

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	REVENUES TAXES						
301.100	REAL ESTATE TAXES - CURRENT	2,613,715	2,639,306	2,600,000	2,689,332	2,763,484	2,775,000
	Current real estate taxes are based on county tax assessments. The 2022 property assessment for the Township as of 08/31/2022, is \$4,546,197,500 times the millage of 0.64.						
301.200	REAL ESTATE TAXES - TAX CLAIM BUREAU	67,986	40,854	25,000	26,149	28,460	35,000
	Real estate taxes remitted to the Township from the Real Estate Tax Collector after the close of 12/31.						
301.600	REAL ESTATE TAXES - INTERIM	6,794	4,187	25,000	-	5,000	10,000
	Partial year real estate tax payments for properties undergoing construction.						
301.700	REAL ESTATE TAXES - INTERIM PRIOR YEAR	26,634	23,081	10,000	14,833	17,500	10,000
	Real estate taxes collected for the previous year by the Tax Claim Bureau.						
310.100	REAL ESTATE TRANSFER TAX	1,866,680	1,939,856	900,000	4,127,470	4,397,470	1,000,000
	Any purchase/transfer of property within the Township is subject to a 1% tax shared evenly with the Parkland SD. This tax is collected by the Lehigh County Recorder of Deeds office.						
310.200	EARNED INCOME TAX	5,939,827	8,571,668	5,800,000	5,838,204	6,940,006	7,250,000
	The earned income tax under Act 32 is collected from any township resident at a rate of 1.0% of their wage, which is divided equally between the Township and the Parkland SD. This tax is collected by Berkheimer and remitted to the Township.						
310.211	LOCAL SERVICES TAX	928,062	978,323	900,000	653,339	978,339	950,000
	A \$52.00 annual tax levied on all persons working in the Township. The tax is allocated \$47.00 to the Township and \$5.00 to Parkland SD. The School District collects the Township's portion and remits it quarterly.						
310.212	LOCAL SERVICES TAX - PRIOR YEAR	329,819	321,250	300,000	331,286	331,286	320,000
	The annual tax collected by the Parkland SD in the 4th quarter of the previous year.						
	TOTAL TAXES	11,779,517	14,518,525	10,560,000	13,680,612	15,461,545	12,350,000

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	PERMITS						
321.900	MOVING PERMITS	407	396	400	271	371	400
	A \$1.00 fee is charged for residents moving in, out, or within the Township.						
322.830	ROAD OCCUPANCY PERMITS	17,020	10,908	12,000	13,178	16,628	12,000
	Whenever a road is opened for any purpose, such as putting in utilities, a fee is charged.						
	TOTAL PERMITS	17,427	11,304	12,400	13,449	16,999	12,400
	FINES & FORFEITURES						
331.130	MAGISTRATE/COURT FINES	132,628	136,114	120,000	105,452	150,281	125,000
	Fines for individuals who violate laws such as the PA Vehicle Code (i.e.. speeding) or Crimes Code (i.e.. Disorderly Conduct, Underage Drinking, Criminal Mischief).						
331.140	SEMI-ANNUAL STATE POLICE FINES	12,266	10,733	7,500	5,674	11,374	10,000
	Fines resulting in action by the PA State Police are paid to each Pennsylvania municipality resulting from their arrests made throughout the Commonwealth. The ratio used is based on the municipalities' road mileage and population.						
331.141	UMT POLICE DEPARTMENT PARKING TICKETS	1,760	1,291	1,100	750	1,130	1,000
	The revenue received for parking tickets.						
	TOTAL FINES & FORFEITURES	146,654	148,138	128,600	111,876	162,785	136,000
	INTEREST & RENTS						
341.010	INTEREST & INVESTMENT INCOME	183,413	47,394	41,600	111,960	210,840	1,075,000
	The interest estimated on CD's, Pooled Funds, and T-Bills.						
	General Fund - \$850,000; Fire Protection - \$50,000; Medical Tax - \$80,000; Operating Reserve - \$40,000; ARPA - \$55,000.						
342.020	PA STATE POLICE BUILDING RENTAL	333,684	358,485	424,000	317,902	423,870	424,000
	Rental of the State Police building to the Commonwealth of Pennsylvania.						
342.053	CELL TOWER RENTAL	22,987	23,562	24,000	18,088	24,151	24,855
	Income from Verizon for cell tower located at Township Municipal Building on Schantz Road.						

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342.100	LAND & BUILDING RENTALS	27,410	21,953	20,520	17,120	24,536	23,220
	The Township has land and office space which is rented out. Some of this is undeveloped land used for farming.						
	J. Grim - \$350/mo.; P. Smith - \$600/mo.; Butz/Brookdale Rds. Land - \$1,500 annually; Land - J. Christman (Trexler Rd.) - \$720 annually; F. Stopp - \$2,000; Henninger - \$2,600; Trexler Fields - \$5,000.						
342.500	ADVERTISING - NEWSLETTER	-	4,335	6,000	15,817	16,662	6,000
	Income from ad space in the Township's Spring & Fall Newsletter.						
	TOTAL INTEREST & RENTS	567,494	455,729	516,120	480,886	700,059	1,553,075
	GRANTS - FEDERAL						
351.140	COVID-19 RELIEF GRANT & ARPA FUNDS	390,449	1,318,884	1,023,968	1,327,224	1,327,224	-
	Grant funds received from the US Government to help defray the loss of income and expenses associated with COVID-19.						
	None expected in 2023.						
	TOTAL GRANTS - FEDERAL	390,449	1,318,884	1,023,968	1,327,224	1,327,224	-
	GRANTS - OPERATING & CAPITAL						
354.079	STATE GRANTS (POLICE PROGRAMS)	51,868	27,906	30,000	14,768	25,768	30,000
	Grant money received from the state.						
354.080	PSD (SCHOOL RESOURCE OFFICER)	-	-	-	-	-	110,938
	Reimbursement from Parkland School District for school resources officer. Calculated at \$77.04/hr. rate for 180 days.						
	TOTAL GRANTS - OPERATING & CAPITAL	51,868	27,906	30,000	14,768	25,768	140,938
	INTERGOVERNMENTAL REVENUE - (STATE)						
355.010	PUBLIC UTILITY REALTY TAX (PURTA)	12,895	12,216	13,000	-	12,200	12,000
	The Township receives money from those public utilities who have buildings or land located within the Township.						
355.080	RETAIL LIQUOR LICENSES	6,750	600	7,000	6,450	6,450	1,000
	The Township receives a fee for establishments located within the Township that dispense liquor.						
355.130	VOLUNTEER FIRE RELIEF AID	237,803	221,471	220,000	298,045	298,045	298,045
	Aid received from the Commonwealth that is directly turned-over to the Township's three volunteer fire companies.						

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355.140	STATE AID - NONUNIFORM PENSION PLAN	201,877	206,283	206,000	222,759	222,759	223,000
	Money received from the state to help fund the non-uniform pension plan based on previous year allocation.						
	(43) units @ \$5,180.4519 per unit.						
355.144	STATE AID - UNIFORM PENSION PLAN	295,430	259,053	260,000	300,466	300,466	300,000
	Money received from the state to help fund the police pension plan based on previous year allocation.						
	(58) units @ \$5,180.4519 per unit.						
	TOTAL INTERGOVERNMENTAL REVENUE - (STATE)	754,755	699,623	706,000	827,721	839,920	834,045
	SERVICE CHARGE/ADMINISTRATION						
361.030	ZONING HEARING APPEALS	26,800	16,800	15,000	9,681	14,522	15,000
	These are fees for the Zoning Hearing Board for appeals and Zoning permits.						
361.031	ZONING USE REVIEW FEES	9,150	11,100	8,000	14,250	15,000	10,000
	The fees charged by the Township to review and approve business occupancy in the Township.						
361.032	ZONING PERMIT FEES	25,870	25,750	22,500	14,565	21,850	25,000
	Fees charged by the Township to review plans submitted to the Planning Commission.						
	333 permits @ \$75.00 each.						
361.033	DCED FEES	-	4,647	5,000	3,445	4,500	5,000
	Fees received for all UCC permits.						
361.035	ZONING ASSESSMENT BY ZONING OFFICER	2,100	750	1,200	-	1,000	1,200
	Fees for Zoning Officer to assess new planning submissions.						
361.054	TOWNSHIP DOCUMENT FEES	62	10	100	-	10	100
	The Township charges for a copy of various books and maps, such as a printed Zoning Ordinance.						
362.043	UMT PD DONATIONS (D.A.R.E, K-9)	9,673	20,627	100	16,611	16,611	10,000
	Police Department receives donations for programs such as D.A.R.E. and the K-9's.						

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362.045	CIVIC REIMBURSEMENTS (UMT POLICE)	995	15,700	30,000	25,844	40,000	30,000
	Payments from businesses that utilize UMT police officers for private duty enforcement.						
362.111	POLICE REPORTS	9,144	10,222	8,000	9,144	12,000	10,000
	Fees charged for traffic, accident, and other reports.						
362.201	FIRE SAFETY INSPECTIONS - ANNUAL	169,050	217,802	200,000	194,995	240,300	225,000
	Yearly fees charged for Commercial Fire Safety Inspections.						
362.202	CERTIFICATE OF OCCUPANCY INSPECTION - FIRE	-	-	-	-	-	10,000
	CO Inspections of commercial buildings completed by Bureau of Fire personnel. (New for 2023).						
362.410	BUILDING PERMITS	1,916,982	1,645,908	1,500,000	1,150,876	1,502,934	1,800,000
	For building permits that are issued by the Township.						
362.412	MECHANICAL PERMITS	103,370	65,425	-	-	-	-
	For HVAC, boilers, etc. (Included in 01.362.410 for 2022)						
362.413	SPRINKLER PERMITS (Included in 01.362.410 for 2022)	36,425	61,967	-	-	-	-
	Fire suppression system permits.						
362.440	SEO PERMITS & PROBES	4,435	23,429	5,000	4,463	9,300	5,000
	For issuance of septic tank and other on-site.						
362.450	GRADING PERMITS & INSPECTIONS	11,505	43,721	15,000	46,035	54,000	50,000
	Moving and removal of dirt.						
362.452	PLANNING SUBMISSION FEES	20,340	27,325	15,000	12,450	18,700	25,000
	For subdivision and land development applications.						
	TOTAL SERVICE CHARGES/ADMINISTRATION	2,345,901	2,191,183	1,824,900	1,502,358	1,950,727	2,221,300
	PARK & RECREATIONAL FEES						
367.140	PAVILION RENTALS	27,304	57,477	35,000	56,850	58,000	45,000
	Fees from rented pavilions at all of the Township's parks.						
367.200	SPORTS CLINICS	950	28,378	12,000	35,486	38,000	25,000
	Revenue from organized clinics in Upper Macungie Township.						

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367.201	PLAYGROUND PROGRAMS	-	-	-	31,976	31,976	60,000
	2023 Summer Playground programs						
	250 enrollees @ \$275 ea. for 8 weeks; 5 days/wk.; 9:00 am - 3:00 pm.						
367.205	SPLASH PARK ADMISSION FEES	10,960	27,870	18,000	26,522	26,522	25,000
	Fee for the use of splash park based on \$10.00 annual fee for residents and \$20.00 annual fee for non-residents.						
	TOTAL PARK & RECREATIONAL FEES	39,214	113,725	65,000	150,834	154,498	155,000
	MISCELLANEOUS REVENUE						
380.100	MISCELLANEOUS REVENUE	78,702	9,239	100	13,717	15,000	100
	Unexpected revenue that does not have a defined account #.						
380.150	COLLECTION FEES	-	1,376	4,000	1,565	2,500	2,500
	Fees associated with the collection of past due accounts.						
	TOTAL MISCELLANEOUS REVENUE	78,702	10,615	4,100	15,283	17,500	2,600
	INTERGOVERNMENTAL REVENUE - (TOWNSHIP)						
392.001	TRANSFER FROM FUND 01 BALANCE	-	-	1,777,309	-	-	-
	Unrestricted amount from prior year's used to balance budget.						
392.005	TRANSFER RECEIVED FROM FUND 05	153,615	153,615	153,615	-	153,615	153,615
	Fees charged to Fund 05 for annual administration overhead (\$21,787); Township Facility Rental (\$6,153); and Public Works Facility Rental (\$125,675).						
392.008	TRANSFER RECEIVED FROM FUND 08	171,845	171,845	171,844	-	171,844	171,844
	Fees charged to Fund 08 for annual administration overhead (\$58,092); Township Facility Rental (\$49,752); and Public Works Facility Rental (\$64,000).						
	TOTAL INTERGOVERNMENTAL REVENUE (TOWNSHIP)	325,460	325,460	2,102,768	-	325,459	325,459
	REFUNDS/REIMBURSEMENTS						
394.200	REIMBURSEMENTS TO TOWNSHIP	116,861	678,658	150,000	292,411	565,000	200,000
	Monies reimbursed to Township for insurance refunds and insurance claims for Township property damage. Also includes PMHIC return of premium - (\$150K). PennDOT Rt 222 Street Lighting.						
	TOTAL REFUNDS/REIMBURSEMENTS	116,861	678,658	150,000	292,411	565,000	200,000
	TOTAL REVENUE	16,614,302	20,499,750	17,123,856	18,417,422	21,547,484	17,930,817

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	EXPENDITURES						
	GENERAL GOVERNMENT ADMINISTRATION						
400.110	SALARY - TOWNSHIP MANAGER/ASSISTANT MANAGER	93,793	93,109	95,058	73,010	126,098	123,854
	Executive pay for manager and assistant manager. 75% of pay to administration; 25% of pay charged to Sewer Fund for manager. 25% of pay to administration; 75% of pay charged to Planning & Zoning for assistant manager.						
400.111	SALARY - BOARD MEMBERS	-	-	15,000	23	23	15,000
	Rate set by elected auditors.						
400.112	SALARY - HUMAN RESOURCES	68,830	75,194	75,241	57,788	75,150	78,243
	Pay for Human Resources Coordinator.						
400.113	SALARY - ELECTED OFFICIALS	9,750	9,750	10,875	8,156	10,875	10,875
	Salaries paid to the UMT supervisors to attend meetings. Salaries are set by the second class township code, and vary by population.						
400.114	SALARY - TOWNSHIP SECRETARY	65,472	67,587	72,242	56,694	69,386	60,000
	Pay for the township secretary.						
400.117	DEFERRED COMPENSATION	3,347	3,442	1,955	2,658	3,455	2,215
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
400.119	PERSONNEL RESERVE	-	4,081	-	-	-	20,000
	Funds to be used for temporary hiring and discretionary increases.						
400.192	FICA	16,875	17,962	20,672	14,141	20,430	21,033
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
400.194	PA UNEMPLOYMENT COMPENSATION TAX	495	1,048	1,031	1,031	1,031	\$ 1,125
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2023 rate) of \$10,000 wages annually.						

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400.195	WORKERS' COMPENSATION INSURANCE	541	607	608	456	608	568
	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.						
400.196	HEALTH, DENTAL & VISION INSURANCE	72,205	70,008	84,944	66,214	87,956	91,121
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$361.64 per month for family coverage and \$143.48 per month for single coverage.						
400.197	PENSION (NON-UNIFORM)	34,541	52,176	43,770	-	43,770	37,806
	The Township maintains a pension plan for each full-time, non-uniform employee.						
400.198	LIFE & DISABILITY INSURANCE	2,877	2,890	2,706	2,444	2,933	2,907
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
400.460	SEMINARS/CONFERENCES/TRAINING/AWARDS	2,122	(3,316)	13,200	4,778	4,000	14,200
	Costs to attend various seminars, annual state association conventions, and conferences held during the year.						
	PSATS conference - \$7,000; (registration 5@\$200 ea.; hotel - 4 nights @ 5 people @ \$275/night; Meals - \$300; travel reimbursement - 140 miles @ \$0.575/mile x 2 vehicles \$200); MEA/New Horizons training - \$3,400; PELRAS - \$1,100x3=\$3,300; \$500 - Awards.						
400.461	SUBSCRIPTIONS/MEMBERSHIPS	12,089	19,997	18,650	12,245	18,000	18,650
	Costs to join various organizations; subscriptions to periodicals; codification of ordinances						
	PSATS \$3,200; Codifications - \$12,000; ECODE 360 - \$1,250; MEA Membership - \$1,700; Misc. - \$500.						
	TOTAL GENERAL GOVERNMENT ADMINISTRATION	382,937	414,535	455,952	299,638	463,716	497,596
	FINANCIAL ADMINISTRATION						
402.117	DEFERRED COMPENSATION	3,300	3,300	2,800	2,538	3,300	2,800
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						

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402.120	SALARY/WAGES - FINANCE	128,492	134,097	131,597	102,171	132,536	187,469
	Wages for Township's Finance Director, Assistant Finance Director and A/P A/R Clerk. Portions of Director & Ass't Director's salary charged to Refuse & Recycling (10%) and to Sewer (15%) .						
402.192	FICA	8,653	9,823	9,635	7,484	9,702	13,774
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
402.194	PA UNEMPLOYMENT COMPENSATION TAX	315	656	656	656	656	938
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2023 rate) of \$10,000 wages annually.						
402.195	WORKERS' COMPENSATION INSURANCE	304	316	281	246	328	379
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
402.196	HEALTH, DENTAL & VISION INSURANCE	38,706	38,595	35,410	27,555	36,618	52,252
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$361.64 per month for family coverage and \$143.48 per month for single coverage.						
402.197	PENSION (NON-UNIFORM)	18,037	28,818	23,749	-	23,749	27,740
	The Township maintains a pension plan for each full-time, non-uniform employee.						
402.198	LIFE & DISABILITY INSURANCE	1,731	1,751	1,506	1,458	1,750	2,319
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
402.300	BANK CHARGES/INVESTMENT FEES	721	754	4,550	312	800	3,000
	Fees incurred for banking services, including service charges, NSF charges, account maintenance and credit card fees for recreation events (\$2,500).						

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402.310	COLLECTION FEES	-	-	4,000	2,122	2,500	3,500
	Fees charged for collection of past due accounts. (Previous year 01.456.510).						
	Fees to be reimbursed back to the Township upon collection of delinquent accounts by third-party collector Portnoff & Associates.						
402.311	EIT COLLECTION FEES	-	-	-	-	-	95,000
	Fees charged by Berkheimer & Associates third party EIT collector.						
	Fees based on collection commission fee of 1.2% of current EIT collections of \$7,250,000 and estimate for 2023 postage costs.						
402.400	BACKGROUND CLEARANCES & TESTING	9,548	225	2,000	52	200	2,000
	Costs incurred for various background and pre-employment testing.						
402.455	FINANCIAL SOFTWARE MAINTENANCE	1,220	15,503	16,460	10,698	10,698	11,200
	Annual software maintenance costs associated with the Edmunds GovTech financial software.						
	Financial accounting software maintenance - \$7,200; Cloud hosting for 10 users - \$3,600; Cash drawer, scanners, receipt printers maintenance - \$400.						
402.460	SEMINARS/CONFERENCES/TRAINING/MEMBERSHIP	1,532	6,566	4,000	2,915	3,000	4,500
	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 @ \$750; meals 2@\$50; GFOA-PA East Region training - 5 sessions @ 2 x\$30; PSATS training 3 sessions @ \$30 for 2 individuals; Membership - GFOA-PA (2) @ \$100 ea.; GFOA National - \$225; MEA/New Horizons training - \$1,000; Contingency - \$195.						
402.461	EMPLOYEE/PUBLIC OFFICIAL BONDS	3,711	2,796	4,200	2,290	3,225	3,225
	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 (\$1,125); Manager (\$750); Ass't Manager (\$750) & Secretary (\$600).						
	TOTAL FINANCIAL ADMINISTRATION	216,270	243,200	240,844	160,497	229,063	410,096

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TAX COLLECTOR							
403.110	SALARY - TAX COLLECTOR (ELECTED) The Township Tax Collector is elected and paid by the Township.	16,000	16,000	16,000	12,308	16,000	16,000
403.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	1,224	1,224	1,224	942	1,224	1,224
403.310	POSTAGE AND BILL PRINTING The expenses paid by the Township include printing of the tax bills and postage.	9,817	9,858	10,000	10,747	11,000	11,500
403.452	CONTRACTED IT SERVICES Proportionate IT maintenance cost associated with contracted IT consultant.	1,555	80	-	98	98	-
403.461	EMPLOYEE/PUBLIC OFFICIAL BONDS The elected tax collector for the Township is required to be bonded in the amount of \$1,000,000.	-	-	500	415	415	500
403.510	PRIOR TAX YEAR REFUNDS Residents and Corporations that appeal their Property Tax and are successful in having their taxes reduced are sometimes given a refund for the prior year's taxes that were paid.	11,647	22,992	10,000	4,132	10,000	10,000
TOTAL TAX COLLECTOR		40,243	50,154	37,724	28,641	38,737	39,224
LEGAL EXPENDITURES							
404.314	LEGAL SERVICES - GENERAL Expenses for legal representation at Township meetings, legal opinions, court hearings, etc. Also, costs associated with labor issues and negotiations are included.	149,940	113,651	150,000	73,556	98,075	135,000
TOTAL LEGAL EXPENDITURES		149,940	113,651	150,000	73,556	98,075	135,000
CLERICAL & OFFICE OPERATION EXPENDITURES							
405.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	150	313	277	100	160	277

**UPPER MACUNGIE TOWNSHIP
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Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
405.120	SALARIES/WAGES - CLERICAL	68,330	57,130	52,596	44,963	57,484	60,600
	The salaries and wages for support staff of the Township, which includes (1) full-time and (1) part-time employee.						
405.192	FICA	5,240	4,036	4,108	2,123	3,117	4,304
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
405.194	PA UNEMPLOYMENT COMPENSATION TAX	600	1,078	750	750	750	750
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2023 rate) of \$10,000 wages annually.						
405.195	WORKERS' COMPENSATION INSURANCE	189	196	132	99	132	149
	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.						
405.196	HEALTH, DENTAL & VISION INSURANCE	-	-	-	10,664	15,628	30,374
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$361.64 per month for family coverage and \$143.48 per month for single coverage.						
405.197	PENSION (NON-UNIFORM)	6,197	7,688	6,337	-	6,337	2,912
	The Township maintains a pension plan for each full-time, non-uniform employee.						
405.198	LIFE & DISABILITY INSURANCE	376	498	507	71	159	547
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
405.210	OFFICE SUPPLIES	4,892	8,046	8,000	3,536	6,304	9,000
	The cost of copy paper, supplies, office materials, printer ink, etc.						

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Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
405.216	MAINTENANCE CONTRACTS - OFFICE EQUIPMENT	18,078	20,195	12,000	11,423	12,000	12,000
	The maintenance agreement contracts are for equipment including copy machines, plotters, postage machine, etc.						
	Plotter - \$209x1=\$209; Main copier - \$204x12=\$2,448; Permit copier - \$50x12=\$600; Archive copier - \$48x12=\$576; Postage machine lease - \$525x4=\$2,100; Folder/Insertter - \$500; Letter opener - \$370; BW copy charges - \$750 & Color copy charges - \$3,500.						
405.312	MANAGEMENT CONSULTING SERVICES	6,450	(5,250)	5,000	-	-	5,000
	The Township sometimes uses professional consultants for a variety of issues needed at the Township.						
405.325	POSTAGE	7,214	15,350	15,000	15,813	18,673	19,000
	Postage for mailing day to day correspondence and the semi-annual mailing of the Township's Newsletter.						
405.331	TRANSPORTATION/MILEAGE	35	-	200	-	-	200
	Reimburse employees for the use of their own vehicle for Township business at approved IRS rate.						
405.341	ADVERTISING	10,424	10,663	10,000	7,794	10,000	11,000
	Legal advertisements for Upper Macungie Township ordinances, special meetings, bidding out for materials, sale of equipment, etc.						
405.342	PRINTING	26,899	25,931	28,000	13,901	26,674	30,000
	The cost of printing moving permit forms, newsletters, building/electric/plumbing permits, letterhead, etc.						
405.441	PAYROLL SERVICES	13,497	12,513	19,000	10,325	18,100	16,000
	The cost to prepare bi-weekly payroll; all tax reports; and W-2 forms by third-party provider. Includes time clock and integrated software.						
405.452	CONTRACTED IT SERVICES	16,656	23,067	23,000	13,572	18,723	25,980
	Proportionate IT maintenance cost associated with contracted IT consultant.						
405.701	IT/COMPUTER UPGRADES	7,310	3,573	5,000	9,134	10,000	5,000
	Upgrades to the Township's computer systems and for the purchase of new computers.						

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GENERAL FUND 01**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
405.702	COMPUTER/WEBSITE EXPENSES	22,537	24,020	26,000	31,496	35,543	44,000
	Professional services for the Township's computer system including internet service - \$18,000; ARCGIS - \$4,000; Adobe Subscription - \$600; Permit Manager annual support - \$1,850; Granicus (Peak Agenda Management) - \$8,062.50 annual subscription; Granicus annual website maintenance - \$5,350; Misc. - \$6,200.						
405.900	MISCELLANEOUS EXPENSE	688	-	1,000	405	600	1,000
	Any expenditures not covered by any other line items.						
	TOTAL CLERICAL & OFFICE OPERATION EXPENDITURES	215,762	209,047	216,907	176,169	240,384	278,092
	INSURANCE						
406.199	OTHER POST EMPLOYMENT BENEFITS	9,352	9,385	9,900	5,303	8,000	7,300
	The costs to the Township for benefits other than pension to retirees for specifically health care. (2) retirees @ Secure RX & Senior Supplemental						
406.200	PCOR FEES	-	487	600	391	391	-
	Mandated by the Affordable Care Act of 2014. None expected in 2023.						
406.351	UMBRELLA POLICY	8,110	13,071	14,181	-	15,215	15,215
	The Township Liability Limit on each occurrence is \$10,000,000 with an aggregate coverage of \$10,000,000. The policy also includes no self-insured retention.						
406.352	PUBLIC OFFICIALS/EMPLOYMENT PRACTICES POLICIES	9,870	17,255	18,361	-	22,008	22,008
	Insurance coverage for the Township in the annual aggregate amount of \$3,000,000 for both public officials and employment practices liability.						
406.355	COMMERCIAL PACKAGE POLICY	86,967	91,353	98,451	848	107,261	107,261
	This policy covers all other property the Township owns including vehicles, traffic signals, buildings and equipment; cyber insurance \$1,000,000 limit with \$25,000 retention.						
	TOTAL INSURANCE	114,299	131,551	141,493	6,542	152,875	151,784

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2023 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
ACCOUNTING/ACTUARIAL							
407.311	AUDITING SERVICES	18,375	19,250	18,500	19,710	19,710	30,000
	The annual audit as performed by an independent auditing firm.						
	Includes \$11,250 for professional services to prepare internal control study.						
407.316	ACTUARIAL SERVICES	9,900	13,200	12,000	7,700	12,000	15,000
	Services provided by Conrad M. Siegel, Inc. involving pension calculations and pension related duties for the Township's non-uniform plan.						
	TOTAL ACCOUNTING/ACTUARIAL	28,275	32,450	30,500	27,410	31,710	45,000
ENGINEERING							
408.313	GENERAL TOWNSHIP ENGINEERING SERVICES	147,504	120,088	125,000	70,178	93,600	110,000
	The expense for Keystone Consulting Engineers to represent the Township.						
408.315	ENGINEERING SERVICES - GIS	-	-	25,000	9,480	12,640	15,000
	External costs spent on geographic information system.						
	TOTAL ENGINEERING	147,504	120,088	150,000	79,657	106,240	125,000
GENERAL GOVERNMENT OPERATING EXPENSES							
409.117	DEFERRED COMPENSATION	1,855	2,000	2,000	1,538	2,000	2,000
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
409.120	SALARIES/WAGES - CUSTODIAL STAFF	42,540	45,810	45,697	35,183	45,732	47,526
	Wages associated with cleaning of all Township buildings including public works, police and administrative buildings.						
409.192	FICA	2,948	3,278	4,314	2,519	3,276	3,504
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
409.194	PA UNEMPLOYMENT COMPENSATION TAX	180	375	375	375	375	375
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2023 rate) of \$10,000 wages annually.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
409.195	WORKERS' COMPENSATION INSURANCE	1,836	1,828	1,978	1,485	1,980	2,017
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
409.196	HEALTH, DENTAL & VISION INSURANCE	13,743	13,440	12,243	9,221	12,354	12,058
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$361.64 per month for family coverage and \$143.48 per month for single coverage.						
409.197	PENSION (NON-UNIFORM)	7,361	10,008	8,247	-	8,247	8,711
	The Township maintains a pension plan for each full-time, non-uniform employee.						
409.198	LIFE & DISABILITY INSURANCE	530	552	606	472	567	623
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
409.226	CUSTODIAL SUPPLIES/MATERIALS	5,340	4,147	4,000	1,718	4,000	4,250
	The cleaning supplies for use in the Township buildings. Also, supplies including paper towels, kleenex, knives, forks, paper plates.						
409.231	VEHICLE - GASOLINE	442	766	750	1,209	1,671	1,700
	Cost of gasoline for township administration vehicles.						
	Based on consumption of 575 gallons at \$2.99/gallon.						
409.251	VEHICLE - REPAIRS & MAINTENANCE	8,325	6,607	2,000	1,290	1,500	2,000
	Cost of maintaining township administration vehicles.						
409.317	CONTRACT SERVICES - BUILDING MAINTENANCE	6,729	7,485	9,000	8,839	10,281	10,000
	Third-party costs and services to maintain the Township's administration building.						
	Shredding Service - \$97x12=\$1,164; Fire Alarm Monitoring at Admin Office and PW - \$300 ea. x2=\$600; Fire Alarm Service - \$1,232 (Admin) & \$911 (PW); Mat service - (\$152*26); Contingency - \$1,141.						

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Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
409.321	TELEPHONE	18,505	18,776	20,000	13,597	16,950	19,000
	Telephone costs that cover mobile phone, pagers, Township telephone and long distance calls.						
	Admin base phone charges - \$550x12=\$6,600; Admin maintenance - \$3,000; Admin cell phones - \$210x12=2,520; Cell phones (via P/R) - \$75.00x26=\$1,950; Various other lines - \$165x12=\$1,980; Misc. - \$2,950.						
409.361	ELECTRICITY	9,116	9,908	10,000	5,735	8,700	10,000
	Cost for electricity for the Township Administration Building.						
409.362	HEAT - GAS	4,713	4,412	5,000	3,668	4,500	5,000
	Cost of fuel for heating the Township Administration Building.						
409.363	WATER	619	799	750	690	950	1,000
	Cost for water from Lehigh County Authority.						
409.364	SEWER	841	1,434	1,000	420	1,200	1,500
	Cost for sewer for the Township Administration Building.						
409.373	MAINTENANCE/REPAIR BUILDINGS	36,069	34,483	20,000	22,011	25,000	25,000
	Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building.						
	HVAC filters - \$1,000; General repairs - \$24,000.						
	TOTAL GENERAL GOVERNMENT EXPENDITURES	161,692	166,108	147,960	109,971	149,283	156,264
	RENTAL PROPERTY						
410.110	REPAIRS & MAINTENANCE - PSP BUILDING	27,407	15,035	25,000	26,482	29,000	30,000
	The cost for repairs and maintenance for the State Police Building.						
	Elevator - \$12,000; Alarm maintenance/monitoring - \$2,000; General repairs - \$16,000.						
	TOTAL RENTAL PROPERTY EXPENDITURES	27,407	15,035	25,000	26,482	29,000	30,000
	UMT POLICE DEPARTMENT						
410.112	SALARIES - SENIOR STAFF	284,116	309,395	323,047	248,427	322,978	340,467
	Salaries for the Senior Staff of the UMPD. Includes the chief and (2) lieutenants.						

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410.113	SALARIES/WAGES - ADMINISTRATIVE STAFF	128,168	142,484	149,411	115,548	150,059	155,383
	Salaries and wages for the Administration staff of the UMPD. Includes the office manager, receptionist and clerical assistant.						
410.114	SALARIES/WAGES - OFFICERS & PATROL	2,226,846	2,440,081	2,592,314	1,942,312	2,532,286	2,860,176
	Salaries and wages for the Upper Macungie Township Police Patrolmen totaling (31) officers in 2023.						
410.117	DEFERRED COMPENSATION	32,299	33,558	34,078	30,105	39,808	38,356
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
410.139	LEGAL FEES	4,432	3,818	7,500	6,304	10,000	15,000
	Legal costs associated with the Police Department including labor and arbitration charges.						
	Costs associated with new contract in 2023 - \$7,500.						
410.140	OFFICE EQUIPMENT & OPERATING SUPPLIES	9,256	8,694	11,350	5,225	7,400	11,970
	Various items purchased for the office; supplies/items needed for community events and evidence processing						
	Evidence Processing Materials - \$3,000; Water (filters) - \$350; Citations - \$1,000; Fingerprint ID Device - \$1,000; Office supplies - \$5,000; Postage Meter - \$405/qtr. - \$1,620.						
410.141	CUSTODIAL SUPPLIES	2,960	3,071	3,000	2,438	2,988	3,000
	The cleaning supplies for use in the Police building.						
410.142	COMPUTER SOFTWARE & HARDWARE	49,469	52,127	60,000	34,277	55,000	130,000
	Computer software and hardware packages used for the Police Department. This also includes maintenance contracts/professional services for various computer packages.						
	Mark43 (Lehigh County) - \$11,700; Tracs Licensing - \$2,500; Cody - \$5,000; ET&T - \$84,000 Annual Maintenance; Micro-Trend Renewal \$2,835; Barracuda Renewal - \$8,028; Voicemail Software & Subscription - \$1,156; Power DMS - Licensing & Updates - \$5,452 & \$2,250; Crash Data Systems - \$1,250; Visual Statement - \$1,204; Scheduling Software (PlanIt) - \$1,890; Contingency - \$2,735.						
410.143	TRAINING/SEMINARS/DUES	14,854	23,604	35,000	15,273	25,000	38,000
	Training and seminars for Police Officers and staff; new for 2023 (33) annual subscriptions to Monthly Caselaw Updates @ \$99 ea.						

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410.144	BUILDING MAINTENANCE & EQUIPMENT	19,350	19,005	15,000	11,276	18,000	20,000
	The cost of maintenance and equipment for the Upper Macungie Township Police Department building.						
	Mats - \$2,200; Pest control - \$800; Fire/Sprinkler maintenance - \$2,000; HVAC - \$1,500; Floor maintenance - \$1,500; Elevator - \$2,500; Misc. - \$9,500.						
410.145	ELECTRICITY	14,529	15,961	15,500	11,242	14,895	15,500
	Cost for electricity for the Upper Macungie Township Police Department Building.						
410.146	HEAT - GAS	1,694	1,425	3,500	1,166	3,000	3,000
	Cost for fuel for heating the Upper Macungie Township Police Department Building.						
410.147	WATER	1,810	1,928	2,000	1,427	2,100	2,200
	Cost for water from Lehigh County Authority.						
410.148	SEWER	338	338	400	338	338	400
	Cost for sewer for the Upper Macungie Township Police Department building.						
410.149	TELEPHONE	27,570	26,888	32,000	22,658	32,000	37,000
	Telephone costs that cover mobile and office telephones.						
	Basic HQ service - \$325x12=\$3,900; Wireless service - \$2,300x12=\$27,600; System Maintenance Service - \$4,000; Misc. - \$1,500.						
410.150	VEHICLE EQUIPMENT & MAINTENANCE (IN HOUSE)	33,757	28,934	30,000	15,082	29,832	30,000
	The cost for maintenance, equipment and labor for police vehicles. This includes maintenance of VASCAR/speedometer certification						
410.151	VEHICLE EQUIPMENT & MAINTENANCE (3RD PARTY)	29,276	24,057	25,000	19,525	26,084	27,000
	The cost to purchase vehicle repair parts for the Upper Macungie Township Police Department.						
410.152	PRE-EMPLOYMENT TESTING	3,969	-	5,000	4,759	5,000	6,000
	Cost for pre-employment, drug, alcohol and polygraph, etc. for the Police Department.						

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410.153	K-9 The cost of training and care for the K-9's. <i>Includes \$1,500 annual stipend for Bico.</i>	2,763	20,138	7,500	13,206	15,000	9,000
410.154	FIREARMS & AMMUNITION The cost for firearms and ammunition.	14,693	11,993	15,000	4,675	12,000	15,000
410.155	EVIDENCE PROCESSING MATERIALS - (Moved to 01.410.140 in 2021) The materials used for processing evidence.	2,250	-	-	-	-	-
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. <i>(2) copier leases - \$340x12=\$4,080; BW copies - \$720; Color copies - \$600; misc. - \$600.</i>	5,340	8,403	6,000	3,427	6,000	6,000
410.157	OFFICER WELLNESS PROGRAM Physical & mental evaluation for officers that successfully complete the program. \$500 - mental; \$500 - physical.	-	-	-	-	-	32,000
410.179	LONGEVITY PAY Additional compensation paid to police officers based on years of service.	23,025	22,200	40,100	40,100	40,100	39,600
410.180	OVERTIME (NOT REIMBURSEABLE) Regular earned overtime.	135,714	123,405	140,000	87,515	130,231	140,000
410.183	OVERTIME (REIMBURSEABLE) Overtime earned for work which is reimbursed by others, sometimes known as "special duty overtime".	18,052	38,117	30,000	41,521	45,000	30,000
410.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	195,899	225,348	274,361	187,904	242,241	260,493

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410.194	PA UNEMPLOYMENT COMPENSATION TAX	5,939	11,951	13,125	12,750	13,125	13,875
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2023 rate) of \$10,000 wages annually.						
410.195	WORKERS' COMPENSATION INSURANCE	88,387	93,281	103,965	77,211	102,948	110,251
	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.						
410.196	HEALTH, DENTAL & VISION INSURANCE	912,828	877,211	904,257	647,182	870,527	958,983
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$361.64 per month for family coverage and \$143.48 per month for single coverage.						
410.197	PENSION (UNIFORM PLAN)	264,268	258,322	289,739	80	289,739	443,462
	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.						
410.198	LIFE & DISABILITY INSURANCE	29,487	31,240	38,695	29,600	39,237	42,904
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
410.220	SIGNS & SUPPLIES	3,500	1,400	2,000	-	-	7,500
	Costs for signs and installation of signs associated with the police department programs.						
	Speed radar kit - \$5,129.						
410.231	VEHICLE - GASOLINE	40,418	61,575	60,000	69,181	95,000	93,000
	Gasoline that is used for the UMPD vehicles.						
	Based on consumption of 31,000 at \$2.99/gallon.						
410.238	UNIFORMS	38,443	11,872	61,389	15,310	18,402	50,926
	The Township provides uniforms for all police officers including dry cleaning and maintenance.						
	Includes uniform & equipment costs for 2 new officers to added in 2023. (\$10,463 x 2)=\$20,926.						

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410.341	ADVERTISING	-	200	750	400	750	1,000
	Costs for employment advertising.						
410.490	COMMUNITY SERVICE	10,162	15,478	15,000	13,245	13,245	15,000
	Costs associated with the police department to educate the public about public safety, including National Night Out (NNO).						
410.500	INSURANCE - POLICE PROFESSIONAL LIABILITY	12,801	9,473	10,250	-	11,046	11,046
	Liability coverage for law enforcement officers. Maximum limit of \$3,000,000 with \$5,000 deductible.						
410.750	MINOR EQUIPMENT PURCHASES	11,040	11,040	14,000	11,040	11,040	20,200
	Annual payment for (30) X-2 Taser Equipment (4 of 5); Breaching equipment kits \$602 ea. For 10 kits - \$6,020.						
	TOTAL UMT POLICE DEPT EXPENDITURES	4,699,702	4,968,015	5,370,231	3,741,731	5,232,399	6,033,693
	FIRE DEPARTMENT EXPENSES						
411.117	DEFERRED COMPENSATION	1,463	1,463	1,463	1,125	1,462	1,463
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
411.120	SALARIES/WAGES	175,348	192,101	193,694	150,659	195,513	209,260
	Salaries and wages for the Director of Bureau of Fire and (2) Fire Inspectors						
411.121	WAGES - INTERNS/PART-TIME	-	4,498	-	-	-	-
	Wages for interns or part-time help.						
411.137	INSURANCE - FIRE STATIONS (#8, #25 & #56)	14,021	31,891	32,000	23,198	32,098	32,900
	Liability, damages, other policies to cover Fire Stations #8, #25 and #56.						
	Volunteer accident policy - \$300; Station #56 - \$5,100; Station #25 - \$9,000; Station #8 - \$18,500.						
411.143	DISPATCH (MAPPING)	455	632	1,000	-	-	-
	Annual service for all three fire companies. (Moved to 411.452).						
411.192	FICA	11,311	13,676	16,074	10,852	14,095	15,213
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						

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Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
411.194	PA UNEMPLOYMENT COMPENSATION TAX	679	1,149	1,125	1,125	1,125	1,125
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2023 rate) of \$10,000 wages annually.						
411.195	WORKERS' COMPENSATION INSURANCE - (SWIF & SMT)	59,073	68,562	73,536	40,205	48,352	36,025
	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 - \$3,643; SWIF (Volunteer coverage)- \$32,382						
						-	
411.196	HEALTH, DENTAL & VISION INSURANCE	57,649	77,760	74,021	55,654	74,598	72,805
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$361.64 per month for family coverage and \$143.48 per month for single coverage.						
411.197	PENSION (NON-UNIFORM)	35,846	43,624	34,955	-	34,955	38,355
	The Township maintains a pension plan for each full-time, non-uniform employee.						
411.198	LIFE & DISABILITY INSURANCE	1,777	2,114	2,309	1,985	2,400	2,454
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
411.199	LIFE INSURANCE POLICIES - VOLUNTEER FIRE FIGHTERS	-	-	-	-	-	70,000
	The annual premium cost for life insurance policies for qualifying volunteer firefighters.						
	Life insurance coverage that is provided for those volunteer firefighters that have completed 25 or more years of service.						
411.213	COMPUTER/COPIER SUPPLIES - OFFICE	390	98	500	-	-	250
	Track expenses in-house.						
411.231	VEHICLE - GASOLINE	6,582	10,304	10,000	8,798	11,800	11,000
	Gasoline used for the Fire Department vehicles.						
	Based on consumption of 3,650 gallons @ \$2.99/gallon.						

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411.232	VEHICLE - DIESEL Diesel used for the Fire Department vehicles. Based on consumption of 4,900 gallons @ \$3.27/gallon.	7,411	13,707	11,000	15,837	21,115	16,000
411.237	PERSONAL PROTECTION EQUIPMENT Safety supplies for UMT Bureau of Fire.	-	-	-	-	-	3,000
411.238	UNIFORMS - FIRE INSPECTORS Inspector uniforms.	1,136	1,022	1,500	-	-	1,500
411.239	UNIFORMS - FIRE COMPANIES To standardize uniforms for all fire stations.	1,038	1,402	2,000	-	-	2,000
411.241	OPERATING SUPPLIES FOR PUBLIC EDUCATION Purchases that are related to information or educational fire programs.	1,427	566	1,500	32	32	1,500
411.242	OPERATING FIRE FIGHTING SUPPLIES Foam and hazmat products used for fighting fires. (includes 411.256 as of 1/1/2021).	3,248	4,110	10,000	527	5,000	8,000
411.249	VEHICLE MAINTENANCE - STATION #56 The cost for repairs and maintenance on the equipment for the Upper Macungie #56 Fire Company.	44,272	27,294	30,000	27,638	33,104	30,000
411.250	VEHICLE MAINTENANCE - STATION #8 The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company.	56,148	27,819	30,000	26,032	35,760	30,000
411.251	VEHICLE MAINTENANCE - STATION #25 The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company.	25,854	14,783	30,000	12,514	17,829	30,000
411.252	VEHICLE MAINTENANCE - UMT FIRE VEHICLE Account for the cost of repairs, maintenance and inspection of fire vehicles owned by the Township. Includes two fire inspector vehicles and one for fire director. \$6,500 general maintenance;	-	-	5,000	1,139	2,000	6,500

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411.255	VEHICLE MAINTENANCE - INSPECTION LOG	-	2,598	2,000	-	-	-
	Halogen program (truck weekly inspection repair log).						
	Now covered under Emergency Reporting.						
411.256	EQUIPMENT PURCHASES	3,320	-	-	-	-	-
	To purchase small equipment like pumps, hoses and ladders for the fire companies and hazmat materials. (2021 moved to 411.242).						
411.257	MAINTENANCE/REPAIRS/TESTING EQUIPMENT	10,968	9,902	12,000	14,353	15,000	15,000
	Repair, testing on the pumps, hoses and ladders.						
411.259	ELECTRICITY - STATIONS #8, #25, & #56	27,530	29,230	32,000	21,558	28,776	32,000
	Costs for electricity for Fire Station #8, #25 and #56.						
411.340	RECRUITMENT & RETENTION	6,317	1,599	20,000	5,321	10,000	20,000
	Costs associated with marketing and communicating fire awareness and volunteerism to the public, including at schools, day cares, and businesses in the Township.						
411.354	VOLUNTEER FIREMEN FUNCTIONS	-	217	4,000	22	22	4,000
	Funds set aside for various Township functions and community events.						
	Community Events - \$3,500; & Contingency - \$500.						
411.370	REPAIR & MAINTENANCE - CELL TOWER	4,772	3,009	-	-	-	-
	Maintenance cost associated with the cell tower at the Township's Administrative Building. (Moved to public works in 2021).						
411.452	CONTRACTED IT SERVICES	9,811	15,892	11,000	10,711	13,609	14,700
	Proportionate IT maintenance cost associated with contracted IT consultant and Emergency Reporting software maintenance.						
	ET&T - \$541*12=\$6,492; Emergency Reporting (Annual Subscription Life Volunteer Package) - \$1,795 & State CAD Package - \$1,185; Misc. GIS - \$1,144; Active 911 alerts - \$1,000; ESO Annual Fee - \$3,000						
411.461	TRAINING/SEMINARS/DUES/CERTIFICATIONS - INSPECTORS	4,651	4,715	8,000	2,824	3,411	8,000
	Training and seminars and emergency management certification for the inspectors and community education.						

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411.462	TRAINING & SEMINARS - VOLUNTEERS	450	1,202	4,000	3,192	4,788	16,000
	Training and seminars and emergency management certification for the volunteers and community education.						
	FDIC conference.						
411.490	COMMUNITY EVENTS - SUPPLIES	12,078	1,538	4,000	485	2,500	4,000
	Costs for supplies for fire events.						
411.520	VOLUNTEER FIRE RELIEF AID	237,803	221,471	206,000	298,045	298,045	298,045
	Payment of funds received to the Township's three volunteer fire companies.						
411.600	FIRE HYDRANT - RENTAL (LCA)	184,898	199,283	204,920	103,013	207,013	214,800
	Upper Macungie Township pays Lehigh County Authority rental for all fire hydrants in the Township. Prior to 2022 was accounted for as Fund 03.						
	Rental fee based on 900 hydrants @ \$122.00/yr. and system charges of \$105,000 annually.						
411.710	BUILDING REPAIRS & MAINTENANCE - #8, #25, #56	32,750	16,987	30,000	25,673	32,000	30,000
	Building repairs and maintenance for Fire Stations #8, #25 and #56.						
	Stations #8 & #25 - \$12,000 ea.; Station #56 - \$6,000.						
411.711	HEAT - #8, #25, #56	14,798	24,331	25,000	17,175	25,709	27,000
	Cost of gas heat, fuel oil, propane and natural gas for Fire Stations #8, #25 and #56.						
411.712	TELEPHONE - #8, #25, #56	8,950	11,497	12,500	6,289	10,164	15,500
	Cell phone and land lines for Fire Stations #8, #25 and #56.						
	Wireless service - \$700x12=\$8,400; Service @ all stations - \$3,600; GPS Units - 11 units @ \$220/yr.= \$2,640. Misc. - \$860.						
411.713	WATER - #8, #25, #56	2,025	2,634	2,266	1,473	2,259	2,500
	Cost for water from Lehigh County Authority for Fire Stations #8, #25 and #56.						
411.714	TRASH HAULING - #8, #25, #56	2,923	2,850	3,000	2,850	2,850	3,000
	The cost of trash pick-up for the Fire Stations #8, #25 and #56.						

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411.715	SEWER - #8, #25, #56	1,015	1,015	1,015	1,015	1,015	1,015
	The cost for sewer for Fire Stations #8, #25 and #56.						
	TOTAL FIRE DEPT EXPENDITURES	1,070,187	1,088,545	1,143,378	891,319	1,188,399	1,324,910
	COMMUNITY DEVELOPMENT						
414.117	DEFERRED COMPENSATION	4,784	5,558	5,590	3,519	4,543	4,706
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
414.120	SALARIES/WAGES	268,810	353,285	367,529	241,210	312,476	404,001
	Salaries and wages for the Community Development Department						
414.121	WAGES - INTERN/PART-TIME	-	884	-	-	-	-
	Wages for interns or part-time employees.						
414.140	ZONING HEARING BOARD EXPENSES	11,143	1,875	12,000	-	-	12,000
	Zoning Hearing Board members each receive payment for meetings. 2022 rate is \$25.00 per meeting attended.						
414.192	FICA	18,958	27,607	31,648	17,154	22,237	29,196
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
414.194	PA UNEMPLOYMENT COMPENSATION TAX	1,281	2,284	3,453	2,250	2,250	2,156
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2023 rate) of \$10,000 wages annually.						
414.195	WORKERS' COMPENSATION INSURANCE	992	1,360	1,453	1,086	1,448	1,221
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
414.196	HEALTH, DENTAL & VISION INSURANCE	152,246	164,648	166,687	105,694	140,451	156,333
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$361.64 per month for family coverage and \$143.48 per month for single coverage.						

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414.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	45,257	77,918	66,326	-	66,326	61,448
414.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	3,476	4,271	4,469	3,185	4,309	4,765
414.210	PLANNING/ZONING SUPPLIES The cost of paper supplies, office materials, note pads, etc.	2,935	3,338	3,000	1,708	2,333	3,000
414.231	VEHICLE - GASOLINE Gasoline used by the planning & zoning department vehicles. Based on consumption of 350 gallons @ \$2.99/gallon.	301	1,022	1,000	860	1,150	1,000
414.313	REPAIRS & MAINTENANCE - VEHICLE Any repairs and maintenance to code & planning vehicles.	87	464	1,000	-	500	1,000
414.314	ZONING HEARING BOARD LEGAL SERVICES Steckel and Stopp Law Offices represent the Township in matters regarding the Zoning Hearing Board, also to revise the SALDO and zoning books.	50,603	70,312	25,000	39,531	52,735	40,000
414.315	TOWNSHIP PLAN UPDATES Costs to update various long-term plans such as the Comp Plan Zoning/SALDO Updates (Michael Baker International - \$109,517 (less \$25K paid in 2022); KCE Services for Zoning/SALDO Rewrite - \$10,000; Agriculture Protection Plan - \$5,000.	-	15,925	210,000	45,078	48,447	124,517
414.316	STENOGRAPHER A stenographer is required at all Township Public Hearings	11,331	14,894	10,000	9,534	12,712	12,000
414.341	ADVERTISING The legal advertisements for the public meetings for the zoning hearing board.	6,176	5,583	8,000	2,908	3,663	8,000
414.415	SEO PERMITS & INSPECTIONS Cost of SEO Officer to review SEO permits and cost of inspections.	12,998	32,854	15,000	10,363	14,880	15,000

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414.416	GRADING PERMIT REVIEW/INSPECTIONS Cost for review of grading permits and cost of inspections.	15,577	30,061	20,000	37,046	49,787	40,000
414.417	3RD PARTY - PLANNING, ZONING & CODE ENFORCEMENT Costs paid by Township for additional third party services.	189,943	113,212	110,000	119,600	173,261	150,000
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.	(3,267)	4,761	5,000	2,174	3,261	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.	862,651	877,043	730,000	558,279	744,372	900,000
414.452	CONTRACTED IT SERVICES Proportionate IT maintenance cost associated with contracted IT consultant and the listed services below. Contracted IT services - \$19,481; misc. \$519.	11,244	10,312	14,000	10,552	15,862	20,000
414.460	MEMBERSHIP DUES/TRAINING/CONFERENCES/SUBSCRIPTIONS The Township is in different organizations and subscribes to various governmental magazines. Also, for training and conferences attendees during the year. Professional organizational dues & certification renewals - \$4,200; continuing education training - \$6,500.	5,034	10,253	5,000	2,891	4,000	10,700
414.751	SOFTWARE EXPENSE New permit and economic development software.	-	-	-	-	-	75,000
	TOTAL PLANNING/ZONING EXPENDITURES	1,672,560	1,829,724	1,816,155	1,214,623	1,681,002	2,081,043
	PUBLIC WORKS						
430.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	12,498	11,440	10,115	9,300	12,172	10,791

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430.124	SALARIES/WAGES	739,387	734,937	855,194	639,755	843,832	918,615
	Salaries and wages for road maintenance in the Township. Also includes administrative clerical position.						
430.143	DISPATCH ANSWERING SERVICE	477	477	600	477	477	500
	The answering service is used when the Township is not open to answer important calls that need immediate attention.						
430.192	FICA	51,571	51,320	71,997	46,771	61,901	66,723
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
430.194	PA UNEMPLOYMENT COMPENSATION TAX	2,155	5,363	5,438	4,925	4,925	5,438
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2023 rate) of \$10,000 wages annually.						
430.195	WORKERS' COMPENSATION INSURANCE	32,508	32,336	36,483	25,875	35,500	35,472
	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.						
430.196	HEALTH, DENTAL & VISION INSURANCE	344,166	343,409	317,930	251,567	341,903	324,723
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$361.64 per month for family coverage and \$143.48 per month for single coverage.						
430.197	PENSION (NON-UNIFORM)	119,982	184,184	155,960	-	155,960	171,123
	The Township maintains a pension plan for each full-time, non-uniform employee.						
430.198	LIFE & DISABILITY INSURANCE	9,928	9,835	10,191	9,114	11,015	11,215
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
430.210	OFFICE SUPPLIES/EQUIPMENT MAINTENANCE	2,503	3,002	1,700	1,450	1,800	1,800
	The office supplies needed in the Public Works Department and for equipment maintenance, including copier lease @ \$54/mo.						

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430.220	OPERATING SUPPLIES	9,736	5,527	10,000	2,782	4,353	10,000
	This category consists of a wide range of various materials and minor equipment, such as hardware store supplies, grass seed and equipment less than \$500 each.						
430.226	CUSTODIAL SUPPLIES	2,160	1,819	1,800	1,133	1,700	2,000
	Cleaning supplies for use in the Public Works Department.						
430.231	VEHICLE - GASOLINE	10,459	20,438	20,000	30,973	36,148	31,000
	Gasoline used for the Public Works vehicles.						
	Based on consumption of 10,400 gallons @ \$2.99/gallon.						
430.232	VEHICLE - DIESEL	21,375	44,551	35,000	33,716	45,000	40,000
	Diesel fuel used for the Public Works vehicles.						
	Based on consumption of 10,700 gallons @ \$3.27/gallon.						
430.250	VEHICLE REPAIR AND MAINTENANCE - CONTRACTED	37,287	44,651	40,000	12,487	17,000	40,000
	Parts and contracted repairs for road vehicles.						
430.321	TELEPHONE	8,893	6,480	8,752	4,753	7,744	9,740
	Wireless and land line phones for the Public Works Department.						
	Wireless service - \$300x12=\$3,600; P/R - \$180x26=\$4,680; Internet @ Schantz Rd for Traffic Signal - \$80*12=\$960; Contingencies - \$500.						
430.322	GPS - SYSTEM CHARGES	7,296	8,145	10,000	4,569	7,533	10,000
	Charges for vehicle GPS tracking system						
430.327	RADIO MAINTENANCE & EQUIPMENT	-	59	500	-	-	500
	To repair the radios that are equipped in each Township Public Works vehicle.						
430.361	ELECTRICITY	8,203	7,934	9,500	5,173	8,010	9,000
	Cost for electricity for the Public Works building.						
430.362	HEAT - GAS	6,710	7,398	10,000	6,628	9,840	10,000
	Costs for natural gas for the Public Works Department.						

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430.363	ELECTRICITY - CELL TOWER BUILDING	-	1,555	1,750	1,439	1,958	2,000
	Annual cell tower electric costs. (From 411.259 in 2021)						
430.370	REPAIR & MAINTENANCE - CELL TOWER BUILDING	-	42	3,500	3,461	4,210	3,750
	Maintenance cost associated with the cell tower building at the municipal complex. (From 411.370 for 2021).						
430.373	BUILDING MAINTENANCE & REPAIR	19,575	27,483	30,000	11,479	15,228	30,000
	The cost for maintenance and repairs for the public works building.						
430.374	VEHICLE REPAIR PARTS	55,040	50,097	50,000	42,755	53,425	55,000
	Cost to purchase repair and service parts for vehicles including grease and oils, etc.						
430.440	UNIFORMS & SHOES	14,814	13,881	20,000	8,669	9,845	16,000
	Uniforms, rain gear, safety shoes and gear for public works employees.						
430.441	WORKPLACE TESTING - DRUG/ALCOHOL/CDL	1,100	2,722	2,750	2,224	3,200	2,750
	Drug and Alcohol CDL Tests are randomly administered.						
430.452	CONTRACTED IT SERVICES	4,423	10,705	8,480	6,298	8,713	8,658
	Proportionate IT maintenance cost associated with contracted IT consultant.						
430.460	TRAINING & WORKPLACE SAFETY	469	7,188	3,500	2,331	3,132	3,500
	For the Public Works employees to attend Seminars and Public Works related training.						
430.740	EQUIPMENT RENTAL	2,566	13,321	10,000	3,187	3,187	15,000
	Costs associated with rental of equipment for the Public Works Department.						
	TOTAL PUBLIC WORKS EXPENDITURES	1,525,281	1,650,299	1,741,140	1,173,290	1,709,711	1,845,298
	SNOW & ICE REMOVAL						
432.140	SALARIES/WAGES	12,699	37,529	45,000	28,960	45,000	45,000
	The salaries and wages for snow and ice removal in the Township.						

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432.192	FICA	912	2,870	3,443	2,215	3,443	3,443
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
432.194	PA UNEMPLOYMENT COMPENSATION TAX	66	158	425	735	735	425
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2022 rate) of \$10,000 wages annually.						
432.195	WORKERS' COMPENSATION INSURANCE	1,704	1,648	2,000	985	1,313	1,908
	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	85,988	93,579	135,000	118,022	135,000	150,000
	For the salt and anti-skid that will be used in the Township.						
432.250	MAINTENANCE AND REPAIRS	16,674	16,377	20,000	15,348	20,356	20,000
	Parts and contracted repairs for the maintenance of snow equipment, plows, salt/cinder spreaders, etc.						
432.740	SNOW EQUIPMENT RENTAL & PLOWING (CONTRACTED)	-	3,795	5,000	660	5,000	5,000
	Cost for renting machinery to be used for snow plowing.						
	TOTAL SNOW & ICE REMOVAL EXPENDITURES	118,043	155,956	210,868	166,925	210,847	225,776
	TRAFFIC & STREET LIGHTS						
433.220	OPERATING SUPPLIES	10,391	5,813	17,000	7,951	12,000	17,000
	Supplies involving maintenance and replacement of signs.						
433.361	ELECTRICITY - TRAFFIC LIGHTS	13,001	13,026	15,000	9,042	12,156	14,000
	The cost of electricity for traffic lights in the Township.						
433.362	ELECTRICITY - STREET LIGHTS	183,414	177,311	178,700	117,500	178,700	180,100
	Electricity costs (PPL) for street lights in the Township. (These costs prior to 2023 were accounted for in Fund 02 Street Lighting).						

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433.377	TRAFFIC LIGHTS - MAINTENANCE & REPAIR	94,634	31,217	45,000	54,251	58,502	58,500
	Cost of maintaining all traffic signals in the Township.						
	Includes \$13,500 for Rt 100 & Schantz Rd signal cable repair.						
	TOTAL TRAFFIC & STREET LIGHT EXPENDITURES	301,440	227,367	255,700	188,744	261,358	269,600
	STREET & ROAD MAINTENANCE						
438.220	OPERATING SUPPLIES	5,886	5,160	3,000	3,267	4,703	6,000
	Supplies required for street and road maintenance.						
438.245	ROAD MATERIALS	130,881	130,012	150,000	86,328	150,000	150,000
	The cost of black top, cold patch, stone and crack sealing.						
438.247	STORM SEWER MATERIALS	246	1,510	5,000	10,239	13,650	10,000
	Pipes, storm drains, inlets and storm sewer related materials.						
438.249	STREET PAINTING SUPPLIES & MATERIAL	9,813	-	5,000	-	5,000	10,000
	The cost of materials for painting the lines in the Township.						
438.250	WEED SPRAYING - CONTRACTED	12,035	13,688	15,000	15,714	15,714	15,000
	The cost for roadside, sign and swale spraying by third parties.						
438.260	MINOR OPERATING EQUIPMENT & SUPPLIES	8,396	-	8,800	-	5,000	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	41,506	41,975	47,000	-	42,000	47,000
	Cost for line painting by third party contractors.						
438.373	SMALL TOOLS - GARAGE	5,878	5,873	6,000	135	5,000	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	15,341	6,959	20,000	-	5,000	20,000
	Contracted services for replacement of damaged guiderails throughout the Township.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
439.606	STREET RESURFACING & OVERLAY	72,110	198,292	225,000	236,839	250,000	250,000
	Resurfacing and overlay of a portion of the 136 miles of Township-owned roads. (Non-State Highway Aid Projects)						
	TOTAL STREET & ROAD MAINTENANCE EXPENDITURES	302,092	403,469	486,300	352,520	496,067	524,300
	RECREATION						
451.117	DEFERRED COMPENSATION	870	1,040	1,040	720	840	1,040
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
451.120	SALARIES/WAGES	49,019	51,563	53,127	39,344	48,610	140,243
	Salaries and wages for the Township's Recreation Manager and Recreation Events Coordinator.						
451.121	WAGES - INTERNS	-	-	-	3,324	3,324	11,520
	Wages for interns at (2) summer camps. Twelve weeks at 30 hours per week for two interns @ \$16.00/hour.						
451.122	WAGES - PART TIME	-	-	-	-	-	47,790
	Wages for part-time camp counselors at (2) summer camps. Nine weeks at 30 hours per week for two site supervisors at \$11.50/hour and fourteen counselors at \$11.00/hour.						
451.192	FICA	3,285	3,595	4,720	3,957	4,725	10,064
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
451.194	PA UNEMPLOYMENT COMPENSATION TAX	180	375	375	1,038	1,038	750
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2023 rate) of \$10,000 wages annually.						
451.195	WORKERS' COMPENSATION INSURANCE	1,989	2,156	2,300	1,725	2,300	5,951
	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.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
451.196	HEALTH, DENTAL & VISION INSURANCE	33,500	32,828	30,889	23,582	34,798	60,747
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$361.64 per month for family coverage and \$143.48 per month for single coverage.						
451.197	PENSION (NON-UNIFORM)	7,983	10,852	8,943	-	8,943	16,076
	The Township maintains a pension plan for each full-time, non-uniform employee.						
451.198	LIFE & DISABILITY INSURANCE	625	635	642	531	638	1,633
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
451.220	OPERATING SUPPLIES	2,135	(1,266)	1,400	417	500	1,400
	Cost of supplies used by recreation for various park, recreation and camp functions.						
451.221	RECREATION PROGRAM EXPENSES	-	-	5,000	1,453	1,500	12,000
	Expected costs for children summer programs for two sites and the purchase of three 20' x 40' tents (\$2,000).						
451.317	SPORTS CLINICS	1,916	22,693	10,000	36,992	40,000	10,000
	The expense that occurs when holding sports clinics and different programs in the Township. (80/20 split with tennis program instructor). Costs offset by revenue line item 01.367.200.						
451.321	TELEPHONE	-	508	540	338	507	1,080
	Cost of cellular phone for recreation manager and coordinator.						
451.452	CONTRACTED IT SERVICES	-	4,613	4,600	2,175	2,658	4,329
	Proportionate IT maintenance cost associated with contracted IT consultant.						
451.460	TRAINING/SEMINARS	28	1,166	2,000	430	430	2,000
	Cost to attend recreational training programs. PRPS - \$1,395; Virtual Training (NRPA) - \$295; LV Chamber - \$310						
451.702	COMPUTER SOFTWARE & HARDWARE	4,995	4,200	5,500	-	5,500	5,500
	Recreation software and kiosk costs. Adobe annual subscription.						
	TOTAL RECREATION EXPENDITURES	106,525	134,958	131,076	116,027	156,310	332,122

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	PARKS						
454.117	DEFERRED COMPENSATION	3,397	4,297	4,756	2,426	3,168	3,131
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
454.121	SALARIES/WAGES	352,891	382,451	360,604	268,923	350,666	326,704
	Salaries and wages for the full-time and part-time employees in the Parks Department.						
454.131	DETENTION PONDS - MAINTENANCE	18,864	23,984	20,000	17,761	21,990	25,000
	Costs for outside contractors to maintain and mow detention ponds in the Township.						
454.143	DISPATCH ANSWERING SERVICE	1,226	1,226	1,500	1,226	1,226	1,500
	The answering service is used when the Township is not open to answer important calls that need immediate attention.						
454.192	FICA	25,383	27,832	30,561	19,584	26,570	23,830
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
454.194	PA UNEMPLOYMENT COMPENSATION TAX	1,559	3,759	3,563	3,441	3,500	3,188
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2023 rate) of \$10,000 wages annually.						
454.195	WORKERS' COMPENSATION INSURANCE	15,632	14,868	15,609	11,706	15,608	13,864
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						
454.196	HEALTH, DENTAL & VISION INSURANCE	110,811	123,804	139,000	83,553	113,787	106,307
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$361.64 per month for family coverage and \$143.48 per month for single coverage.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
454.197	PENSION (NON-UNIFORM)	50,168	68,978	55,151	-	55,151	47,968
	The Township maintains a pension plan for each full-time, non-uniform employee.						
454.198	LIFE & DISABILITY INSURANCE	3,050	3,118	3,622	2,167	3,101	3,070
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
454.220	SUPPLIES & GENERAL EQUIPMENT	4,153	3,212	4,000	3,410	4,263	4,000
	Equipment and supplies required by the parks department.						
454.222	ATHLETIC FIELD SURFACE MAINTENANCE	25,157	25,194	30,000	5,174	26,000	30,000
	Cost for the maintenance of the fields located at the parks in the Township including third-party services.						
454.250	VEHICLE REPAIR & MAINTENANCE	10,736	10,614	12,000	13,121	15,000	12,000
	The cost of maintenance and repair of park vehicles.						
454.361	ELECTRICITY	12,276	13,574	16,000	9,574	15,171	16,000
	The cost of electricity for the park buildings, facilities, bathrooms, road lighting, field lights and concession stands.						
454.375	GENERAL MAINTENANCE - BUILDINGS & OTHER PARKS	15,441	14,445	15,000	17,417	20,000	20,000
	The cost for maintenance and repairs for the Parks building.						
454.455	WEED SPRAYING - TOWNSHIP	6,750	4,000	7,000	5,109	5,200	7,000
	The cost of chemicals for weed spraying by Township employees.						
454.460	TRAINING	356	675	1,500	906	1,000	1,500
	For the parks employees to attend seminars and park related training.						
454.600	MAINTENANCE - RETENTION PONDS	7,209	7,349	8,000	2,760	7,500	8,000
	The cost of maintenance, materials and contracted services for the parks and retention ponds.						
454.610	MAINTENANCE & REPAIR - GRANGE ROAD PARK	10,103	17,385	35,000	10,259	30,259	35,000
	Repairs and maintenance for the park.						
	General maintenance - \$15,000; Seal coating parking lots - \$20,000						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
454.620	MAINTENANCE & REPAIR - UPPER MACUNGIE PARK	2,943	1,394	4,000	5,673	6,000	4,000
	Repairs and maintenance for the park.						
	Regular maintenance - \$4,000.						
454.630	MAINTENANCE & REPAIR - RICKY PARK	4,656	3,153	5,000	1,559	1,600	5,000
	Repairs and maintenance for the park.						
	Regular maintenance - \$5,000.						
454.640	MAINTENANCE & REPAIR - LONE LANE PARK	6,159	6,594	5,000	1,933	2,500	5,000
	Repairs and maintenance for the park.						
	Regular maintenance - \$5,000.						
454.641	MAINTENANCE & REPAIR - SPLASH PARK	8,027	5,338	10,000	9,628	10,000	10,000
	Repairs and maintenance for the park including opening and closing costs.						
454.650	MAINTENANCE & REPAIR - BREINIGSVILLE PARK	21,291	15,329	5,000	826	1,000	5,000
	Repairs and maintenance for the park.						
	Regular maintenance - \$5,000.						
454.722	PARK AMENITIES	(52,700)	66,995	100,000	40,732	45,000	100,000
	Account used for unexpected expenses or emergencies.						
	LED lights for basketball courts @ Grange Road Park (\$50,000).						
454.723	MAINTENANCE & REPAIR - INDEPENDENT PARK	2,850	-	-	-	-	-
	Repairs and maintenance for the park. (Park sold in 2019)						
	TOTAL PARKS EXPENDITURES	668,388	849,568	891,866	538,868	785,260	817,061
	CIVIC						
456.500	TOWNSHIP DONATIONS - MISC.	-	-	1,500	-	-	1,500
	Account for unknown requests that may occur during any year.						
457.501	COMMUNITY CELEBRATIONS	14,063	-	-	-	-	-
	Funds set aside for holiday celebrations.						
457.502	SENIOR CITIZENS	-	5,000	7,000	7,000	7,000	7,000
	Lehigh County senior citizens - \$5,000; Fogelsville Fire Company senior citizens - \$2,000.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
457.503	CETRONIA AMBULANCE CORP Donation for the Corp to reinvest into updating their equipment.	7,500	7,500	7,500	7,500	7,500	35,000
457.504	DEER PICK-UP & ANIMAL RESCUE 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.	6,480	7,040	7,500	6,270	8,400	7,500
457.505	MEALS ON WHEELS The Township donates to Meals on Wheels.	5,500	5,500	5,500	5,500	5,500	5,500
	TOTAL CIVIC EXPENDITURES	33,543	25,040	29,000	26,270	28,400	56,500
	INTERGOVERNMENTAL EXPENSE - (TOWNSHIP)						
492.002	TRANSFER TO STREET LIGHT FUND 02 Transferred from General Fund 01 to Street Light Fund 02 to cover deficit in fund. Fund 02 eliminated effective 01/01/2023.	-	-	71,950	-	-	-
492.004	TRANSFER TO FIRE FUND 04 Transferred from General Fund 01 to Fire Alarm Fund 04 to cover deficit in fund.	-	-	89,800	-	45,500	85,000
492.031	TRANSFER TO CAPITAL FUND 31 Transfer annual defined amount from Fund 01 to the Capital Equipment Fund 31.	900,000	1,041,006	2,266,045	-	2,266,045	2,246,068
492.140	COVID-19 & ARPA RELATED EXPENSES These costs are off-set by revenue received. See revenue account # 01.351.140.	106,629	372,830	1,023,968	450,289	500,000	-
	TOTAL INTERGOVERNMENTAL EXPENDITURES - TOWNSHIP	1,006,629	1,413,836	3,451,763	450,289	2,811,545	2,331,068
	TOTAL EXPENDITURES	12,988,719	14,242,596	17,123,857	9,849,169	16,100,381	17,709,426
	NET REVENUE OVER/(UNDER) EXPENDITURES	3,625,583	6,257,154	-	8,568,253	5,447,103	221,391

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	Beginning Balance 01/22/2022	30,928,644					
	2022 Year End Estimate	5,447,103					
	Budgeted 2023 Revenue	17,930,817					
	Budgeted 2023 Expenditures	(17,709,426)					
	Available Balance 12/31/2023	36,597,138					
	Reserves:						
	Appropriated	18,898,533					
	Non-Appropriated	17,698,604					
		36,597,138					
	Appropriated:						
	Operating Reserve (25% of budgeted expenses)	4,427,357					
	Pension Stabilization	250,000					
	Operating Reserve Fund	1,010,478					
	Medical Insurance Reserve	2,540,477					
	Fire Tanker Reserve	1,223,453					
	Capital Reserve	2,500,000					
	ARPA Funds	1,794,599					
	Capital Funding (Future):						
	Administration	100,000					
	Fire	2,551,889					
	Police	1,523,490					
	Public Works	976,791					
	Total Appropriated	18,898,533					

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
FIREFIGHTERS FUND 04**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	<u>REVENUES</u>						
362.205	EMERGENCY SERVICES - LOWHILL TWP. Semi-annual fees from this Township. Based on \$1,000 per call.	4,000	10,000	10,000	39,500	39,500	20,000
362.210	FIRE REPORTS Reports normally requested by Insurance Companies.	675	375	200	-	-	-
362.411	FALSE FIRE ALARMS The Township charges businesses for false alarms.	4,500	26,000	25,000	37,500	40,000	30,000
362.450	REIMBURSEMENTS - PA FIRE RECOVERY SERVICE Third-party collections of expenses incurred at fire or accidents.	39,379	15,192	25,000	23,867	30,000	25,000
392.001	TRANSFER FROM GENERAL FUND Monies transferred from the General Fund to cover any deficit in this Fund.	-	-	89,800	-	45,500	85,000
	TOTAL REVENUE	48,554	51,567	150,000	100,867	155,000	160,000
	<u>EXPENDITURES</u>						
411.190	FIREFIGHTER REIMBURSEMENTS Payments made to the three volunteer fire companies in the Township based on volunteer participation in fire calls and training.	135,520	151,690	150,000	-	155,000	160,000
	TOTAL EXPENDITURES	135,520	151,690	150,000	-	155,000	160,000
	NET REVENUE OVER/(UNDER) EXPENDITURES	(86,966)	(100,123)	-	100,867	-	-
	Beginning Balance 01/22/2022	2,277					
	2022 Year End Estimate	-					
	Budgeted 2023 Revenue	160,000					
	Budgeted 2023 Expenditures	(160,000)					
	Available Balance 12/31/2023	2,277					

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	REVENUES						
	SALES & GRANTS						
364.300	RESIDENTIAL FEES	2,100,288	2,106,069	2,221,607	2,014,499	2,200,049	2,350,829
	Fees for weekly trash & recycling pick-up.						
	Approximately 7,596 accounts plus estimate 100 new homes added in 2023 equaling 7,696. Proposed rates for 2023 no discounts \$320/yr.; \$300/yr. senior. Quarterly billing effective 01/01/2023.						
364.301	INTEREST ON ACCOUNT	24,072	22,748	15,000	7,642	14,738	-
	Charges for past due accounts (over 30 days) at 10.0%. (Interest eliminated 12/31/2022).						
364.302	PENALTIES	17,806	13,302	12,000	8,938	12,264	24,000
	One time penalty of 10.0% assessed on all invoices not paid within the stated time period on the invoice. (Increased from 5.0% to 10.0% effective 01/01/2023).						
364.303	LIENS PAID	-	-	100	-	-	100
	Fee collected to cover the filing of a lien on a property that has unpaid invoices.						
364.304	LEGAL PAID	3,640	3,587	5,000	3,040	4,068	5,000
	Occasional fees charged to a customer and reimbursed to the Township.						
364.305	TRASH CARTS FEES	10,837	14,765	10,000	9,555	12,115	15,000
	Fees charged for additional trash carts.						
	95 gal - \$95; 65 gal - \$75; 35 gal discontinued effective 01/01/2023.						
364.306	DELINQUENT ACCOUNT COLLECTION	-	-	-	32,117	35,000	60,000
	Amounts collected by Portnoff Associates.						
	Estimate of \$30K each from claims 2020 prior and 2021 claims.						
364.350	BULK STICKERS	1,150	(60)	1,500	1,575	2,000	1,500
	Fees charged for large items to be picked-up (\$25.00 per sticker)						
364.351	904 RECYCLING GRANT(PERFORMANCE)	195,991	263,900	150,000	263,900	263,900	185,000
	Commonwealth of PA Grant based on the quantity of recycled material.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
364.352	RECYCLING EVENT CHARGES	550	1,200	1,200	12,554	12,554	1,200
	Fees charged at recycling events for collection of televisions, computer monitors, etc. Also includes event advertising revenue.						
364.353	902 RECYCLING GRANT(CAPITAL)	-	229,641	-	-	-	350,000
	Commonwealth of PA Grant for capital equipment.						
	Estimate grant for Grinder. (\$350,000)						
	TOTAL SALES & GRANTS	2,354,334	2,655,152	2,416,407	2,353,820	2,556,688	2,992,629
	OTHER REVENUE						
364.004	INTEREST - INVESTMENTS	5,949	1,209	1,000	902	32,000	150,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
364.010	INTEREST - BANK	118	68	100	38	74	200
	Amount credited to bank operating account.						
364.099	MISCELLANEOUS	-	-	100	-	-	100
	Occasional fees and revenue that would not fit into any other category.						
380.150	COLLECTION FEES	-	-	9,000	1,850	2,000	5,000
	Fees associated with the collection of past due accounts.						
	Reimbursement of advanced fees to Portnoff Associates.						
391.000	PROCEEDS FROM SALE OF ASSETS	-	-	50,000	-	-	25,000
	Funds from internet or sealed bid sales of old or trade-in equipment.						
	Estimated sale proceeds for the old grinder \$25,000 and chipper.						
392.005	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	114,284	-	-	159,153
	Unrestricted amount from prior years used to balance budget.						
	TOTAL OTHER REVENUE	6,067	1,277	174,484	2,791	34,074	339,453
	TOTAL REVENUE	2,360,401	2,656,429	2,590,891	2,356,611	2,590,762	3,332,082

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	REFUSE & RECYCLING EXPENDITURES						
427.012	PRINTING	4,645	2,239	4,500	1,931	3,000	3,850
	Cost of printing envelopes, letterhead, surveys and billing invoices.						
	Invoice/billing service @ \$0.25 per invoice (7,700 x 4) billed quarterly. (Shared costs with Sewer @ 50%)						
427.013	POSTAGE	11,719	1,621	3,000	1,886	3,000	9,240
	Mailing costs for billing invoices, letters, etc.						
	Invoice/billing mailing costs @ \$0.60 per invoice (7,700 x 4). (Shared costs with Sewer @ 50%)						
427.014	LEGAL FEES	28,508	2,311	5,000	620	1,000	4,000
	Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.						
427.015	RECYCLING BINS AND TRASH CARTS	19,448	21,862	30,000	18,425	18,425	40,000
	These are the costs to purchase additional carts for new homes added to the Township.						
427.117	DEFERRED COMPENSATION	-	-	200	909	2,002	2,200
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
427.120	RECYCLING WAGES	71,639	73,907	52,536	58,511	69,030	56,392
	Salaries and wages for the refuse and recycling coordinator and 10% charge from Finance Director and Ass't Finance Director to manage the department.						
427.192	FICA	7,701	8,488	8,460	5,937	8,289	7,266
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
427.194	PA UNEMPLOYMENT COMPENSATION TAX	1,064	1,427	1,538	1,485	1,773	1,575
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2023 rate) of \$10,000 wages annually.						
427.195	WORKERS' COMPENSATION INSURANCE	1,996	2,116	4,309	3,249	4,332	4,247
	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.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
427.196	HEALTH, DENTAL & VISION INSURANCE	-	36,528	3,089	26,102	34,710	36,448
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$361.64 per month for family coverage and \$143.48 per month for single coverage.						
427.197	PENSION (NON-UNIFORM)	4,672	9,698	9,481	-	9,481	9,041
	The Township maintains a pension plan for each full-time, non-uniform employee.						
427.198	LIFE & DISABILITY INSURANCE	47	-	687	800	1,067	741
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
427.217	IT PURCHASES	-	-	3,250	2,787	2,787	3,400
	Acquisition of computer hardware or software for the Refuse & Recycling Fund including software maintenance.						
	Computer hardware contingency \$1,500; Edmunds utility billing maintenance \$2,900 including online payment (WIPP).						
427.311	AUDITING SERVICES	3,450	3,000	2,500	2,663	2,663	4,000
	Proportionate share of the annual audit as performed by an independent auditing firm.						
	Includes \$1,500 for professional services to prepare internal control study.						
427.312	OVERHEAD	21,787	21,787	21,787	-	21,787	21,787
	Cost of oversight and management of the Refuse and Recycling Department.						
427.341	ADVERTISING	340	-	500	286	286	2,500
	Advertising cost of bidding of services.						
427.350	INSURANCE	3,476	3,601	3,813	-	3,813	3,766
	Costs of various insurance coverages passed on by the Township's policy.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
427.368	RECYCLING PROGRAMS - ELECTRONICS, SHREDDING & HOUSEHOLD HAZARDOUS WASTE	41,134	25,437	83,500	43,445	43,445	34,000
	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 (\$4,000) & electronics (\$30,000).						
427.383	OFFICE RENTAL	6,153	6,153	6,153	-	6,153	6,153
	Township facility rental of \$6,153 annually.						
427.384	GARAGE RENTAL	125,675	125,675	125,675	-	125,675	125,675
	Public Works facility rental of \$125,675 annually.						
427.390	CREDIT CARD FEES & CHARGES	-	-	11,250	14,069	17,088	18,000
	Costs associated with processing credit card and e-check payments for refuse and recycling residential services.						
427.452	CONTRACTED IT SERVICES	1,693	2,779	2,290	2,061	3,040	2,165
	Proportionate IT maintenance cost associated with contracted IT consultant.						
427.460	TRAINING	110	-	500	-	-	500
	For employees to attend seminars and related training.						
427.700	COLLECTION FEES	-	-	9,000	4,521	5,000	4,500
	Fees charged for collection of past due accounts.						
427.702	CONTRACTED WASTE & RECYCLING SERVICES	1,659,415	1,742,605	1,972,823	1,445,116	1,957,232	2,202,736
	Paid to the Contractor based on the bid price to cover the Township's collection of trash and recycling.						
	\$291.00/unit @ estimate 7,746 units @ 1.0% discount for early pmt.						
427.741	CAPITAL EQUIPMENT/BUILDINGS	-	2,748	110,000	90,065	90,065	625,000
	Purchases made to acquire and replace fixed assets used for refuse and recycling functions.						
	Purchase of new chipper - \$75,000 & Grinder (total cost \$550,000 with estimate 902 Grant funding of \$350,000.						
	TOTAL REFUSE & RECYCLING EXPENDITURES	2,014,672	2,093,982	2,475,840	1,724,869	2,435,143	3,229,182

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	LEAF & YARD WASTE COLLECTION						
428.103	REPAIR & MAINTENANCE	24,989	39,905	30,000	22,848	25,647	30,000
	The cost for repairs and maintenance that is done on the leaf collection and yard waste equipment.						
428.104	MATERIALS & SUPPLIES	4,406	6,714	3,500	2,849	4,000	4,500
	Materials and supplies including rakes, shovels and leaf blowers needed for leaf and yard waste collection in the Township.						
428.120	WAGES - LEAF COLLECTION	8,138	24,184	12,000	711	12,000	12,000
	Salaries and wages for leaf collection in the Township.						
428.121	WAGES - YARD WASTE	22,228	16,322	28,800	17,050	22,000	28,800
	Salaries and wages for yard waste collection monitoring at site.						
428.122	WAGES - GRINDING & TRANSPORTING	-	2,358	28,000	5,638	8,000	15,000
	Salaries and wages for yard waste processing and trucking to quarry.						
428.231	VEHICLE - GASOLINE	-	1,022	750	204	300	300
	Gasoline used for the leaf and yard waste collection in the Township. Based on consumption of 100 gallons @ \$2.99/gallon.						
428.232	VEHICLE - DIESEL	8,154	14,358	12,000	13,514	14,677	12,300
	Diesel fuel used for the leaf and yard waste collection in the Township. Based on consumption of 3,750 gallons @ \$3.27/gallon.						
	TOTAL LEAF & YARD WASTE COLLECTION EXPENDITURES	67,915	104,864	115,050	62,813	86,624	102,900
	TOTAL REFUSE, RECYCLING, LEAF & YARD WASTE EXPENDITURES	2,082,587	2,198,846	2,590,890	1,787,682	2,521,767	3,332,082
	NET REVENUE OVER/(UNDER) EXPENDITURES	277,814	457,583	(0)	568,929	68,995	0

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	Operating Account:						
	Beginning Balance 01/22/2022	825,393					
	2022 Year End Estimate	(104,840)					
	Budgeted 2023 Revenue	2,797,082					
	Budgeted 2023 Expenditures	(2,707,082)					
	Available Balance 12/31/2023	810,553					
	902/904 Grant Account:						
	Beginning Balance 01/22/2022	1,647,198					
	2022 Year End Estimate	173,835					
	Budgeted 2023 Revenue	535,000					
	Budgeted 2023 Expenditures	(625,000)					
	Available Balance 12/31/2023	1,731,033					

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	REVENUES						
341.004	INVESTMENT EARNINGS - Revenue Account	74,159	14,207	7,500	53,713	65,237	450,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
341.005	INVESTMENT EARNINGS - Capital Reserve Account (from old 18.341.004)	202,286	153,738	130,000	87,601	128,687	135,000
	The interest estimated to be earned this year from the Sewer Capital Reserve Account.						
341.010	INTEREST ON BANK ACCOUNT	459	254	100	183	231	250
	Amount credited to bank operating account.						
341.020	INTEREST ON PAST DUE ACCOUNTS	17,829	21,494	12,000	11,256	18,700	-
	Charges for past due accounts (over 30 days) at 10.0%. (Interest eliminated 12/31/2022).						
343.000	GAIN/LOSS ON INVESTMENTS - Capital Reserve Account (from old 18.343.000).	266,886	(210,730)	50,000	(445,453)	(400,000)	50,000
	The gain or loss from the Sewer Capital Reserve Account.						
	TOTAL INVESTMENT & INTEREST REVENUE	561,619	(21,037)	199,600	(292,699)	(187,145)	635,250
	SEWER RENTALS & FEES						
341.030	LATE PENALTIES	23,962	17,460	15,000	10,954	15,429	30,000
	One time penalty of 10.0% assessed on all invoices not paid within the stated time period on the invoice. (Increased from 5.0% to 10.0% effective 01/01/2023).						
341.011	TAPPING FEES	217,237	188,061	100,000	375,576	375,000	155,000
	A fee of \$5.81/gallon/day is charged to all customers connecting to the Township's sewer conveyance system that are not part of an approved subdivision to cover future improvements to that portion of the system.						
	Based on an estimate of 223 gallons per day @ 75 units @ \$5.81/gallon/day. Includes an estimate \$58,000 for commercial and/or industrial.						
364.009	PUMP STATION FEES - (Replaced by tapping fees)	3,900	-	5,000	-	-	-

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
364.012	INDUSTRIAL & COMMERCIAL USAGE FEES	4,920,812	6,216,612	5,400,000	4,819,748	6,434,498	6,500,000
	Charges based on discharged flows from both industrial and commercial users. These fees may include excess strength charges for BOD, TSS & TKN, which exceed ordinance limits.						
364.014	RESIDENTIAL USAGE FEES	2,594,818	2,457,692	2,450,000	2,309,586	2,479,191	2,462,708
	Charges are based on water usage measured in the first quarter of the year and assumed to be equal for the remaining three quarters.						
	Annual charge per unit with no discount. Quarterly billing effective 01/01/2023.						
364.015	UNUSED SEWER ALLOCATION CHARGES	129,060	149,194	150,000	150,282	160,000	150,000
	Charges assessed to industrial and commercial customers for sewage flow that is more than 300 gallons below the allocation that was purchased for that building. This fee is currently \$0.95 per 1000 gallons.						
364.017	INSPECTION FEES - LATERALS	3,300	-	-	-	-	-
	These fees are now included in the tapping fee line item #08.364.011.						
364.018	SAMPLING CHARGES	51,867	47,944	50,000	70,613	75,000	75,000
	LCA fee for testing and analyzing extra strength and affluent content.						
364.019	ADMINISTRATIVE CHARGES	12,060	12,320	10,000	8,185	10,000	10,000
	Charges added to accounts to offset office administrative functions usually related to fact finding.						
364.020	TESTING FEE REIMBURSEMENT	21,799	46,662	50,000	37,863	51,523	75,000
	Extra-strength testing fees for Coca Cola, Sunopta and Ocean Spray are paid directly by the Township to LCA. The Township then bills these entities to recover the cost.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
398.001	LOWHILL/WEISENBERG TOWNSHIP REIMBURSEMENTS	5,742	-	8,000	-	7,600	7,600
	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. <i>Lowhill - \$1,600; Weisenberg - \$6,000.</i>						
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	3,538	-	3,000	-	3,000	3,000
	Lower Macungie Township pays the Sewer Fund for the flow of sewage into the Sewer Fund Phase III System as charged to the Township by LCA.						
	TOTAL SEWER RENTAL & FEES	7,988,095	9,135,946	8,241,000	7,782,807	9,611,241	9,468,308
	OTHER REVENUE						
364.306	DELINQUENT ACCOUNT COLLECTION	-	-	-	27,768	32,000	95,000
	Amounts collected by Portnoff Associates. <i>Estimate of \$40K from 2020 & prior claims and \$55K for 2021 claims.</i>						
380.020	LIENS	-	-	500	-	-	-
	Reimbursement for filing a lien on property that has delinquent invoices.						
380.030	LEGAL FEES	-	3,347	1,000	2,880	3,500	2,500
	Fees charged to customers and reimbursed to the Sewer Fund						
380.099	MISCELLANEOUS	-	-	1,000	-	-	1,000
	Occasional fees and revenue that would not fit into any other category.						
380.150	COLLECTION FEES	-	375	9,000	185	500	4,500
	Fees associated with the collection of past due accounts. <i>Reimbursement of advanced fees to Portnoff Associates.</i>						
391.000	PROCEEDS FROM SALE OF ASSETS	-	-	72,500	1,805	1,805	25,000
	Funds from internet or sealed bid sales of old or trade-in equipment.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
392.008	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	705,139	-	-	-
	Unrestricted amount from prior years used to balance budget.						
	TOTAL OTHER REVENUE	-	3,722	789,139	32,638	37,805	128,000
	TOTAL REVENUE	8,549,714	9,118,631	9,229,739	7,522,746	9,461,901	10,231,558
	EXPENDITURES						
	PERSONNEL						
429.140	SEWER WAGES	478,087	493,432	520,236	353,668	460,630	552,255
	Salaries & wages for sewer crew, two office workers - one at 60%, 25.0% of Township Manager's salary and 15.0% of Finance Director's salary for management of the department.						
429.156	HEALTH, DENTAL & VISION INSURANCE	189,261	183,691	221,529	113,736	149,514	192,060
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision. Employee contributions toward insurance is \$361.64 per month for family coverage and \$143.48 per month for single coverage.						
429.158	LIFE & DISABILITY INSURANCE	5,299	5,262	6,307	3,605	4,132	6,240
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
429.159	PENSION (NON-UNIFORM)	(12,277)	113,697	93,884	-	93,884	95,248
	The Township maintains a pension plan for each full-time, non-uniform employee.						
429.161	FICA	33,967	35,531	46,123	25,598	33,561	40,092
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
429.162	PA UNEMPLOYMENT COMPENSATION TAX	1,324	2,770	3,150	2,623	2,623	3,206
	Township's cost to the PA Unemployment Fund for employee compensation based on 3.75% (2023 rate) of \$10,000 wages annually.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
429.163	DEFERRED COMPENSATION	9,489	10,270	10,765	6,443	8,035	9,627
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
429.164	WORKERS' COMPENSATION INSURANCE	13,145	10,556	10,648	8,011	10,682	11,201
	Statutory coverage by Susquehanna Municipal Trust, which provides compensation/medical coverage for occupational injuries and diseases as outlined by the Workers Compensation Act.						
429.191	UNIFORMS	2,850	3,093	3,000	2,078	3,000	3,000
	Uniforms, rain gear, safety shoes and gear for sewer employees.						
429.195	TRAINING	748	1,661	3,000	1,414	2,000	3,000
	Expense to train employees on safety techniques or new technology.						
	TOTAL PERSONNEL EXPENDITURES	721,893	859,962	918,643	517,176	768,061	915,930
	SEWER SUPPLIES & EQUIPMENT						
429.143	DISPATCH ANSWERING SERVICE	818	818	1,000	818	818	1,000
	Cost to have third party, after hours service for emergency calls.						
429.205	WORKPLACE SAFETY GEAR	2,600	3,874	3,000	1,452	3,000	3,000
	The cost of items such as safety signage, gloves, masks and alcohol cleaners.						
429.210	OFFICE SUPPLIES/EQUIPMENT	2,034	2,474	1,800	1,429	1,967	2,000
	Covers the cost of normal office supplies, upgrading and maintenance of computer system and lease of office equipment. Canon copier \$78 x 12 and office supplies \$864.						
429.216	OFFICE EQUIPMENT MAINTENANCE	6,765	4,685	6,000	938	1,528	2,400
	Cost to repair the office equipment such as computers and copiers that are not covered under contracts. Copier maintenance costs \$1,600; contingency \$800						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
429.217	IT PURCHASES	925	542	2,750	3,387	3,500	3,900
	Acquisition of computer hardware or software for the Sewer Department including software maintenance.						
	Computer hardware contingency \$1,000; Edmunds utility billing maintenance \$2,900 including online payment (WIPP).						
429.218	IT MAINTENANCE	1,600	1,600	2,500	1,760	1,760	2,500
	Cost to repair the computers and peripheral IT equipment that are not covered under contracts.						
429.220	OPERATING SUPPLIES	11,990	9,773	10,000	18,015	20,000	18,000
	This includes all small supplies such as brooms, fittings, hand tools, etc. to maintain the system and supply the needs of the employees.						
429.231	GASOLINE	8,451	15,358	15,000	14,460	19,280	19,000
	The cost of gasoline for vehicles and equipment.						
	Based on consumption of 6,275 at \$2.99/gallon.						
429.232	DIESEL	3,472	5,983	5,000	8,790	11,720	10,000
	The cost of diesel fuel for vehicles and equipment.						
	Based on consumption 3,100 gallons @ \$3.27/gallon.						
429.250	VEHICLE MAINTENANCE & REPAIR	20,687	18,393	20,000	11,111	15,000	20,000
	The repairs and servicing of trucks and equipment used by the Sewer Crew.						
	TOTAL SUPPLIES & EQUIPMENT EXPENDITURES	59,342	63,500	67,050	62,160	78,573	81,800
	SEWER SERVICE & CHARGES						
429.219	MISCELLANEOUS	206	504	1,000	151	250	1,000
	Expenses that do not have an exact line item.						
429.239	FUEL - PUMP STATIONS	348	2,382	2,500	-	-	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.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
429.311	AUDIT FEES	3,675	5,500	5,000	6,827	6,827	6,000
	Proportionate share of the annual audit as performed by an independent auditing firm.						
	Includes \$2,250 for professional services to prepare internal control study.						
429.313	ENGINEERING FEES	110,912	216,756	50,000	17,708	30,000	50,000
	Costs incurred by the Engineering firm relating to Sewer Fund business which is not reimbursed by developers and customers.						
429.314	LEGAL SERVICES	15,082	23,164	15,000	12,115	18,000	15,000
	Costs incurred by the Solicitor relating to Sewer Fund business which is not reimbursed by developers and customers.						
429.315	PROFESSIONAL FEES	-	-	-	-	-	17,500
	Costs for outside consultants and studies.						
	Sewer rate study as conducted by PFM.						
429.316	TESTING FEES	35,196	49,210	50,000	33,656	44,874	50,000
	Cost of LCA extra strength testing for industrial and commercial accounts. (This is a pass through charge).						
429.321	TELEPHONE	6,623	7,531	9,000	4,998	7,000	9,000
	Telephone equipment and rentals located in the office and pump stations.						
	Maintenance Service - \$3,000; P/R phones - \$45.00x26=\$1,170.00; Pump Stations - 6x\$25x12=\$1,800; Cell Service - \$170x12=\$2,040; contingency - \$990.						
429.325	POSTAGE	3,673	1,538	2,500	1,760	2,500	9,240
	Mailing costs for billing invoices, letters, etc.						
	Invoice/billing mailing costs @ \$0.60 per invoice (7,700 x 4). (Shared costs with Sewer @ 50%)						
429.341	ADVERTISING	495	129	500	-	-	500
	The cost associated with notifying the public.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
429.342	PRINTING	2,985	2,215	3,000	2,670	3,000	3,850
	Cost of printing envelopes, letterhead, billing invoices, etc.						
	Invoice/billing service @ \$0.25 per invoice (7,700 x 4) billed quarterly. (Shared costs with Refuse @ 50%)						
429.350	INSURANCE	19,617	48,595	28,051	-	27,739	27,739
	The entire sewer system is covered under various insurance policies.						
429.363	ELECTRICITY - PUMP STATIONS	32,104	33,529	37,500	24,825	32,991	37,500
	The cost of operating the sewage pumps and stations.						
429.374	REPAIRS & MAINTENANCE - MAINS, LATERALS & MANHOLES	14,690	48,700	25,000	30,175	35,000	35,000
	Costs associated with repairing manholes, streets above the sewer system and related supplies.						
429.375	REPAIRS & MAINTENANCE - PUMP STATION EQUIPMENT	36,390	46,476	40,000	36,932	40,000	40,000
	The costs related to the operation and maintenance of the various sewage pump stations in the Township.						
429.376	REPAIRS & MAINTENANCE - PUMP STATION BUILDINGS	1,420	972	5,000	68	68	5,000
	The costs related to the operation and maintenance of the various sewage pump station buildings in the Township.						
429.377	PUMP STATION GENERAL EXPENSE - CONTRACTED	14,394	7,725	15,000	1,117	1,117	15,000
	The costs related to the general operation and maintenance of the various sewage pump station buildings in the Township.						
429.378	SANITARY SEWER REPAIRS & CORRECTIONS (I&I)	250	-	-	-	-	-
	Costs associated with miscellaneous lining and repairs to sewer lines and laterals to help reduce inflow and infiltration.						
429.390	CREDIT CARD FEES & CHARGES	-	-	-	16,511	18,329	18,000
	Costs associated with processing credit card and e-check payments for sewer residential services.						
429.400	MANAGEMENT FEES - INVESTMENT ACCOUNT	25,589	18,859	20,000	10,509	21,018	20,000
	Fees charged by the Trustee (Truist) for managing the account.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
429.451	CONTRACTED IT SERVICES	6,116	5,240	5,750	3,837	5,294	6,494
	Proportionate IT maintenance cost associated with contracted IT consultant.						
429.452	FLOW METER MAINTENANCE	4,094	4,107	7,000	4,786	7,000	7,000
	Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.						
429.470	LCA WESTERN LEHIGH INTERCEPTOR CHARGES	4,061,382	3,957,282	4,560,000	2,503,616	4,953,616	6,000,000
	These are the payments made to the Lehigh County Authority for the flow of sewage from the Township.						
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	129,262	187,287	275,000	58,305	176,305	600,000
	Payments made to Lehigh County Authority for the flow of sewage through the Phase I relief interceptor.						
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES	2,446	24,011	25,000	3,255	6,455	16,000
	Payments made to Lehigh County Authority for the flow of sewage through the Phase II relief interceptor.						
429.480	AUTHORITY FEES	2,490	2,236	-	711	1,500	2,500
	Charges associated with PA1 Calls and DEP.						
429.750	COLLECTION FEES	-	-	9,000	646	1,000	4,500
	Fees charged to collection of past due accounts.						
	TOTAL SEWER SERVICES & CHARGES EXPENDITURES	4,529,439	4,693,948	5,190,801	2,775,177	5,439,883	6,999,323
	SEWER CAPITAL OUTLAY						
429.610	CIPP MAINS & LATERALS	-	98,628	950,000	24,623	42,211	1,000,000
	Lining of clay pipe sewer lines and laterals. Including engineering, bidding and work.						
	<i>Includes ARPA funds of \$400,000 from 2021 & 2022 tranches.</i>						
429.611	I&I REMOVAL - ENGINEERING	-	-	30,000	14,465	21,012	30,000
	Engineering project costs associated with inflow and infiltration.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
429.612	WLISP - WESTERN LEHIGH INTERCHANGE SEWER PARTNERSHIP	-	-	50,000	29,569	42,470	50,000
	Monthly meetings and 537 Plans.						
429.630	MANHOLE CAPITAL REPAIRS	-	-	210,000	52,356	238,170	200,000
	Repair various manhole entry ways.						
429.631	TEMPORARY METERING	-	-	30,000	197	1,000	30,000
	Installation of portable flow meters in areas of lined mains to evaluate the effectiveness of our I&I removal.						
429.632	INSPECTIONS	-	-	60,000	113	10,000	75,000
	Individual inspections of residential homes for proper drainage of storm water by third-party personnel.						
429.640	SCADA/ANALYZERS	-	-	7,000	1,994	4,000	7,000
	Improvements to pump station analyzers.						
429.660	APPLEWOOD PUMP STATION REPLACEMENT	-	-	1,250,000	1,035,895	1,800,000	-
	Replacement of the Applewood pump station built circa 1981.						
429.665	APPLEWOOD PUMP STATION FORCE MAIN	-	-	75,000	40	40	75,000
	Engineering, design and permits.						
429.670	METER REPAIR AND/OR REPLACEMENT	-	303	30,000	-	-	100,000
	Identify and repair or replace faulty system.						
429.700	VEHICLES & EQUIPMENT	-	-	184,250	195,183	195,183	110,000
	These funds are spent on capital purchases such as trucks and equipment.						
	Purchase F-550 Truck - \$110,000.						
	TOTAL SEWER DEPARTMENT CAPITAL OUTLAY	-	98,931	2,876,250	1,354,434	2,354,086	1,677,000

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	TRANSFERS AND MISCELLANEOUS						
429.009	OVERHEAD	58,092	58,092	58,092	-	58,092	58,092
	Costs of oversight and management of the Sewer Department to be reimbursed to Upper Macungie Township.						
429.010	TOWNSHIP FACILITY RENTAL	49,753	49,753	49,753	-	49,753	49,753
	Rental associated with the administrative office site to be reimbursed to Upper Macungie Township.						
429.011	PUBLIC WORKS FACILITY RENTAL	64,000	64,000	64,000	-	64,000	64,000
	Rental associated with public works facilities for storage of the Sewer Fund vehicles and equipment.						
492.018	TRANSFER TO CAPITAL RESERVE - FUND 18	1,250,000	-	-	-	-	-
	Funds transferred to Capital Reserve from payment of future Capital Expenditures.						
	TOTAL TRANSFERS AND MISCELLANEOUS	1,421,845	171,845	171,845	-	171,845	171,845
	TOTAL SEWER EXPENDITURES	6,732,519	5,888,186	9,224,589	4,708,947	8,812,448	9,845,898
	NET REVENUE OVER/(UNDER) EXPENDITURES	1,817,195	3,230,446	5,150	2,813,799	649,453	385,660
	Beginning Balance 01/22/2022	23,330,038					
	2022 Year End Estimate	649,453					
	Budgeted 2023 Revenue	10,231,558					
	Budgeted 2023 Expenditures	(9,845,898)					
	Available Balance 12/31/2023	24,365,151					

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
RECREATION CAPITAL FUND 19**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	REVENUE						
341.004	INVESTMENT EARNINGS	4,451	77,317	30,000	50,346	85,808	135,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
	Truist Investment Account - \$60,000; General fixed investments - \$75,000.						
343.000	GAIN/LOSS ON INVESTMENTS - Recreation Center/Turf Field.	-	(94,024)	10,000	(193,433)	(175,000)	10,000
	The gain or loss from the funds invested with Truist.						
354.070	GRANTS	8,600	-	-	-	-	-
	Expected funds from various grants applied for by the Township.						
367.210	RECREATION FEES FROM DEVELOPERS	598,488	221,709	839,962	731,708	731,708	2,348,980
	Expected fees paid by developers allocated for recreation projects.						
	Hassen Creek Estates - \$31,500; Fallbrooke - \$315,000; Trexler Pointe - \$448,000; Laurel Fields, Phase 5 - \$87,500; Mosser Road Development- \$35,000; Towns at Schaefer Run - \$320,000; Wrenfield Estates - \$110,000; KRE (Lehigh Hills) - \$955,500. 1001 Glenlivet Drive Project - \$17,580; Millipore Sigma Distribution Center - \$28,900.						
380.010	MISCELLANEOUS REVENUE	-	1,285	-	2,000	2,000	1,000
	Occasional revenue that would not fit into any other category.						
391.000	PROCEEDS FROM SALE OF ASSETS	-	-	25,000	16,456	16,456	7,500
	Funds from internet or sealed bid sales of old or trade-in equipment.						
	Estimated sale proceeds for sale of (3) Z-turn Mowers @ \$2,500 ea. (\$7,500).						
392.019	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	4,200,038	-	166,373	1,981,520
	Unrestricted amount from prior years used to balance budget.						
	TOTAL REVENUE	611,539	206,287	5,105,000	607,078	827,345	4,484,000
	EXPENDITURES						
429.400	MANAGEMENT FEES - TRUIST FEES	-	9,471	10,000	5,366	11,700	12,000
	Costs associated with the investment management of funds to be used to build and construct the Township Recreation Center/Turf Field.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
RECREATION CAPITAL FUND 19**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
439.790	RECREATION VEHICLES/EQUIPMENT	29,520	-	67,000	65,585	65,585	141,000
	Vehicles and equipment used to maintain and improve recreation parks and facilities.						
	(2) Z-Turn Lawn Mowers @ \$15,000 ea.; Jacobsen Mower 16' - \$111,000.						
454.313	ENGINEERING	13,724	3,118	90,000	34,031	50,679	50,000
	Associated non-project engineering fees for various parks and recreation issues.						
	Grange Park NOT - \$40,000; contingency - \$10,000.						
454.600	RECREATION PARK PROJECTS (IN-HOUSE CONSTRUCTION)	3,328	-	-	-	-	-
	Direct Township costs associated with recreation and park projects.						
454.611	TOWNSHIP RECREATION CENTER	235,143	413,753	4,500,000	150,389	435,388	4,000,000
	Costs associated with the construction of the Township's Recreation Center to be built at Grange Road Park.						
	Remaining estimate costs for 2023 including \$20,000 KCE construction coordination/stakeout.						
454.701	GRANGE ROAD PARK - SPLASH PARK CANOPIES	17,900	-	-	-	-	-
454.702	GRANGE ROAD PARK NEW PAVILION	107,070	(4,290)	-	-	-	-
454.703	GRANGE ROAD PARK POLE BUILDING	56,163	-	-	-	-	-
454.704	GRANGE ROAD PARK NEW BATHROOM FACILITY (2021)	7,107	43,147	-	2,959	3,000	3,000
	Includes cost of construction \$150,000; Engineering fees - \$7,500.						
454.705	GRANGE ROAD PARK UTILITY SERVICES FOR BATHROOM FACILITY	25,387	43,421	100,000	-	75,000	55,000
	Sewer and water services. (2022 Project).						
454.706	GRANGE PARK ROAD ACCESS DRIVE AUBURN STREET	63,388	22,948	100,000	73,111	110,256	-
454.707	GRANGE ROAD PARK BASKETBALL COURTS	71,579	-	-	-	-	-
454.708	GRANGE ROAD PARK TURF SPORTS FIELD	131	-	-	-	-	-

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
RECREATION CAPITAL FUND 19**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
454.709	GRANGE ROAD PARK TURF SPORTS FIELD IMPROVEMENTS	104	-	-	-	-	-
454.710	GRANGE ROAD PARK - SPRAY IRRIGATION <i>Installation - \$11,000; Engineering - \$4,000.</i>	-	13,086	85,000	68,605	75,000	15,000
454.711	GRANGE ROAD PARK - RAIN GARDEN	-	22,893	-	-	-	-
454.712	GRANGE ROAD PARK - PERIMETER SWALE	-	11,988	-	-	-	-
454.713	GRANGE ROAD PARK NEW BATHROOM FACILITY (2022) <i>Includes cost of construction \$150,000; Engineering fees - \$3,000.</i>	-	-	153,000	737	737	153,000
454.714	KAYBROOK PLAYGROUND EQUIPMENT <i>Replacement of existing playground equipment.</i>	-	-	-	-	-	50,000
454.720	PATHWAY & TRAILS - CONCEPT Survey & concept designs based on trails study.	-	-	-	-	-	5,000
	TOTAL EXPENDITURES	630,544	579,534	5,105,000	400,783	827,345	4,484,000
	NET REVENUE OVER/(UNDER) EXPENDITURES	(19,005)	(373,247)	-	206,295	-	-
	Beginning Balance 01/22/2022	5,913,491					
	2022 Year End Estimate	-					
	Budgeted 2023 Revenue	4,484,000					
	Budgeted 2023 Expenditures	(4,484,000)					
	Available Balance 12/31/2023	5,913,491					

**UPPER MACUNGIE TOWNSHIP
PARKS AND RECREATION PROJECTS
2023 FINAL BUDGET**

Project Description	G/L Account #	Engineering	Project Cost	Total Cost
Township Recreation Center	19.454.611	\$ 20,000	\$ 3,980,000	\$ 4,000,000
Rest Room - 2021 Facility	19.454.704	\$ 3,000	\$ -	3,000
Rest Room - (4) toilet	19.454.713	3,000	150,000	153,000
Utility Services - for rest room	19.454.705	3,000	52,000	55,000
Spray Irrigation	19.454.710	4,000	11,000	15,000
Pathway & Trails	19.454.720	5,000	-	5,000
Kaybrook Playground Equipment - Replacement	19.454.714	-	50,000	50,000
Jacobsen Mower - 16'	19.439.790	-	111,000	111,000
(2) Z-Turn Mowers	19.439.790	-	30,000	30,000
Engineering - Grange Park NOT - \$40K; Contingency - \$10K	19.454.313	50,000	-	50,000
		\$ 88,000	\$ 4,384,000	\$ 4,472,000

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
STORMWATER MAINTENANCE FUND 20**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	REVENUE						
392.010	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
	Funds transferred from the General Fund providing resources for this fund.						
392.140	ARPA FUNDS	-	-	640,000	-	-	-
	Grant funds received from the US Government to help defray the loss of income and expenses associated with COVID-19 virus.						
392.020	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	526,000	-	-	1,166,000
	Unrestricted amount from prior years used to balance budget.						
	Includes \$420,784 from ARPA Funds.						
	TOTAL REVENUE	-	-	1,166,000	-	-	1,166,000
	EXPENDITURES						
446.150	INTERN WAGES	-	6,230	-	-	-	-
	Wages for intern assisting with our MS4 program.						
446.192	EMPLOYER FICA	-	426	-	-	-	-
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
446.194	PA UNEMPLOYMENT COMPENSATION TAX	-	209	-	-	-	-
	Township's cost to the PA Unemployment Fund for employee compensation based on 1.8% of \$10,000 wages annually.						
446.310	TMDL PLAN	3,003	-	5,000	-	-	5,000
	A plan required for our MS4 renewal to reduce total suspended solids in Little Cedar Creek.						
446.311	POLLUTION REDUCTION PLAN	3,148	4,570	1,140,000	7,885	28,257	1,140,000
	A plan required for our MS4 renewal to address impairments identified with eight waterways in the Township.						
	Includes carry-over of \$420,784 from ARPA Funds received in 2021.						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
STORMWATER MAINTENANCE FUND 20**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
446.313	ENGINEERING	8,954	1,385	10,000	3,000	3,000	10,000
	Costs incurred by the engineering firm related to stormwater business, which is not reimbursed by developers or customers.						
446.316	SAMPLING & TESTING	-	-	1,500	-	-	1,500
	Cost that may occur should the Township discover an unidentified illicit discharge as part of our outfall inspection program and testing of our sweeping debris.						
446.340	PUBLIC EDUCATION	1,251	198	3,000	-	-	3,000
	Cost for public education and outreach including bill stuffers, workshops and education material.						
446.450	STREET SWEEPING DISPOSAL	-	-	5,000	-	-	5,000
	Cost of disposal of sweeping material at a landfill if needed.						
446.460	TRAINING	-	-	1,500	-	-	1,500
	The cost to send or have people come to the Township to train employees on new technology or safety systems.						
	TOTAL EXPENDITURES	16,356	13,017	1,166,000	10,885	31,257	1,166,000
	NET REVENUE OVER/(UNDER) EXPENDITURES	(16,356)	(13,017)	-	(10,885)	(31,257)	-
	Beginning Balance 01/22/2022	1,267,144					
	2022 Year End Estimate	(31,257)					
	Budgeted 2023 Revenue	-					
	Budgeted 2023 Expenditures	(1,166,000)					
	Available Balance 12/31/2023	69,887					

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
CAPITAL EQUIPMENT FUND 31**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
REVENUE							
341.004	INVESTMENT EARNINGS	7,181	568	500	2,091	11,490	40,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
391.000	PROCEEDS FROM SALE OF ASSETS	68,750	237,359	113,900	73,334	73,334	70,000
	Funds from internet or sealed bid sales of old or trade-in equipment.						
392.010	TRANSFER FROM GENERAL FUND	900,000	1,041,006	2,266,045	-	2,266,045	2,246,068
	Source funds transferred annually to Fund 31.						
392.031	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	-	-	-	-
	Unrestricted amount from prior years used to balance budget.						
TOTAL REVENUE		975,931	1,278,933	2,380,445	75,425	2,350,869	2,356,068
EXPENDITURES							
407.760	ADMINISTRATION	166,325	103,665	-	6,943	6,943	-
	Costs associated with the acquisition of capital items necessary for the general operation of the Township.						
410.000	STATE POLICE BUILDING	-	-	600,000	-	-	965,000
	Capital expenses related to lease improvements to the PSP property at 8320 Schantz Road.						
410.242	POLICE EQUIPMENT PURCHASES	219,904	149,594	188,445	196,274	196,274	402,290
	Vital public safety vehicles, equipment and improvements as requested by the senior staff of the UMT Police Department.						
411.790	FIRE CAPITAL PURCHASES	4,872	456,465	1,390,000	554,127	554,127	792,778
	Fire vehicle replacement and refurbishment as well as other equipment and project requests.						
439.790	PUBLIC WORKS EQUIPMENT PURCHASES	41,007	267,203	202,000	212,625	212,625	196,000
	Various equipment and vehicles for the efficient and safe operation of the public works department.						
TOTAL EXPENDITURES		432,108	976,927	2,380,445	969,969	969,969	2,356,068
NET REVENUE OVER/(UNDER) EXPENDITURES		543,823	302,007	-	(894,544)	1,380,900	-

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
CAPITAL EQUIPMENT FUND 31**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	Beginning Balance 01/22/2022	1,852,967					
	2022 Year End Estimate	1,380,900					
	Budgeted 2023 Revenue	2,356,068					
	Budgeted 2023 Expenditures	(2,356,068)					
	Available Balance 12/31/2023	3,233,867					

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
CAPITAL EQUIPMENT FUND 31
ASSET SALE REVENUE SCHEDULE**

Asset Description	Department	Estimate Sale Price
Dodge Charger (2018) 12-35	Police	\$ 5,000
Dodge Charger (2018) 12-37	Police	5,000
Ford Taurus (2013) 12-03	Police	5,000
Ford Taurus	Police	5,000
F-350 Pick up Truck	Public Works	25,000
Massey Ferguson Mower	Public Works	25,000
Total Sale Proceeds		\$ 70,000

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
UMT POLICE DEPARTMENT
CAPITAL OUTLAYS**

Acquisition	Funding Source	Ledger Acct. #	Cost
2023 Ford Police Interceptor 4x4 Explorer (Hybrid)	Fund 31	31.410.242	\$ 62,405
Vehicle - \$44,490; Misc. Equip/Labor - \$17,915			
2023 Ford Police Interceptor 4x4 Explorer (Ecoboost)	Fund 31	31.410.242	80,374
Vehicle - \$48,156; Misc. Equip/Labor - \$32,218			
2023 Ford Police Interceptor 4x4 Explorer (Ecoboost)	Fund 31	31.410.242	80,374
Vehicle - \$48,156; Misc. Equip/Labor - \$32,218			
2023 Ford Police Interceptor 4x4 Explorer (Ecoboost)	Fund 31	31.410.242	80,374
Vehicle - \$48,156; Misc. Equip/Labor - \$32,218			
2023 Ford Police Interceptor 4x4 Explorer (Ecoboost)	Fund 31	31.410.242	80,374
Vehicle - \$48,156; Misc. Equip/Labor - \$32,218			
PA State Armor Helmets	Fund 31	31.410.242	18,389
(20) helmets/carry bags @ \$919.43 ea.			
			\$ 402,290

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
POLICE
RESERVED FUNDS**

Amounts Reserved (but not spent)											
Unit #	Description	Prior	2023	2024	2025	2026	2027	2028	2029	2030 - 2032	Total
n/a	Radio Communications	\$ 300,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Various	(5) Vehicles	72,787	311,114	-	-	-	-	-	-	-	\$ 383,901
Various	(3) Vehicles	49,980	95,010	95,010	-	-	-	-	-	-	\$ 240,000
Various	(4) Vehicles	51,480	89,507	89,507	89,506	-	-	-	-	-	\$ 320,000
Various	(3) Vehicles	31,814	52,047	52,047	52,047	52,045	-	-	-	-	\$ 240,000
Various	(3) Vehicles	27,308	47,338	47,338	47,338	47,338	47,340	-	-	-	\$ 264,000
Various	(4) Vehicles	32,145	53,309	53,309	53,309	53,309	53,309	53,310	-	-	\$ 352,000
Various	(3) Vehicles	21,728	34,610	34,610	34,610	34,610	34,610	34,610	34,612	-	\$ 264,000
Various	(3) Vehicles	19,893	30,513	30,513	30,513	30,513	30,513	30,513	30,513	30,516	\$ 264,000
Various	(4) Vehicles	24,588	36,379	36,379	36,379	36,379	36,379	36,379	36,379	72,759	\$ 352,000
Various	(3) Vehicles	17,267	24,673	24,673	24,673	24,673	24,673	24,673	24,673	74,022	\$ 264,000
		\$ 648,990	\$ 874,500	\$ 563,386	\$ 368,375	\$ 278,867	\$ 226,824	\$ 179,485	\$ 126,177	\$ 177,297	\$ 3,443,901

UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
ADMINISTRATION
CAPITAL OUTLAYS

Acquisition	Funding Source	Ledger Acct. #	Cost
<u>PA State Police Building (8320 Schantz Rd.)</u>			
New Roof	Fund 31	31.407.760	\$ 115,000
Leasehold Improvements	Fund 31	31.407.760	850,000
			\$ 965,000
Note: Annual rental for PSP building is \$424,000			

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
ADMINISTRATION
RESERVED FUNDS**

Amounts Reserved (but not spent)										
Description	Prior	2023	2024	2025	2026	2027	2028	2029	2030-2032	Total
PSP Building Lease Renewal in 2033	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000	\$ 1,000,000
	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000	\$ 1,000,000

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
FIRE
CAPITAL OUTLAYS**

Acquisition	Cost
Live-in Program (Fogelsville)	\$ 10,000
(2) 2023 Ford Explorers @ \$48,200 ea.	96,400
Lighting & Rear Cabinet for (1) Ford Explorer @ \$21,189 ea.	42,378
Vehicle #2552 Replacement	142,000
Commercial Tanker 1500 GPM/3000 TANK (2521)	452,000
Annual capital contributions:	
Fogelsville Fire Company	20,000
Trexlerstown Fire Company	20,000
Station #56 Fire Company	10,000
	\$ 792,778

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
FIRE
RESERVED FUNDS**

Amounts Reserved (but not spent)												
Unit #	Description	Year of Purchase	Prior	2023	2024	2025	2026	2027	2028	2029	2030-2040	Total
n/a	Radio Communications	Unknown	\$ 300,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
2552	1995 CHEVY 3500/UTILITY	2023	70,000	72,000	-	-	-	-	-	-	-	142,000
821	Commercial Tanker 1500 GPM/3000 TANK (2521)	2023	225,000	227,000	-	-	-	-	-	-	-	452,000
811	ENGINE 2000 GPM/1000 TANK	2024	325,000	265,000	265,000	-	-	-	-	-	-	855,000
5631	TOWER/LADDER REPLACEMENT FOR (831)	2025	308,333	576,000	576,000	576,000	-	-	-	-	-	2,036,333
5691	2014 CHEVY 2500/UTILITY	2025	48,333	35,223	35,223	35,223	-	-	-	-	-	154,002
5601	2020 CHEVY TAHOE/FIRE CHIEF	2030	-	-	10,015	10,015	10,015	10,015	10,015	10,015	10,015	70,105
811	2023 ENGINE 2000 GPM/1000 TANK	2033	-	-	93,000	93,000	93,000	93,000	93,000	93,000	372,000	930,000
2521	2010 PUMPER/TANKER 2000 GPM/2500 TANK	2035	-	-	90,000	90,000	90,000	90,000	90,000	90,000	540,000	1,080,000
2531	2011 QUINT/LADDER 2000 GPM/400 TANK	2037	-	-	127,143	127,143	127,143	127,143	127,143	127,143	1,017,142	1,780,000
2552	2023 UTILITY TRUCK/FIRE POLICE	2038	-	-	-	12,857	12,857	12,857	12,857	12,857	115,715	180,000
871	2017 ENGINE/1500 GPM/750 TANK	2040	-	-	-	44,688	44,688	44,688	44,688	44,688	491,560	715,000
5691	2025 UTILITY TRUCK/FIRE POLICE	2040	-	-	-	11,563	11,563	11,563	11,563	11,563	127,185	185,000
5601	2030 FIRE CHIEF VEHICLE	2040	-	-	-	-	-	-	-	-	75,000	75,000
			\$ 1,276,666	\$ 1,275,223	\$ 1,296,381	\$ 1,000,489	\$ 389,266	\$ 389,266	\$ 389,266	\$ 389,266	\$ 2,748,617	\$ 9,154,440

UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
PUBLIC WORKS DEPARTMENT
CAPITAL OUTLAYS

Acquisition	Replacing	Funding Source	Ledger Acct. #	Cost
Ford F-350 Pick-up Truck	2015 Ford F-350 Truck	Fund 31	31.439.790	\$ 46,000
Massey Ferguson Roadside Mower		Fund 31	31.439.790	150,000
				\$ 196,000

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
PUBLIC WORKS
RESERVED FUNDS**

Vehicle #	Description	Department	Purchase Amount	Prior	2023	2024	2025	2026	Total
45	Roadside Mower	Roads	\$ 180,000	\$ 90,000	\$ 70,000	\$ -	\$ -	\$ -	\$ 160,000
15	Small Dump Truck	Parks	110,000	55,000	55,000	-	-	-	110,000
31	Pick-up Truck	Roads	42,000	21,000	25,000	-	-	-	46,000
75	Wood Chipper	Roads	50,000	25,000	25,000	-	-	-	50,000
16	Jacobson Mower	Parks	115,000	57,500	53,500	-	-	-	111,000
	(2) Z-Turn Mowers	Parks	30,000	13,500	16,500	-	-	-	30,000
16	Large Dump Truck	Roads	210,000	70,000	70,000	70,000	-	-	210,000
20	Pick-up Truck	Parks	43,500	14,500	14,500	14,500	-	-	43,500
14	Small Dump Truck	Roads	115,000	38,333	38,333	38,334	-	-	115,000
	(2) Z-Turn Mowers	Parks	30,000	9,166	10,417	10,417	-	-	30,000
22	Pick-up Truck	Roads	45,000	11,250	11,250	11,250	11,250	-	45,000
49	Pick-up Truck	Scott	34,000	8,500	8,500	8,500	8,500	-	34,000
44	Back-Hoe	Roads	108,000	27,000	27,000	27,000	27,000	-	108,000
	(2) Z-Turn Mowers	Parks	30,000	7,000	7,667	7,667	7,666	-	30,000
19	Pick-up Chassis	Parks	45,000	9,000	9,000	9,000	9,000	9,000	45,000
7	Medium Dump Truck	Roads	120,000	24,000	24,000	24,000	24,000	24,000	120,000
33	Pick-up Truck	Parks	46,500	9,300	9,300	9,300	9,300	9,300	46,500
	(2) Z-Turn Mowers	Parks	30,000	5,700	6,075	6,075	6,075	6,075	30,000
			\$ 1,384,000	\$ 495,749	\$ 481,042	\$ 236,043	\$ 102,791	\$ 48,375	\$ 1,364,001

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SEWER FUND 08
RESERVED FUNDS**

Vehicle #	Description	Department	Purchase Amount	Prior	2023	2024	2025	2026	Total
25	Utility Truck	Sewer	61,500	20,500	20,500	20,500	-	-	61,500
29	Camera Truck	Sewer	200,000	66,666	66,667	66,667	-	-	200,000
11	Medium Dump Truck	Sewer	120,000	30,000	30,000	30,000	30,000	-	120,000
17	Large Dump Truck	Sewer	220,000	44,000	44,000	44,000	44,000	44,000	220,000
	Utility Truck	Sewer	63,000	12,600	12,600	12,600	12,600	12,600	63,000
			\$ 664,500	\$ 173,766	\$ 173,767	\$ 173,767	\$ 86,600	\$ 56,600	\$ 664,500

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
OPEN SPACE PRESERVATION FUND 32**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	REVENUE						
341.004	INVESTMENT EARNINGS	5,741	391	500	286	10,614	35,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
361.035	CONTRIBUTIONS	-	-	-	-	-	-
	Funds received by the Township for the preservation of township land from development.						
	TOTAL REVENUE	5,741	391	500	286	10,614	35,000
	EXPENDITURES						
461.317	APPRAISAL FEES	-	-	-	-	-	-
	Costs associated with the appraisal of Township land being considered for preservation.						
510.100	SUBSIDIES TO FARM LAND OWNERS	-	-	-	-	-	-
	Funds paid to farm land owners in excess of Lehigh County's subsidy cap of \$6,000 per acre.						
	TOTAL EXPENDITURES	-	-	-	-	-	-
	NET REVENUE OVER/(UNDER) EXPENDITURES	5,741	391	500	286	10,614	35,000
	Beginning Balance 01/22/2022	855,033					
	2022 Year End Estimate	10,614					
	Budgeted 2023 Revenue	35,000					
	Budgeted 2023 Expenditures	-					
	Available Balance 12/31/2023	900,647					

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
HIGHWAY AID FUND 35**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
REVENUE							
341.004	INVESTMENT EARNINGS	11,801	961	1,000	4,908	10,886	60,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
341.010	INTEREST INCOME	89	25	100	9	10	50
	The interest estimated to be earned on the Fund's operating bank account during the year.						
355.020	STATE LIQUID FUELS TAX	830,999	771,158	752,676	878,912	878,912	888,753
	Funds received from the Commonwealth to support construction and maintenance of Township roads.						
355.030	STATE ROAD TURNBACK PAYMENTS	8,000	8,000	8,000	8,000	8,000	8,000
	Commonwealth payments based on the miles of roads in the Township.						
392.035	CARRIED FROM FUND BALANCE (PRIOR YEARS)	569,634	-	72,609	-	-	-
	Unrestricted amount from prior years used to balance budget.						
	TOTAL REVENUE	1,420,523	780,144	834,385	891,828	897,808	956,803
EXPENDITURES							
438.000	VEHICLES & EQUIPMENT - ROADS	26,799	209,309	-	-	-	-
439.000	ROAD CONSTRUCTION PROJECTS	743,018	599,772	834,385	840,424	840,424	892,711
	Approved road construction projects utilizing State Liquid Fuel Funds.						
	TOTAL EXPENDITURES	769,817	809,080	834,385	840,424	840,424	892,711
	NET REVENUE OVER/(UNDER) EXPENDITURES	650,706	(28,936)	0	51,405	57,384	64,092
	Beginning Balance 01/22/2022	1,701,829					
	2022 Year End Estimate	57,384					
	Budgeted 2023 Revenue	956,803					
	Budgeted 2023 Expenditures	(892,711)					
	Available Balance 12/31/2023	1,823,305					

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
LIQUID FUELS PROJECTS
FUND 35**

Project	Unit Price	Quantity (Sq. Yds.)	Cost
Cape Seal:			
Various Streets	\$ 4.80	28,020	\$ 134,496
Crack Seal:			
Various (per gallon)	\$ 16.00	4,000	\$ 64,000
Double Micro-Seal:			
Various Streets	\$ 4.90	22,460	\$ 110,054
Nova- Chip Type "B":			
Various Streets	\$ 7.98	12,010	\$ 95,840
Single-Micro:			
Various Streets	\$ 2.80	49,641	\$ 138,995
6.5" Overlay:			
Various Streets	\$ 7.98	13,700	\$ 109,326
(4) Intersections - Mill & Repave			\$ 240,000
Industrial Blvd (W) & Rt 100; Schantz Rd & Industrial Blvd.; Blue Barn Rd & Tilghman St; Industrial Blvd & Grim Rd. @ \$60,000 each intersection.			
			\$ 892,711
Note: This schedule is an estimate of roads that are expected to be repaired and maintained. Changes may occur.			

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
TRAFFIC IMPROVEMENT FUND 36**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	REVENUE						
341.004	INVESTMENT EARNINGS	8,785	796	1,000	831	1,001	35,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
341.010	INTEREST INCOME	237	11	10	6	10	10
	The interest estimated to be earned on the Fund's operating bank account during the year.						
354.303	GRANTS (ANTICIPATED)	-	-	140,000	-	-	952,000
	Expected grant funds to be received from the Commonwealth.						
	Grant receipts as follows: Project 36.439.704 (Grange & Lenape Rds. Roundabout - \$147,000); Project 36.439.803 (SR 222 & Grange Road - \$140,000); Project 36.439.405 (PENNDOT Technology Grant adaptive & controller upgrade for 8 intersections - \$665,000).						
361.330	BOUNDARY ROAD UPGRADE FEES	-	-	-	53,756	53,756	-
	Fees paid by developers to upgrade Township roads bordering their developments.						
	No fees are expected to be received in 2023.						
363.330	TRAFFIC IMPACT FEES	-	86,368	-	-	-	-
	Fee imposed on developers to cover a portion of the cost to provide public services to developments.						
363.520	TRAFFIC SIGNAL CONTRIBUTIONS	5,915	-	-	15,000	15,000	-
	Air Products traffic adaptive contribution						
392.036	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	369,990	-	236,131	712,990
	Unrestricted amount from prior years used to balance budget.						
	Includes \$300,000 from DTC \$1,000,000 contribution.						
		14,937	87,175	511,000	69,594	305,898	1,700,000
	EXPENDITURES						
439.313	ENGINEERING FEES						
	Amount to cover the cost of engineering for roads and traffic improvements.	41,007	49,086	45,000	58,013	60,000	45,000
	Contingency - \$45,000						

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
TRAFFIC IMPROVEMENT FUND 36**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
439.314	ENGINEERING /LEGAL FEES	13,018	-	1,000	-	-	-
439.600	ROAD & TRAFFIC IMPROVEMENTS Cost of construction for the Township road and traffic projects.	-	19,118	-	-	-	-
439.700	ROAD IMPROVEMENTS - MILL ROAD & TILGHMAN STREET Mill Road right turn lane widening.	25,352	69,827	150,000	220,898	220,898	-
439.701	ROAD IMPROVEMENTS - SNOWDRIFT RD & TILGHMAN ST Right turn lane.	8,974	-	-	-	-	-
439.702	ROAD IMPROVEMENTS - RT 222 & GRANGE ROAD Dual right turn lanes.	7,120	56	-	-	-	-
439.703	ROAD IMPROVEMENTS - BLUE BARN ROAD Blue Barn Road widening.	15,790	-	-	-	-	-
439.704	ROAD IMPROVEMENTS - GRANGE AND LENAPE ROAD ROUNDABOUT Construction - \$175,000; Engineering - \$10,000. Grant for project \$147,000.	-	-	-	-	-	185,000
437.705	ROAD IMPROVEMENTS - TILGHMAN & SNOWDRIFT RADIUS Survey, design, inspection, bid & construction in 2023. Construction - \$250,000; Engineering - \$45,000.						295,000
439.800	TRAFFIC IMPROVEMENTS - GREENLIGHT GO GRANT Study of 45 intersections. Engineering fees - \$10,000.	28,522	47,005	10,000	2,495	2,500	-
439.801	TRAFFIC IMPROVEMENTS - SR 222 & MILL CREEK ROAD TRAFFIC ADAPTIVE CONVERSION Total cost - \$95,000; (\$30,000 reimbursed from APCI); \$8,500 engineering fees.	81	29,924	95,000	-	-	-
439.802	TRAFFIC SIGNAL RADIOS Communications maintenance (streetwise).	-	1,924	10,000	6,494	7,500	-

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
TRAFFIC IMPROVEMENT FUND 36**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
439.803	STATE ROAD 222 & GRANGE ROAD	-	-	200,000	11,935	15,000	200,000
	Dual right turn.						
	Total project - \$200,000; Grant of \$140,000; UMT match \$60,000; Engineering - \$6,000.						
439.405	PENNDOT TECHNOLOGY GRANT - TILGHMAN STREET	-	-	-	-	-	975,000
	Adaptive & Controller upgrades for 8 intersections.						
	Construction - \$877,000; Engineering - \$98,000						
	TOTAL EXPENDITURES	139,864	216,939	511,000	299,834	305,898	1,700,000
	NET REVENUE OVER/(UNDER) EXPENDITURES	(124,927)	(129,764)	-	(230,240)	(0)	-
	Beginning Balance 01/22/2022	1,853,209					
	2022 Year End Estimate	236,131					
	Budgeted 2023 Revenue	987,010					
	Budgeted 2023 Expenditures	(1,700,000)					
	Available Balance 12/31/2023	1,376,350					
	Allocated Balance:						
	DTC BRU	1,000,000					
	Less:						
	2020 Expenses	(34,326)					
	2021 Expenses	(43,971)					
	2022 Expenses	-					
	2023 Expenses	(300,000)					
	Remaining Balance	621,703					

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
TRAFFIC IMPROVEMENT DETAILS (FUND 36)**

Projects	G/L Account #	Engineering	Road & Traffic Improvements	Total Cost
Grange & Lenape Roads Roundabout	36.439.704	\$ 10,000	\$ 175,000	\$ 185,000
Tilghman & Snowdrift Roads Radius	36.439.705	45,000	250,000	295,000
State Road 222 & Grange Road - Dual right turn	36.439.803	6,000	194,000	200,000
PennDOT Technology Grant - Tilghman St adaptive & controller upgrades for 8 intersections	36.439.405	98,000	877,000	975,000
Engineering Fees - Contingency	36.439.313	45,000	-	45,000
		\$ 204,000	\$ 1,496,000	\$ 1,700,000

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
PENSION FUND 99**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
REVENUE							
341.000	INTEREST EARNINGS	62,336	97,018	20,000	110,641	135,000	165,000
	Interest earned on the Township's Non-Uniform Pension Plan assets as invested by the plan's Trustee.						
341.005	DIVIDEND INCOME	166,394	47,800	100,000	-	-	-
	Dividends earned on the Township's Non-Uniform Pension Plan assets as invested by the plan's Trustee.						
	Effective 01/01/2023, dividend and interest income combined in account #99.341.000.						
342.000	PENSION CONTRIBUTIONS	435,746	638,436	533,766	-	533,766	530,592
	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	519,900	727,638	100,000	(2,082,548)	(1,800,000)	100,000
	Gains recognized from investments in the pension fund portfolio.						
	TOTAL REVENUE	1,184,376	1,510,892	753,766	(1,971,907)	(1,131,234)	795,592
EXPENDITURES							
440.999	BENEFITS PAID TO RETIREES	390,397	391,058	438,143	324,911	434,808	439,578
	Retirement benefits paid to plan participants pursuant to the benefit formula in the plan.						
441.000	MANAGEMENT FEES	38,851	56,971	55,000	23,927	47,854	50,000
	Fees charged by both a trustee and financial advisor for managing the account. (0.483% x market value of portfolio).						
	TOTAL EXPENDITURES	429,248	448,028	493,143	348,838	482,662	489,578
	NET REVENUE OVER/(UNDER) EXPENDITURES	755,128	1,062,864	260,623	(2,320,745)	(1,613,896)	306,014

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
PENSION FUND 99**

Acct. #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual YTD - 09/30	2022 Actual Y/E Estimate	2023 Final Budget
	Beginning Balance 01/22/2022	9,364,788					
	2022 Year End Estimate	(1,613,896)					
	Budgeted 2023 Revenue	795,592					
	Budgeted 2023 Expenditures	(489,578)					
	Available Balance 12/31/2023	8,056,905					

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SUMMARY - ALL FUNDS**

Fund #	Fund Description	Beginning 2022 Balances	Estimate 2022 Actual Year End	2023 Budget Revenue	Previous Balance Transfers	Available Funds	2023 Budget Expenditures	Estimate 2023 Year End Balance
01	General Fund	\$ 30,928,644	\$ 5,447,103	\$ 17,930,817	\$ -	\$ 54,306,564	\$ 17,709,426	\$ 36,597,138
04	Firefighter's Fund	2,277	-	160,000	-	162,277	160,000	2,277
05	Refuse & Recycling Fund	2,472,591	68,995	3,332,082	159,153	5,714,515	3,332,082	2,382,433
08	Sewer Fund	23,330,038	649,453	10,231,558	-	34,211,049	9,845,898	24,365,151
19	Recreation Fund	5,913,491	-	4,484,000	1,981,520	8,415,971	4,484,000	3,931,971
20	Stormwater Fund	1,267,144	(31,257)	1,166,000	1,166,000	1,235,887	1,166,000	69,887
31	Capital Fund	1,852,967	1,380,900	2,356,068	-	5,589,935	2,356,068	3,233,867
32	Open Space Preservation Fund	855,033	10,614	35,000	-	900,647	-	900,647
35	Liquid Fuels Fund	1,701,829	57,384	956,803	-	2,716,016	892,711	1,823,305
36	Road Improvements Fund	1,853,209	236,131	1,700,000	712,990	3,076,350	1,700,000	1,376,350
99	Pension Fund (Non-Uniform)	9,364,788	(1,613,896)	795,592	-	8,546,484	489,578	8,056,905
Totals		\$ 79,542,010	\$ 6,205,427	\$ 43,147,920	\$ 4,019,663	\$ 124,875,694	\$ 42,135,762	\$ 82,739,932

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SALARIES, WAGES AND BENEFITS SUMMARY**

	Salaries & Wages	Longevity	Deferred Compensation	Employer FICA	PA Unemployment Tax	Workers' Compensation Premiums	Health, RX & Dental	Pension	Life, AD&D, STD & LTD	Totals
Admin:										
Manager/Ass't Manager	\$ 123,854	\$ -	\$ 2,215	\$ 21,033	\$ 1,125	\$ 568	\$ 91,121	\$ 37,806	\$ 2,907	\$ 280,628
Public Officials Salary	15,000	-	-	-	-	-	-	-	-	15,000
Elected Officials	10,875	-	-	-	-	-	-	-	-	10,875
Secretary	60,000	-	-	-	-	-	-	-	-	60,000
HR	78,243	-	-	-	-	-	-	-	-	78,243
	287,972	-	2,215	21,033	1,125	568	91,121	37,806	2,907	444,746
Financial	187,469	-	2,800	13,774	938	379	52,252	27,740	2,319	287,671
	187,469	-	2,800	13,774	938	379	52,252	27,740	2,319	287,671
Tax Collector	16,000	-	-	1,224	-	-	-	-	-	17,224
	16,000	-	-	1,224	-	-	-	-	-	17,224
Clerical	60,600	-	277	4,304	750	149	30,374	2,912	547	99,912
	60,600	-	277	4,304	750	149	30,374	2,912	547	99,912
Cleaning	47,526	-	2,000	3,504	375	2,017	12,058	8,711	623	76,814
	47,526	-	2,000	3,504	375	2,017	12,058	8,711	623	76,814
Police:										
Senior Staff	340,467	-	38,356	260,493	13,875	110,251	958,983	443,462	42,904	2,208,792
Administration	155,383	-	-	-	-	-	-	-	-	155,383
Officers	2,860,176	39,600	-	-	-	-	-	-	-	2,899,776
OT	140,000	-	-	-	-	-	-	-	-	140,000
OT Reimbursable	30,000	-	-	-	-	-	-	-	-	30,000
	3,526,026	39,600	38,356	260,493	13,875	110,251	958,983	443,462	42,904	5,433,951
Fire	209,260	-	1,463	15,213	1,125	3,643	72,805	38,355	2,454	344,318
	209,260	-	1,463	15,213	1,125	3,643	72,805	38,355	2,454	344,318
Planning & Code	404,001	-	4,706	29,196	2,156	1,221	156,333	61,448	4,765	663,826
	404,001	-	4,706	29,196	2,156	1,221	156,333	61,448	4,765	663,826
Public Works:										
Salary/Wages	918,615	-	10,791	66,723	5,438	35,472	324,723	171,123	11,215	1,544,100
	918,615	-	10,791	66,723	5,438	35,472	324,723	171,123	11,215	1,544,100
Snow & Ice	45,000	-	-	3,443	-	1,908	-	-	-	50,351
	45,000	-	-	3,443	-	1,908	-	-	-	50,351
Recreation:										
Salary/Wages	140,243	-	1,040	5,527	(1,474)	3,436	60,747	16,076	1,633	227,227

**UPPER MACUNGIE TOWNSHIP
2023 FINAL BUDGET
SALARIES, WAGES AND BENEFITS SUMMARY**

	Salaries & Wages	Longevity	Deferred Compensation	Employer FICA	PA Unemployment Tax	Workers' Compensation Premiums	Health, RX & Dental	Pension	Life, AD&D, STD & LTD	Totals
Camp Wages	59,310	-	-	4,537	2,224	2,515	-	-	-	68,586
	199,553	-	1,040	10,064	750	5,951	60,747	16,076	1,633	295,813
Parks	326,704	-	3,131	23,830	3,188	13,864	106,307	47,968	839	525,830
	326,704	-	3,131	23,830	3,188	13,864	106,307	47,968	839	525,830
Refuse & Recycling:										
Salary/Wages	56,392	-	2,200	7,266	1,575	4,247	36,448	9,041	741	117,910
Leaf Collection	12,000	-	-	-	-	-	-	-	-	12,000
Yard Waste	28,800	-	-	-	-	-	-	-	-	28,800
Grind & Transporting	15,000	-	-	-	-	-	-	-	-	15,000
	112,192	-	2,200	7,266	1,575	4,247	36,448	9,041	741	173,710
Sewer	552,255	-	9,627	40,092	3,206	11,201	192,060	95,248	6,240	909,930
	552,255	-	9,627	40,092	3,206	11,201	192,060	95,248	6,240	909,930
Totals	\$ 6,893,173	\$ 39,600	\$ 78,605	\$ 500,160	\$ 34,500	\$ 190,870	\$ 2,094,212	\$ 959,888	\$ 77,186	\$ 10,868,195
Fund Breakdown:										
General Fund	\$ 6,228,726	\$ 39,600	\$ 66,778	\$ 452,801	\$ 29,719	\$ 175,422	\$ 1,865,704	\$ 855,600	\$ 70,205	\$ 9,784,555
Refuse & Recycling Fund	112,192	-	2,200	7,266	1,575	4,247	36,448	9,041	741	173,710
Sewer Fund	552,255	-	9,627	40,092	3,206	11,201	192,060	95,248	6,240	909,930
	\$ 6,893,173	\$ 39,600	\$ 78,605	\$ 500,160	\$ 34,500	\$ 190,870	\$ 2,094,212	\$ 959,888	\$ 77,186	\$ 10,868,195
Percent of Total	63.4%	0.4%	0.7%	4.6%	0.3%	1.8%	19.3%	8.8%	0.7%	100.0%