



Upper Macungie Township 2024 Final Approved Budget



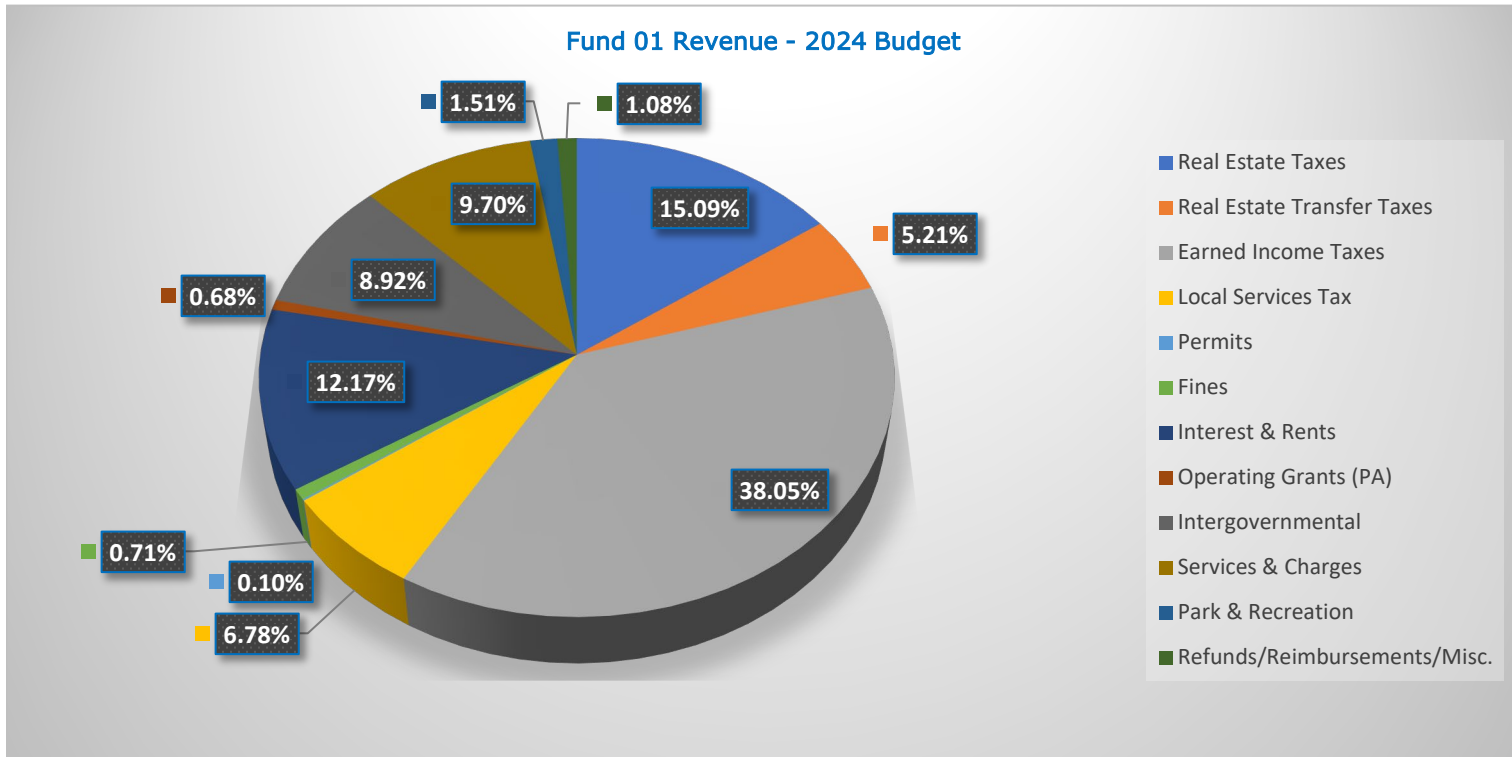
UPPER MACUNGIE TOWNSHIP

2024 FINAL BUDGET SUMMARY

MAJOR FUNDS

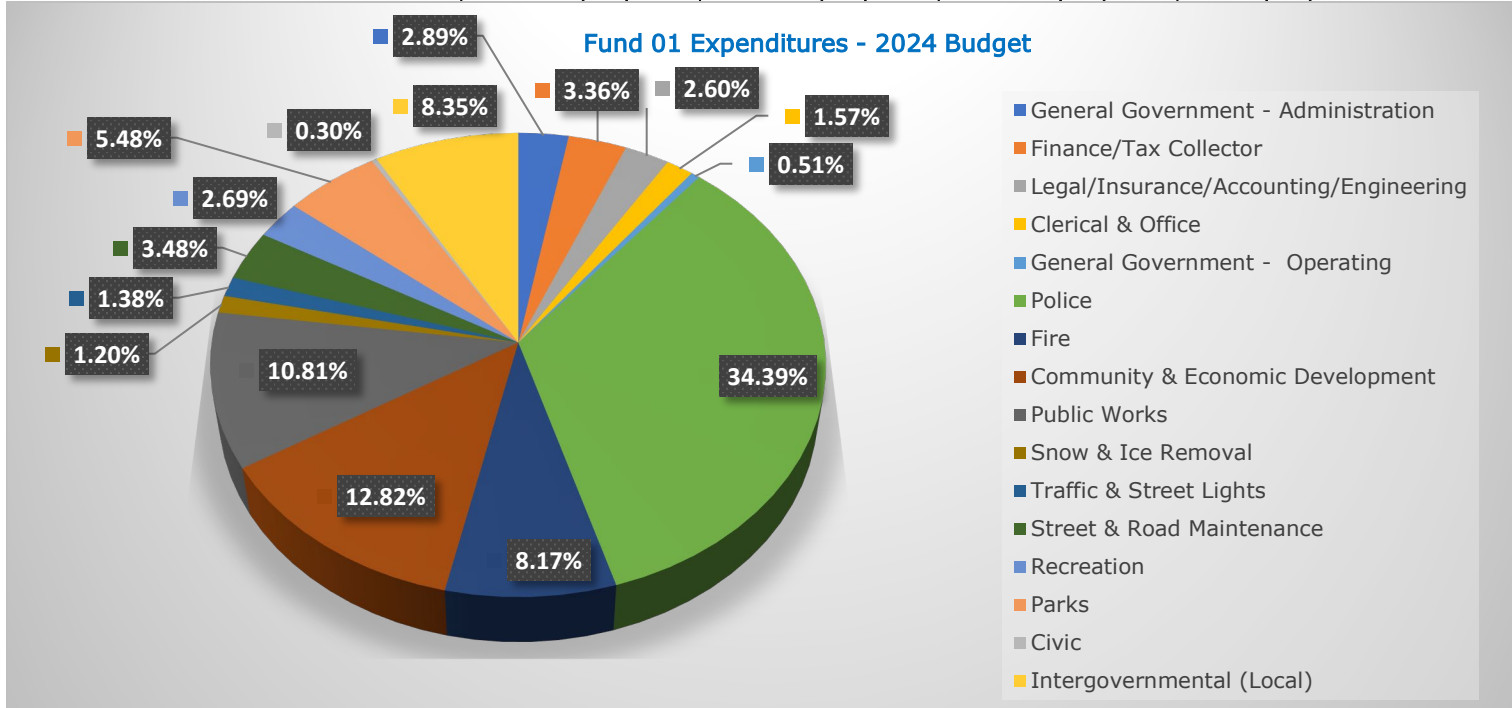
**UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 SUMMARY
2024 FINAL BUDGET**

Revenue	2023 Y/E Estimate	2023 Adopted Budget	2024		Percent Change
			Budget	Amount Change	
Real Estate Taxes	\$ 2,979,756	\$ 2,830,000	\$2,895,000	\$ 65,000	2.3%
Real Estate Transfer Taxes	1,944,383	1,000,000	\$1,000,000	-	0.0%
Earned Income Taxes	7,569,147	7,250,000	\$7,300,000	50,000	0.7%
Local Services Tax	1,361,709	1,270,000	\$1,300,000	30,000	2.4%
Permits	30,400	12,400	\$18,400	6,000	48.4%
Fines	139,000	136,000	\$137,000	1,000	0.7%
Interest & Rents	2,550,024	1,553,075	\$2,333,670	780,595	50.3%
Operating Grants (PA)	130,000	140,938	\$130,000	(10,938)	-7.8%
Intergovernmental	1,289,734	1,159,504	\$1,710,203	550,699	n/a
Services & Charges	2,012,100	2,221,300	\$1,861,300	(360,000)	-16.2%
Park & Recreation	229,025	155,000	\$290,000	135,000	87.1%
Refunds/Reimbursements/Misc.	471,910	202,600	\$207,500	4,900	2.4%
Total	\$ 20,707,188	\$ 17,930,817	\$19,183,073	\$ 1,252,256	7.0%



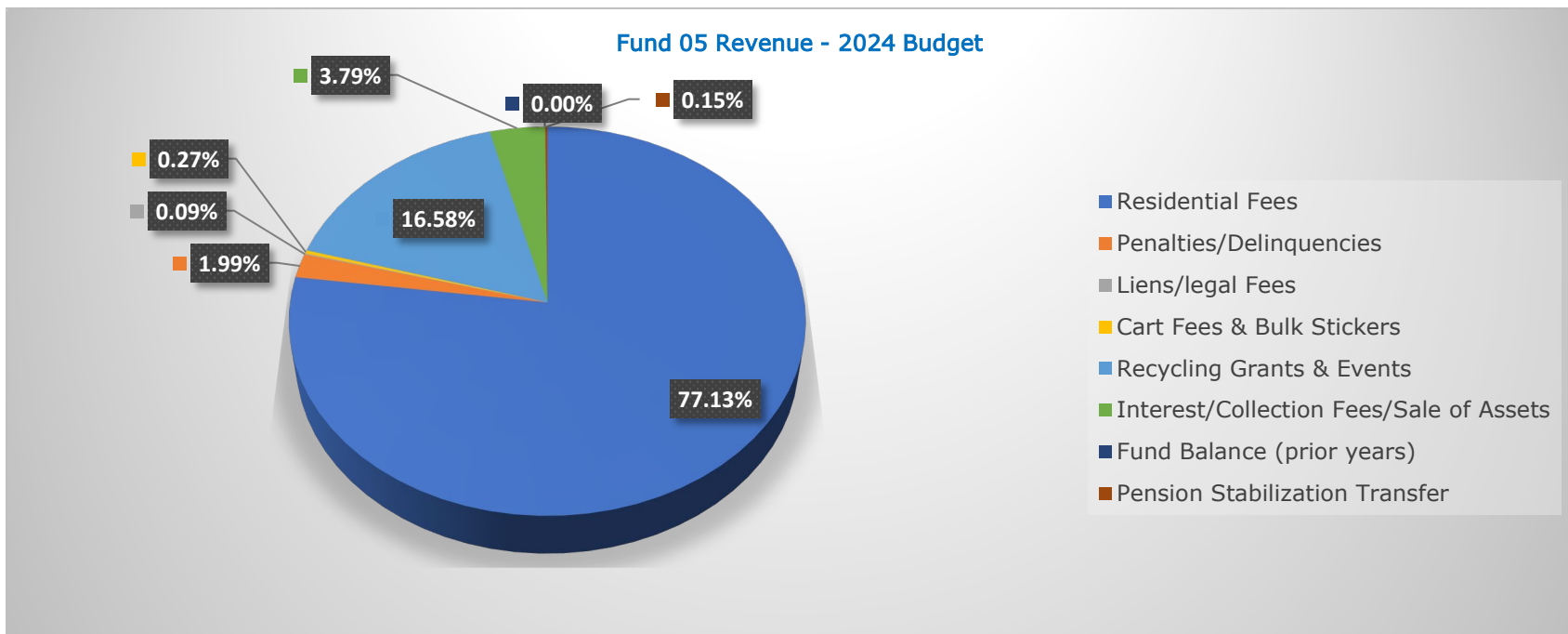
**UPPER MACUNGIE TOWNSHIP
GENERAL FUND 01 SUMMARY
2024 FINAL BUDGET**

Expenditures	2023 Y/E Estimate	2023 Adopted Budget	2024		
			Budget	Amount Change	Percent Change
General Government - Administration	\$ 458,924	\$ 497,596	\$ 553,515	\$ 55,919	11.2%
Finance/Tax Collector	432,541	449,320	644,573	195,253	43.5%
Legal/Insurance/Accounting/Engineering	432,612	456,784	498,136	41,352	9.1%
Clerical & Office	239,429	278,092	302,067	23,975	8.6%
General Government - Operating	134,889	156,264	97,900	(58,364)	-37.3%
Police	5,709,481	6,063,692	6,596,754	533,062	8.8%
Fire	1,366,935	1,324,910	1,567,594	242,684	18.3%
Community & Economic Development	2,327,210	2,081,043	2,459,892	378,849	18.2%
Public Works	1,915,591	1,845,298	2,073,900	228,602	12.4%
Snow & Ice Removal	204,203	225,776	230,776	5,000	2.2%
Traffic & Street Lights	234,050	269,600	263,800	(5,800)	-2.2%
Street & Road Maintenance	543,829	524,300	667,300	143,000	27.3%
Recreation	292,401	332,122	515,133	183,011	55.1%
Parks	804,574	817,061	1,051,650	234,589	28.7%
Civic	56,500	56,500	58,000	1,500	2.7%
Intergovernmental (Local)	3,423,941	2,331,068	1,602,083	(728,985)	-31.3%
Total	\$ 18,577,110	\$ 17,709,426	\$ 19,183,073	\$ 1,473,647	8.3%



**UPPER MACUNGIE TOWNSHIP
REFUSE & RECYCLING FUND 05 SUMMARY
2024 FINAL BUDGET**

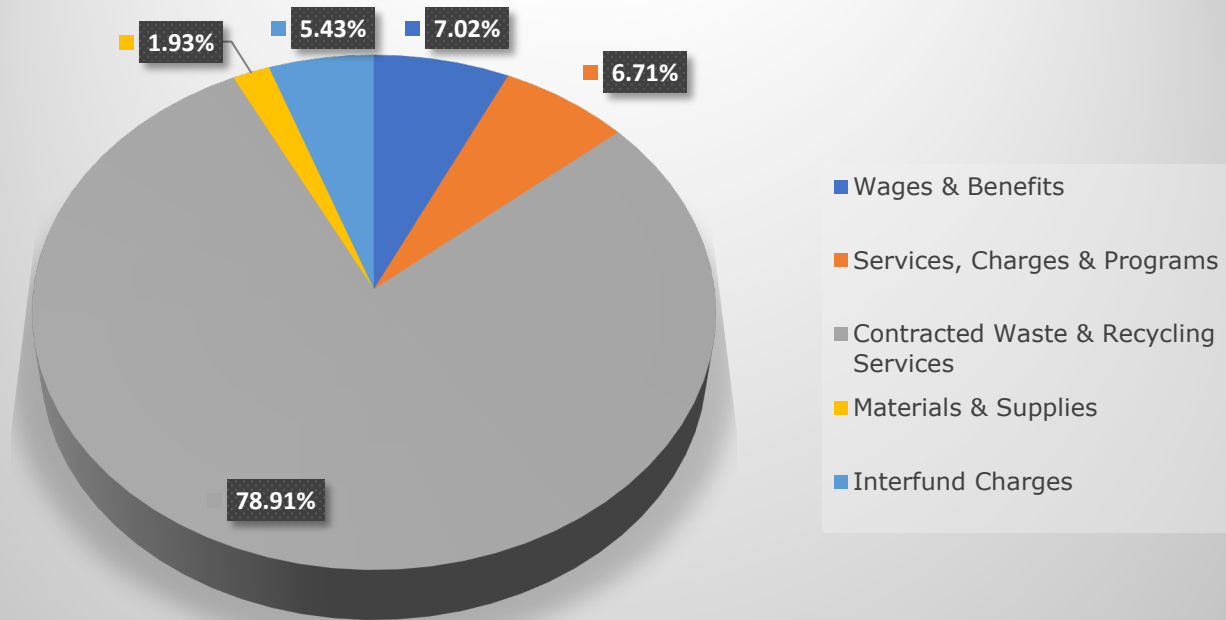
Revenue	2023 Y/E Estimate	2023 Adopted Budget	2024		
			Budget	Amount Change	Percent Change
Residential Fees	\$ 2,373,644	\$ 2,350,829	\$ 2,564,000	\$ 213,171	9.1%
Penalties/Delinquencies	79,700	84,000	66,000	(18,000)	-21.4%
Liens/legal Fees	600	5,100	3,100	(2,000)	-39.2%
Cart Fees & Bulk Stickers	10,500	16,500	9,000	(7,500)	-45.5%
Recycling Grants & Events	185,000	536,200	551,200	15,000	2.8%
Interest/Collection Fees/Sale of Assets	121,050	180,300	126,100	(54,200)	-30.1%
Fund Balance (prior years)	-	159,153	-	(159,153)	-100.0%
Pension Stabilization Transfer	-	-	4,967	4,967	n/a
Total	\$ 2,770,494	\$ 3,332,082	\$ 3,324,367	\$ (7,715)	-0.2%



**UPPER MACUNGIE TOWNSHIP
REFUSE & RECYCLING FUND 05 SUMMARY
2024 FINAL BUDGET**

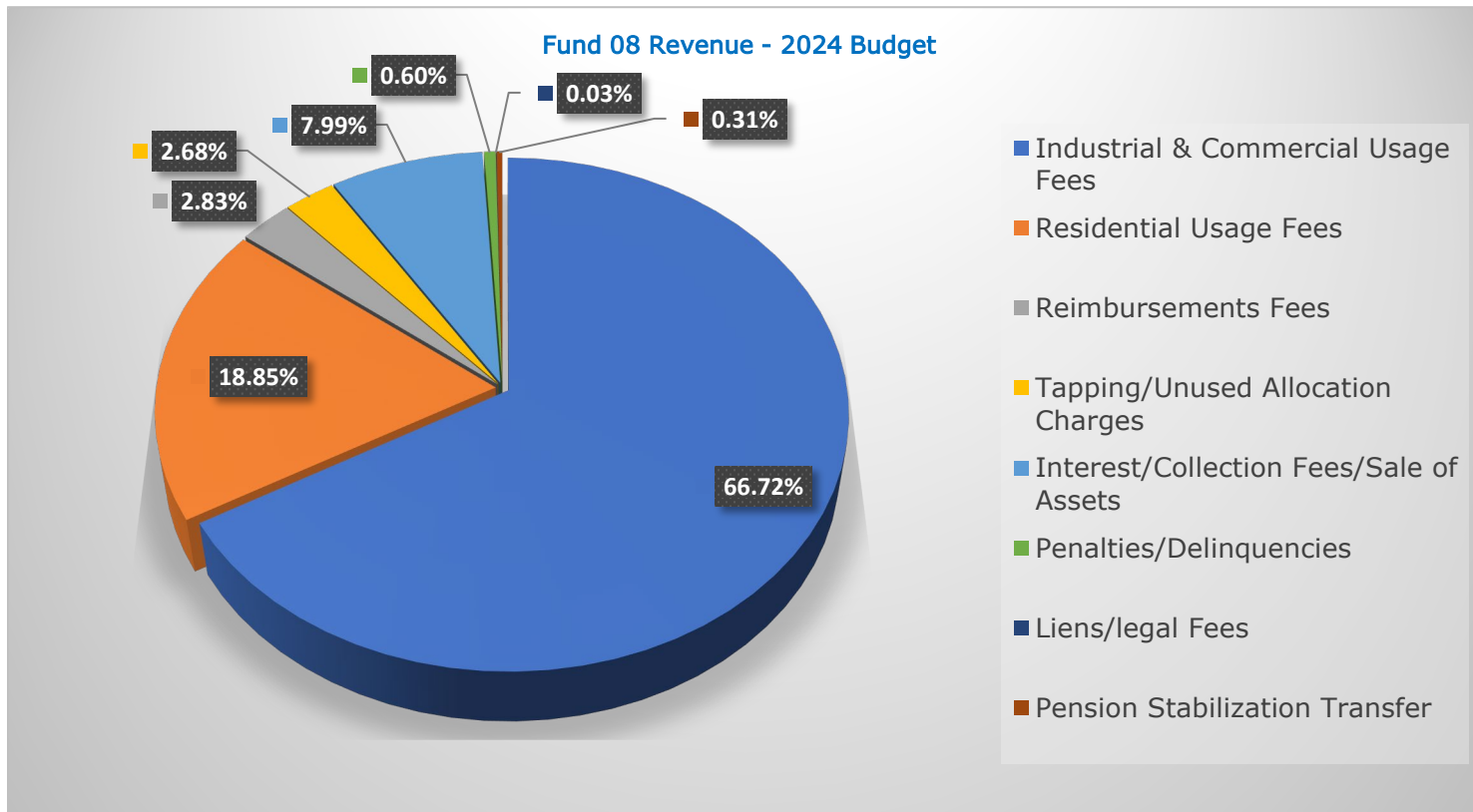
Expenditures	2023 Y/E Estimate	2023 Adopted Budget	2024		
			Budget	Amount Change	Percent Change
Wages & Benefits	\$ 144,704	\$ 173,710	\$ 198,474	\$ 24,764	14.3%
Services, Charges & Programs	116,354	119,921	189,514	69,593	58.0%
Contracted Waste & Recycling Services	2,249,188	2,202,736	2,230,262	27,526	1.2%
Materials & Supplies	80,564	57,100	54,550	(2,550)	-4.5%
Interfund Charges	153,615	153,615	153,615	-	0.0%
Capital Items	558,994	625,000	-	(625,000)	-100.0%
Total	\$ 3,303,419	\$ 3,332,082	\$ 2,826,415	\$ (505,667)	-15.2%

Fund 05 Expenditures - 2024 Budget



**UPPER MACUNGIE TOWNSHIP
Sewer Fund 08 Summary
2024 FINAL BUDGET**

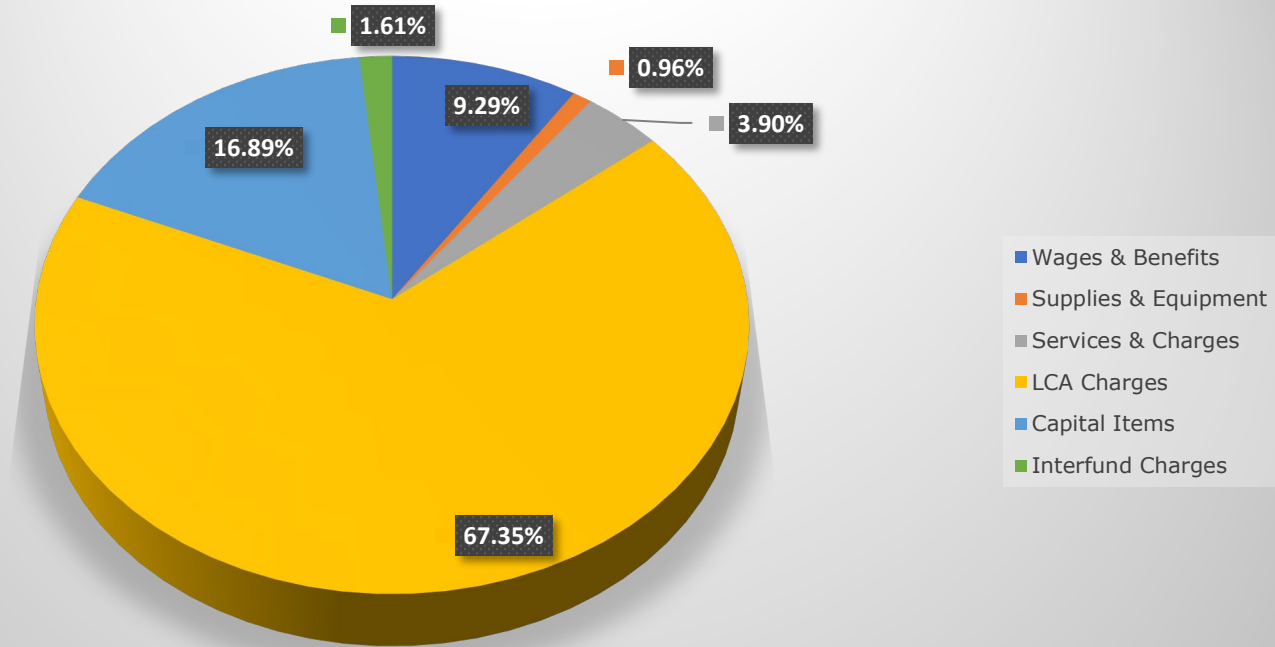
Revenue	2023 Y/E Estimate	2023 Adopted Budget	2024		
			Budget	Amount Change	Percent Change
Industrial & Commercial Usage Fees	\$ 7,362,126	\$ 6,500,000	\$ 8,850,000	\$ 2,350,000	36.2%
Residential Usage Fees	2,450,000	2,462,708	2,500,000	37,292	1.5%
Reimbursements Fees	203,600	170,600	375,600	205,000	120.2%
Tapping/Unused Allocation Charges	525,000	305,000	355,000	50,000	16.4%
Interest/Collection Fees/Sale of Assets	1,218,165	664,750	1,060,500	395,750	59.5%
Penalties/Delinquencies	80,000	125,000	80,000	(45,000)	-36.0%
Liens/legal Fees	1,000	3,500	3,500	-	0.0%
Pension Stabilization Transfer	-	-	40,741	40,741	n/a
Total	\$ 11,839,891	\$ 10,231,558	\$ 13,265,341	\$ 3,033,783	29.7%



**UPPER MACUNGIE TOWNSHIP
Sewer Fund 08 Summary
2024 FINAL BUDGET**

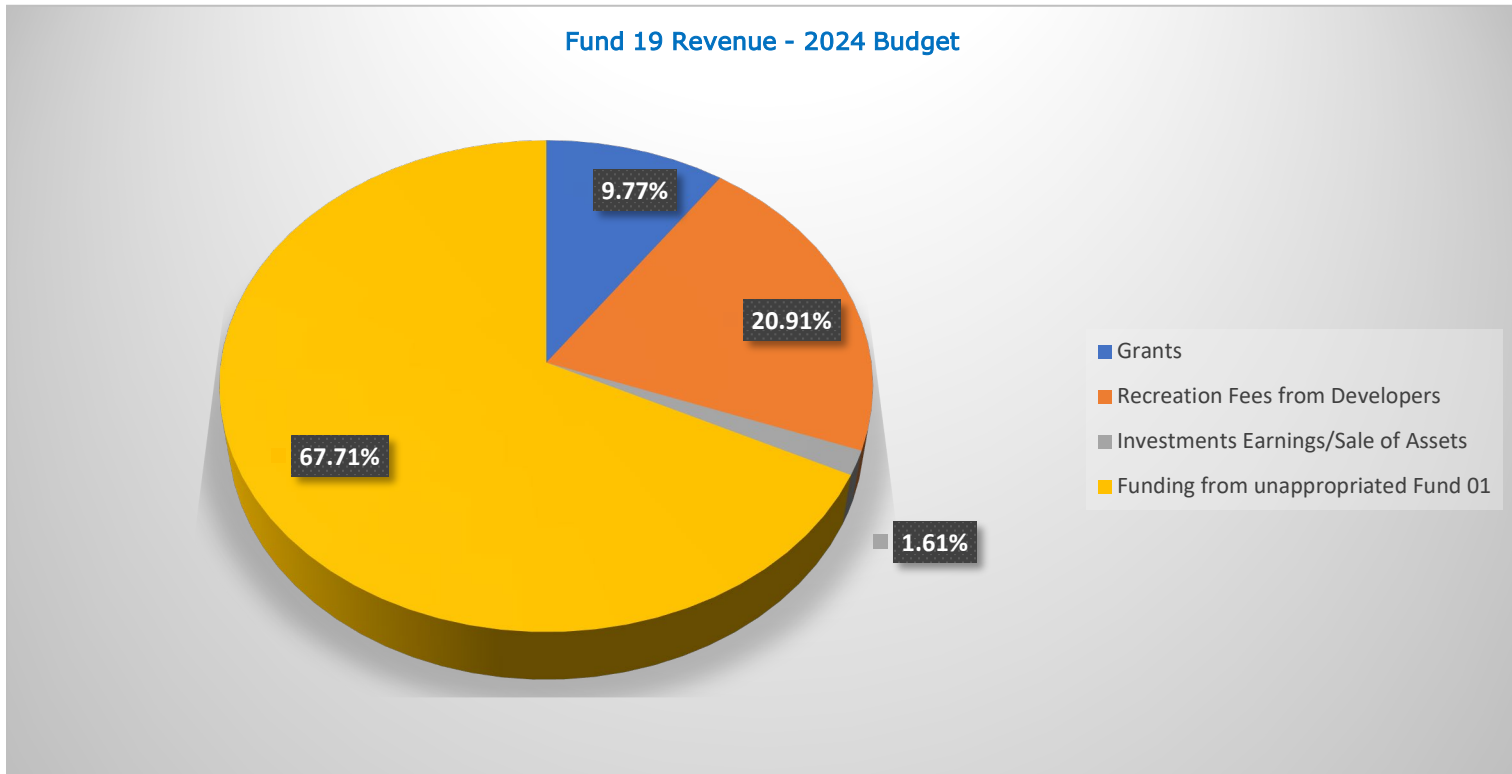
Expenditures	2023 Y/E Estimate	2023 Adopted Budget	2024		Percent Change
			Budget	Amount Change	
Wages & Benefits	\$ 756,336	\$ 915,930	\$ 992,775	\$ 76,845	8.4%
Supplies & Equipment	73,269	81,800	102,226	20,426	25.0%
Services & Charges	387,420	383,323	416,192	32,869	8.6%
LCA Charges	6,852,000	6,616,000	7,196,000	580,000	8.8%
Capital Items	635,668	1,677,000	1,805,000	128,000	7.6%
Interfund Charges	171,845	171,845	171,845	-	0.0%
Total	\$ 8,876,538	\$ 9,845,898	\$ 10,684,038	\$ 838,140	8.5%

Fund 08 Expenditures - 2024 Budget



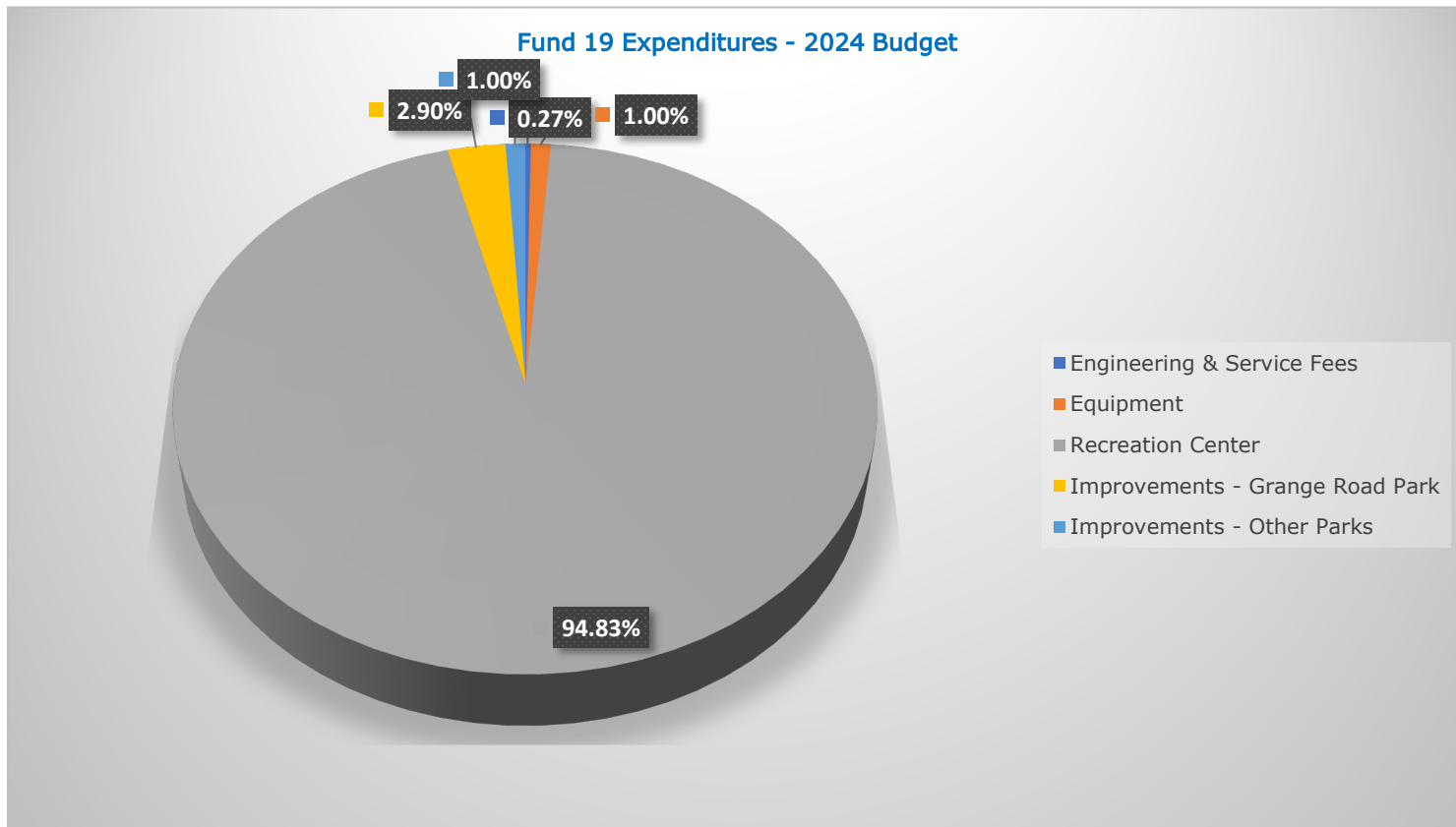
**UPPER MACUNGIE TOWNSHIP
RECREATION CAPITAL FUND 19 SUMMARY
2024 FINAL BUDGET**

Revenue	2023 Y/E Estimate	2023 Adopted Budget	2024		
			Budget	Amount Change	Percent Change
Grants	\$ -	\$ -	\$ 1,545,272	\$ 1,545,272	n/a
Recreation Fees from Developers	500,000	2,348,980	3,308,085	959,105	40.8%
Investments Earnings/Sale of Assets	256,991	153,500	254,500	101,000	65.8%
Funding from unappropriated Fund 01	214,299	1,981,520	10,709,343	8,727,823	440.5%
Total	971,290	4,484,000	15,817,200	11,333,200	252.7%



**UPPER MACUNGIE TOWNSHIP
RECREATION CAPITAL FUND 19 SUMMARY
2024 FINAL BUDGET**

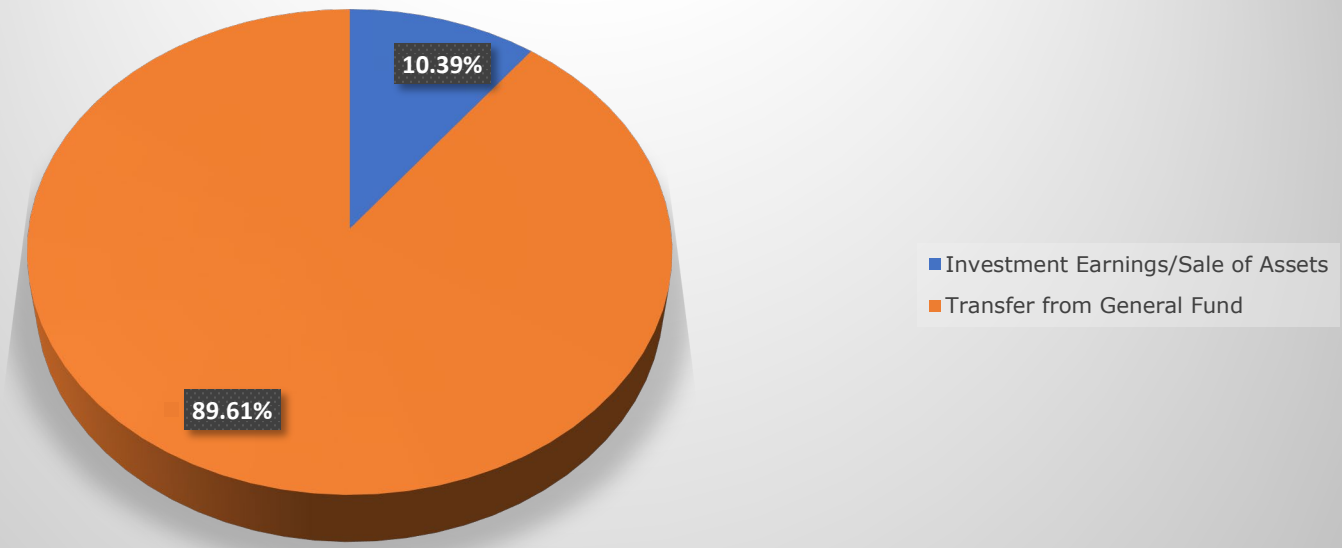
<u>Expenditures</u>	2023 Y/E Estimate	2023 Adopted Budget	2024		Percent Change
			Budget	Amount Change	
Engineering & Service Fees	\$ 20,000	\$ 62,000	\$ 42,000	\$ (20,000)	-32.3%
Equipment	141,000	141,000	158,700	17,700	12.6%
Recreation Center	673,127	4,000,000	15,000,000	11,000,000	275.0%
Improvements - Grange Road Park	178,525	226,000	459,000	233,000	103.1%
Improvements - Other Parks	-	55,000	157,500	102,500	186.4%
Total	\$ 1,012,652	\$ 4,484,000	\$ 15,817,200	\$ 11,333,200	252.7%



**UPPER MACUNGIE TOWNSHIP
CAPITAL EQUIPMENT FUND 31 SUMMARY
2024 FINAL BUDGET**

Revenue	2024					
	2023 Y/E Estimate	2023 Adopted Budget	Budget	Amount Change	Percent Change	
Investment Earnings/Sale of Assets	\$ 422,489	\$ 110,000	\$ 174,250	\$ 64,250	58.4%	
Transfer from General Fund	2,246,068	2,246,068	1,502,183	(743,885)	-33.1%	
Total	\$ 2,668,557	\$ 2,356,068	\$ 1,676,433	\$ (679,635)	-28.8%	

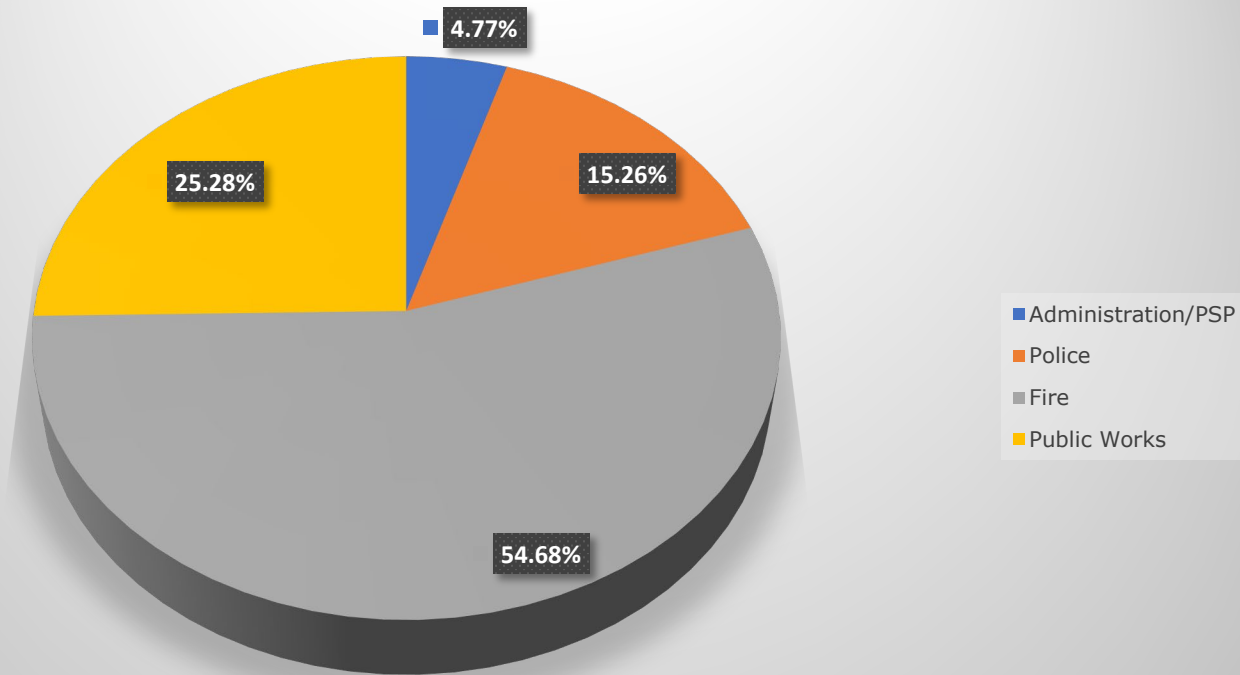
Fund 31 Revenue - 2024 Budget



**UPPER MACUNGIE TOWNSHIP
CAPITAL EQUIPMENT FUND 31 SUMMARY
2024 FINAL BUDGET**

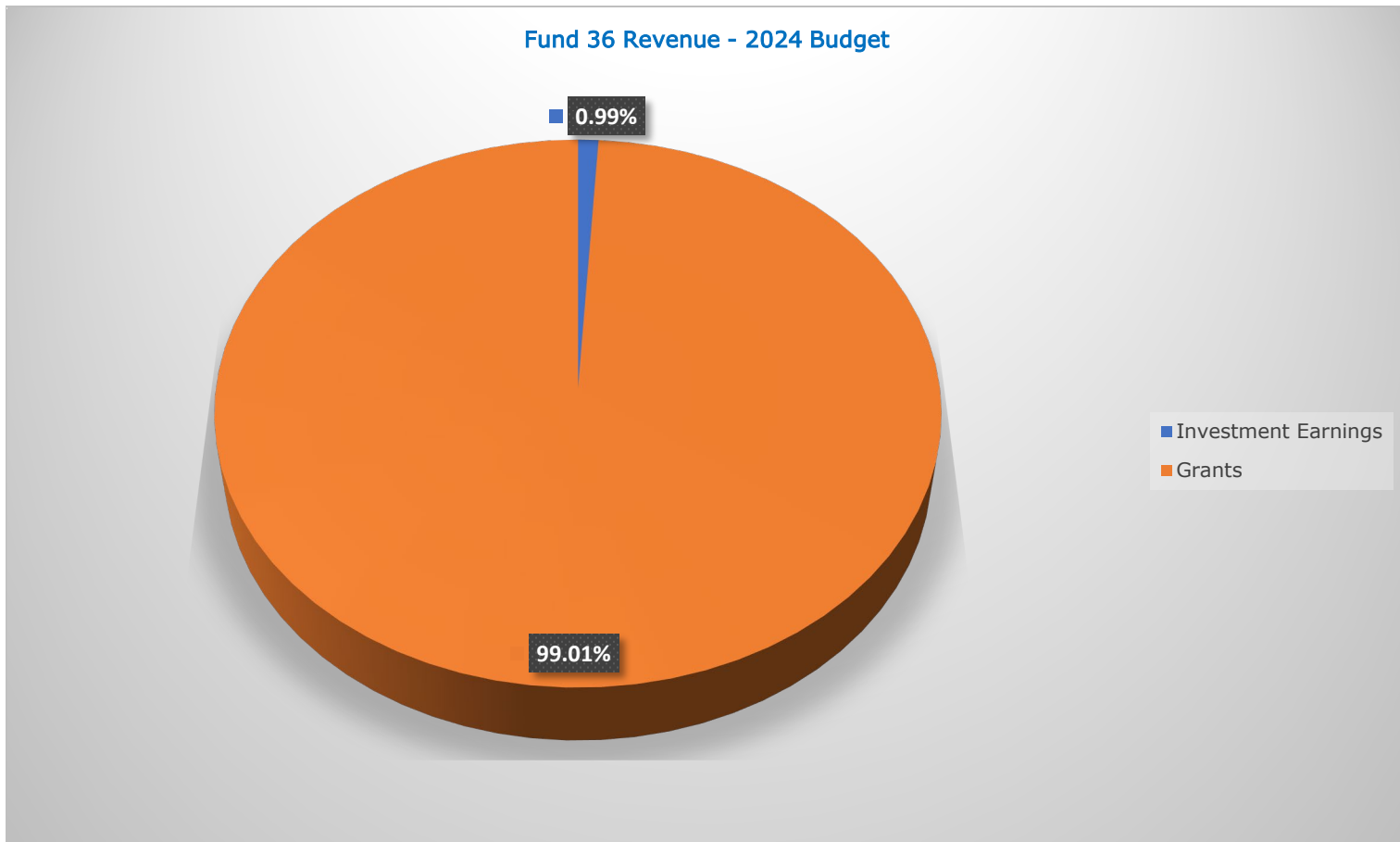
Expenditures	2023 Y/E Estimate	2023 Adopted Budget	2024		Percent Change
			Budget	Amount Change	
Administration/PSP	\$ 1,134,521	\$ 965,000	\$ 80,000	\$ (885,000)	-91.7%
Police	402,290	402,290	255,900	(146,390)	-36.4%
Fire	359,092	792,778	916,696	123,918	15.6%
Public Works	402,014	196,000	423,837	227,837	116.2%
Total	\$ 2,297,917	\$ 2,356,068	\$ 1,676,433	\$ (679,635)	-28.8%

Fund 31 Expenditures - 2024 Budget



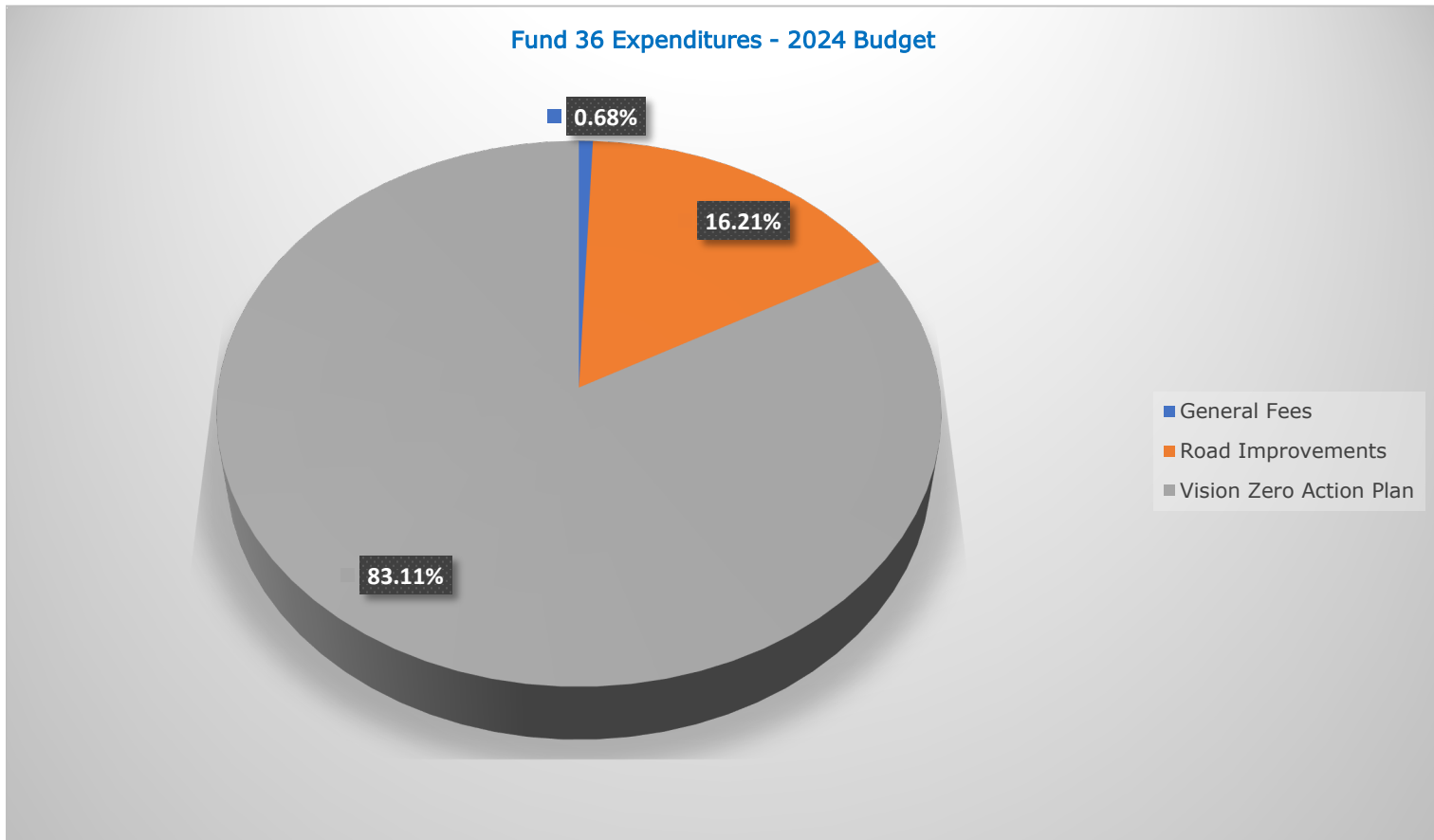
**UPPER MACUNGIE TOWNSHIP
TRAFFIC IMPROVEMENT FUND 36 SUMMARY
2024 FINAL BUDGET**

<u>Revenue</u>	2023 Y/E Estimate	2023 Adopted Budget	2024		Percent Change
			Budget	Amount Change	
Investment Earnings	124,198	35,010	80,250	45,240	129.2%
Grants	-	952,000	8,037,000	7,085,000	744.2%
Fees	256,656	-	-	-	n/a
Fund Balance (prior years)	-	712,990	-	(712,990)	-100.0%
Total	\$ 380,854	\$ 1,700,000	\$ 8,117,250	\$ 6,417,250	377.5%



**UPPER MACUNGIE TOWNSHIP
TRAFFIC IMPROVEMENT FUND 36 SUMMARY
2024 FINAL BUDGET**

<u>Expenditures</u>	2023 Y/E Estimate	2023 Adopted Budget	2024		Percent Change
			Budget	Amount Change	
General Fees	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.0%
Road Improvements	408,670	1,655,000	1,073,050	(581,950)	-35.2%
Vision Zero Action Plan	295,000	-	5,500,000	5,500,000	n/a
Total	\$ 748,670	\$ 1,700,000	\$ 6,618,050	\$ 4,918,050	289.3%





UPPER MACUNGIE TOWNSHIP
2024 FINAL APPROVED BUDGET
ALL FUNDS

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	REVENUES						
	TAXES						
301.100	REAL ESTATE TAXES - CURRENT	2,639,306	2,795,326	2,775,000	2,849,736	2,896,754	2,825,000
	Current real estate taxes are based on county tax assessments. The 2024 property assessment for the Township as of 07/10/2023, is \$4,641,185,100 x the millage of 0.64 for a gross revenue amount of \$2,970,358.						
301.200	REAL ESTATE TAXES - TAX CLAIM BUREAU	40,854	27,806	35,000	39,092	40,000	30,000
	Delinquent real estate taxes remitted to the Township from Portnoff & Associates after the close of the previous calendar year.						
301.600	REAL ESTATE TAXES - INTERIM	4,187	7,468	10,000	7,049	11,343	10,000
	Partial year real estate tax payments for properties undergoing construction.						
301.700	REAL ESTATE TAXES - INTERIM PRIOR YEAR	23,081	21,724	10,000	23,769	31,659	30,000
	Real estate taxes collected for the previous year by the Tax Claim Bureau.						
310.100	REAL ESTATE TRANSFER TAX	1,939,856	3,754,826	1,000,000	1,719,383	1,944,383	1,000,000
	Any purchase/transfer of property within the Township is subject to a 1% tax shared equally with the Parkland SD. This tax is collected by the Lehigh County Recorder of Deeds office.						
310.200	EARNED INCOME TAX	8,571,668	7,229,517	7,250,000	5,915,134	7,569,147	7,300,000
	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 electronically to the Township.						
310.211	LOCAL SERVICES TAX	978,323	1,021,022	950,000	692,688	1,039,032	975,000
	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. Berkheimer collects the Township's portion and remits the tax as received electronically.						
310.212	LOCAL SERVICES TAX - PRIOR YEAR	321,250	331,286	320,000	322,677	322,677	325,000
	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. Berkheimer collects the Township's portion and remits the tax as received electronically. (Collected in prior year 4th quarter).						
	TOTAL TAXES	14,518,525	15,188,975	12,350,000	11,569,528	13,854,995	12,495,000
	PERMITS						
321.900	MOVING PERMITS	396	361	400	222	400	400
	A \$1.00 fee is charged for residents moving in, out, or within the Township.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
322.830	ROAD OCCUPANCY PERMITS	10,908	21,693	12,000	27,417	30,000	18,000
	Whenever a road is closed for any purpose, such as putting in utilities, a fee is charged.						
	TOTAL PERMITS	11,304	22,054	12,400	27,639	30,400	18,400
	FINES & FORFEITURES						
331.130	MAGISTRATE/COURT FINES	136,114	142,448	125,000	94,768	126,000	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	10,733	12,227	10,000	5,458	10,500	11,000
	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	1,291	1,215	1,000	1,905	2,500	1,000
	The revenue received for parking tickets issued by UMT-PD.						
	TOTAL FINES & FORFEITURES	148,138	155,890	136,000	102,131	139,000	137,000
	INTEREST & RENTS						
341.010	INTEREST & INVESTMENT INCOME	47,394	470,765	1,075,000	1,251,507	2,066,600	1,825,000
	The interest estimated on CD's, Pooled Funds, and T-Bills.						
342.020	PA STATE POLICE BUILDING RENTAL	358,485	423,870	424,000	317,902	424,000	450,700
	Rental of the State Police building to the Commonwealth of Pennsylvania.						
342.053	CELL TOWER RENTAL	23,562	24,151	24,855	18,541	24,754	25,300
	Income from Verizon for cell tower located at Township Municipal Building on Schantz Road.						
342.100	LAND & BUILDING RENTALS	21,953	23,735	23,220	15,720	24,670	24,670
	The Township has land and residential housing, which is rented out. The land is undeveloped and is leased for farming.						
	Mosser Rd. - \$350/mo.; Schantz Rd. - \$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; Brookdale Rd. - \$1,450.						
342.500	ADVERTISING - NEWSLETTER	4,335	15,817	6,000	7,125	10,000	8,000
	Income from ad space in the Township's Spring & Fall Newsletter.						
	TOTAL INTEREST & RENTS	455,729	958,338	1,553,075	1,610,795	2,550,024	2,333,670

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
GRANTS - FEDERAL							
392.011	ARPA FUNDS TRANSFER	1,318,884	613,860	-	-	-	-
	Source of funds from unallocated ARAP funds.						
	TOTAL GRANTS - FEDERAL	1,318,884	613,860	-	-	-	-
GRANTS - OPERATING & CAPITAL							
354.079	STATE GRANTS (POLICE PROGRAMS)	27,906	74,712	30,000	12,201	30,000	30,000
	Grant money received from the state.						
354.080	PSD (SCHOOL RESOURCE OFFICER)	-	-	110,938	45,712	100,000	100,000
	Reimbursement from Parkland School District for school resource officer.						
	TOTAL GRANTS - OPERATING & CAPITAL	27,906	74,712	140,938	57,913	130,000	130,000
INTERGOVERNMENTAL REVENUE - (STATE)							
355.010	PUBLIC UTILITY REALTY TAX (PURTA)	12,216	15,142	12,000	-	13,609	12,000
	The Township receives money from those public utilities that have buildings or land located within the Township.						
355.080	RETAIL LIQUOR LICENSES	600	6,450	1,000	1,650	5,000	5,000
	The Township receives a fee for establishments located within the Township that dispense liquor.						
355.130	VOLUNTEER FIRE RELIEF AID	221,471	298,045	298,045	322,082	322,082	320,000
	Aid received from the Commonwealth that is directly turned-over to the Township's three volunteer fire companies.						
355.140	STATE AID - NONUNIFORM PENSION PLAN	206,283	222,759	223,000	262,255	262,255	262,255
	Money received from the state to help fund the non-uniform pension plan based on previous year allocation. (45) units @ \$5,827.8883 per unit.						
355.144	STATE AID - UNIFORM PENSION PLAN	259,053	300,466	300,000	361,329	361,329	361,329
	Money received from the state to help fund the police pension plan based on previous year allocation. (62) units @ \$5,827.8883 per unit.						
	TOTAL INTERGOVERNMENTAL REVENUE - (STATE)	699,623	842,862	834,045	947,316	964,275	960,584
SERVICE CHARGE/ADMINISTRATION							
361.030	ZONING HEARING APPEALS	16,800	13,281	15,000	13,300	15,000	15,000
	These are fees for the Zoning Hearing Board for appeals and Zoning permits.						
361.031	ZONING USE REVIEW FEES	11,100	18,450	10,000	13,800	15,000	15,000
	The fees charged by the Township to review and approve business occupancy in the Township.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
361.032	ZONING PERMIT FEES	25,750	21,690	25,000	17,200	25,000	25,000
	Fees charged by the Township to review permits submitted to the Zoning Officer.						
	333 permits @ \$75.00 each.						
361.033	DCED FEES	4,647	4,804	5,000	3,335	5,000	5,000
	Fees received for all UCC permits.						
361.035	ZONING ASSESSMENT BY ZONING OFFICER	750	-	1,200	-	-	1,200
	Fees for Zoning Officer to assess new planning submissions.						
361.054	TOWNSHIP DOCUMENT FEES	10	35	100	-	100	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)	20,627	10,204	10,000	6,299	10,000	10,000
	Police Department receives donations for programs such as D.A.R.E. and the K-9's.						
362.045	CIVIC REIMBURSEMENTS (UMT POLICE)	15,700	20,595	30,000	19,276	30,000	30,000
	Payments from businesses that utilize UMT police officers for private duty enforcement.						
362.111	POLICE REPORTS	10,222	11,909	10,000	6,123	10,000	7,000
	Fees charged for traffic, accident, and other reports.						
362.201	FIRE SAFETY INSPECTIONS - ANNUAL	217,802	216,654	225,000	158,283	216,000	258,000
	Yearly fees charged for Commercial Fire Safety Inspections.						
362.202	CERTIFICATE OF OCCUPANCY INSPECTION - FIRE	-	-	10,000	-	-	10,000
	CO Inspections of commercial buildings completed by Bureau of Fire personnel.						
362.410	BUILDING PERMITS	1,645,908	1,520,108	1,800,000	1,184,222	1,600,000	1,400,000
	For building permits that are issued by the Township.						
362.412	MECHANICAL PERMITS	65,425	72,014	-	-	-	-
	For HVAC, boilers, etc. (Included in 01.362.410 for 2022)						
362.413	SPRINKLER PERMITS (Included in 01.362.410 for 2022)	61,967	65,314	-	-	-	-
	Fire suppression system permits.						
362.440	SEO PERMITS & PROBES	23,429	8,810	5,000	19,871	25,000	10,000
	For issuance of septic tank and other on-site.						
362.450	GRADING PERMITS & INSPECTIONS	43,721	58,410	50,000	31,725	40,000	50,000
	Moving and removal of dirt.						
362.452	PLANNING SUBMISSION FEES	27,325	24,900	25,000	18,800	21,000	25,000
	For subdivision and land development applications.						
	TOTAL SERVICE CHARGES/ADMINISTRATION	2,191,183	2,067,178	2,221,300	1,492,234	2,012,100	1,861,300

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	PARK & RECREATIONAL FEES						
367.140	PAVILION RENTALS Fees from rented pavilions at all of the Township's parks.	57,477	58,050	45,000	59,870	60,000	50,000
367.200	SPORTS CLINICS Revenue from organized clinics in Upper Macungie Township.	28,378	35,536	25,000	56,187	60,000	50,000
367.201	PLAYGROUND PROGRAMS 2024 Summer Playground programs. 375 enrollees @ \$400 ea. for 8 weeks; 5 days/wk.; 9:00 am - 3:00 pm.	-	31,976	60,000	68,525	68,525	150,000
367.205	SPLASH PARK ADMISSION FEES Fee for the use of splash park based on \$10.00 annual fee for residents and \$20.00 annual fee for non-residents.	27,870	26,991	25,000	26,340	26,500	25,000
367.210	DONATIONS & SPONSORSHIPS Funds received for recreation activities and events.	-	-	-	12,643	14,000	15,000
	TOTAL PARK & RECREATIONAL FEES	113,725	152,553	155,000	223,565	229,025	290,000
	MISCELLANEOUS REVENUE						
380.100	MISCELLANEOUS REVENUE Unexpected revenue that does not have a defined account #.	9,239	11,729	100	9,252	10,000	5,000
380.150	COLLECTION FEES Fees associated with the collection of past due accounts.	1,376	1,842	2,500	791	2,500	2,500
	TOTAL MISCELLANEOUS REVENUE	10,615	13,571	2,600	10,043	12,500	7,500
	INTERGOVERNMENTAL REVENUE - (TOWNSHIP)						
392.001	TRANSFER FROM FUND 01 BALANCE Unrestricted amount from prior year's used to balance budget.	-	-	-	-	-	225,469
392.005	TRANSFER RECEIVED FROM FUND 05 Fees charged to Fund 05 for annual administration overhead (\$21,787); Township Facility Rental (\$6,153); and Public Works Facility Rental (\$125,675).	153,615	153,615	153,615	-	153,615	153,615
392.015	TRANSFER FROM PENSION STABILIZATION ACCOUNT Additional funds from reserves remitted to Non-Uniform DB Plan.	-	-	-	-	-	198,691
392.008	TRANSFER RECEIVED FROM FUND 08 Fees charged to Fund 08 for annual administration overhead (\$58,092); Township Facility Rental (\$49,752); and Public Works Facility Rental (\$64,000).	171,845	171,845	171,844	-	171,844	171,844
	TOTAL INTERGOVERNMENTAL REVENUE (TOWNSHIP)	325,460	325,460	325,459	-	325,459	749,619

**UPPER MACUNGIE TOWNSHIP
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Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
REFUNDS/REIMBURSEMENTS							
394.200	REIMBURSEMENTS TO TOWNSHIP	678,658	407,314	200,000	356,170	459,410	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	678,658	407,314	200,000	356,170	459,410	200,000
	TOTAL REVENUE	20,499,750	20,822,767	17,930,817	16,397,334	20,707,188	19,183,073
EXPENDITURES							
GENERAL GOVERNMENT ADMINISTRATION							
400.110	SALARY - TOWNSHIP MANAGER/ASSISTANT MANAGER	93,109	99,392	123,854	95,032	123,615	128,813
	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	-	23	15,000	-	-	15,000
	Rate set by elected auditors.						
400.112	SALARY - HUMAN RESOURCES	75,194	73,768	78,243	60,076	78,134	81,380
	Pay for Human Resources Manager.						
400.113	SALARY - ELECTED OFFICIALS	9,750	10,875	10,875	8,156	10,875	12,000
	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	67,587	79,505	60,000	45,967	59,815	67,007
	Pay for the township secretary.						
400.117	DEFERRED COMPENSATION	3,442	3,455	2,215	2,953	3,840	3,111
	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	-	-	20,000
	Funds to be used for temporary hiring and discretionary increases.						
400.192	FICA	17,962	19,785	21,033	20,221	21,000	22,678
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
400.194	PA UNEMPLOYMENT COMPENSATION TAX	1,048	1,031	\$ 1,125	1,540	1,540	645
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2024 rate) of \$10,000 wages annually.						
400.195	WORKERS' COMPENSATION INSURANCE	607	608	568	526	701	809
	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
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400.196	HEALTH, DENTAL & VISION INSURANCE	70,008	86,991	91,121	79,769	91,701	88,648
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
400.197	PENSION (NON-UNIFORM)	52,176	45,718	37,806	2,558	37,806	58,197
	The Township maintains a pension plan for each full-time, non-uniform employee.						
400.198	LIFE & DISABILITY INSURANCE	2,890	2,989	2,907	3,239	3,898	2,878
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
400.460	SEMINARS/CONFERENCES/TRAINING/AWARDS	(3,316)	5,248	14,200	9,026	10,000	13,700
	Costs to attend various seminars, annual state association conventions, and conferences held during the year.						
400.461	SUBSCRIPTIONS/MEMBERSHIPS	19,997	14,868	18,650	12,193	16,000	38,650
	Costs to join various organizations; subscriptions to periodicals; codification of ordinances.						
	PSATS \$3,200; Codifications - \$32,000; ECODE 360 - \$1,250; MEA Membership - \$1,700; Misc. - \$500.						
	TOTAL GENERAL GOVERNMENT ADMINISTRATION	414,535	444,256	497,596	341,256	458,924	553,515
	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.						
402.120	SALARY/WAGES - FINANCE	134,097	134,727	187,469	114,324	166,181	210,306
	Wages for Township's Finance Director, Assistant Finance Manager 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	9,823	10,583	13,774	7,347	11,843	15,714
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
402.194	PA UNEMPLOYMENT COMPENSATION TAX	656	656	938	770	1,155	538
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2024 rate) of \$10,000 wages annually.						
402.195	WORKERS' COMPENSATION INSURANCE	316	329	379	328	437	614
	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	38,595	36,388	52,252	31,194	36,840	71,370
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						

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Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
402.197	PENSION (NON-UNIFORM)	28,818	23,749	27,740	-	27,740	42,972
	The Township maintains a pension plan for each full-time, non-uniform employee.						
402.198	LIFE & DISABILITY INSURANCE	1,751	1,750	2,319	1,475	1,768	2,305
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
402.300	BANK CHARGES/INVESTMENT FEES	754	388	3,000	5,841	7,448	8,000
	Fees incurred for banking services, including service charges, NSF charges, account maintenance and credit card fees for recreation events (\$6,500).						
402.310	RE TAXES COLLECTION FEES	-	2,122	3,500	2,530	3,500	3,500
	Fees charged for collection of past due accounts.						
	Fees to be reimbursed to the Township upon collection of delinquent accounts by third-party collector Portnoff & Associates.						
402.311	EIT COLLECTION FEES	-	-	95,000	75,384	93,000	98,000
	Fees charged by Berkheimer & Associates third party EIT collector.						
	Fees based on collection commission fee of 1.2% of current EIT collections of \$7,300,000 and estimate for 2024 postage costs.						
402.312	LST COLLECTION FEES	-	-	-	-	-	22,750
	Fees charged by Berkheimer & Associates third party Local Services Tax collector.						
	Fees based on collection commission fee of 1.75% of estimated LST collections for 2024. (\$1,300,000 x .0175).						
402.313	RTT COLLECTION FEES	-	-	-	-	-	20,000
	Fees charged by Lehigh County to collect the realty transfer tax on both residential and commercial real estate sales in the township.						
	Fee is based on property sale price at 2.0%.						
402.400	BACKGROUND CLEARANCES & TESTING	225	635	2,000	866	500	2,000
	Costs incurred for various background and pre-employment testing.						
402.455	FINANCIAL SOFTWARE MAINTENANCE	15,503	10,698	11,200	11,818	11,818	77,131
	Annual software maintenance costs associated with the Edmunds GovTech & Tyler Technologies financial software.						
	Financial accounting software maintenance - Edmunds GovTech - \$13,500; Tyler Technologies - \$63,631.						
402.460	SEMINARS/CONFERENCES/TRAINING/MEMBERSHIP	6,566	3,257	4,500	3,613	3,500	8,000
	For the various seminars, conferences and training that is held during the year that the finance department will attend including GFOA-PA training and annual conference.						

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Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
402.461	EMPLOYEE/PUBLIC OFFICIAL BONDS	2,796	3,415	3,225	3,000	4,350	4,350
	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 - Finance Director (\$1,125); Ass't Finance Manager (\$1,125); Manager (\$750); Ass't Manager (\$750) & Secretary (\$600).						
	TOTAL FINANCIAL ADMINISTRATION	243,200	231,997	410,096	261,028	373,380	590,349
	TAX COLLECTOR						
403.110	SALARY - TAX COLLECTOR (ELECTED)	16,000	16,000	16,000	12,308	16,000	16,000
	The Township Tax Collector is elected and paid by the Township.						
403.192	FICA	1,224	1,224	1,224	894	1,224	1,224
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
403.310	POSTAGE AND BILL PRINTING	9,858	10,398	11,500	11,214	11,500	11,500
	The expenses paid by the Township include printing of the tax bills and postage.						
403.452	CONTRACTED IT SERVICES	80	178	-	-	-	-
	Proportionate IT maintenance cost associated with contracted IT consultant.						
403.460	SEMINARS/CONFERENCES/TRAINING/MEMBERSHIP	-	564	-	-	-	-
	Training for elected tax collector.						
403.461	EMPLOYEE/PUBLIC OFFICIAL BONDS	-	-	500	437	437	500
	The elected tax collector for the Township is required to be bonded in the amount of \$1,000,000.						
403.510	PRIOR TAX YEAR REFUNDS	22,992	9,007	10,000	25,999	30,000	25,000
	Residents and Corporations that appeal their Property Tax and are successful in having their taxes reduced are sometimes given a refund for the prior year's taxes that were paid.						
	TOTAL TAX COLLECTOR	50,154	37,371	39,224	50,852	59,161	54,224
	LEGAL EXPENDITURES						
404.314	LEGAL SERVICES - GENERAL	113,651	61,837	135,000	88,051	109,000	135,000
	Expenses for legal representation at Township meetings, legal opinions, court hearings, etc. Also, costs associated with labor issues and negotiations are included.						
	TOTAL LEGAL EXPENDITURES	113,651	61,837	135,000	88,051	109,000	135,000
	CLERICAL & OFFICE OPERATION EXPENDITURES						
405.117	DEFERRED COMPENSATION	313	160	277	200	270	500
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
405.120	SALARIES/WAGES - CLERICAL The salaries and wages for support staff of the Township.	57,130	66,505	60,600	37,089	46,202	41,101
405.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	4,036	3,328	4,304	1,000	1,697	2,947
405.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2024 rate) of \$10,000 wages annually.	1,078	750	750	82	385	215
405.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	196	133	149	106	142	120
405.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.	-	16,711	30,374	5,967	10,508	37,689
405.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	7,688	6,337	2,912	-	1,533	2,877
405.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	498	159	547	504	600	558
405.210	OFFICE SUPPLIES The cost of copy paper, supplies, office materials, printer ink & HR expenses (\$1,700).	8,046	5,744	9,000	4,641	5,000	7,000
405.216	MAINTENANCE CONTRACTS - OFFICE EQUIPMENT The maintenance agreement contracts are for equipment including copy machines, plotters, postage machine, etc.	20,195	32,104	12,000	11,170	13,954	14,500
405.312	MANAGEMENT CONSULTING SERVICES The Township sometimes uses professional consultants for a variety of issues needed at the Township.	(5,250)	-	5,000	-	-	10,000
405.325	POSTAGE Postage for mailing day to day correspondence and the semi-annual mailing of the Township's Newsletter.	15,350	26,634	19,000	12,704	21,000	22,000
405.331	TRANSPORTATION/MILEAGE Reimburse employees for the use of their own vehicle for Township business at approved IRS rate.	-	-	200	-	-	200

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GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
405.341	ADVERTISING	10,663	8,932	11,000	10,238	13,700	13,000
	Legal advertisements for Upper Macungie Township ordinances, special meetings, bidding out for materials, sale of equipment, etc.						
405.342	PRINTING	25,931	36,662	30,000	17,652	32,000	40,000
	The cost of printing moving permit forms, newsletters, building/electric/plumbing permits, letterhead, etc.						
	Semi-annual township newsletter - \$36,000; \$4,000 misc.						
405.441	PAYROLL SERVICES	12,513	16,343	16,000	14,455	19,500	20,000
	The cost to prepare bi-weekly payroll; all tax reports; and W-2 forms by third-party provider. Includes time clocks and integrated software.						
405.452	CONTRACTED SERVICES	23,067	19,824	25,980	23,087	30,385	43,360
	Proportionate IT maintenance cost associated with contracted IT consultant & third-party cleaning charges for UMT Administrative Building.						
405.701	IT/COMPUTER UPGRADES	3,573	15,217	5,000	3,341	5,000	5,000
	Upgrades to the Township's computer systems and for the purchase of new computers.						
405.702	COMPUTER/WEBSITE EXPENSES	24,020	36,842	44,000	24,754	36,554	40,000
	Professional services for the Township's computer system including internet service - \$18,000; ARCGIS - \$4,000; Adobe Subscription - \$4,000; Granicus annual maintenance - \$5,000; Misc. - \$9,000.						
405.900	MISCELLANEOUS EXPENSE	-	1,064	1,000	435	1,000	1,000
	Any expenditures not covered by any other line items.						
	TOTAL CLERICAL & OFFICE OPERATION EXPENDITURES	209,047	293,449	278,092	167,425	239,429	302,067
	INSURANCE						
406.199	OTHER POST EMPLOYMENT BENEFITS	9,385	8,295	7,300	3,562	5,299	5,000
	The costs to the Township for benefits other than pension to retirees for specifically health care.						
406.200	PCOR FEES	487	390	-	591	591	600
	Mandated by the Affordable Care Act of 2014. PCOR (Patient-centered outcomes research fee).						
406.351	UMBRELLA POLICY	13,071	14,490	15,215	-	17,041	22,528
	Insurance coverage for the Township in the annual aggregate amount of \$3,000,000 with a \$5,000 deductible for both public officials and employment practices liability.						
406.352	PUBLIC OFFICIALS/EMPLOYMENT PRACTICES POLICIES	17,255	20,036	22,008	-	24,649	25,968
	Insurance coverage for the Township in the annual aggregate amount of \$3,000,000 for both public officials and employment practices liability.						

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406.355	COMMERCIAL PACKAGE POLICY	81,677	83,201	92,239	224	103,308	110,118
	This policy covers all other property the Township owns including vehicles, traffic signals, buildings and equipment.						
406.356	CYBER POLICY	9,676	15,171	15,022	800	800	19,234
	Insurance coverage for the Township in the aggregate amount of \$2,000,000 with a \$25,000 deductible (in 2024).						
	TOTAL INSURANCE	131,551	141,583	151,784	5,177	151,687	183,448
	ACCOUNTING/ACTUARIAL						
407.311	AUDITING SERVICES	19,250	22,380	30,000	18,750	30,000	19,688
	The annual independent audit as performed by Buckno, Lisicky & Co. Second of three year engagement.						
407.316	ACTUARIAL SERVICES	13,200	7,700	15,000	9,500	13,075	15,000
	Services provided by Conrad M. Siegel, Inc. involving pension calculations and pension related duties for the Township's non-uniform plans.						
	TOTAL ACCOUNTING/ACTUARIAL	32,450	30,080	45,000	28,250	43,075	34,688
	ENGINEERING						
408.313	GENERAL TOWNSHIP ENGINEERING SERVICES	120,088	76,721	110,000	73,472	110,400	125,000
	The expense for Keystone Consulting Engineers to represent the Township.						
408.315	ENGINEERING SERVICES - GIS	-	29,375	15,000	13,671	18,450	20,000
	External costs spent on geographic information system.						
	TOTAL ENGINEERING	120,088	106,096	125,000	87,143	128,850	145,000
	GENERAL GOVERNMENT OPERATING EXPENSES						
409.117	DEFERRED COMPENSATION	2,000	2,000	2,000	846	846	-
	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	45,810	45,837	47,526	20,021	20,021	-
	Wages associated with cleaning of all Township buildings including public works, police and administrative buildings.						
409.192	FICA	3,278	3,288	3,504	1,463	1,463	-
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
409.194	PA UNEMPLOYMENT COMPENSATION TAX	375	375	375	385	385	-
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2024 rate) of \$10,000 wages annually.						
409.195	WORKERS' COMPENSATION INSURANCE	1,828	1,980	2,017	1,437	1,437	-
	Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.						

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409.196	HEALTH, DENTAL & VISION INSURANCE	13,440	12,821	12,058	11,390	12,000	-
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
409.197	PENSION (NON-UNIFORM)	10,008	8,247	8,711	-	8,711	-
	The Township maintains a pension plan for each full-time, non-uniform employee.						
409.198	LIFE & DISABILITY INSURANCE	552	567	623	488	500	-
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
409.226	CUSTODIAL SUPPLIES/MATERIALS	4,147	3,046	4,250	2,624	3,000	3,000
	The cleaning supplies for use in the Township buildings. Also, supplies including paper towels, Kleenex, knives, forks, paper plates.						
409.231	VEHICLE - GASOLINE	766	1,457	1,700	580	715	1,200
	Cost of gasoline for township administration vehicles.						
	Based on consumption of 400 gallons at \$3.00/gallon.						
409.251	VEHICLE - REPAIRS & MAINTENANCE	6,607	1,637	2,000	2,289	2,500	2,500
	Cost of maintaining township administration vehicles.						
409.317	CONTRACT SERVICES - BUILDING MAINTENANCE/CLEANING	7,485	10,239	10,000	14,408	28,053	25,000
	Third-party costs and services to maintain and clean the Township's administration building.						
409.321	TELEPHONE	18,776	20,553	19,000	13,928	18,352	19,000
	Telephone costs that cover mobile phone, pagers, Township telephone and long distance calls.						
409.361	ELECTRICITY	9,908	8,321	10,000	4,915	10,000	10,000
	Cost for electricity for the Township Administration Building.						
409.362	HEAT - GAS	4,412	3,668	5,000	-	-	5,000
	Cost of fuel for heating the Township Administration Building.						
	The township is carrying a credit with UGI, which is expected to be used up by year end 2023.						
409.363	WATER	799	1,119	1,000	762	1,065	1,200
	Cost for water from Lehigh County Authority.						
409.364	SEWER	1,434	841	1,500	420	841	1,000
	Cost for sewer for the Township Administration Building.						
409.373	MAINTENANCE/REPAIR BUILDINGS	34,483	31,230	25,000	16,315	25,000	30,000
	Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building.						
	TOTAL GENERAL GOVERNMENT EXPENDITURES	166,108	157,226	156,264	92,271	134,889	97,900

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	RENTAL PROPERTY						
410.110	REPAIRS & MAINTENANCE - PSP BUILDING	15,035	41,904	30,000	16,742	30,000	25,000
	The cost for repairs and maintenance for the State Police Building.						
	TOTAL RENTAL PROPERTY EXPENDITURES	15,035	41,904	30,000	16,742	30,000	25,000
	UMT POLICE DEPARTMENT						
410.112	SALARIES - SENIOR STAFF	309,395	326,071	340,467	263,413	340,661	367,893
	Salaries for the Senior Staff of the UMTPD. Includes the chief and (2) lieutenants.						
410.113	SALARIES/WAGES - ADMINISTRATIVE STAFF	142,484	147,243	155,383	119,584	155,386	161,851
	Salaries and wages for the Administration staff of the UMTPD. Includes the office manager, receptionist and clerical assistant.						
410.114	SALARIES/WAGES - OFFICERS & PATROL	2,440,081	2,579,898	2,860,176	2,034,143	2,673,051	2,998,932
	Salaries and wages for UMT-PD totaling (31) officers in 2024.						
410.115	SALARIES/WAGES - Shift Differential	-	-	-	8,732	10,139	20,280
	For hours worked from 1800 hours to 0600 hours, a shift differential of an additional \$.75per hour is paid.						
410.116	SALARIES/WAGES - K9 Administration	-	-	-	6,817	8,389	37,500
	Hours spent caring for K9 other than on duty.						
410.117	DEFERRED COMPENSATION	33,558	39,213	38,356	31,248	35,664	39,875
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
410.139	LEGAL FEES	3,818	23,683	15,000	16,295	17,000	15,000
	Legal costs associated with the Police Department including labor and arbitration charges.						
410.140	OFFICE EQUIPMENT & OPERATING SUPPLIES	8,694	9,001	11,970	5,738	10,000	12,000
	Various items purchased for the office; supplies/items needed for community events and evidence processing						
410.141	CUSTODIAL SUPPLIES	3,071	2,785	3,000	81	1,000	2,000
	The cleaning supplies for use in the Police building.						
410.142	COMPUTER SOFTWARE & HARDWARE	52,127	70,246	130,000	51,197	77,700	125,000
	Computer software and hardware packages used for the Police Department. This also includes maintenance contracts/professional services for various computer packages.						
410.143	TRAINING/SEMINARS/DUES/TUITION REFUND	23,604	31,714	38,000	27,693	38,000	50,000
	Training and seminars for Police Officers and staff.						
410.144	CONTRACTED SERVICES	19,005	19,104	20,000	13,804	19,000	21,500
	The cost of maintenance and equipment for the Upper Macungie Township Police Department building.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
410.145	ELECTRICITY	15,961	14,283	15,500	10,547	14,000	15,500
	Cost for electricity for the Upper Macungie Township Police Department Building.						
410.146	HEAT - GAS	1,425	1,501	3,000	1,203	2,136	3,000
	Cost for fuel for heating the Upper Macungie Township Police Department Building.						
410.147	WATER	1,928	2,160	2,200	358	1,423	2,000
	Cost for water from Lehigh County Authority.						
410.148	SEWER	338	338	400	356	500	400
	Cost for sewer for the Upper Macungie Township Police Department building.						
410.149	TELEPHONE	26,888	31,964	37,000	23,436	33,000	37,000
	Telephone costs that cover mobile and office telephones.						
410.150	VEHICLE EQUIPMENT & MAINTENANCE (IN HOUSE)	28,934	28,954	30,000	17,689	22,850	26,000
	The cost for maintenance, equipment and labor for police vehicles. This includes maintenance of VASCAR/speedometer certification						
410.151	VEHICLE EQUIPMENT & MAINTENANCE (3RD PARTY)	24,057	25,722	27,000	28,468	35,000	32,000
	The cost to purchase vehicle repair parts for the Upper Macungie Township Police Department.						
410.152	PRE-EMPLOYMENT TESTING	-	6,171	6,000	4,465	6,000	6,000
	Cost for pre-employment, drug, alcohol and polygraph, etc. for the Police Department.						
410.153	K-9	20,138	13,520	9,000	9,426	10,000	9,000
	The cost of training and care for two K-9's.						
410.154	FIREARMS & AMMUNITION	11,993	4,675	15,000	10,712	15,000	28,000
	The cost for firearms and ammunition.						
	Includes the cost for (6) replacement rifles @ \$2,000 each.						
410.156	MAINTENANCE CONTRACTS - OFFICE EQUIPMENT	8,403	8,156	6,000	3,700	5,061	5,500
	The maintenance agreement contracts are for equipment ranging from calculators, typewriters, fax machines, copy machines, etc. Also, warranty costs associated with the ALPR.						
410.157	OFFICER WELLNESS PROGRAM	-	-	32,000	12,500	18,000	34,000
	Physical & mental evaluation for officers that successfully complete the program. \$500 - mental; \$500 - physical.						
410.179	LONGEVITY PAY	22,200	40,100	39,600	39,800	39,800	41,800
	Additional compensation paid to police officers based on years of service.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
410.180	OVERTIME (NOT REIMBURSEABLE)	123,405	104,704	140,000	86,751	116,557	143,500
	Regular earned overtime.						
410.183	OVERTIME (REIMBURSEABLE)	38,117	41,119	30,000	28,013	35,000	30,000
	Overtime earned for work which is reimbursed by others, sometimes known as "special duty overtime".						
410.192	FICA	225,348	245,897	260,493	193,358	254,088	284,718
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
410.194	PA UNEMPLOYMENT COMPENSATION TAX	11,951	12,750	13,875	13,417	13,417	7,955
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2024 rate) of \$10,000 wages annually.						
410.195	WORKERS' COMPENSATION INSURANCE	93,281	102,948	110,251	76,683	102,244	140,724
	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	877,211	872,528	958,983	761,621	900,231	1,165,968
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
410.197	PENSION (UNIFORM PLAN)	227,699	262,876	414,982	80	414,982	433,436
	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	31,240	35,104	42,904	31,559	37,605	42,179
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
410.199	PENSION (NON-UNIFORM PLAN)	30,623	26,963	28,480	-	28,480	43,965
	The Township maintains a pension plan for each full-time, non-uniform employee. (Administrative staff).						
410.220	SIGNS & SUPPLIES	1,400	-	7,500	5,694	6,000	5,000
	Costs for signs and installation of signs associated with the police department programs.						
410.231	VEHICLE - GASOLINE	61,575	89,974	93,000	57,300	78,000	90,000
	Gasoline that is used for the UMPD vehicles.						
	Based on consumption of 30,000 at \$3.00/gallon.						
410.238	UNIFORMS	11,872	29,008	50,926	37,333	45,000	38,000
	The Township provides uniforms for all police officers including dry cleaning, maintenance, & ballistic protection for all police officers.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
410.341	ADVERTISING	200	400	1,000	400	800	1,000
	Costs for employment advertising.						
410.490	COMMUNITY SERVICE	15,478	15,246	15,000	14,679	15,000	15,000
	Costs associated with the police department to educate the public about public safety, including National Night Out (NNO).						
410.500	INSURANCE - POLICE PROFESSIONAL LIABILITY	9,473	11,015	11,046	-	20,317	19,239
	Liability coverage for law enforcement officers. Maximum limit of \$3,000,000 with \$10,000 deductible.						
410.750	MINOR EQUIPMENT PURCHASES	11,040	11,040	20,200	22,014	23,000	19,040
	Annual payment for (30) X-2 Taser Equipment (5 of 5); Replacement handcuffs (\$3,500) and flashlights (\$4,500).						
	TOTAL UMT POLICE DEPT EXPENDITURES	4,968,015	5,288,074	6,033,692	4,070,307	5,679,481	6,571,754
	FIRE DEPARTMENT EXPENSES						
411.117	DEFERRED COMPENSATION	1,463	1,463	1,463	1,125	1,463	1,463
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
411.120	SALARIES/WAGES	192,101	196,094	209,260	162,110	209,941	280,018
	Salaries and wages for the Director of Bureau of Fire and (3) 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)	31,891	35,314	32,900	26,400	38,600	39,100
	Liability, damages, other policies to cover Fire Stations #8, #25 and #56.						
	Volunteer accident policy - \$300; Station #56 - \$5,800; Station #25 - \$12,000; Station #8 - \$21,000.						
411.143	DISPATCH (MAPPING)	632	-	-	-	-	-
	Annual service for all three fire companies. (Moved to 411.452).						
411.192	FICA	13,676	14,122	15,213	12,011	15,430	20,750
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
411.194	PA UNEMPLOYMENT COMPENSATION TAX	1,149	1,125	1,125	1,155	1,155	860
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2024 rate) of \$10,000 wages annually.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
411.195	WORKERS' COMPENSATION INSURANCE - (SWIF & SMT)	68,562	58,386	36,025	58,376	74,289	59,582
	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 - \$4,864; SWIF (Volunteer coverage)- \$54,718.						
411.196	HEALTH, DENTAL & VISION INSURANCE	77,760	74,661	72,805	66,305	77,302	127,903
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
411.197	PENSION (NON-UNIFORM)	43,624	34,955	38,355	-	39,154	63,481
	The Township maintains a pension plan for each full-time, non-uniform employee.						
411.198	LIFE & DISABILITY INSURANCE	2,114	2,332	2,454	2,492	2,961	3,287
	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	70,000	70,000	70,000
	The annual premium cost for life insurance policies for qualifying volunteer firefighters.						
	Life insurance coverage for volunteer firefighters.						
411.213	COMPUTER/COPIER SUPPLIES - OFFICE	98	57	250	82	150	250
	Track expenses in-house.						
411.231	VEHICLE - GASOLINE	10,304	11,665	11,000	7,356	9,800	11,000
	Gasoline used for the Fire Department vehicles.						
	Based on consumption of 3,650 gallons @ \$3.00/gallon.						
411.232	VEHICLE - DIESEL	13,707	21,917	16,000	11,807	16,000	16,000
	Diesel used for the Fire Department vehicles.						
	Based on consumption of 4,900 gallons @ \$3.25/gallon.						
411.237	PERSONAL PROTECTION EQUIPMENT	-	-	3,000	1,449	3,000	3,000
	Safety supplies for UMT Bureau of Fire.						
411.238	UNIFORMS - FIRE INSPECTORS	1,022	1,359	1,500	777	1,500	1,500
	Inspector uniforms.						
411.239	UNIFORMS - FIRE COMPANIES	1,402	-	2,000	679	2,000	2,000
	Standardize uniforms for all fire stations.						
411.241	OPERATING SUPPLIES FOR PUBLIC EDUCATION	566	32	1,500	1,010	1,010	-
	Purchases that are related to information or educational fire programs. (Moved to 01.411.490 for 2024).						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
411.242	OPERATING FIRE FIGHTING SUPPLIES	4,110	1,405	8,000	3,684	5,100	8,000
	Foam and hazmat products used for fighting fires. (includes 411.256 as of 1/1/2021).						
411.249	VEHICLE MAINTENANCE - STATION #56	27,294	48,411	30,000	35,787	40,000	30,000
	The cost for repairs and maintenance on the equipment for the Upper Macungie #56 Fire Company.						
411.250	VEHICLE MAINTENANCE - STATION #8	27,819	33,983	30,000	6,303	11,000	30,000
	The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company.						
411.251	VEHICLE MAINTENANCE - STATION #25	14,783	19,908	30,000	14,832	25,000	30,000
	The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company.						
411.252	VEHICLE MAINTENANCE - UMT FIRE VEHICLE	-	1,811	6,500	5,358	7,000	6,500
	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.						
411.255	VEHICLE MAINTENANCE - INSPECTION LOG	2,598	-	-	-	-	-
	Halogen program (truck weekly inspection repair log). Now covered under Emergency Reporting.						
411.257	MAINTENANCE/REPAIRS/TESTING EQUIPMENT	9,902	14,353	15,000	14,372	18,000	20,000
	Repair, testing on the pumps, hoses and ladders.						
411.259	ELECTRICITY - STATIONS #8, #25, & #56	29,230	27,410	32,000	19,742	28,700	32,000
	Costs for electricity for Fire Station #8, #25 and #56.						
411.310	CLEANING SERVICES - Station #56	-	-	-	3,460	4,240	5,000
	Third party cleaning service at a rate of \$390.00 per month.						
411.340	RECRUITMENT & RETENTION	1,599	5,321	20,000	10,498	15,000	27,500
	Costs associated with marketing and communicating fire awareness and volunteerism to the public. Includes \$2,500 for Lehigh County Emergency Management Agency sponsorship.						
411.354	VOLUNTEER FIREMEN FUNCTIONS	217	117	4,000	2,320	2,500	-
	Funds set aside for various Township functions and community events. Moved to 01.411.490 in 2024.						
411.370	REPAIR & MAINTENANCE - CELL TOWER	3,009	-	-	-	-	-
	Maintenance cost associated with the cell tower at the Township's Administrative Building.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
411.452	CONTRACTED IT SERVICES	15,892	14,905	14,700	8,677	14,000	14,000
	Proportionate IT maintenance cost associated with contracted IT consultant and Emergency Reporting software maintenance.						
411.461	TRAINING/SEMINARS/DUES/CERTIFICATIONS - INSPECTORS	4,715	3,109	8,000	2,160	4,000	8,000
	Training and seminars and emergency management certification for the inspectors and community education.						
411.462	TRAINING & SEMINARS - VOLUNTEERS	1,202	3,642	16,000	8,770	10,000	16,000
	Training and seminars and emergency management certification for the volunteers and community education.						
	FDIC conference.						
411.490	COMMUNITY EVENTS - SUPPLIES	1,538	485	4,000	376	500	12,000
	Costs for supplies for fire prevention and emergency preparedness. Includes \$500 for contingencies.						
411.520	VOLUNTEER FIRE RELIEF AID	221,471	298,045	298,045	-	322,082	320,000
	Payment of funds received to the Township's three volunteer fire companies.						
411.600	FIRE HYDRANT - RENTAL (LCA)	199,283	206,706	214,800	109,244	218,488	221,500
	Upper Macungie Township pays Lehigh County Authority rental for all fire hydrants in the Township.						
	Rental fee based on 900 hydrants @ \$125.00/yr. and system charges of \$109,000 annually.						
411.710	BUILDING REPAIRS & MAINTENANCE - #8, #25, #56	16,987	33,864	30,000	20,849	30,000	36,000
	Building repairs and maintenance for Fire Stations #8, #25 and #56.						
	Stations #8 & #25 & #56 - \$12,000 ea.						
411.711	HEAT - #8, #25, #56	24,331	22,463	27,000	15,623	26,202	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	11,497	9,986	15,500	7,670	14,500	16,900
	Cell phone and land lines for Fire Stations #8, #25 and #56.						
	Wireless service - \$700x14=\$9,800; Service @ all stations - \$3,600; GPS Units - 11 units @ \$220/yr.= \$2,640. Misc. - \$860.						
411.713	WATER - #8, #25, #56	2,634	2,347	2,500	2,738	2,800	2,500
	Cost for water from Lehigh County Authority for Fire Stations #8, #25 and #56.						
411.714	TRASH HAULING - #8, #25, \$56	2,850	2,850	3,000	3,000	3,000	3,000
	The cost of trash pick-up for the Fire Stations #8, #25 and #56.						
411.715	SEWER - #8, #25, #56	1,015	1,015	1,015	1,068	1,068	1,500
	The cost for sewer for Fire Stations #8, #25 and #56.						
	TOTAL FIRE DEPT EXPENDITURES	1,088,545	1,205,618	1,324,910	719,665	1,366,935	1,567,594

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	COMMUNITY & ECONOMIC DEVELOPMENT						
414.117	DEFERRED COMPENSATION The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.	5,558	4,530	4,706	3,370	4,381	4,625
414.120	SALARIES/WAGES Salaries and wages for the Community Development Department	353,285	311,568	404,001	312,344	404,410	467,362
414.121	WAGES - INTERN/PART-TIME Wages for interns or part-time employees.	884	-	-	-	-	-
414.140	ZONING HEARING BOARD EXPENSES Zoning Hearing Board members each receive payment for meetings. Rate is \$25.00 per meeting attended.	1,875	1,250	12,000	-	3,000	3,000
414.192	FICA Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.	27,607	22,188	29,196	22,889	29,622	34,610
414.194	PA UNEMPLOYMENT COMPENSATION TAX Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2024 rate) of \$10,000 wages annually.	2,284	2,250	2,156	1,936	1,936	1,236
414.195	WORKERS' COMPENSATION INSURANCE Statutory coverage provided by Susquehanna Municipal Trust, which provides compensation and medical coverage for occupational injuries and diseases as outlined by the Workers' Compensation Act of PA.	1,360	1,448	1,221	827	1,102	1,798
414.196	HEALTH, DENTAL & VISION INSURANCE The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.	164,648	144,458	156,333	142,389	167,796	216,623
414.197	PENSION (NON-UNIFORM) The Township maintains a pension plan for each full-time, non-uniform employee.	77,918	66,326	61,448	-	62,357	89,594
414.198	LIFE & DISABILITY INSURANCE The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.	4,271	3,698	4,765	4,256	5,046	5,384
414.210	PLANNING/ZONING SUPPLIES The cost of paper supplies, office materials, note pads, etc.	3,338	1,990	3,000	1,957	2,500	3,000
414.231	VEHICLE - GASOLINE Gasoline used by the planning & zoning department vehicles. <i>Based on consumption of 700 gallons @ \$3.00/gallon.</i>	1,022	1,101	1,000	1,301	1,735	2,100
414.313	REPAIRS & MAINTENANCE - VEHICLE Any repairs and maintenance to code & planning vehicles.	464	47	1,000	-	-	1,000

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
GENERAL FUND 01**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
414.314	ZONING HEARING BOARD LEGAL SERVICES	70,312	67,253	40,000	43,464	50,000	40,000
	Steckel and Stopp Law Offices represent the Township in matters regarding the Zoning Hearing Board, also to revise the SALDO and zoning books.						
414.315	TOWNSHIP PLAN UPDATES	15,925	100,863	124,517	140,949	150,000	125,000
	Costs to update various long-term plans such as the Comp Plan						
	Official township map support (KCE) - \$15,000. \$110,000 Park and Recreation open space plan.						
414.316	STENOGRAPHER	14,894	13,605	12,000	9,961	13,000	15,000
	A stenographer is required at all Township Public Hearings.						
414.341	ADVERTISING	5,583	4,188	8,000	1,760	2,500	6,000
	The legal advertisements for the public meetings for the zoning hearing board.						
414.415	SEO PERMITS & INSPECTIONS	32,854	16,196	15,000	28,003	30,000	20,000
	Cost of SEO Officer to review SEO permits and cost of inspections.						
414.416	GRADING PERMIT REVIEW/INSPECTIONS	30,061	48,917	40,000	26,594	31,000	40,000
	Cost for review of grading permits and cost of inspections.						
414.417	3RD PARTY - PLANNING, ZONING & CODE ENFORCEMENT	113,212	179,121	150,000	232,243	335,580	321,300
	Costs paid by Township for additional third party services.						
414.419	DCED FEES	4,761	4,842	5,000	2,219	3,500	5,000
	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.						
414.420	3RD PARTY PERMIT REVIEW & BUILDING INSPECTION	877,043	982,004	900,000	572,303	925,000	950,000
	Cost of planning reviews, zoning reviews and code enforcement. These costs are reimbursed to the Township from builders, developers, and residents.						
414.452	CONTRACTED SERVICES	10,312	16,715	20,000	13,295	17,745	20,000
	Proportionate IT maintenance cost associated with contracted IT consultant and the listed services below.						
	Contracted IT services - \$19,481; misc. \$519.						
414.460	MEMBERSHIP DUES/TRAINING/CONFERENCES/SUBSCRIPTIONS	10,253	4,157	10,700	3,415	10,000	10,700
	The Township is in different organizations and subscribes to various governmental magazines. Also, for training and conferences attendees during the year.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
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Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
414.751	SOFTWARE EXPENSE	-	-	75,000	-	75,000	76,560
	Annual software maintenance costs associated with Permit Manager & Tyler Technologies financial software.						
	Permit Manager - \$1,250; Tyler Technologies - \$74,710.						
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT EXPENDITURES		1,829,724	1,998,715	2,081,043	1,565,475	2,327,210	2,459,892
PUBLIC WORKS							
430.117	DEFERRED COMPENSATION	11,440	11,706	10,791	10,535	13,752	13,389
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
430.124	SALARIES/WAGES	734,937	780,601	918,615	687,223	922,884	959,888
	Salaries and wages for road maintenance in the Township. Also includes administrative clerical position.						
430.143	DISPATCH ANSWERING SERVICE	477	477	500	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	51,320	56,159	66,723	48,263	64,134	71,320
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
430.194	PA UNEMPLOYMENT COMPENSATION TAX	5,363	4,506	5,438	5,775	5,775	3,118
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2024 rate) of \$10,000 wages annually.						
430.195	WORKERS' COMPENSATION INSURANCE	32,336	31,429	35,472	26,586	35,448	44,522
	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	343,409	312,424	324,723	350,281	417,601	402,555
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
430.197	PENSION (NON-UNIFORM)	184,184	146,590	171,123	-	171,123	268,076
	The Township maintains a pension plan for each full-time, non-uniform employee.						
430.198	LIFE & DISABILITY INSURANCE	9,835	10,194	11,215	9,639	11,497	11,708
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
430.210	OFFICE SUPPLIES/EQUIPMENT MAINTENANCE	3,002	3,865	1,800	1,653	2,000	1,900
	The office supplies needed in the Public Works Department and for equipment maintenance, including copier lease @ \$54/mo.						

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Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
430.220	OPERATING SUPPLIES	5,527	7,340	10,000	4,831	7,000	9,000
	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	1,819	1,300	2,000	1,788	2,000	1,500
	Cleaning supplies for use in the Public Works Department.						
430.231	VEHICLE - GASOLINE	20,438	36,628	31,000	20,052	26,700	31,200
	Gasoline used for the Public Works vehicles.						
	Based on consumption of 10,400 gallons @ \$3.00/gallon.						
430.232	VEHICLE - DIESEL	44,551	29,642	40,000	37,396	45,000	34,775
	Diesel fuel used for the Public Works vehicles.						
	Based on consumption of 10,700 gallons @ \$3.25/gallon.						
430.250	VEHICLE REPAIR AND MAINTENANCE - CONTRACTED	44,651	45,955	40,000	20,776	30,000	40,000
	Parts and contracted repairs for road vehicles.						
430.321	TELEPHONE	6,480	6,553	9,740	4,711	6,200	6,500
	Wireless and land line phones for the Public Works Department.						
430.322	GPS - SYSTEM CHARGES	8,145	7,742	10,000	7,757	9,000	9,000
	Charges for vehicle GPS tracking system.						
430.327	RADIO MAINTENANCE & EQUIPMENT	59	-	500	-	500	500
	To repair the radios that are equipped in each Township Public Works vehicle.						
430.361	ELECTRICITY	7,934	7,716	9,000	5,168	8,100	9,000
	Cost for electricity for the Public Works building.						
430.362	HEAT - GAS	7,398	7,186	10,000	7,299	10,000	10,000
	Costs for natural gas for the Public Works Department.						
430.363	ELECTRICITY - CELL TOWER BUILDING	1,555	1,840	2,000	1,319	1,800	2,000
	Annual cell tower electric costs. (From 411.259 in 2021)						
430.370	REPAIR & MAINTENANCE - CELL TOWER BUILDING	42	6,639	3,750	2,379	3,200	3,750
	Maintenance cost associated with the cell tower building at the municipal complex. (From 411.370 for 2021).						
430.373	BUILDING MAINTENANCE & REPAIR	27,483	17,291	30,000	27,368	32,000	30,000
	The cost for maintenance and repairs for the public works building.						
430.374	VEHICLE REPAIR PARTS	50,097	53,796	55,000	41,492	53,000	55,000
	Cost to purchase repair and service parts for vehicles including grease and oils, etc.						

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Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
430.440	UNIFORMS & SHOES	13,881	15,332	16,000	11,692	16,000	17,000
	Uniforms, rain gear, safety shoes and gear for public works employees.						
430.441	WORKPLACE TESTING - DRUG/ALCOHOL/CDL	2,722	3,082	2,750	1,122	1,500	2,500
	Drug and Alcohol CDL Tests are randomly administered.						
430.452	CONTRACTED SERVICES	10,705	9,474	8,658	9,427	12,600	16,700
	Proportionate IT maintenance cost associated with contracted IT consultant & PW office cleaning.						
430.460	TRAINING & WORKPLACE SAFETY	7,188	2,731	3,500	1,710	2,500	3,500
	For the Public Works employees to attend Seminars and Public Works related training.						
430.740	EQUIPMENT RENTAL	13,321	11,317	15,000	3,800	3,800	15,000
	Costs associated with rental of equipment for the Public Works Department.						
	TOTAL PUBLIC WORKS EXPENDITURES	1,650,299	1,629,515	1,845,298	1,350,519	1,915,591	2,073,900
	SNOW & ICE REMOVAL						
432.140	SALARIES/WAGES	37,529	28,960	45,000	-	30,000	45,000
	The salaries and wages for snow and ice removal in the Township.						
432.192	FICA	2,870	2,215	3,443	-	2,295	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	158	735	425	-	-	425
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2024 rate) of \$10,000 wages annually.						
432.195	WORKERS' COMPENSATION INSURANCE	1,648	1,313	1,908	-	1,908	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	93,579	140,016	150,000	89,476	145,000	150,000
	For the salt and anti-skid that will be used in the Township.						
432.250	MAINTENANCE AND REPAIRS	16,377	35,527	20,000	6,100	20,000	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	660	5,000	-	5,000	10,000
	Cost for renting machinery to be used for snow plowing.						
	TOTAL SNOW & ICE REMOVAL EXPENDITURES	155,956	209,426	225,776	95,576	204,203	230,776

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Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
TRAFFIC & STREET LIGHTS							
433.220	OPERATING SUPPLIES	5,813	17,201	17,000	10,323	14,700	17,000
	Supplies involving maintenance and replacement of signs.						
433.361	ELECTRICITY - TRAFFIC LIGHTS	13,026	11,898	14,000	8,495	13,700	14,000
	The cost of electricity for traffic lights in the Township.						
433.362	ELECTRICITY - STREET LIGHTS	-	-	180,100	122,193	179,750	187,800
	Electricity costs (PPL) for street lights in the Township. (These costs prior to 2023 were accounted for in Fund 02 Street Lighting).						
433.377	TRAFFIC LIGHTS - MAINTENANCE & REPAIR	31,217	86,505	58,500	18,812	25,900	45,000
	Cost of maintaining all traffic signals in the Township.						
	TOTAL TRAFFIC & STREET LIGHT EXPENDITURES	50,056	115,604	269,600	159,823	234,050	263,800
STREET & ROAD MAINTENANCE							
438.220	OPERATING SUPPLIES	5,160	3,267	6,000	4,688	6,000	6,000
	Supplies required for street and road maintenance.						
438.245	ROAD MATERIALS	130,012	152,571	150,000	95,662	150,000	200,000
	The cost of black top, cold patch, stone and crack sealing.						
438.247	STORM SEWER MATERIALS	1,510	5,028	10,000	-	5,000	10,000
	Pipes, storm drains, inlets and storm sewer related materials.						
438.249	STREET PAINTING SUPPLIES & MATERIAL	-	-	10,000	4,036	10,000	10,000
	The cost of materials for painting the lines in the Township.						
438.250	WEED SPRAYING - CONTRACTED	13,688	15,749	15,000	15,074	15,074	15,000
	The cost for roadside, sign and swale spraying by third parties.						
438.260	MINOR OPERATING EQUIPMENT & SUPPLIES	-	6,045	8,800	69	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	41,975	-	47,000	81,619	81,619	90,000
	Cost for line painting by third party contractors.						
	Costs have doubled in 2023 and expected to be the same in 2024.						
438.373	SMALL TOOLS - GARAGE	5,873	1,893	6,000	2,407	3,700	6,000
	The purchase of tools needed in the Public Works Department.						
439.245	CURBING - MISCELLANEOUS	-	-	1,500	-	-	1,500
	Miscellaneous curb repairs.						

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439.375	GUIDERAILS	6,959	-	20,000	17,436	17,436	20,000
	Contracted services for replacement of damaged guiderails throughout the Township.						
439.606	STREET RESURFACING & OVERLAY	198,292	236,839	250,000	16,803	250,000	300,000
	Resurfacing and overlay of a portion of the 136 miles of Township-owned roads. (Non-State Highway Aid Projects)						
	TOTAL STREET & ROAD MAINTENANCE EXPENDITURES	403,469	421,392	524,300	237,794	543,829	667,300
	RECREATION						
451.117	DEFERRED COMPENSATION	1,040	840	1,040	2,050	2,273	3,300
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
451.120	SALARIES/WAGES	51,563	58,204	140,243	109,148	126,052	162,651
	Salaries and wages for the Township's Recreation Manager and Recreation Events Coordinator.						
451.121	WAGES - INTERNS	-	3,324	11,520	-	-	-
	Wages for interns.						
451.122	WAGES - PART TIME	-	-	47,790	43,263	43,263	97,200
	Wages for summer camp counselors at (3) summer camps. Eight weeks at 30 hours per week for (27) counselors at \$13.00/hour.						
451.192	FICA	3,595	5,483	10,064	10,190	11,750	19,483
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
451.194	PA UNEMPLOYMENT COMPENSATION TAX	375	1,038	750	1,661	3,861	2,520
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2024 rate) of \$10,000 wages annually.						
451.195	WORKERS' COMPENSATION INSURANCE	2,156	2,300	5,951	2,928	3,904	13,097
	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.						
451.196	HEALTH, DENTAL & VISION INSURANCE	32,828	31,663	60,747	19,263	12,928	75,378
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
451.197	PENSION (NON-UNIFORM)	10,852	9,515	16,076	5,712	16,076	11,386
	The Township maintains a pension plan for each full-time, non-uniform employee.						
451.198	LIFE & DISABILITY INSURANCE	635	638	1,633	968	1,260	1,893
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						

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451.220	OPERATING SUPPLIES	(1,266)	482	1,400	211	750	10,000
	Cost of supplies used by recreation for various park, recreation and camp functions.						
	Misc. operating supplies - \$5,500; Newsletter racks (6) - \$1,500; Park & Recreation brochure redesign - \$3,000.						
451.221	RECREATION PROGRAM EXPENSES	-	2,630	12,000	7,238	8,500	16,000
	Expected costs for children summer programs at three sites.						
	Summer program supplies - \$9,000; Afterschool program supplies - \$2,500; Summer program t-shirts and staff shirts - \$4,500.						
451.317	SPORTS CLINICS	22,693	38,574	10,000	37,050	38,000	32,000
	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.						
451.318	FRIENDS EVENT EXPENSES	-	-	-	10,459	10,459	-
	Final 2023 expenses for UMT Friends organization.						
451.319	COMMUNITY EVENTS	-	-	-	-	-	49,325
	Expenses for various planned recreation events during the year.						
	Includes \$24,000 - Winter Fest; \$6,000 concerts in the park; Movies in the park - \$4,500; Kid's Noon Year's Eve - \$2,000; various other events - \$12,825.						
451.321	TELEPHONE	508	644	1,080	2,173	2,946	2,300
	Cost of cellular phone for recreation manager and coordinator.						
451.384	EQUIPMENT RENTAL	-	-	-	-	-	7,500
	Costs associated with band trailer rentals, tent set-up & generators.						
451.452	CONTRACTED IT SERVICES	4,613	3,039	4,329	2,783	3,379	3,600
	Proportionate IT maintenance cost associated with contracted IT consultant.						
451.460	TRAINING/SEMINARS	1,166	839	2,000	1,029	1,500	2,000
	Cost to attend recreational training programs.						
	PRPS - \$1,395; Virtual Training (NRPA) - \$295; LV Chamber - \$310						
451.702	COMPUTER SOFTWARE & HARDWARE	4,200	4,939	5,500	-	5,500	5,500
	Recreation software and kiosk costs. Adobe annual subscription.						
	TOTAL RECREATION EXPENDITURES	134,958	164,152	332,122	256,126	292,401	515,133
	PARKS						
454.117	DEFERRED COMPENSATION	4,297	3,060	3,131	2,113	2,747	3,131
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						

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454.121	SALARIES/WAGES	382,451	347,664	326,704	273,199	373,926	349,022
	Salaries and wages for the full-time and part-time employees in the Parks Department.						
454.131	DETENTION PONDS - MAINTENANCE	23,984	23,243	25,000	24,237	30,000	95,000
	Costs for outside contractors to maintain and mow detention ponds in the Township. \$65,000 GRP.						
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	27,832	25,243	23,830	18,453	23,606	26,008
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
454.194	PA UNEMPLOYMENT COMPENSATION TAX	3,759	3,441	3,188	2,375	2,375	1,828
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2024 rate) of \$10,000 wages annually.						
454.195	WORKERS' COMPENSATION INSURANCE	14,868	15,608	13,864	9,954	13,272	17,592
	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	123,804	112,619	106,307	97,576	114,484	131,911
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
454.197	PENSION (NON-UNIFORM)	68,978	55,151	47,968	-	48,501	73,225
	The Township maintains a pension plan for each full-time, non-uniform employee.						
454.198	LIFE & DISABILITY INSURANCE	3,118	2,499	3,070	2,808	3,301	3,133
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
454.220	SUPPLIES & GENERAL EQUIPMENT	3,212	5,329	4,000	5,025	6,000	6,000
	Equipment and supplies required by the parks department.						
454.222	ATHLETIC FIELD SURFACE MAINTENANCE	25,194	9,829	30,000	10,174	22,000	95,000
	Cost for the maintenance of the fields located at the parks in the Township including third-party services. \$65,000 Grange Road Park.						
454.250	VEHICLE REPAIR & MAINTENANCE	10,614	16,663	12,000	12,846	18,900	20,000
	The cost of maintenance and repair of park vehicles.						

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454.361	ELECTRICITY	13,574	12,492	16,000	10,339	17,300	17,800
	The cost of electricity for the park buildings, facilities, bathrooms, road lighting, field lights and concession stands.						
454.375	GENERAL MAINTENANCE - BUILDINGS & OTHER PARKS	14,445	19,207	20,000	19,253	26,200	25,000
	The cost for maintenance and repairs for the Parks building.						
454.455	WEED SPRAYING - TOWNSHIP	4,000	5,109	7,000	7,836	7,536	10,000
	The cost of chemicals for weed spraying by Township employees.						
454.460	TRAINING	675	1,055	1,500	105	200	1,500
	For the parks employees to attend seminars and park related training.						
454.600	MAINTENANCE - RETENTION PONDS	7,349	7,455	8,000	9,074	12,000	10,000
	The cost of maintenance, materials and contracted services for the parks and retention ponds.						
454.610	MAINTENANCE & REPAIR - GRANGE ROAD PARK	17,385	36,665	35,000	31,896	35,000	35,000
	Repairs and maintenance for the park.						
454.620	MAINTENANCE & REPAIR - UPPER MACUNGIE PARK	1,394	5,795	4,000	3,154	3,500	4,000
	Repairs and maintenance for the park.						
	Regular maintenance - \$4,000.						
454.630	MAINTENANCE & REPAIR - RICKY PARK	3,153	4,522	5,000	199	500	5,000
	Repairs and maintenance for the park.						
	Regular maintenance - \$5,000.						
454.640	MAINTENANCE & REPAIR - LONE LANE PARK	6,594	2,171	5,000	3,201	4,000	5,000
	Repairs and maintenance for the park.						
	Regular maintenance - \$5,000.						
454.641	MAINTENANCE & REPAIR - SPLASH PARK	5,338	10,930	10,000	10,410	10,500	10,000
	Repairs and maintenance for the park including opening and closing costs.						
454.650	MAINTENANCE & REPAIR - BREINIGSVILLE PARK	15,329	3,145	5,000	5,991	7,500	5,000
	Repairs and maintenance for the park.						
	Regular maintenance - \$5,000.						
454.722	DISCRETIONARY PURCHASES	66,995	97,467	100,000	17,052	20,000	100,000
	Account used for unexpected expenses or emergencies.						
	TOTAL PARKS EXPENDITURES	849,568	827,588	817,061	578,496	804,574	1,051,650

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	CIVIC						
456.500	TOWNSHIP DONATIONS - MISC. Account for unknown requests that may occur during any year.	-	-	1,500	-	-	1,500
457.501	COMMUNITY CELEBRATIONS Funds set aside for holiday celebrations.	14,063	-	-	-	-	-
457.502	SENIOR CITIZENS Lehigh County senior citizens - \$5,000; Fogelsville Fire Company senior citizens - \$2,000.	5,000	7,000	7,000	7,000	7,000	7,000
457.503	CETRONIA AMBULANCE CORP Donation for the Corp to reinvest into updating their equipment.	7,500	7,500	35,000	35,000	35,000	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.	7,040	8,770	7,500	5,840	9,000	9,000
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	39,103	28,770	56,500	53,340	56,500	58,000
	INTERGOVERNMENTAL EXPENSE - (TOWNSHIP)						
492.004	TRANSFER TO FIRE FUND 04 Transferred from General Fund 01 to Fire Alarm Fund 04 to cover deficit in fund.	-	-	85,000	-	78,850	99,900
492.031	TRANSFER TO CAPITAL FUND 31 Transfer annual defined amount from Fund 01 to the Capital Equipment Fund 31.	1,041,006	-	2,246,068	-	2,246,068	1,502,183
492.140	COVID-19 & ARPA RELATED EXPENSES These costs are off-set by revenue received.	372,830	613,860	-	437,222	1,099,022	-
	TOTAL INTERGOVERNMENTAL EXPENDITURES - TOWNSHIP	1,413,836	613,860	2,331,068	437,222	3,423,940	1,602,083
	TOTAL EXPENDITURES	14,079,348	14,048,513	17,709,426	10,662,538	18,577,110	19,183,073
	NET REVENUE OVER/(UNDER) EXPENDITURES	6,420,402	6,774,254	221,391	5,734,796	2,130,078	0

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	Beginning Balance 01/01/2023	37,627,884					
	2023 Year End Estimate	2,130,078					
	Budgeted 2024 Revenue	19,183,073					
	Budgeted 2024 Expenditures	(19,183,073)					
	Less transfer to Rec Fund 19 for Community Center	(10,709,343)					
	Available Balance 12/31/2024	29,048,619					
	Reserves:						
	Appropriated	26,341,174					
	Non-Appropriated	2,707,445					
		29,048,619					
	Appropriated:						
	Operating Reserve (25% of budgeted expenses)	4,795,768					
	Pension Stabilization (3 of 4 remaning payments)	750,000					
	Operating Reserve Fund	1,064,964					
	Community Center (Fund 19)	10,709,343					
	Capital Equipment (Public Works, Police, Fire)	6,235,661					
	PSP Building	200,000					
	Medical Insurance Reserve	2,585,438					
		26,341,174					

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
FIREFIGHTERS FUND 04**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	<u>REVENUES</u>						
362.205	EMERGENCY SERVICES - LOWHILL TWP. Semi-annual fees from this Township. Based on \$1,000 per call.	10,000	39,500	20,000	31,000	31,000	20,000
362.210	FIRE REPORTS Reports normally requested by Insurance Companies.	375	75	-	75	150	100
362.411	FALSE FIRE ALARMS The Township charges businesses for false alarms.	26,000	42,000	30,000	22,000	25,000	30,000
362.450	REIMBURSEMENTS - PA FIRE RECOVERY SERVICE Third-party collections of expenses incurred at fire or accidents.	15,192	23,867	25,000	11,086	25,000	20,000
392.001	TRANSFER FROM GENERAL FUND Monies transferred from the General Fund to cover any deficit in this Fund.	-	-	85,000	-	78,850	99,900
	TOTAL REVENUE	51,567	105,442	160,000	64,161	160,000	170,000
	<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.	151,690	124,975	160,000	-	160,000	170,000
	TOTAL EXPENDITURES	151,690	124,975	160,000	-	160,000	170,000
	NET REVENUE OVER/(UNDER) EXPENDITURES	(100,123)	(19,533)	-	64,161	-	-
	Beginning Balance 01/01/2023	109,218					
	2023 Year End Estimate	-					
	Budgeted 2024 Revenue	170,000					
	Budgeted 2024 Expenditures	(170,000)					
	Available Balance 12/31/2024	109,218					

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	REVENUES						
	SALES & GRANTS						
364.300	RESIDENTIAL FEES	2,106,069	2,191,983	2,350,829	1,780,305	2,373,644	2,564,000
	Fees for weekly trash & recycling pick-up.						
	Approximately 7,611 accounts plus estimate 100 new homes added in 2024 equaling 7,711. Proposed rates for 2024 no discounts \$350/yr.; \$320/yr. senior.						
364.301	INTEREST ON ACCOUNT	22,748	9,804	-	-	-	-
	Charges for past due accounts (over 30 days) at 10.0%. (Interest eliminated 12/31/2022).						
364.302	PENALTIES	13,302	11,330	24,000	16,692	19,700	16,000
	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	3,587	4,160	5,000	440	600	3,000
	Occasional fees charged to a customer and reimbursed to the Township.						
364.305	TRASH CARTS FEES	14,765	11,555	15,000	6,915	9,000	7,500
	Fees charged for additional trash carts. 95 gal - \$95; 65 gal - \$75; 35 gal discontinued effective 01/01/2023.						
364.306	DELINQUENT ACCOUNT COLLECTION	-	-	60,000	38,008	60,000	50,000
	Amounts collected by Portnoff Associates.						
364.350	BULK STICKERS	(60)	1,925	1,500	950	1,500	1,500
	Fees charged for large items to be picked-up (\$25.00 per sticker)						
364.351	904 RECYCLING GRANT(PERFORMANCE)	263,900	-	185,000	-	185,000	200,000
	Commonwealth of PA Grant based on the quantity of recycled material.						
364.352	RECYCLING EVENT CHARGES	1,200	13,030	1,200	-	-	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	-	-	350,000
	Commonwealth of PA Grant for capital equipment. Estimate grant for Grinder. (\$350,000)						
	TOTAL SALES & GRANTS	2,655,152	2,243,787	2,992,629	1,843,310	2,649,444	3,193,300

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	OTHER REVENUE						
364.004	INTEREST - INVESTMENTS	1,209	41,392	150,000	68,004	114,050	120,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
364.010	INTEREST - BANK	68	120	200	1,442	2,000	1,000
	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	-	2,219	5,000	2,375	5,000	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	-	-	25,000	-	-	-
	Funds from internet or sealed bid sales of old or trade-in equipment.						
392.005	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	159,153	-	-	-
	Unrestricted amount from prior years used to balance budget.						
392.015	TRANSFER FROM PENSION STABILIZATION ACCOUNT	-	-	-	-	-	4,967
	Additional funds from reserves remitted to Non-Uniform DB Plan.						
	TOTAL OTHER REVENUE	1,277	43,732	339,453	71,821	121,050	131,067
	TOTAL REVENUE	2,656,429	2,287,519	3,332,082	1,915,131	2,770,494	3,324,367
	REFUSE & RECYCLING EXPENDITURES						
427.012	PRINTING	2,239	2,190	3,850	5,754	6,229	4,700
	Cost of printing envelopes, letterhead, surveys and billing invoices.						
427.013	POSTAGE	1,621	1,886	9,240	5,052	6,668	9,600
	Mailing costs for billing invoices, letters, etc.						
427.014	LEGAL FEES	2,311	791	4,000	38	100	9,000
	Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.						
427.015	RECYCLING BINS AND TRASH CARTS	21,862	18,425	40,000	57,655	57,655	30,000
	These are the costs to purchase additional carts for new homes added to the Township.						
427.117	DEFERRED COMPENSATION	-	2,000	2,200	1,000	1,000	-
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
427.120	RECYCLING WAGES	73,907	69,962	56,392	27,783	44,792	66,099
	Salaries and wages for the refuse and recycling coordinator and 10% charge from Finance Director and Ass't Finance Manager to manage the department.						
427.192	FICA	8,488	7,367	7,266	4,964	5,500	9,406
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
427.194	PA UNEMPLOYMENT COMPENSATION TAX	1,427	1,485	1,575	852	852	903
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2024 rate) of \$10,000 wages annually.						
427.195	WORKERS' COMPENSATION INSURANCE	2,116	4,332	4,247	2,821	4,247	5,184
	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.						
427.196	HEALTH, DENTAL & VISION INSURANCE	36,528	36,051	36,448	18,970	21,296	45,227
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
427.197	PENSION (NON-UNIFORM)	9,698	15,202	9,041	-	9,041	10,884
	The Township maintains a pension plan for each full-time, non-uniform employee.						
427.198	LIFE & DISABILITY INSURANCE	-	-	741	1,679	1,700	820
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
427.217	IT PURCHASES	-	2,787	3,400	2,922	3,400	12,284
	Acquisition of computer hardware or software for the Refuse & Recycling Fund including software maintenance.						
	Computer hardware contingency \$2,000; Edmunds utility billing maintenance \$1,800 & Tyler Technologies \$8,484.						
427.311	AUDITING SERVICES	3,000	3,023	4,000	1,500	4,000	2,625
	Proportionate share of the annual audit as performed by an independent auditing firm.						
427.312	OVERHEAD	21,787	21,787	21,787	-	21,787	21,787
	Cost of oversight and management of the Refuse and Recycling Department.						
427.341	ADVERTISING	-	286	2,500	-	-	2,500
	Advertising cost of bidding of services.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
427.350	INSURANCE	3,601	3,820	3,766	-	4,293	8,405
	Costs of various insurance coverages passed on by the Township's policy.						
427.368	RECYCLING PROGRAMS - ELECTRONICS, SHREDDING & HOUSEHOLD HAZARDOUS WASTE	25,437	55,461	34,000	22,324	22,324	79,000
	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) & hazardous waste (\$45,000).						
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	-	16,045	18,000	17,962	22,500	24,000
	Costs associated with processing credit card and e-check payments for refuse and recycling residential services.						
427.452	CONTRACTED IT SERVICES	2,779	3,220	2,165	1,392	1,840	1,900
	Proportionate IT maintenance cost associated with contracted IT consultant.						
427.460	TRAINING	-	-	500	-	-	500
	For employees to attend seminars and related training.						
427.700	COLLECTION FEES	-	4,521	4,500	7,775	10,000	5,000
	Fees charged for collection of past due accounts.						
427.702	CONTRACTED WASTE & RECYCLING SERVICES	1,742,605	2,040,396	2,202,736	1,619,835	2,169,988	2,221,462
	Paid to the Contractor based on the bid price to cover the Township's collection of trash and recycling.						
	\$291.00/unit @ estimate 7,711 units @ 1.0% discount for early pmt.						
427.703	CONTRACTED SERVICES - FUEL SURCHARGE	-	-	-	52,000	79,200	8,800
	Amount due to Whitetail Disposal for 2022 fuel surcharge.						
	Paid in 10 installments of \$8,800. Last installment due 1/31/2024.						
427.741	CAPITAL EQUIPMENT/BUILDINGS	2,748	2,748	625,000	558,994	558,994	-
	Purchases made to acquire and replace fixed assets used for refuse and recycling functions.						
	TOTAL REFUSE & RECYCLING EXPENDITURES	2,093,982	2,445,613	3,229,182	2,411,272	3,189,234	2,711,913

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
REFUSE & RECYCLING FUND 05**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
LEAF & YARD WASTE COLLECTION							
428.103	REPAIR & MAINTENANCE	39,905	26,900	30,000	29,211	35,000	30,000
	The cost for repairs and maintenance that is done on the leaf collection and yard waste equipment.						
428.104	MATERIALS & SUPPLIES	6,714	16,702	4,500	4,765	7,000	8,000
	Materials and supplies including rakes, shovels and leaf blowers needed for leaf and yard waste collection in the Township.						
428.120	WAGES - LEAF COLLECTION	24,184	9,638	12,000	-	12,000	12,000
	Salaries and wages for leaf collection in the Township.						
428.121	WAGES - YARD WASTE	16,322	22,058	28,800	19,220	25,706	29,952
	Salaries and wages for yard waste collection monitoring at site.						
428.122	WAGES - GRINDING & TRANSPORTING	2,358	5,638	15,000	13,700	18,570	18,000
	Salaries and wages for yard waste processing and trucking to quarry.						
428.231	VEHICLE - GASOLINE	1,022	204	300	122	209	300
	Gasoline used for the leaf and yard waste collection in the Township. Based on consumption of 100 gallons @ \$3.00/gallon.						
428.232	VEHICLE - DIESEL	14,358	23,586	12,300	12,518	15,700	16,250
	Diesel fuel used for the leaf and yard waste collection in the Township. Based on consumption of 5,000 gallons @ \$3.25/gallon.						
	TOTAL LEAF & YARD WASTE COLLECTION EXPENDITURES	104,864	104,726	102,900	79,536	114,185	114,502
	TOTAL REFUSE, RECYCLING, LEAF & YARD WASTE EXPENDITURES	2,198,846	2,550,339	3,332,082	2,490,808	3,303,419	2,826,415
	NET REVENUE OVER/(UNDER) EXPENDITURES	457,583	(262,820)	0	(575,677)	(532,925)	497,952
Operating Account:							
	Beginning Balance 01/01/2023	855,620					
	2023 Year End Estimate	(706,760)					
	Budgeted 2024 Revenue	2,774,367					
	Budgeted 2024 Expenditures	(2,826,415)					
	Available Balance 12/31/2024	96,812					
902/904 Grant Account:							
	Beginning Balance 01/01/2023	1,937,183					
	2023 Year End Estimate	(373,994)					
	Budgeted 2024 Revenue	550,000					
	Budgeted 2024 Expenditures	-					
	Available Balance 12/31/2024	2,113,189					

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	REVENUES						
341.004	INVESTMENT EARNINGS - REVENUE ACCOUNT	14,207	190,876	450,000	583,996	862,345	800,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
341.005	INVESTMENT EARNINGS - CAPITAL RESERVE ACCOUNT	153,738	121,460	135,000	126,383	167,343	150,000
	The interest estimated to be earned this year from the Sewer Capital Reserve Account.						
341.010	INTEREST ON BANK ACCOUNT	254	1,495	250	6,849	10,000	3,000
	Amount credited to bank operating account.						
341.020	INTEREST ON PAST DUE ACCOUNTS	21,494	12,384	-	-	-	-
	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	(210,730)	(442,748)	50,000	125,608	167,477	50,000
	The gain or loss from the Sewer Capital Reserve Account.						
	TOTAL INVESTMENT & INTEREST REVENUE	(21,037)	(116,533)	635,250	842,836	1,207,165	1,003,000
	SEWER RENTALS & FEES						
341.030	LATE PENALTIES	17,460	13,924	30,000	16,779	20,000	20,000
	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	188,061	1,484,351	155,000	281,490	300,000	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.						
364.012	INDUSTRIAL & COMMERCIAL USAGE FEES	6,216,612	6,702,788	6,500,000	5,097,933	7,362,126	8,850,000
	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	2,457,692	2,562,485	2,462,708	2,013,940	2,450,000	2,500,000
	Charges are based on water usage measured in the first quarter of the year and assumed to be equal for the remaining three quarters.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
364.015	UNUSED SEWER ALLOCATION CHARGES	149,194	208,853	150,000	166,975	225,000	200,000
	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.						
364.018	SAMPLING CHARGES	47,944	91,729	75,000	103,021	140,000	125,000
	LCA fee for testing and analyzing extra strength and affluent content.						
364.019	ADMINISTRATIVE CHARGES	12,320	23,810	10,000	780	2,000	5,000
	Charges added to accounts to offset office administrative functions usually related to fact finding.						
364.020	TESTING FEE REIMBURSEMENT	46,662	50,484	75,000	39,312	51,000	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.						
398.001	LOWHILL/WEISENBERG TOWNSHIP REIMBURSEMENTS	-	1,668	7,600	-	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. Lowhill - \$1,600; Weisenberg - \$6,000.						
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	-	3,440	3,000	-	3,000	163,000
	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. \$160,000 one time continuum for line improvement.						
	TOTAL SEWER RENTAL & FEES	9,135,946	11,143,531	9,468,308	7,720,230	10,560,726	12,100,600
	OTHER REVENUE						
364.325	CERTIFICATION FEES	-	-	-	8,160	10,000	9,000
	Fee of \$30.00 charged for utility balance verification for sale of residential homes in the township.						
364.306	DELINQUENT ACCOUNT COLLECTION	-	-	95,000	43,416	60,000	60,000
	Amounts collected by Portnoff Associates.						
380.030	LEGAL FEES	3,347	3,360	2,500	320	500	2,500
	Fees charged to customers and reimbursed to the Sewer Fund.						
380.099	MISCELLANEOUS	-	-	1,000	375	500	1,000
	Occasional fees and revenue that would not fit into any other category.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
380.150	COLLECTION FEES	375	277	4,500	465	1,000	4,500
	Fees associated with the collection of past due accounts.						
	Reimbursement of advanced fees to Portnoff Associates.						
391.000	PROCEEDS FROM SALE OF ASSETS	-	1,805	25,000	-	-	44,000
	Funds from internet or sealed bid sales of old or trade-in equipment.						
	Sale of 2016 F-350 utility truck (\$25,000) and sale of 2014 F-150 pick-up truck(\$19,000).						
392.015	TRANSFER FROM PENSION STABILIZATION ACCOUNT	-	-	-	-	-	40,741
	Additional funds from reserves remitted to Non-Uniform DB Plan.						
	TOTAL OTHER REVENUE	3,722	5,442	128,000	52,736	72,000	161,741
	TOTAL REVENUE	9,118,631	11,032,440	10,231,558	8,615,802	11,839,891	13,265,341
	EXPENDITURES						
	PERSONNEL						
429.140	SEWER WAGES	493,432	453,800	552,255	354,519	466,376	568,233
	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	183,691	153,335	192,060	117,926	137,989	215,995
	The Township covers all full-time employees and their families with Capital Blue Cross hospitalization, prescription plan, dental and vision.						
429.158	LIFE & DISABILITY INSURANCE	5,262	4,257	6,240	3,292	4,389	6,391
	The Township provides life insurance, AD&D, short-term and long-term disability for each full-time employee.						
429.159	PENSION (NON-UNIFORM)	113,697	126,245	95,248	-	84,715	127,398
	The Township maintains a pension plan for each full-time, non-uniform employee.						
429.161	FICA	35,531	32,356	40,092	27,124	35,113	42,337
	Township's share of both social security (6.20%) and Medicare tax (1.45%) totaling 7.65%.						
429.162	PA UNEMPLOYMENT COMPENSATION TAX	2,770	2,623	3,206	2,576	2,453	1,838
	Township's cost to the PA Unemployment Fund for employee compensation based on 2.15% (2024 rate) of \$10,000 wages annually.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
429.163	DEFERRED COMPENSATION	10,270	8,004	9,627	7,634	9,969	10,863
	The township matches \$0.25 on the dollar for participants in the plan. Maximum employer match is \$2,000 annually.						
429.164	WORKERS' COMPENSATION INSURANCE	10,556	10,681	11,201	7,968	10,624	13,721
	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	3,093	2,927	3,000	2,244	2,846	3,000
	Uniforms, rain gear, safety shoes and gear for sewer employees.						
429.195	TRAINING	1,661	1,414	3,000	439	1,862	3,000
	Expense to train employees on safety techniques or new technology.						
	TOTAL PERSONNEL EXPENDITURES	859,962	795,641	915,930	523,722	756,336	992,775
	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	3,874	1,770	3,000	2,447	3,000	3,000
	The cost of items such as safety signage, gloves, masks and alcohol cleaners.						
429.210	OFFICE SUPPLIES/EQUIPMENT	2,474	1,279	2,000	1,391	1,980	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	4,685	1,925	2,400	326	1,600	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						
429.217	IT PURCHASES	542	3,387	3,900	3,687	3,900	17,426
	Acquisition of computer hardware or software for the Sewer Department including software maintenance.						
	Computer hardware contingency \$2,000; Edmunds utility billing maintenance \$2,700 & Tyler Technologies \$12,726.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
429.218	IT MAINTENANCE	1,600	1,760	2,500	-	2,500	2,500
	Cost to repair the computers and peripheral IT equipment that are not covered under contracts.						
429.220	OPERATING SUPPLIES	9,773	31,752	18,000	17,395	23,193	25,000
	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	15,358	17,930	19,000	11,315	15,087	18,825
	The cost of gasoline for vehicles and equipment. Based on consumption of 6,275 at \$3.00/gallon.						
429.232	DIESEL	5,983	12,980	10,000	5,027	6,702	10,075
	The cost of diesel fuel for vehicles and equipment. Based on consumption 3,100 gallons @ \$3.25/gallon.						
429.250	VEHICLE MAINTENANCE & REPAIR	18,393	21,609	20,000	10,867	14,489	20,000
	The repairs and servicing of trucks and equipment used by the Sewer Crew.						
	TOTAL SUPPLIES & EQUIPMENT EXPENDITURES	63,500	95,210	81,800	53,273	73,269	102,226
	SEWER SERVICE & CHARGES						
429.219	MISCELLANEOUS	504	1,575	1,000	145	500	1,000
	Expenses that do not have an exact line item.						
429.239	FUEL - PUMP STATIONS	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.						
429.311	AUDIT FEES	5,500	7,547	6,000	3,750	6,000	4,000
	Proportionate share of the annual audit as performed by an independent auditing firm.						
429.313	ENGINEERING FEES	216,756	21,728	50,000	16,519	22,025	60,000
	Costs incurred by the Engineering firm relating to Sewer Fund business which is not reimbursed by developers and customers.						
429.314	LEGAL SERVICES	23,164	24,637	15,000	26,614	30,000	30,000
	Costs incurred by the Solicitor relating to Sewer Fund business which is not reimbursed by developers and customers.						
429.315	PROFESSIONAL FEES	-	-	17,500	-	17,500	-
	Costs for outside consultants and studies.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
429.316	TESTING FEES	49,210	50,484	50,000	55,464	73,952	75,000
	Cost of LCA extra strength testing for industrial and commercial accounts. (This is a pass through charge).						
429.321	TELEPHONE	7,531	5,906	9,000	5,608	8,462	9,000
	Telephone equipment and rentals located in the office and pump stations.						
429.325	POSTAGE	1,538	1,760	9,240	4,770	9,000	9,600
	Mailing costs for billing invoices, letters, etc.						
429.341	ADVERTISING	129	-	500	-	-	500
	The cost associated with notifying the public.						
429.342	PRINTING	2,215	2,929	3,850	5,473	6,500	6,000
	Cost of printing envelopes, letterhead, billing invoices, etc.						
429.350	INSURANCE	48,595	6,083	27,739	-	29,000	31,492
	The entire sewer system is covered under various insurance policies.						
429.363	ELECTRICITY - PUMP STATIONS	33,529	31,660	37,500	26,102	36,700	37,500
	The cost of operating the sewage pumps and stations.						
429.374	REPAIRS & MAINTENANCE - MAINS, LATERALS & MANHOLES	48,700	48,105	35,000	43,676	48,000	40,000
	Costs associated with repairing manholes, streets above the sewer system and related supplies.						
429.375	REPAIRS & MAINTENANCE - PUMP STATION EQUIPMENT	46,476	39,156	40,000	14,727	19,636	25,000
	The costs related to the operation and maintenance of the various sewage pump stations in the Township.						
429.376	REPAIRS & MAINTENANCE - PUMP STATION BUILDINGS	972	68	5,000	-	-	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	7,725	2,817	15,000	15,424	20,565	15,000
	The costs related to the general operation and maintenance of the various sewage pump station buildings in the Township.						
429.390	CREDIT CARD FEES & CHARGES	-	18,830	18,000	19,458	25,944	25,000
	Costs associated with processing credit card and e-check payments for sewer residential services.						
429.400	MANAGEMENT FEES - INVESTMENT ACCOUNT	18,859	15,098	20,000	12,869	18,600	20,000
	Fees charged by the Trustee (Truist) for managing the account.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
429.451	CONTRACTED IT SERVICES	5,240	5,758	6,494	4,175	5,518	5,600
	Proportionate IT maintenance cost associated with contracted IT consultant.						
429.452	FLOW METER MAINTENANCE	4,107	10,222	7,000	3,691	5,518	7,000
	Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.						
429.470	LCA WESTERN LEHIGH INTERCEPTOR CHARGES	3,957,282	5,002,667	6,000,000	3,003,080	6,004,000	6,400,000
	These are the payments made to the Lehigh County Authority for the treatment of sewage from the Township.						
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	187,287	208,013	600,000	413,919	828,000	270,000
	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	24,011	10,740	16,000	9,761	20,000	26,000
	Payments made to Lehigh County Authority for the flow of sewage through the Phase II relief interceptor.						
429.473	LCA DEBT SERVICE	-	-	-	-	-	500,000
429.480	AUTHORITY FEES	2,236	1,315	2,500	817	1,500	2,500
	Charges associated with PA1 Calls and DEP.						
429.750	COLLECTION FEES	-	646	4,500	796	2,500	4,500
	Fees charged to collection of past due accounts.						
	TOTAL SEWER SERVICES & CHARGES EXPENDITURES	4,693,948	5,517,744	6,999,323	3,686,838	7,239,420	7,612,192
	SEWER CAPITAL OUTLAY						
429.610	CIPP MAINS & LATERALS	98,628	-	1,000,000	44,814	50,000	750,000
	Lining of clay pipe sewer lines and laterals. Including engineering, bidding and work.						
429.611	I&I REMOVAL - ENGINEERING	-	19,012	30,000	11,915	18,167	35,000
	Engineering project costs associated with inflow and infiltration.						
429.612	WLISP - WESTERN LEHIGH INTERCHANGE SEWER PARTNERSHIP	-	40,808	50,000	17,769	25,000	75,000
	Monthly meetings and 537 Plans.						
429.630	MANHOLE CAPITAL REPAIRS	-	14,931	200,000	30,644	200,000	75,000
	Repair various manhole entry ways.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
429.631	TEMPORARY METERING	-	225	30,000	35,256	41,954	75,000
	Installation of portable flow meters in areas of lined mains to evaluate the effectiveness of our I&I removal.						
429.632	INSPECTIONS	-	15,928	75,000	62,349	75,000	75,000
	Individual inspections of residential homes for proper drainage of storm water by third-party personnel.						
429.640	SCADA/ANALYZERS	-	2,332	7,000	2,870	4,500	75,000
	Improvements to pump station analyzers.						
429.665	APPLEWOOD PUMP STATION FORCE MAIN	-	40	75,000	-	-	75,000
	Engineering, design and permits.						
429.670	METER REPAIR AND/OR REPLACEMENT	303	113	100,000	79,972	100,000	100,000
	Identify and repair or replace faulty system.						
429.671	MILL CREEK SEWER IMPROVEMENTS	-	-	-	-	-	305,000
	Engineering - \$30,000; Construction - \$ 275,000.						
429.700	VEHICLES & EQUIPMENT	-	1,970	110,000	91,813	121,047	165,000
	These funds are spent on capital purchases such as trucks and equipment.						
	Purchase F-350 utility truck (\$90,000); F-150 pick-up truck (\$56,000); pipe locator (\$4,000); generator - \$15,000.						
	TOTAL SEWER DEPARTMENT CAPITAL OUTLAY	98,931	95,356	1,677,000	377,402	635,668	1,805,000
	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.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
SEWER FUND 08**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
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.						
	TOTAL TRANSFERS AND MISCELLANEOUS	171,845	171,845	171,845	-	171,845	171,845
	TOTAL SEWER EXPENDITURES	5,888,186	6,675,797	9,845,898	4,641,235	8,876,538	10,684,038
	NET REVENUE OVER/(UNDER) EXPENDITURES	3,230,446	4,356,644	385,660	3,974,567	2,963,353	2,581,303
	Beginning Balance 01/01/2023	25,220,757					
	2023 Year End Estimate	2,963,353					
	Budgeted 2024 Revenue	13,265,341					
	Budgeted 2024 Expenditures	(10,684,038)					
	Available Balance 12/31/2024	30,765,413					

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
RECREATION CAPITAL FUND 19**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	REVENUE						
341.004	INVESTMENT EARNINGS	77,317	103,737	135,000	118,335	204,773	200,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
	Truist Investment Account - \$65,000; General fixed investments - \$135,000.						
341.010	INTEREST ON BANK ACCOUNTS	-	-	-	149	225	500
	Amount credited to bank operating account.						
343.000	GAIN/LOSS ON INVESTMENTS	(94,024)	(209,935)	10,000	38,995	51,993	20,000
	The gain or loss from the funds invested with Truist.						
354.070	GRANTS	-	-	-	-	-	1,545,272
	Expected funds from various grants applied for by the Township.						
367.210	RECREATION FEES FROM DEVELOPERS	221,709	801,008	2,348,980	495,481	500,000	3,308,085
	Expected fees paid by developers allocated for recreation projects.						
380.010	MISCELLANEOUS REVENUE	1,285	2,000	1,000	1,000	1,000	1,000
	Occasional revenue that would not fit into any other category.						
391.000	PROCEEDS FROM SALE OF ASSETS	-	16,456	7,500	-	-	33,000
	Funds from internet or sealed bid sales of old or trade-in equipment.						
	Estimated sale proceeds for sale of (2) Z-turn Mowers @ \$2,500 ea. (\$5,000); 2016 F-350 Pick-up \$28,000.						
392.019	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	1,981,520	-	214,299	10,709,343
	Unrestricted amount from prior years used to balance budget.						
	Using unappropriated funds for Fund 01.						
	TOTAL REVENUE	206,287	713,266	4,484,000	653,960	972,290	15,817,200

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
RECREATION CAPITAL FUND 19**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	EXPENDITURES						
429.400	MANAGEMENT FEES - TRUIST FEES	9,471	7,754	12,000	7,273	10,000	12,000
	Costs associated with the investment management of funds to be used to build and construct the Township Recreation Center/Turf Field.						
439.790	RECREATION VEHICLES/EQUIPMENT	-	67,650	141,000	30,553	141,000	158,700
	Vehicles and equipment used to maintain and improve recreation parks and facilities.						
	(2) Z-Turn Lawn Mowers \$30,000; F-350 pick-up truck @ \$60,000; tractor \$60,000 and 7K lb. dump trailer \$8,700.						
454.313	ENGINEERING	3,118	34,601	50,000	5,124	10,000	30,000
	Associated non-project engineering fees for various parks and recreation issues.						
	Grange Park NOT - \$10,000; contingency - \$10,000; Recreation Center-\$10,000						
454.500	GENERAL CAPITAL IMPROVEMENTS - VARIOUS PARKS	-	-	-	-	-	45,000
	Improvements to various parks (unable to allocate).						
	Park entrances landscaping - \$9,000; Signage - Hassan Trail & Disc Golf - \$4,000; Park entry way signs - \$20,000; Dog Park Equipment - \$12,000.						
454.611	TOWNSHIP RECREATION CENTER	413,753	503,253	4,000,000	296,741	673,127	15,000,000
	Costs associated with the construction of the Township's Recreation Center to be built at Grange Road Park.						
	Remaining estimate costs for 2024.						
454.704	GRANGE ROAD PARK NEW BATHROOM FACILITY (2021)	43,147	120,352	3,000	4,665	5,000	-
454.705	GRANGE ROAD PARK UTILITY SERVICES FOR BATHROOM FACILITY	43,421	2,057	55,000	525	525	156,000
	Sewer and water services. (2022 Project). Engineering - \$3,000 & \$153,000 construction.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
RECREATION CAPITAL FUND 19**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
454.706	GRANGE PARK ROAD ACCESS DRIVE AUBURN STREET	22,948	121,558	-	2,075	-	-
454.710	GRANGE ROAD PARK - SPRAY IRRIGATION	13,086	120,948	15,000	18,728	20,000	-
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)	-	-	153,000	8,918	153,000	-
	Includes cost of construction \$300,000; Engineering fees - \$3,000.						303,000
454.714	RUSSETT ROAD PLAYGROUND EQUIPMENT	-	-	50,000	-	-	100,000
	Replacement of existing playground equipment.						
454.715	AUBURN STREET N.O.T.	-	-	-	-	-	12,500
	Engineering - \$12,500.						
454.720	PATHWAY & TRAILS - CONCEPT	-	-	5,000	-	-	-
	Survey & concept designs based on trails study.						
	TOTAL EXPENDITURES	583,825	978,173	4,484,000	374,602	1,012,652	15,817,200
	NET REVENUE OVER/(UNDER) EXPENDITURES	(377,538)	(264,907)	-	279,358	(40,362)	-
	Beginning Balance 01/01/2023	6,196,626					
	2023 Year End Estimate	(40,362)					
	Budgeted 2024 Revenue	15,817,200					
	Budgeted 2024 Expenditures	(15,817,200)					
	Available Balance 12/31/2024	6,156,264					

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
RECREATION FEES**

Project	Amount
KRE (Lehigh Hills)	\$ 955,500
1001 Glenlivet Dr.	17,580
Fallbrooke	315,000
Air Products Redevelopment	168,505
Estates at Woodmere	350,000
Sunset Orchards	738,500
Parkland Circle	84,000
Carriage East	35,000
Glenlivet Dr West	182,000
Twin Ponds	462,000
Total	\$ 3,308,085

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
PARKS AND RECREATION PROJECTS & CAPITAL ITEMS**

Project Description	G/L Account #	Engineering	Project Cost	Total Cost
Township Recreation Center	19.454.611	\$ -	\$ 15,000,000	\$ 15,000,000
General Capital Improvements - various parks	19.454.500	-	45,000	45,000
Kaybrook Playground Equipment	19.454.714	-	100,000	100,000
Rest Room - (4) toilet	19.454.713	3,000	300,000	303,000
Utility Services - for rest room	19.454.705	3,000	153,000	156,000
Auburn Street N.O.T.	19.454.715	12,500	-	12,500
F-350 Pick-up Truck	19.439.790	-	60,000	60,000
(2) Z-Turn Mowers	19.439.790	-	30,000	30,000
7K Dump Trailer	19.439.790	-	8,700	8,700
Massey Ferguson Tractor	19.439.790	-	60,000	60,000
Engineering - Grange Park NOT - \$10K; Contingency - \$10K & Community Center	19.454.313	30,000	-	30,000
		\$ 48,500	\$ 15,756,700	\$ 15,805,200

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
STORMWATER MAINTENANCE FUND 20**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	REVENUE						
392.011	ARPA FUNDS TRANSFER	-	-	-	-	-	250,000
	Source of funds from unallocated ARAP funds.						
392.010	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
	Funds transferred from the General Fund providing resources for this fund.						
392.020	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	1,166,000	-	-	26,000
	Unrestricted amount from prior years used to balance budget.						
	TOTAL REVENUE	-	-	1,166,000	-	-	276,000
	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	-	652	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 ARPA	4,570	41,812	1,140,000	640	1,000	250,000
	A plan required for our MS4 renewal to address impairments identified with eight waterways in the Township. (ARPA funding).						
446.313	ENGINEERING	1,385	3,047	10,000	4,258	5,000	10,000
	Costs incurred by the engineering firm related to stormwater business, which is not reimbursed by developers or customers.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
STORMWATER MAINTENANCE FUND 20**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
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	198	-	3,000	876	1,000	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	13,017	45,510	1,166,000	5,774	7,000	276,000
	NET REVENUE OVER/(UNDER) EXPENDITURES	(13,017)	(45,510)	-	(5,774)	(7,000)	-
	Beginning Balance 01/01/2023	68,421					
	2023 Year End Estimate	(7,000)					
	Budgeted 2024 Revenue	276,000					
	Budgeted 2024 Expenditures	(276,000)					
	Available Balance 12/31/2024	61,421					

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
CAPITAL EQUIPMENT FUND 31**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	REVENUE						
341.004	INVESTMENT EARNINGS	568	18,969	40,000	34,413	75,387	60,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
341.010	INTEREST ON BANK ACCOUNTS	-	-	-	214	500	250
	Amount credited to bank operating account.						
391.000	PROCEEDS FROM SALE OF ASSETS	237,359	73,334	70,000	346,602	346,602	114,000
	Funds from internet or sealed bid sales of old or trade-in equipment.						
392.010	TRANSFER FROM GENERAL FUND	1,041,006	-	2,246,068	-	2,246,068	1,502,183
	Source funds transferred annually to Fund 31.						
	TOTAL REVENUE	1,278,933	92,303	2,356,068	381,229	2,668,557	1,676,433
	EXPENDITURES						
407.760	ADMINISTRATION	103,665	6,943	-	53,193	53,193	50,000
	Costs associated with the acquisition of capital items necessary for the general operation of the Township.						
410.110	STATE POLICE BUILDING	-	-	965,000	973,062	1,081,328	30,000
	Capital expenses related to lease improvements to the PSP property at 8320 Schantz Road, fence perimeter.						
410.242	POLICE EQUIPMENT PURCHASES	149,594	253,059	402,290	298,724	402,290	255,900
	Vital public safety vehicles, equipment and improvements as requested by the senior staff of the UMT Police Department.						
411.790	FIRE CAPITAL PURCHASES	456,465	653,354	792,778	359,092	359,092	916,696
	Fire vehicle replacement and refurbishment as well as other equipment and project requests.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
CAPITAL EQUIPMENT FUND 31**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
439.790	PUBLIC WORKS EQUIPMENT PURCHASES	267,203	308,738	196,000	312,014	402,014	423,837
	Various equipment and vehicles for the efficient and safe operation of the public works department.						
	TOTAL EXPENDITURES	976,927	1,222,093	2,356,068	1,996,085	2,297,917	1,676,433
	NET REVENUE OVER/(UNDER) EXPENDITURES	302,007	(1,129,791)	-	(1,614,856)	370,640	0
	Beginning Balance 01/01/2023	1,312,696					
	2023 Year End Estimate	370,640					
	Budgeted 2024 Revenue	1,676,433					
	Budgeted 2024 Expenditures	(1,676,433)					
	Available Balance 12/31/2024	1,683,337					

UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
UMT POLICE DEPARTMENT
CAPITAL OUTLAYS

Acquisition	Funding Source	Ledger Acct. #	Cost
2023 Chevrolet Tahoe/Admin Package	Fund 31	31.410.242	\$ 85,300
Equipment/Upfitting cost			
2023 Chevrolet Tahoe/Police Package	Fund 31	31.410.242	85,300
Equipment/Upfitting cost			
2023 Chevrolet Tahoe/Police Package	Fund 31	31.410.242	85,300
Equipment/Upfitting cost			
			\$ 255,900

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
POLICE
RESERVED FUNDS**

		Amounts Reserved (but not spent)									
Unit #	Description	Prior	Purchase Price	2024	2025	2026	2027	2028	2029	2030 - 2032	Total
n/a	Radio Communications	\$ 400,000	\$ 500,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Various	(3) Vehicles	144,990	256,000	111,010	-	-	-	-	-	-	256,000
Various	(4) Vehicles	140,987	347,550	103,281	103,282	-	-	-	-	-	347,550
Various	(3) Vehicles	83,861	282,240	66,127	66,126	66,126	-	-	-	-	282,240
Various	(3) Vehicles	74,646	293,530	54,721	54,721	54,721	54,721	-	-	-	293,530
Various	(4) Vehicles	85,454	394,530	61,815	61,815	61,815	61,815	61,816	-	-	394,530
Various	(3) Vehicles	56,338	305,271	41,489	41,489	41,489	41,489	41,489	41,488	-	305,271
Various	(3) Vehicles	50,406	317,482	38,154	38,154	38,154	38,154	38,154	38,153	38,153	317,482
Various	(4) Vehicles	60,967	422,809	51,692	51,692	51,692	51,692	51,692	51,691	51,691	422,809
Various	(3) Vehicles	41,940	346,921	43,569	43,569	43,569	43,569	43,569	43,568	43,568	346,921
		\$ 1,139,589	\$ 3,466,332	\$ 671,858	\$ 560,848	\$ 357,566	\$ 291,440	\$ 236,720	\$ 174,900	\$ 133,412	\$ 3,566,333
Appropriated Funds:											
From General Fund -											
	Prior to 2024	\$ 1,139,589									
	Year 2024	671,858									
	Total Appropriated thru 2024	\$ 1,811,447									

UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
ADMINISTRATION
CAPITAL OUTLAYS

Acquisition	Funding Source	Ledger Acct. #	Cost
Contingency	Fund 31	31.407.760	\$ 50,000
			\$ 50,000

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
ADMINISTRATION
RESERVED FUNDS**

Description	Amounts Reserved (but not spent)								Total
	Prior	2024	2025	2026	2027	2028	2029	2030-2032	
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
Appropriated Funds:									
From General Fund -									
Prior to 2024	\$ 100,000								
Year 2024	100,000								
Total Appropriated thru 2024	\$ 200,000								

UPPER MACUNGIE TOWNSHIP 2024 FINAL BUDGET FIRE CAPITAL OUTLAYS	
Acquisition	Cost
Station #56 - New kitchen replacement	\$ 22,654
Station #56 - Concrete parking pads w/heat	-
Engine 2000 GPM/1000 Tank (811)	803,472
Station #8 - Parking lot paving	30,570
Annual capital contributions:	
Fogelsville Fire Company	20,000
Trexlertown Fire Company	20,000
Station #56 Fire Company	20,000
	\$ 916,696

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
FIRE
RESERVED FUNDS**

Amounts Reserved (but not spent)											
Unit #	Description	Year of Purchase	Prior	2024	2025	2026	2027	2028	2029	2030-2040	Total
n/a	Radio Communications	Unknown	\$ 400,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
811	ENGINE 2000 GPM/1000 TANK	2024	590,000	213,472	-	-	-	-	-	-	803,472
5631	TOWER/LADDER REPLACEMENT FOR (831)	2025	884,333	576,000	576,000	-	-	-	-	-	2,036,333
5691	2014 CHEVY 2500/UTILITY	2025	83,556	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
			\$ 1,957,889	\$ 1,244,853	\$ 1,100,489	\$ 389,266	\$ 389,266	\$ 389,266	\$ 389,266	\$ 2,748,617	\$ 8,608,912
Appropriated Funds:											
From General Fund -											
	Prior to 2024		\$ 1,957,889								
	Year 2024		1,244,853								
	Total Appropriated thru 2024		\$ 3,202,742								

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
PUBLIC WORKS DEPARTMENT
CAPITAL OUTLAYS**

Acquisition	Replacing	Funding Source	Ledger Acct. #	Cost
2025 Mack GR42FR Cab & Chassis	2008 Truck	Fund 31	31.439.790	\$ 238,837
Cab & Chassis (\$166,728.43); outfitting (\$72,109).				
Small dump truck	2008 Truck	Fund 31	31.439.790	115,000
Tiger Boom mower attachment		Fund 31	31.439.790	70,000
				\$ 423,837

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
PUBLIC WORKS
RESERVED FUNDS**

Vehicle #	Description	Department	Purchase Amount	Prior	2024	2025	2026	2027	2028	2029	2030	Total
16	Large Dump Truck	Roads	250,000	140,000	110,000	-	-	-	-	-	-	250,000
20	Pick-up Truck	Parks	56,000	29,000	27,000	-	-	-	-	-	-	56,000
15	Small Dump Truck	Roads	115,000	76,666	38,334	-	-	-	-	-	-	115,000
	(2) Z-Turn Mowers	Parks	32,000	19,583	12,417	-	-	-	-	-	-	32,000
	Boom mower	Roads	70,000	-	70,000	-	-	-	-	-	-	70,000
	Dump Trailer	Parks	8,700	-	8,700	-	-	-	-	-	-	8,700
22	Pick-up Truck	Roads	62,000	22,500	19,750	19,750	-	-	-	-	-	62,000
49	Pick-up Truck	Scott	60,500	17,000	21,750	21,750	-	-	-	-	-	60,500
44	Back-Hoe	Roads	125,000	54,000	35,500	35,500	-	-	-	-	-	125,000
	(2) Z-Turn Mowers	Parks	33,000	14,667	9,167	9,166	-	-	-	-	-	33,000
19	Pick-up Chassis	Parks	62,000	18,000	14,667	14,667	14,666	-	-	-	-	62,000
7	Medium Dump Truck	Roads	165,000	48,000	39,000	39,000	39,000	-	-	-	-	165,000
33	Pick-up Truck	Parks	64,000	18,600	15,134	15,133	15,133	-	-	-	-	64,000
	(2) Z-Turn Mowers	Parks	34,000	11,775	7,409	7,408	7,408	-	-	-	-	34,000
11	Medium Dump Truck	Parks	170,000	-	42,500	42,500	42,500	42,500	-	-	-	170,000
71	Paver	Roads	180,000	-	45,000	45,000	45,000	45,000	-	-	-	180,000
76	Wood Chipper	Roads	85,000	-	21,250	21,250	21,250	21,250	-	-	-	85,000
75	Crack Sealer	Roads	90,000	-	22,500	22,500	22,500	22,500	-	-	-	90,000
	(2) Z-Turn Mowers	Parks	35,000	-	8,750	8,750	8,750	8,750	-	-	-	35,000
5	Large Dump Truck	Roads	300,000	-	60,000	60,000	60,000	60,000	60,000	-	-	300,000
38	F-350 Pick-up Truck	Parks	66,000	-	13,200	13,200	13,200	13,200	13,200	-	-	66,000
	(2) Z-Turn Mowers	Parks	36,000	-	7,200	7,200	7,200	7,200	7,200	-	-	36,000
85	Street Sweeper	Roads	310,000	-	51,667	51,667	51,667	51,667	51,666	51,666	-	310,000
24	F-350 Pick-up Truck	Roads	68,000	-	11,334	11,334	11,333	11,333	11,333	11,333	-	68,000
	(2) Z-Turn Mowers	Parks	37,000	-	6,167	6,167	6,167	6,167	6,166	6,166	-	37,000
21	F-350 Pick-up Truck	Roads	70,000	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
70	Roller	Roads	55,000	-	7,857	7,857	7,857	7,857	7,857	7,857	7,858	55,000
51	F-150 Pick-up Truck	Parks	70,000	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
	(2) Z-Turn Mowers	Parks	38,000	-	5,428	5,428	5,428	5,429	5,429	5,429	5,429	38,000
			\$ 2,747,200	\$ 469,791	\$ 751,681	\$ 485,227	\$ 399,059	\$ 322,853	\$ 182,851	\$ 102,451	\$ 33,287	\$ 2,747,200
Appropriated Funds:												
From General Fund -												
	Prior to 2024		\$ 469,791									
	Year 2024		751,681									
	Total Appropriated thru 2024		\$ 1,221,472									

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
SEWER FUND 08
RESERVED FUNDS**

Vehicle #	Description	Department	Purchase Amount	Prior	2024	2025	2026	2027	2028	2029	2030	Total
25	Utility Truck	Sewer	90,000	41,000	49,000	-	-	-	-	-	-	90,000
31	F-150 Pick-up Truck	Sewer	56,000	66,666	(10,666)	-	-	-	-	-	-	56,000
	Pipe Locator	Sewer	4,000	-	4,000	-	-	-	-	-	-	4,000
	Generator	Sewer	15,000	-	15,000	-	-	-	-	-	-	15,000
8	Medium Dump Truck	Sewer	160,000	30,000	65,000	65,000	-	-	-	-	-	160,000
17	Large Dump Truck	Sewer	270,000	44,000	75,334	75,333	75,333	-	-	-	-	270,000
28	Utility Truck	Sewer	95,000	12,600	27,467	27,467	27,466	-	-	-	-	95,000
32	Flush Truck	Sewer	220,000	-	44,000	44,000	44,000	44,000	44,000	-	-	220,000
30	Utility Truck	Sewer	100,000	-	20,000	20,000	20,000	20,000	20,000	-	-	100,000
9	Large Dump Truck	Sewer	330,000	-	55,000	55,000	55,000	55,000	55,000	55,000	-	330,000
26	Utility Truck	Sewer	105,000	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000	105,000
			\$ 1,445,000	\$ 194,266	\$ 359,135	\$ 301,800	\$ 236,799	\$ 134,000	\$ 134,000	\$ 70,000	\$ 15,000	\$ 1,445,000
Appropriated Funds:												
From Sewer Fund -												
	Prior to 2024		\$ 194,266									
	Year 2024		359,135									
	Total Appropriated thru 2024		\$ 553,401									

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
OPEN SPACE PRESERVATION FUND 32**

Acct. #	Description	2021 Actual	2021 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	REVENUE						
341.004	INVESTMENT EARNINGS	391	11,096	35,000	21,560	46,144	40,000
	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	391	11,096	35,000	21,560	46,144	40,000
	EXPENDITURES						
461.317	APPRAISAL FEES	-	-	-	2,000	2,000	-
	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	-	-	-	2,000	2,000	-
	NET REVENUE OVER/(UNDER) EXPENDITURES	391	11,096	35,000	19,560	44,144	40,000
	Beginning Balance 01/01/2023	866,129					
	2023 Year End Estimate	44,144					
	Budgeted 2024 Revenue	40,000					
	Budgeted 2024 Expenditures	-					
	Available Balance 12/31/2024	950,273					

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
HIGHWAY AID FUND 35**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	REVENUE						
341.004	INVESTMENT EARNINGS	961	34,878	60,000	81,290	117,278	120,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
341.010	INTEREST INCOME	25	10	50	416	420	200
	The interest estimated to be earned on the Fund's operating bank account during the year.						
355.020	STATE LIQUID FUELS TAX	771,158	878,912	888,753	905,453	905,453	892,009
	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)	-	-	-	-	-	-
	Unrestricted amount from prior years used to balance budget.						
	TOTAL REVENUE	780,144	921,800	956,803	995,159	1,031,151	1,020,209
	EXPENDITURES						
438.313	ENGINEERING	-	-	-	1,055	10,000	10,000
438.000	VEHICLES & EQUIPMENT - ROADS	209,309	-	-	93,000	93,000	-
439.000	ROAD CONSTRUCTION PROJECTS	599,772	905,647	892,711	864,995	892,711	732,985
	Approved road construction projects utilizing State Liquid Fuel Funds.						
	TOTAL EXPENDITURES	809,080	905,647	892,711	959,050	995,711	742,985
	NET REVENUE OVER/(UNDER) EXPENDITURES	(28,936)	16,153	64,092	36,109	35,440	277,224
	Beginning Balance 01/01/2023	1,764,025					
	2023 Year End Estimate	35,440					
	Budgeted 2024 Revenue	1,020,209					
	Budgeted 2024 Expenditures	(742,985)					
	Available Balance 12/31/2024	2,076,690					

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
LIQUID FUELS PROJECTS
FUND 35**

Project	Unit Price	Quantity (Sq. Yds.)	Cost
Cape Seal:			
Various Streets	\$ -	-	\$ -
Crack Seal:			
Various (per gallon)	\$ 19.00	3,000	\$ 57,000
Double Micro-Seal:			
Various Streets	\$ 4.20	94,388	\$ 396,430
Nova- Chip Type "B":			
Various Streets	\$ -	-	\$ -
Single-Micro:			
Various Streets	\$ 3.00	93,185	\$ 279,555
6.5" Overlay:			
Various Streets	\$ -	-	\$ -
			\$ 732,985
Note: This schedule is an estimate of roads that are expected to be repaired and maintained. Changes may occur.			

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
TRAFFIC IMPROVEMENT FUND 36**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
	REVENUE						
341.004	INVESTMENT EARNINGS	796	25,446	35,000	75,338	122,598	80,000
	The interest estimated to be earned this year on CD's, Pooled Funds and T-Bills.						
341.010	INTEREST INCOME	11	35	10	1,138	1,600	250
	The interest estimated to be earned on the Fund's operating bank account during the year.						
354.303	GRANTS (ANTICIPATED)	-	-	952,000	-	-	8,037,000
	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 (VISION 0- DCED \$1,500,000, PENNDOT \$1.250,000, TASA \$5,000,000).						
361.330	BOUNDARY ROAD UPGRADE FEES	-	53,756	-	244,656	244,656	-
	Fees paid by developers to upgrade Township roads bordering their developments.						
363.330	TRAFFIC IMPACT FEES	86,368	-	-	12,000	12,000	-
	Fee imposed on developers to cover a portion of the cost to provide public services to developments.						
363.520	TRAFFIC SIGNAL CONTRIBUTIONS	-	15,000	-	-	-	-
	Air Products traffic adaptive contribution						
392.036	CARRIED FROM FUND BALANCE (PRIOR YEARS)	-	-	712,990	-	-	-
	Unrestricted amount from prior years used to balance budget.						
		87,175	94,237	1,700,000	333,132	380,854	8,117,250
	EXPENDITURES						
439.313	ENGINEERING FEES						
	Amount to cover the cost of engineering for roads and traffic improvements.	49,086	58,302	45,000	34,744	45,000	45,000
	Contingency - \$45,000.					.	
439.600	ROAD & TRAFFIC IMPROVEMENTS	-	19,118	-	-	-	-
	Cost of construction for the Township road and traffic projects.						

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
TRAFFIC IMPROVEMENT FUND 36**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
439.650	ROAD & TRAFFIC IMPROVEMENTS - VISION ZERO ACTION PLAN For improvements to increase multimodal transportation throughout the Township.	-	-	-	-	-	5,500,000
439.700	ROAD IMPROVEMENTS - MILL ROAD & TILGHMAN STREET Mill Road right turn lane widening.	25,352	69,827	-	-	-	-
439.701	ROAD IMPROVEMENTS - SNOWDRIFT RD & TILGHMAN ST	8,974	-	-	23,670	23,670	-
439.702	ROAD IMPROVEMENTS - RT 222 & GRANGE ROAD Dual right turn lanes.	7,120	56	-	-	-	-
439.703	ROAD IMPROVEMENTS - BLUE BARN ROAD	15,790	-	-	-	-	-
439.704	ROAD IMPROVEMENTS - GRANGE AND LENAPE ROAD ROUNDABOUT Construction - \$200,000; Engineering - \$6,500. Grant for project \$147,000.	-	-	185,000	14,097	185,000	206,500
439.705	ROAD IMPROVEMENTS - TILGHMAN & SNOWDRIFT RADIUS Survey, design, inspection, bid & construction. Construction - \$55,000; Engineering - \$10,500.	-	-	295,000	81,800	295,000	65,500
439.800	TRAFFIC IMPROVEMENTS - GREENLIGHT GO GRANT Study of 45 intersections. Engineering fees - \$10,000.	28,522	47,005	-	-	-	-
439.801	TRAFFIC IMPROVEMENTS - SR 222 & MILL CREEK ROAD TRAFFIC ADAPTIVE CONVERSION Total cost - \$55,000; (\$30,000 reimbursed from APCI); \$2,500 engineering fees.	81	29,924	-	-	-	57,500
439.802	TRAFFIC SIGNAL RADIOS Communications maintenance (streetwise).	-	1,924	-	-	-	-
439.803	STATE ROAD 222 & GRANGE ROAD Dual right turn.	-	-	200,000	49,153	200,000	3,000
439.805	PENNDOT TECHNOLOGY GRANT - TILGHMAN STREET	-	-	975,000	-	-	-
439.406	PENNDOT TECHNOLOGY GRANT - HAMILTON BLVD UCC Controller upgrades for intersections on Hamilton Blvd. Construction - \$618,150; Engineering - \$48,000.	-	-	-	-	-	666,150

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
TRAFFIC IMPROVEMENT FUND 36**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2023 Actual Y/E Estimate	2024 FINAL BUDGET
439.408	CETRONIA ROAD INTERSECTIONS	-	-	-	-	-	74,400
	UCC upgrades. Engineering - \$14,400; Construction - \$60,000.						
	TOTAL EXPENDITURES	134,925	226,155	1,700,000	203,464	748,670	6,618,050
	NET REVENUE OVER/(UNDER) EXPENDITURES	(47,750)	(131,919)	-	129,668	(367,816)	1,499,200
	Beginning Balance 01/01/2023	1,963,077					
	2023 Year End Estimate	(367,816)					
	Budgeted 2024 Revenue	8,117,250					
	Budgeted 2024 Expenditures	(6,618,050)					
	Available Balance 12/31/2024	3,094,461					
	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
2024 FINAL BUDGET
TRAFFIC IMPROVEMENT DETAILS (FUND 36)**

Projects	G/L Account #	Engineering	Road & Traffic Improvements	Total Cost
Vision Zero Action Plan	36.439.650	\$ -	\$ 5,500,000	\$ 5,500,000
Grange & Lenape Roads Roundabout	36.439.704	6,500	200,000	206,500
Tilghman & Snowdrift Roads Radius	36.439.705	10,500	55,000	65,500
SR 222 & Mill Creek Road - Traffic Adaptive Conversion	36.439.801	2,500	55,000	57,500
PennDOT Technology Grant - Hamilton Blvd.	36.439.406	48,000	618,150	666,150
Cetronia Road Intersections	36.439.408	14,400	60,000	74,400
State Road 222 & Grange Road	36.439.803	3,000	-	3,000
Engineering Fees - Contingency	36.439.313	45,000	-	45,000
		\$ 129,900	\$ 6,488,150	\$ 6,618,050

**UPPER MACUNGIE TOWNSHIP
2024 FINAL BUDGET
PENSION FUND 99**

Acct. #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual YTD - 09/30	2022 Actual Y/E Estimate	2024 FINAL BUDGET
	REVENUE						
341.000	INTEREST EARNINGS	144,818	187,646	165,000	130,375	160,000	150,000
	Interest earned on the Township's Non-Uniform Pension Plan assets as invested by the plan's Trustee.						
342.000	PENSION CONTRIBUTIONS	638,436	533,766	530,592	-	530,592	525,718
	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	727,638	(1,675,055)	100,000	194,134	750,000	500,000
	Gains recognized from investments in the pension fund portfolio.						
	TOTAL REVENUE	1,510,892	(953,643)	795,592	324,509	1,440,592	1,175,718
	EXPENDITURES						
440.999	BENEFITS PAID TO RETIREES	391,058	435,419	439,578	329,950	442,153	464,876
	Retirement benefits paid to plan participants pursuant to the benefit formula in the plan.						
441.000	MANAGEMENT FEES	56,971	33,681	50,000	30,896	45,000	50,000
	Fees charged by both a trustee and financial advisor for managing the account. (0.483% x market value of portfolio).						
	TOTAL EXPENDITURES	448,028	469,099	489,578	360,846	487,153	514,876
	NET REVENUE OVER/(UNDER) EXPENDITURES	1,062,864	(1,422,742)	306,014	(36,337)	953,439	660,842
	Beginning Balance 01/01/2023	7,915,506					
	2023 Year End Estimate	953,439					
	Budgeted 2024 Revenue	1,175,718					
	Budgeted 2024 Expenditures	(514,876)					
	Available Balance 12/31/2024	9,529,787					

