000	4,297	3,500	2,500
	Mailing costs for billing invoices, letters, etc.					
427.014	<b>LEGAL FEES</b>	4,222	40,000	19,046	1,737	10,000
	Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.					

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
427.015	<b>RECYCLING BINS AND TRASH CARTS</b> These are the costs to purchase additional carts for new homes added to the Township.	23,655	20,000	10,600	10,600	25,000
427.117	<b>DEFERRED COMPENSATION</b> The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	1,000	861	-	-	-
427.120	<b>RECYCLING WAGES</b> Salaries and wages for the refuse and recycling coordinator and 10% charge from Finance Director to manage the department.	61,743	42,936	65,924	58,355	44,245
427.192	<b>FICA</b> Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	7,478	7,928	6,963	6,818	5,605
427.194	<b>PA UNEMPLOYMENT COMPENSATION TAX</b> Township's cost to the PA Unemployment Fund for employee compensation based on 3.75 (2021 rate) % of \$10,000 wages annually.	594	1,210	991	928	1,538
427.195	<b>WORKERS' COMPENSATION INSURANCE</b> Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	3,172	3,349	1,996	1,996	1,965
427.196	<b>HEALTH, DENTAL &amp; VISION INSURANCE</b> The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	3,018	3,480	2,789	3,488	3,214
427.197	<b>PENSION (NON-UNIFORM)</b> The Township maintains a pension plan for each full-time, non-uniform employee.	11,195	4,672	4,672	4,672	9,644
427.198	<b>LIFE &amp; DISABILITY INSURANCE</b> The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	740	627	(53)	924	600
427.217	<b>IT PURCHASES</b> Acquisition of computer hardware or software for the Refuse & Recycling Fund including software maintenance. Computer hardware contingency \$1,500; Edmunds utility billing maintenance \$1,750 including online payment (WIPP).	-	-	-	-	3,250
427.311	<b>AUDITING SERVICES</b> Proportionate share of the annual audit as performed by an independent auditing firm.	3,000	3,000	2,450	2,450	2,500
427.312	<b>OVERHEAD</b> Cost of oversight and management of the Refuse and Recycling Department. 2019 cost - \$21,787.	21,787	21,787	-	21,787	21,787
427.341	<b>ADVERTISING</b> Advertising cost of bidding of refuse services.	-	5,000	340	-	4,000
427.350	<b>INSURANCE</b> Costs of various insurance coverages passed on by the Township's policy.	3,207	3,500	3,428	3,428	3,800
427.368	<b>RECYCLING PROGRAMS - ELECTRONICS, SHREDDING &amp; HAZARDOUS WASTE</b> The cost to the Township for the third-party fees related to the disposal of the items collected during the Township recycling events. (1) Event each for shredding (\$3,000); electronics (\$20,000) & hazardous waste (\$60,000)	35,013	30,000	41,134	39,921	83,000
427.383	<b>OFFICE RENTAL</b> Township facility rental of \$6,153 annually.	6,153	6,153	-	6,153	6,153
427.384	<b>GARAGE RENTAL</b> Public Works facility rental of \$125,675 annually.	125,675	125,675	-	125,675	125,675

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
427.452	<b>CONTRACTED IT SERVICES</b>	1,387	1,500	1,579	1,769	1,700
	Proportionate IT maintenance cost associated with contracted IT consultant.					
427.460	<b>TRAINING</b>	-	500	110	200	500
	For employees to attend seminars and related training.					
427.700	<b>COLLECTION FEES</b>	-	9,000	-	-	9,000
	Fees charged for collection of past due accounts.					
427.702	<b>CONTRACTED WASTE &amp; RECYCLING SERVICES</b>	1,619,011	1,625,000	1,512,058	1,651,297	1,793,900
	Paid to the Contractor based on the bid price to cover the Township's collection of trash and recycling. \$238.90/unit @ estimate 7,509 units.					
427.741	<b>CAPITAL EQUIPMENT/BUILDINGS</b>	-	269,000	268,080	259,657	85,000
	Purchases made to acquire and replace fixed assets used for refuse and recycling functions. Purchase of a skid loader - \$85,000. (Recycling grant funds to be used)					
	<b>TOTAL REFUSE &amp; RECYCLING EXPENSES</b>	<b>1,936,306</b>	<b>2,232,678</b>	<b>1,950,498</b>	<b>2,209,854</b>	<b>2,247,576</b>
<b>LEAF &amp; YARD WASTE COLLECTION</b>						
428.103	<b>REPAIR &amp; MAINTENANCE</b>	27,445	27,000	22,348	28,080	25,000
	The cost for repairs and maintenance that is done on the leaf collection and yard waste equipment.					
428.104	<b>MATERIALS &amp; SUPPLIES</b>	2,745	5,000	704	992	4,000
	Materials and supplies including rakes, shovels and leaf blowers needed for leaf and yard waste collection in the Township.					
428.120	<b>WAGES - LEAF COLLECTION</b>	14,074	30,000	5,153	15,000	20,000
	Salaries and wages for leaf collection in the Township.					
428.121	<b>WAGES - YARD WASTE</b>	22,051	25,200	20,760	24,000	27,600
	Salaries and wages for yard waste collection in the Township.					
428.231	<b>VEHICLE - GASOLINE</b>	(1,288)	1,500	-	-	1,000
	Gasoline used for the leaf and yard waste collection in the Township.					
428.232	<b>VEHICLE - DIESEL</b>	10,248	15,000	4,913	7,370	12,000
	Diesel fuel used for the leaf and yard waste collection in the Township.					
	<b>TOTAL LEAF &amp; YARD WASTE COLLECTION EXPENSES</b>	<b>75,275</b>	<b>103,700</b>	<b>53,878</b>	<b>75,441</b>	<b>89,600</b>
	<b>TOTAL REFUSE, RECYCLING, LEAF &amp; YARD WASTE EXPENSE</b>	<b>2,011,581</b>	<b>2,336,378</b>	<b>2,004,376</b>	<b>2,285,295</b>	<b>2,337,176</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>441,959</b>	<b>132,722</b>	<b>(6,894)</b>	<b>113,087</b>	<b>-</b>
					Operating Acct.	
					Beginning Balance	831,396
					Allocated (Exp)	(2,252,176)
					Revenue	2,212,176
					Unallocated Balance	791,396
					Grant Acct.	
					Beginning Balance	1,818,594
					Allocated (Exp)	(85,000)
					Revenue	125,000
					Unallocated Balance	1,858,594

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
<b>REVENUES</b>						
341.004	INVESTMENT EARNINGS - Revenue Account The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.	211,770	190,000	80,391	89,106	50,000
341.005	INVESTMENT EARNINGS - Capital Reserve Account (from old 18.341.004) The interest estimated to be earned this year from the Sewer Capital Reserve Account.	199,286	175,000	190,446	175,000	150,000
341.010	INTEREST ON BANK ACCOUNT Amount credited to bank operating account.	13,755	1,000	447	415	100
341.020	INTEREST ON PAST DUE ACCOUNTS Charges for past due accounts (over 30 days) at 10.0%.	7,446	6,000	15,623	12,820	8,000
343.000	GAIN/LOSS ON INVESTMENTS - Capital Reserve Account (from old 18.343.000). The gain or loss from the Sewer Capital Reserve Account.	230,804	-	268,974	300,000	50,000
<b>TOTAL INVESTMENT &amp; INTEREST REVENUE</b>		<b>663,061</b>	<b>372,000</b>	<b>555,881</b>	<b>577,341</b>	<b>258,100</b>
<b>SEWER RENTALS &amp; FEES</b>						
341.030	LATE PENALTIES One time penalty of 5.0% assessed on all invoices not paid within the stated time period on the invoice.	16,623	15,000	22,925	21,041	20,000
341.011	TAPPING FEES A fee of \$5.81/gallon/day is charged to all customers connecting to the Township's sewer conveyance system that are not part of an approved subdivision to cover future improvements to that portion of the system.  Based on an estimate of 15,859 gallons per day @ \$5.81/gallon/day.	32,140	110,000	-	125,000	92,000
364.012	INDUSTRIAL & COMMERCIAL USAGE FEES Charges based on discharged flows from both industrial and commercial users. These fees may include excess strength charges for BOD, TSS & TKN, which exceed ordinance limits.	4,997,601	4,500,000	3,823,405	4,679,598	4,835,000
364.014	RESIDENTIAL USAGE FEES Charges are based on water usage measured in the first quarter of the year and assumed to be equal for the remaining three quarters.	2,469,500	2,375,000	2,331,782	2,310,018	2,375,000
364.015	UNUSED SEWER ALLOCATION CHARGES Charges assessed to industrial and commercial customers for sewage flow that is more than 300 gallons below the allocation that was purchased for that building. This fee is currently \$0.95 per 1000 gallons.	250,449	125,000	127,916	303,119	150,000
364.017	INSPECTION FEES - LATERALS These fees are now included in the tapping fee line item #08.364.011.	21,377	20,000	3,300	3,300	-
364.018	SAMPLING CHARGES LCA fee for testing and analyzing extra strength and affluent content.	59,660	50,000	49,663	53,720	50,000
364.019	ADMINISTRATIVE CHARGES Charges added to accounts to offset office administrative functions usually related to fact finding.	9,590	10,000	11,420	11,540	10,000
364.020	TESTING FEE REIMBURSEMENT Extra-strength testing fees for Coca Cola, Sunopta and Ocean Spray are paid directly by the Township to LCA. The Township then bills these entities to recover the cost.	30,245	25,000	17,168	23,935	25,000

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
398.001	LOWHILL/WEISENBERG TOWNSHIP REIMBURSEMENTS <small>The Sewer Fund is the billing agent for the Lowhill sewer system. Administrative fees are charged to Lowhill for this convenience. Weisenberg Township is charged a pump station transmission fee.</small>	8,146	8,000	5,742	7,742	8,000
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT <small>Lower Macungie Township pays the Sewer Fund for the flow of sewage into the Sewer Fund Phase III System as charged to the Township by LCA.</small>	1,698	3,000	3,538	4,938	3,000
	<b>TOTAL SEWER RENTAL &amp; FEES</b>	<b>7,897,029</b>	<b>7,241,000</b>	<b>6,396,859</b>	<b>7,543,951</b>	<b>7,568,000</b>
	<b>OTHER REVENUE</b>					
380.020	LIENS <small>Reimbursement for filing a lien on property that has delinquent invoices.</small>	-	500	-	-	500
380.030	LEGAL FEES <small>Occasional fees charged to customers and reimbursed to the Sewer Fund</small>	1,760	500	2,714	1,191	1,000
380.099	MISCELLANEOUS <small>Occasional fees and revenue that would not fit into any other category.</small>	103	1,000	208,183	-	1,000
380.150	COLLECTION FEES <small>Fees associated with the collection of past due accounts.</small>	-	9,000	-	-	9,000
392.008	CARRIED FROM FUND BALANCE (PRIOR YEARS) <small>Unrestricted amount from prior years used to balance budget.</small>	585,380	1,955,000	-	1,590,039	764,191
392.018	TRANSFERRED FROM FUND 18 BALANCE <small>Redistribution of sewer capital funds per BOS motion 4/2/20. (Formerly Fund 18)</small>		2,590,000	-	-	-
	<b>TOTAL OTHER REVENUE</b>	<b>587,243</b>	<b>4,556,000</b>	<b>210,897</b>	<b>1,591,230</b>	<b>775,691</b>
	<b>TOTAL REVENUE</b>	<b>9,147,333</b>	<b>12,169,000</b>	<b>7,163,637</b>	<b>9,712,522</b>	<b>8,601,791</b>



**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
<b>EXPENSES</b>						
<b>PERSONNEL COSTS</b>						
429.121	INTERN WAGES Wages for part-time interns.	-	17,000	-	-	-
429.140	SEWER WAGES Salaries & wages for sewer crew, two office workers - one at 60%, 25.0% of Township Manager's salary and 15.0% of Finance Director's salary for management of the department.	487,087	558,999	438,849	481,787	518,696
429.156	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Costs are off-set by cost sharing by employees at 12.5% of premium.	179,186	202,601	137,746	201,576	231,920
429.158	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	5,601	7,784	4,410	5,358	7,080
429.159	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	89,713	88,688	87,568	88,688	113,065
429.161	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	35,294	46,014	31,415	34,551	45,990
429.162	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2021 rate) of \$10,000 wages annually.	1,447	1,890	1,324	1,324	3,150
429.163	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	11,356	10,927	8,719	9,363	10,115
429.164	WORKERS' COMPENSATION INSURANCE Statutory coverage by Susquehanna Municipal Trust, which provides compensation/medical coverage for occupational injuries and diseases as outlined by the Workers Compensation Act.	10,104	10,744	13,145	13,145	10,570
429.191	UNIFORMS Uniforms, rain gear, safety shoes and gear for sewer employees.	2,930	3,000	2,292	2,451	3,000
429.195	TRAINING Expense to train employees on safety techniques or new technology.	-	3,500	748	1,000	3,500
<b>TOTAL PERSONNEL COSTS</b>		<b>822,718</b>	<b>951,147</b>	<b>726,216</b>	<b>839,243</b>	<b>947,086</b>
<b>SUPPLIES &amp; EQUIPMENT</b>						
429.143	DISPATCH ANSWERING SERVICE Cost to have third party, after hours service for emergency calls.	818	1,000	818	818	1,000
429.205	WORKPLACE SAFETY GEAR cleaners.	2,950	3,000	2,600	2,370	3,000
429.210	OFFICE SUPPLIES/EQUIPMENT Covers the cost of normal office supplies, upgrading and maintenance of computer system and lease of office equipment. Canon copier \$179 x 12 and office supplies \$852.	-	7,000	1,855	1,665	3,000
429.216	OFFICE EQUIPMENT MAINTENANCE Cost to repair the office equipment such as computers and copiers that are not covered under contracts. Copier maintenance costs \$2,000; postage equip \$886x4; contingency \$2,000.	8,845	4,000	4,784	4,898	6,800

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
429.217	<b>IT PURCHASES</b>	6,163	8,500	925	925	4,250
	Acquisition of computer hardware or software for the Sewer Department including software maintenance.					
	Computer hardware contingency \$2,500; Edmunds utility billing maintenance \$1,750 including online payment (WIPP).					
429.218	<b>IT MAINTENANCE</b>	-	5,000	1,600	1,600	5,100
	Cost to repair the computers and peripheral IT equipment that are not covered under contracts.					
429.220	<b>OPERATING SUPPLIES</b>	7,903	10,000	7,621	8,015	10,000
	This includes all small supplies such as brooms, fittings, hand tools, etc. to maintain the system and supply the needs of the employees.					
429.231	<b>GASOLINE</b>	14,423	15,000	5,504	8,256	15,000
	The cost of gasoline for vehicles and equipment.					
429.232	<b>DIESEL</b>	5,875	5,000	1,705	2,558	5,000
	The cost of diesel fuel for vehicles and equipment.					
429.250	<b>VEHICLE MAINTENANCE &amp; REPAIR</b>	29,677	18,000	14,342	18,503	20,000
	The repairs and servicing of trucks and related equipment used by the Sewer Crew.					
	<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>	<b>76,654</b>	<b>76,500</b>	<b>41,754</b>	<b>49,606</b>	<b>73,150</b>
	<b>SEWER DEPARTMENT SERVICE &amp; CHARGES</b>					
429.219	<b>MISCELLANEOUS</b>	354	1,000	130	130	1,000
	Expenses that do not have an exact line item.					
429.239	<b>FUEL - PUMP STATIONS</b>	-	2,500	348	-	2,500
	This is the cost to refill the propane tanks that supply backup fuel to run the electrical generators in the event of a power failure.					
429.311	<b>AUDIT FEES</b>	5,000	5,000	3,675	3,675	5,000
	Proportionate share of the annual audit as performed by an independent auditing firm.					
429.313	<b>ENGINEERING FEES</b>	139,043	50,000	37,912	41,615	50,000
	Costs incurred by the Engineering firm relating to Sewer Fund business which is not reimbursed by developers and customers.					
429.314	<b>LEGAL SERVICES</b>	18,735	25,000	15,082	4,406	15,000
	Costs incurred by the Solicitor relating to Sewer Fund business which is not reimbursed by developers and customers.					
429.316	<b>TESTING FEES</b>	33,010	25,000	29,330	30,797	25,000
	Cost of LCA extra strength testing for industrial and commercial accounts. (This is a pass through charge).					
429.321	<b>TELEPHONE</b>	6,250	9,000	6,085	7,544	9,000
	Telephone equipment and rentals located in the office and pump stations.					
429.325	<b>POSTAGE</b>	2,116	5,000	1,519	2,000	2,500
	Mailing costs for billing Invoices, letters, etc.					
429.341	<b>ADVERTISING</b>	-	1,000	495	495	1,000
	The cost associated with notifying the public.					
429.342	<b>PRINTING</b>	2,756	3,000	2,386	3,579	3,000
	Cost of printing envelopes, letterhead, billing invoices, etc.					
429.350	<b>INSURANCE</b>	26,160	25,500	25,183	25,183	27,000
	The entire sewer system is covered under various insurance policies.					

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
429.363	<b>ELECTRICITY - PUMP STATIONS</b> The cost of operating the sewage pumps and stations.	37,793	40,000	29,796	35,249	37,000
429.374	<b>REPAIRS &amp; MAINTENANCE - MAINS, LATERALS &amp; MANHOLES</b> Costs associated with repairing manholes, streets above the sewer system and related supplies.	4,507	15,000	13,608	19,580	20,000
429.375	<b>REPAIRS &amp; MAINTENANCE - PUMP STATION EQUIPMENT</b> The costs related to the operation and maintenance of the various sewage pump stations in the Township.	39,852	40,000	26,477	39,716	40,000
429.376	<b>REPAIRS &amp; MAINTENANCE - PUMP STATION BUILDINGS</b> The costs related to the operation and maintenance of the various sewage pump station buildings in the Township.	13,182	5,000	1,345	372	5,000
429.377	<b>PUMP STATION GENERAL EXPENSE - CONTRACTED</b> The costs related to the general operation and maintenance of the various sewage pump station buildings in the Township.	-	20,000	6,698	764	15,000
429.378	<b>SANITARY SEWER REPAIRS &amp; CORRECTIONS (I&amp;I)</b> Costs associated with miscellaneous lining and repairs to sewer lines and laterals to help reduce inflow and infiltration.	-	15,000	250	-	-
429.400	<b>MANAGEMENT FEES - INVESTMENT ACCOUNT</b> Fees charged by the Trustee (BB&T) for managing the account.	26,014	28,000	25,589	26,000	27,000
429.415	<b>REFUNDS</b> The cost to refund incorrect payments.	-	500	-	-	500
429.451	<b>CONTRACTED IT SERVICES</b> Proportionate IT maintenance cost associated with contracted IT consultant.	5,368	6,000	5,660		4,210
429.452	<b>FLOW METER MAINTENANCE</b> Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.	6,078	7,000	3,994	2,706	7,000
429.470	<b>LCA WESTERN LEHIGH INTERCEPTOR CHARGES</b> These are the payments made to the Lehigh County Authority for the flow of sewage from the Township.	3,518,016	4,250,000	2,092,799	4,250,000	4,250,000
429.471	<b>LCA RELIEF INTERCEPTOR PHASE I CHARGES</b> Payments made to Lehigh County Authority for the flow of sewage through the Phase I relief interceptor.	251,082	325,000	103,295	325,000	325,000
429.472	<b>LCA RELIEF INTERCEPTOR PHASE II CHARGES</b> Payments made to Lehigh County Authority for the flow of sewage through the Phase II relief interceptor.	1,928	5,000	1,631	5,000	5,000
429.475	<b>LCA DEBT SERVICE CHARGES</b> Costs charged to the Township by LCA for debt related to improvements. (No fee expected for 2021).	-	5,000	-	5,000	-
429.480	<b>AUTHORITY FEES</b> Charges associated with PA1 Calls and DEP.	1,403	5,000	2,127	2,120	5,000
429.700	<b>COLLECTION FEES</b> Fees charged to collection of past due accounts.	-	9,000	-	-	9,000
	<b>TOTAL SEWER DEPARTMENT SERVICES &amp; CHARGES</b>	<b>4,138,647</b>	<b>4,927,500</b>	<b>2,435,414</b>	<b>4,830,928</b>	<b>4,890,710</b>
	<b>SEWER DEPARTMENT CAPITAL OUTLAY</b>					
429.610	<b>CIPP MAINS &amp; LATERALS</b> Lining of clay pipe sewer lines and laterals. Including engineering, bidding and work.	802,563	750,000	927,674	560,566	750,000
429.630	<b>MANHOLE CAPITAL REPAIRS</b> Repair various manhole entry ways.	287,486	210,000	102,196	142,944	210,000

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
SEWER FUND 08**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
429.631	TEMPORARY METERING Installation of portable flow meters in areas of lined mains to evaluate the effectiveness of our I&I removal.		30,000	-	-	30,000
429.632	INSPECTIONS Individual inspections of residential homes for proper drainage of storm water by third-party personnel.		60,000	2,158	2,532	60,000
429.640	SCADA/ANALYZERS Improvements to pump station analyzers.	17,142	7,000	9,473	14,210	7,000
429.660	APPLEWOOD PUMP STATION REPLACEMENT Replacement of the Applewood pump station built circa 1981.	51,385	1,250,000	44,825	20,988	1,250,000
429.662	RABENOLD UPGRADES Projected to be completed in 2020.	492,160	350,000	38,976	39,758	-
429.663	APPLEWOOD DOWNSTREAM UPGRADES Projected to be completed in 2020.	108,607	1,500,000	1,331,366	1,510,667	-
429.664	RABENOLD PIPE UPGRADES - I-78 CROSSING Projected to be completed in 2020.	24,787	240,000	104,284	6,897	-
429.670	METER REPAIR AND/OR REPLACEMENT Identify and repair or replace faulty system.	82,399	45,000	18,763	27,092	45,000
429.700	VEHICLES & EQUIPMENT These funds are spent on capital purchases such as trucks and equipment.  Purchasing of a new wheel loader to replace a 2006 wheel loader - \$167,000.	820,940	250,000	106,898	245,249	167,000
	<b>TOTAL SEWER DEPARTMENT CAPITAL OUTLAY</b>	<b>2,687,469</b>	<b>4,692,000</b>	<b>2,686,613</b>	<b>2,570,901</b>	<b>2,519,000</b>
	<b>TRANSFERS AND MISCELLANEOUS</b>					
429.009	OVERHEAD Costs of oversight and management of the Sewer Department to be reimbursed to Upper Macungie Township.	58,092	58,092	58,092	58,092	58,092
429.010	TOWNSHIP FACILITY RENTAL Rental associated with the administrative office site to be reimbursed to Upper Macungie Township.	49,753	49,753	49,753	49,753	49,753
429.011	PUBLIC WORKS FACILITY RENTAL Rental associated with public works facilities for storage of the Sewer Fund vehicles and equipment.	64,000	64,000	64,000	64,000	64,000
492.018	TRANSFER TO CAPITAL RESERVE - FUND 18 Funds transferred to Capital Reserve from payment of future Capital Expenditures.	1,250,000	1,250,000	-	1,250,000	-
	<b>TOTAL TRANSFERS AND MISCELLANEOUS</b>	<b>1,421,845</b>	<b>1,421,845</b>	<b>171,845</b>	<b>1,421,845</b>	<b>171,845</b>
	<b>TOTAL SEWER EXPENSES</b>	<b>9,147,333</b>	<b>12,068,992</b>	<b>6,061,842</b>	<b>9,712,522</b>	<b>8,601,791</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>-</b>	<b>100,008</b>	<b>1,101,795</b>	<b>0</b>	<b>-</b>
					Beginning Balance	19,935,495
					Allocated (Exp)	(8,601,791)
					Revenue	7,837,600
					Unallocated Balance	19,171,304

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
RECREATION CAPITAL FUND 19**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
<b>REVENUE</b>						
341.010	INVESTMENT EARNINGS	48,030	45,000	30,391	34,210	5,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.					
354.070	GRANTS	344,200	12,000	8,600	8,600	8,600
	Expected funds from various grants applied for by the Township.					
	Tree Vitalization Grant - \$8,600.					
367.210	RECREATION FEES FROM DEVELOPERS	678,363	1,072,721	373,488	941,488	567,826
	Expected 2021 fees paid by developers allocated for recreation projects.					
	Weiler Road Townhouses - \$504,000; Shoppes at Trexler Plaza - \$4,494; Yourway Transport - \$29,832; Route 100 Logistics (JCL) - \$29,500.					
380.010	MISCELLANEOUS REVENUE	2	-	-	-	-
	Occasional fees and revenue that would not fit into any other category.					
391.119	SALE OF REAL ESTATE	1,451,000	-	-	-	-
	Proceeds from land or property sales.					
392.019	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	1,819,679	-	-	1,117,074
	Unrestricted amount from prior years used to balance budget.					
392.030	TRANSFER FROM FUND 30	-	-	-	-	3,490,000
	Funds needed to build and construct Community Center/Turf Field at Grange Road Park.					
	<b>TOTAL REVENUE</b>	<b>2,521,595</b>	<b>2,949,400</b>	<b>412,479</b>	<b>984,298</b>	<b>5,188,500</b>
<b>EXPENSES</b>						
439.790	RECREATION VEHICLES/EQUIPMENT	-	40,400	27,630	27,630	-
	Vehicles and equipment used to maintain and improve recreation parks and facilities.					
454.313	ENGINEERING	190,173	23,000	7,846	7,500	10,000
	Associated non-project engineering fees for various parks and recreation issues.					
	Contingencies - \$10,000					
454.314	NON-PROFIT ENTITY SET-UP	12,063	-	-	-	-
	Professional fees to set-up non-profit entity for Township Community Center.					
454.600	RECREATION PARK PROJECTS (IN-HOUSE CONSTRUCTION)	46,655	-	3,328	3,328	-
	Direct Township costs associated with recreation and park projects.					
454.610	RECREATION PROJECTS (CONTRACTED SERVICES)	19,543	-	-	-	-
	Park and recreations projects utilizing outside contractors or vendors.					
454.611	TOWNSHIP RECREATION CENTER	172,513	350,000	156,365	130,572	4,500,000
	Costs associated with the construction of the Township's Recreation Center to be built at Grange Road Park.					
454.670	GRANT PROJECTS (CONTRACTED SERVICES)	253,378	-	-	-	-
	Grant funded project costs using contracted services.					
454.700	GRANGE ROAD PARK PICKLEBALL COURTS	-	-	-	-	-
454.701	GRANGE ROAD PARK - SPLASH PARK CANOPIES	-	18,000	17,900	17,900	-
454.702	GRANGE ROAD PARK NEW PAVILION	-	55,000	15,626	55,000	-
454.703	GRANGE ROAD PARK POLE BUILDING	-	48,000	52,545	48,000	-
454.704	GRANGE ROAD PARK NEW BATHROOM FACILITY	-	230,000	4,281	-	157,500
	Includes cost of construction \$150,000; Engineering fees - \$7,500.					

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
RECREATION CAPITAL FUND 19**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
454.705	GRANGE ROAD PARK UTILITY SERVICES FOR BATHROOM FACILITY Sewer service - \$78,000 Project cost; \$5,000 Engineering fees; Water service - \$15,000 Project cost; \$2,000 Engineering fees.	-	80,000	13,812	-	100,000
454.706	GRANGE PARK ROAD ACCESS DRIVE AUBURN STREET Project cost - \$165,000; Engineering fees - \$10,000.	-	275,000	55,390	73,633	175,000
454.707	GRANGE ROAD PARK BASKETBALL COURTS	-	67,000	71,579	71,579	-
454.708	GRANGE ROAD PARK TURF SPORTS FIELD Project cost - \$1,435,000; Engineering fees - \$65,000 for 2020.	-	1,500,000	131	131	-
454.709	GRANGE ROAD PARK TURF SPORTS FIELD IMPROVEMENTS Costs include lights - \$160,000; Bleachers - \$20,000; Fencing - \$80,000; Engineering fees - \$3,000 for 2020.	-	263,000	-	-	-
454.710	GRANGE ROAD PARK - SPRAY IRRIGATION Construction - \$120,000; Engineering - \$5,000	-	-	-	-	125,000
454.711	GRANGE ROAD PARK - RAIN GARDEN Construction - \$30,000; Engineering - \$2,000.	-	-	-	-	32,000
454.712	GRANGE ROAD PARK - PERIMETER SWALE Engineering - \$5,000; Construction - \$84,000	-	-	-	-	89,000
	<b>TOTAL EXPENSES</b>	<b>694,325</b>	<b>2,949,400</b>	<b>426,433</b>	<b>435,273</b>	<b>5,188,500</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>1,827,270</b>	<b>-</b>	<b>(13,954)</b>	<b>549,025</b>	<b>-</b>
					Beginning Balance	3,117,651
					Allocated (Exp)	(5,188,500)
					Revenue	4,071,426
					Unallocated Balance	2,000,577

**UPPER MACUNGIE TOWNSHIP  
PARKS AND RECREATION PROJECTS  
BUDGET 2021**

Location	Project Description	Funding Source	Engineering	Project Cost	Total Cost
Grange Road Park	Township Recreation Center	Fund 19	\$ -	\$ 4,500,000	\$ 4,500,000
Grange Road Park	Rest Room - (4) toilet	Fund 19	7,500	150,000	157,500
Grange Road Park	Utility Services - for rest room	Fund 19	7,000	93,000	100,000
Grange Road Park	Access Drive - Auburn Drive	Fund 19	10,000	165,000	175,000
Grange Road Park	Spray Irrigation	Fund 19	5,000	120,000	125,000
Grange Road Park	Rain Garden	Fund 19	2,000	30,000	32,000
Grange Road Park	Perimeter Swale	Fund 19	5,000	84,000	89,000
	Contingency	Fund 19	10,000	-	10,000
	<b>Total Request</b>		<b>\$ 46,500</b>	<b>\$ 5,142,000</b>	<b>\$ 5,188,500</b>

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
STORMWATER MAINTENANCE FUND 20**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
<b>REVENUE</b>						
392.010	TRANSFER FROM GENERAL FUND Funds transferred from the General Fund providing resources for this fund.	-	-	-	-	-
392.020	CARRIED FROM FUND BALANCE (PRIOR YEARS) Unrestricted amount from prior years used to balance budget.	-	31,000	-	-	31,000
	<b>TOTAL REVENUE</b>	-	<b>31,000</b>	-	-	<b>31,000</b>
<b>EXPENSES</b>						
446.150	INTERN WAGES Wages for intern assisting with our MS4 program.	14,307	-	-	-	-
446.192	EMPLOYER FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	1,069	-	-	-	-
446.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.	(342)	-	-	-	-
446.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	-	-	-	-	-
446.310	TMDL PLAN A plan required for our MS4 renewal to reduce total suspended solids in Little Cedar Creek.	-	5,000	3,003	3,003	5,000
446.311	POLLUTION REDUCTION PLAN A plan required for our MS4 renewal to address impairments identified with eight waterways in the Township.	22,203	5,000	2,938	3,063	5,000
446.313	ENGINEERING Costs incurred by the engineering firm related to stormwater business, which is not reimbursed by developers or customers.	2,488	10,000	8,954	10,691	10,000
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.	-	1,500	-	-	1,500
446.340	PUBLIC EDUCATION Cost for public education and outreach including bill stuffers, workshops and education material.	2,500	3,000	1,251	1,251	3,000
446.450	STREET SWEEPING DISPOSAL Cost of disposal of sweeping material at a landfill if needed.	-	5,000	-	-	5,000
446.460	TRAINING The cost to send or have people come to the Township to train employees on new technology or safety systems.	-	1,500	-	-	1,500
	<b>TOTAL EXPENSES</b>	<b>42,225</b>	<b>31,000</b>	<b>16,146</b>	<b>18,008</b>	<b>31,000</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>(42,225)</b>	<b>-</b>	<b>(16,146)</b>	<b>(18,008)</b>	<b>-</b>
					Beginning Balance	107,121
					Allocated (Exp)	(31,000)
					Revenue	-
					Unallocated Balance	76,121



**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
CAPITAL EQUIPMENT FUND 31**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
<b>REVENUE</b>						
341.004	INVESTMENT EARNINGS	15,531	20,000	7,095	7,163	2,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.					
391.000	PROCEEDS FROM SALE OF ASSETS	80,460	67,000	68,750	66,750	94,000
	Funds from internet or sealed bid sales of old or trade-in equipment.					
392.010	TRANSFER FROM GENERAL FUND	741,900	900,000	900,000	900,000	1,041,006
	Source funds transferred annually to Fund 31.					
392.031	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	271,451	-	-	569,634
	Unrestricted amount from prior years used to balance budget.					
<b>TOTAL REVENUE</b>		<b>837,891</b>	<b>1,258,451</b>	<b>975,845</b>	<b>973,913</b>	<b>1,706,640</b>
<b>EXPENSES</b>						
407.760	ADMINISTRATION	94,220	204,886	130,858	32,282	50,000
	Costs associated with the acquisition of capital items necessary for the general operation of the Township.					
410.000	STATE POLICE BUILDING	-	-	-	-	670,000
	Capital expenses related to lease improvements to the PSP property at 8320 Schantz Road.					
410.242	POLICE EQUIPMENT PURCHASES	282,627	324,765	219,904	216,050	303,640
	Vital public safety vehicles, equipment and improvements as requested by the senior staff of the UMT Police Department.					
410.790	FIRE CAPITAL PURCHASES	617,621	610,000	207,863	52,991	480,000
	Fire vehicle replacement and refurbishment as well as other equipment and project requests.					
439.790	PUBLIC WORKS EQUIPMENT PURCHASES	376,905	118,800	40,572	111,503	203,000
	Various equipment and vehicles for the efficient and safe operation of the public works department.					
<b>TOTAL EXPENSES</b>		<b>1,371,373</b>	<b>1,258,451</b>	<b>599,197</b>	<b>412,826</b>	<b>1,706,640</b>
<b>NET REVENUE OVER/(UNDER) EXPENSES</b>		<b>(533,482)</b>	<b>-</b>	<b>376,648</b>	<b>561,087</b>	<b>-</b>
					Beginning Balance	1,743,991
					Allocated (Exp)	(1,706,640)
					Revenue	1,137,006
					Allocated Balance	1,174,357
					Allocated Balance	
					Equipment	74,357
					Fire Truck	900,000
					Communications	200,000
						1,174,357

UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
CAPITAL EQUIPMENT FUND 31  
ASSET SALE PROCEEDS SCHEDULE

Asset Description	Department	Estimate Sale Price
2013 Ford Taurus Interceptor #12-36	Police	\$ 6,000
2013 Ford Taurus Interceptor #12-33	Police	6,000
2013 Ford Taurus Interceptor #12-34	Police	6,000
2013 Ford Taurus Interceptor #12-40	Police	6,000
2006 Single Axle Dump Truck	Public Works	35,000
Pickup	Public Works	15,000
(2) Z-Turn Mowers	Parks	5,000
Bucket Truck	Public Works	15,000
<b>Total Sale Proceeds</b>		<b>\$ 94,000</b>

UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
UMT POLICE DEPARTMENT  
CAPITAL OUTLAYS

Acquisition	Replacing	Serial or VIN	Mileage at Disposal	Funding Source	Ledger Acct. #	Cost
2021 Ford SUV (3.0L EccoBoost Turbo) Vehicle - \$38,000; Misc. Equip/Labor - \$11,520	2013 Ford Taurus (#12-36)	2FABP7BV5AX140673	79,380	Fund 31	31.410.242	\$ 50,520
2021 Ford SUV (3.0L EccoBoost Turbo) Vehicle - \$38,000; Misc. Equip/Labor - \$13,900	2013 Ford Taurus (#12-33)	1FAHP2MT4DG196445	103,500	Fund 31	31.410.242	51,900
2021 Ford SUV (3.0L EccoBoost Turbo) Vehicle - \$38,000; Misc. Equip/Labor - \$12,900	2013 Ford Taurus (#12-34)	1FAHP2MT4DG172680	72,500	Fund 31	31.410.242	50,900
2021 Ford SUV (3.0L EccoBoost Turbo) Vehicle - \$38,000; Misc. Equip/Labor - \$12,320	2013 Ford Taurus (#12-40)	1FAHP2MT2DG148457	82,300	Fund 31	31.410.242	50,320
Lehigh County communications upgrade Expected radio replacement costs set aside for both Lehigh County and Upper Macungie Township Police Department. Total approximate cost - \$500,000. Second of five payments.				Fund 31	31.410.242	100,000
<b>Total Request</b>						<b>\$ 303,640</b>

UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
ADMINISTRATION  
CAPITAL OUTLAYS

Acquisition	Funding Source	Ledger Acct. #	Cost
<b>Administrative Building (8330 Schantz Rd.):</b>			
Archive Scanning	Fund 31	31.407.760	\$ 50,000
			<b>\$ 50,000</b>
<b>PA State Police Building (8320 Schantz Rd.)</b>			
Leasehold Improvements	Fund 31	31.407.760	\$ 600,000
New Roof & Gutters	Fund 31	31.407.760	\$ 70,000
			<b>\$ 670,000</b>
<b>Total Request</b>			<b>\$ 720,000</b>

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
FIRE  
CAPITAL OUTLAYS**

Acquisition	Funding Source	Ledger Acct. #	Cost
Rescue Engine Fire Truck (5611)	Fund 31	31.411.790	\$ 225,000
First of three payments; final total \$675,000			
Live-in Program (Fogelsville)	Fund 31	31.411.790	10,000
Knox Box - Hardware/Software	Fund 31	31.411.790	20,000
Includes 17 units/mounting brackets			
Fire Training Center	Fund 31	31.411.790	75,000
Annual capital contributions:	Fund 31	31.411.790	
Fogelsville Fire Company	Fund 31	31.411.790	20,000
Trexlerstown Fire Company	Fund 31	31.411.790	20,000
Station #56 Fire Company	Fund 31	31.411.790	10,000
Fire Communication Upgrade:			
Lehigh County communications upgrade	Fund 31	31.411.790	100,000
Expected radio replacement costs set aside for both Lehigh County and Upper Macungie Fire Companies. Total approximate cost - \$500,000. Second of five payments.			
<b>Total Request</b>			<b>\$ 480,000</b>

UPPER MACUNGIE TOWNSHIP  
 2021 BUDGET  
 PUBLIC WORKS DEPARTMENT  
 CAPITAL OUTLAYS

Acquisition	Replacing	Funding Source	Ledger Acct. #	Cost
Root Snowplow	1990 plow	Fund 31	31.439.790	\$ 13,000
F-350 Pickup Truck	2014 Truck	Fund 31	31.439.790	43,000
(2) Z-Turn Mowers @ \$13,500 ea.	Older Mowers	Fund 31	31.439.790	27,000
Bucket Truck	2001 Bucket Truck	Fund 31	31.439.790	120,000
<b>Total Request</b>				<b>\$ 203,000</b>

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
OPEN SPACE PRESERVATION FUND 32**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
<b>REVENUE</b>						
341.004	INVESTMENT EARNINGS	11,949	5,000	5,683	8,241	2,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.					
361.035	CONTRIBUTIONS	434,280	300,000	-	-	-
	Funds received by the Township for the preservation of township land from development.					
	<b>TOTAL REVENUE</b>	<b>446,229</b>	<b>305,000</b>	<b>5,683</b>	<b>8,241</b>	<b>2,000</b>
<b>EXPENSES</b>						
461.317	APPRAISAL FEES	-	-	-	-	-
	Costs associated with the appraisal of Township land being considered for preservation.					
510.100	SUBSIDIES TO FARM LAND OWNERS	-	-	-	-	-
	Funds paid to farm land owners in excess of Lehigh County's subsidy cap of \$6,000 per acre.					
	<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>446,229</b>	<b>305,000</b>	<b>5,683</b>	<b>8,241</b>	<b>2,000</b>
					Beginning Balance	854,966
					Allocated (Exp)	-
					Revenue	2,000
					Unallocated Balance	856,966

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
HIGHWAY AID FUND 35**

Acct. #	Description	2019 Actual	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
<b>REVENUE</b>					
341.004	INVESTMENT EARNINGS	44,367	11,642	34,404	5,000
	The Interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.				
341.010	INTEREST INCOME	424	88	350	500
	The Interest estimated to be earned on the Fund's operating bank account during the year.				
355.020	STATE LIQUID FUELS TAX	846,513	830,999	846,513	749,752
	Funds received from the Commonwealth to support construction and maintenance of Township roads.				
355.030	STATE ROAD TURNBACK PAYMENTS	8,000	8,000	8,000	8,000
	Commonwealth payments based on the miles of roads in the Township.				
	<b>TOTAL REVENUE</b>	<b>899,304</b>	<b>850,729</b>	<b>889,267</b>	<b>763,252</b>
<b>EXPENSES</b>					
438.000	VEHICLES & EQUIPMENT - ROADS	-	26,799	-	202,000
	Single axle dump truck.				
439.000	ROAD CONSTRUCTION PROJECTS	811,911	743,018	600,000	540,532
	Approved road construction projects utilizing State Liquid Fuel Funds.				
	<b>TOTAL EXPENSES</b>	<b>811,911</b>	<b>769,817</b>	<b>600,000</b>	<b>742,532</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>87,393</b>	<b>80,912</b>	<b>289,267</b>	<b>20,720</b>
				Beginning Balance	1,907,824
				Allocated (Exp)	(742,532)
				Revenue	763,252
				Unallocated Balance	1,928,544



**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
LIQUID FUELS PROJECTS  
FUND 35**

Project	Unit Price	Quantity (Sq. Yds.)	Cost
<b>Cape Seal:</b>			
Hickory Lane (Chapmans/Hilltop)	\$ 3.80	22,339	\$ 84,888
Farm Bureau Road (Hickory/Tilghman)	\$ 3.80	3,366	12,791
Hedgewood Drive	\$ 3.80	1,600	6,080
Chapmans Road (RR/Hilltop)	\$ 3.80	20,700	78,660
		48,005	\$ 182,419
<b>Crack Seal:</b>			
Various	\$ 14.00	3,000	\$ 42,000
		3,000	\$ 42,000
<b>Nova Chip Type "B":</b>			
Royal Fern	\$ 6.20	9,850	\$ 61,070
Sugarberry	\$ 6.20	1,136	7,043
Snowy Orchard	\$ 6.20	1,000	6,200
Sundew Court	\$ 6.20	10,734	66,551
Sawgrass	\$ 6.20	4,490	27,838
Winterberry	\$ 6.20	4,184	25,941
Edgewoodridge Court	\$ 6.20	1,080	6,696
Forest Knoll	\$ 6.20	6,866	42,569
Sunrise Ridge	\$ 6.20	1,210	7,502
Whispering Circle	\$ 6.20	6,353	39,389
Cormorant	\$ 6.20	4,083	25,315
		50,986	\$ 316,113
<b><u>TOTAL REQUEST</u></b>			<b>\$ 540,532</b>
Note: This schedule is an estimate of roads that are expected to be repaired and maintained. Changes may occur.			

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
TRAFFIC IMPROVEMENT FUND 36**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
<b>REVENUE</b>						
341.004	INVESTMENT EARNINGS The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.	15,305	25,000	8,666	8,840	4,000
341.010	INTEREST INCOME The interest estimated to be earned on the Fund's operating bank account during the year.	2,042	1,000	236	250	100
354.303	GRANTS (ANTICIPATED) Expected grant funds to be received from the Commonwealth. Green Light Go Grant (80%/20%) - \$100,000 @ 80%.	-	80,000	-	-	-
361.330	BOUNDARY ROAD UPGRADE FEES Fees paid by developers to upgrade Township roads bordering their developments. No fees are expected to be received in 2021.	-	86,368	-	-	-
363.330	TRAFFIC IMPACT FEES Fee imposed on developers to cover a portion of the cost to provide public services to developments.	-	-	-	-	-
363.520	TRAFFIC SIGNAL CONTRIBUTIONS Air Products traffic adaptive contribution	-	30,000	5,915	-	30,000
392.036	CARRIED FROM FUND BALANCE (PRIOR YEARS) Unrestricted amount from prior years used to balance budget.	-	409,132	-	-	410,400
		17,347	631,500	14,817	9,090	444,500
<b>EXPENSES</b>						
439.313	ENGINEERING FEES Amount to cover the cost of engineering for roads and traffic improvements.  Adams Road (point of access study) - \$3,500; Functional Classification Study - \$5,000; National Multi-modal Study - \$5,000; Adaptive Signal Rt 100 - \$2,500; Contingency - \$40,000.	90,124	70,000	26,959	25,278	56,000
439.314	ENGINEERING /LEGAL FEES	7,563	2,500	7,766	1,283	-
439.600	ROAD & TRAFFIC IMPROVEMENTS Cost of construction for the Township road and traffic projects.	151,095	-	-	-	-
439.601	ROAD & TRAFFIC IMPROVEMENTS (GRANTS) Costs associated with grant projects.	15,257	-	-	-	-
439.700	ROAD IMPROVEMENTS - MILL ROAD & TILGHMAN STREET Mill Road right turn lane widening. Project cost - \$200,000; Engineering fees - \$10,000.		211,000	21,483	27,753	210,000
439.701	ROAD IMPROVEMENTS - SNOWDRIFT RD & TILGHMAN ST Right turn lane.		26,500	8,146	12,219	-
439.702	ROAD IMPROVEMENTS - RT 222 & GRANGE ROAD Dual right turn lanes.		70,000	7,120	5,522	-
439.703	ROAD IMPROVEMENTS - BLUE BARN ROAD Blue Barn Road widening.		83,000	15,790	-	-
439.800	TRAFFIC IMPROVEMENTS - GREENLIGHT GO GRANT Study of 45 intersections. Engineering fees - \$75,000		100,000	21,653	21,428	75,000

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
TRAFFIC IMPROVEMENT FUND 36**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
439.801	TRAFFIC IMPROVEMENTS - SR 222 & MILL CREEK ROAD TRAFFIC ADAPTIVE CONVERSION		68,500	81	122	88,500
	Total cost - \$80,000; (\$30,000 reimbursed from APCI); \$8,500 engineering fees.					
439.802	TRAFFIC SIGNAL RADIOS	-	-	-		15,000
	Communications maintenance (streetwise).					
	<b>TOTAL EXPENSES</b>	<b>264,039</b>	<b>631,500</b>	<b>108,998</b>	<b>93,603</b>	<b>444,500</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>(246,692)</b>	<b>-</b>	<b>(94,181)</b>	<b>(84,513)</b>	<b>-</b>
					Beginning Balance	1,659,668
					Allocated (Exp)	(444,500)
					Revenue	34,100
					Available Balance	1,249,268
					Allocated Balance:	
					BRU (Tilghman St)	790,000
					Unallocated Balance	459,268

UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
TRAFFIC IMPROVEMENT DETAILS (FUND 36)

Projects	G/L Account #	Engineering	Road & Traffic Improvements	Total Cost
Mill Road & Tilghman Street Improvements - Mill Rd. right turn lane widening	36.439.700	10,000	200,000	210,000
UMT Traffic Timing Study - 45 intersections	36.439.800	75,000	-	75,000
Traffic improvements at Route 222 & Mill Creek Road	36.439.801	8,500	80,000	88,500
Traffic Signal Radio - Communications maintenance	36.439.802	15,000	-	15,000
Engineering Projects and contingency	36.439.313	56,000	-	56,000
		<b>\$ 164,500</b>	<b>\$ 280,000</b>	<b>\$ 444,500</b>

**UPPER MACUNGIE TOWNSHIP  
2021 BUDGET  
PENSION FUND 99**

Acct. #	Description	2019 Actual	2020 Budget	2020 Actual YTD - 11/30	2020 Actual Y/E Estimate	2021 Proposed Budget
<b>REVENUE</b>						
341.000	INTEREST EARNINGS	57,938	60,000	62,762	55,590	55,000
	Interest earned on the Township's Non-Uniform Pension Plan assets as Invested by the plan's Trustee.					
341.005	DIVIDEND INCOME	115,633	75,000	54,336	62,852	100,000
	Dividends earned on the Township's Non-Uniform Pension Plan assets as invested by the plan's Trustee.					
342.000	PENSION CONTRIBUTIONS	426,885	435,746	435,746	435,746	638,436
	Payment received from the Township based on the current year Minimum Municipal Obligation, which includes both the Townships cost share and State Aid that is received from the Commonwealth					
343.000	INVESTMENT GAINS	989,815	100,000	382,614	5,000	100,000
	Gains recognized from investments in the pension fund portfolio.					
	<b>TOTAL REVENUE</b>	<b>1,590,271</b>	<b>670,746</b>	<b>935,458</b>	<b>559,188</b>	<b>893,436</b>
<b>EXPENSES</b>						
440.000	BENEFITS PAID TO RETIREES	442,128	460,000	357,239	382,994	430,000
	Retirement benefits paid to plan participants pursuant to the benefit formula in the plan.					
441.000	TRUSTEE FEES	36,566	40,000	35,279	38,088	40,000
	Fees charged by the Trustee (BB&T) for managing the account.					
	<b>TOTAL EXPENSES</b>	<b>478,694</b>	<b>500,000</b>	<b>392,518</b>	<b>421,082</b>	<b>470,000</b>
	<b>NET REVENUE OVER/(UNDER) EXPENSES</b>	<b>1,111,577</b>	<b>170,746</b>	<b>542,940</b>	<b>138,106</b>	<b>423,436</b>
					Beginning Balance	7,691,396
					Allocated (Exp)	(470,000)
					Revenue	893,436
					Unallocated Balance	8,114,832