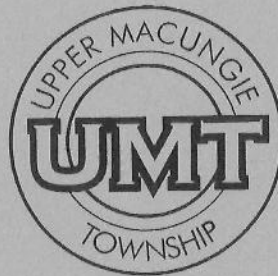


UPPER MACUNGIE TOWNSHIP
8330 SCHANTZ ROAD
BREINIGSVILLE, PA 18031
(610) 395-4892



UPPER MACUNGIE TOWNSHIP

2005 BUDGET

NOVEMBER 30, 2004

FINAL

**UPPER MACUNGIE TOWNSHIP
2005 BUDGET
TABLE OF CONTENTS**

<u>UPPER MACUNGIE TOWNSHIP / AUTHORITY COMBINED 2005 BUDGET</u>	<u>PAGE</u>
Upper Macungie Township / Authority - Reserves Available _____	1
Upper Macungie Township / Authority - Revenues _____	2
Upper Macungie Township / Authority - Expenses _____	3

UPPER MACUNGIE TOWNSHIP 2005 BUDGET

Upper Macungie Township Summary - Revenues _____	4
Upper Macungie Township Summary - Expenses _____	5
Upper Macungie Township - Revenues _____	6 - 8
Upper Macungie Township - Revenue Line Item Description _____	9 - 13
Upper Macungie Township - Expenses _____	14 - 19
Upper Macungie Township - Expense Line Item Description _____	20 - 31

UPPER MACUNGIE TOWNSHIP AUTHORITY 2005 BUDGET

Upper Macungie Township Authority Summary - Sewer Revenues _____	32
Upper Macungie Township Authority Summary - Sewer Expenses _____	33
Upper Macungie Township Authority - Sewer Revenues _____	34
Upper Macungie Township Authority - Sewer Revenue Line Item Description _____	35 - 36
Upper Macungie Township Authority - Sewer Expenses _____	37 - 38
Upper Macungie Township Authority - Sewer Expense Line Item Description _____	39 - 41
Upper Macungie Township Authority - Rate Calculations _____	42

UPPER MACUNGIE TOWNSHIP 2005 BUDGET

Assessed Valuation / Tax Rates _____	43
--------------------------------------	----



UPPER MACUNGIE TOWNSHIP

TOWNSHIP & AUTHORITY

COMBINED 2005 BUDGET

**UPPER MACUNGIE TOWNSHIP / AUTHORITY
COMBINED 2005 BUDGET
RESERVE FUNDS**

CASH BASIS

24-Nov-04

RESERVES	2005 PROJECTED BALANCE
CAPITAL RESERVE FUND	\$8,000,000
IMPACT FEE RESERVE FUND	\$135,000
PARK RESERVE FUND	\$335,000
FIREMAN'S GRATITUDE RESERVE FUND	\$26,483
SEWER RESERVE FUND	\$2,300,000
STATE RESERVE FUND	\$438,336
STORM WATER MAINTENANCE RESERVE FUND	\$119,000
REGIONAL POLICE ACCOUNT CLOSED	\$0
TOTAL RESERVES AVAILABLE	\$11,353,819

**UPPER MACUNGIE TOWNSHIP / AUTHORITY
COMBINED 2005 BUDGET
REVENUES**

CASH BASIS

24-Nov-04

REVENUES

SEWER RENTALS, FEES & OTHER REVENUE	\$3,380,000
REAL ESTATE TAXES	\$4,835,745
TOTAL SEWER AND TAXES	\$8,215,745

OTHER REVENUES

LICENSE & PERMITS	\$2,200
FINES & FORFEITURES	\$48,500
INTEREST, RENTS & ROYALTIES	\$519,443
INTERGOVERNMENTAL REVENUE	\$286,501
ESCROW	\$490,000
SERVICE CHARGES ADMINISTRATION	\$372,000
REFUSE	\$903,500
PARK FEES	\$23,500
MISCELLANEOUS REVENUES	\$1,000
INTERFUND OPERATING TRANSFER	\$443,800
SHORT TERM DEBT	\$6,300
TOTAL OTHER REVENUES	\$3,096,744

TOTAL FUNDS AVAILABLE	\$11,312,489
------------------------------	---------------------

TOTAL RESOURCES AVAILABLE	\$22,666,308
----------------------------------	---------------------

**UPPER MACUNGIE TOWNSHIP / AUTHORITY
COMBINED 2005 BUDGET
EXPENSES**

CASH BASIS

24-Nov-04

EXPENSES

GENERAL GOVERNMENT ADMINISTRATION	\$13,750
FINANCIAL ADMINISTRATION	\$371,200
TAX COLLECTOR	\$235,925
LEGAL EXPENSES	\$165,000
CLERICAL SERVICES	\$232,195
INSURANCE BENEFITS	\$333,000
ACCOUNTING / ACTUARIAL	\$37,000
ENGINEERING	\$705,000
GENERAL GOVERNMENT OPERATION EXPENSE	\$116,850
POLICE DEPARTMENT	\$1,420,000
FIRE DEPARTMENT	\$165,650
PLANNING / ZONING	\$330,500
LEAF COLLECTION / COMPOSTING	\$715,500
SANITATION	\$443,800
PUBLIC WORKS	\$513,065
SNOW AND ICE REMOVAL	\$145,000
TRAFFIC SIGNALS & STREET SIGNS	\$60,000
STREET / ROAD MAINTENANCE	\$438,000
PARKS	\$341,739
MISCELLANEOUS EXPENSE	\$5,000
CIVIL	\$18,200
DEBT PRINCIPAL	\$0
INTERGOVERNMENTAL EXPENSE	\$926,596
OTHER FINANCING USES	\$199,519
SEWER REVENUE / EXPENSES	\$3,380,000
TOTAL EXPENSES	\$11,312,489
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/05	\$0
TOTAL RESERVE AND INVESTMENT FUNDS AVAILABLE	\$11,353,819
TOTAL EXPENSES, RESERVES AND INVESTMENTS	\$22,666,308



UPPER MACUNGIE TOWNSHIP

2005 BUDGET SUMMARY

**UPPER MACUNGIE TOWNSHIP
2005 BUDGET SUMMARY
TOWNSHIP REVENUES**

CASH BASIS

24-Nov-04

REVENUES

TAXES

REAL ESTATE TAXES	\$4,835,745
TOTAL SEWER AND TAXES	\$4,835,745

OTHER REVENUES

LICENSE & PERMITS	\$2,200
FINES & FORFEITURES	\$48,500
INTEREST, RENTS & ROYALTIES	\$519,443
INTERGOVERNMENTAL REVENUE	\$286,501
ESCROW	\$490,000
SERVICE CHARGES ADMINISTRATION	\$372,000
REFUSE	\$903,500
PARK FEES	\$23,500
MISCELLANEOUS REVENUES	\$1,000
INTERFUND OPERATING TRANSFER	\$443,800
SHORT TERM DEBT	\$6,300
TOTAL OTHER REVENUES	\$3,096,744

TOTAL FUNDS AVAILABLE	\$7,932,489
------------------------------	--------------------

TOTAL RESOURCES AVAILABLE	\$7,932,489
----------------------------------	--------------------

**UPPER MACUNGIE TOWNSHIP
2005 BUDGET SUMMARY
TOWNSHIP EXPENSES**

CASH BASIS

24-Nov-04

EXPENSES

GENERAL GOVERNMENT ADMINISTRATION	\$13,750
FINANCIAL ADMINISTRATION	\$371,200
TAX COLLECTOR	\$235,925
LEGAL EXPENSES	\$165,000
CLERICAL SERVICES	\$232,195
INSURANCE BENEFITS	\$333,000
ACCOUNTING / ACTUARIAL	\$37,000
ENGINEERING	\$705,000
GENERAL GOVERNMENT OPERATION EXPENSE	\$116,850
POLICE DEPARTMENT	\$1,420,000
FIRE DEPARTMENT	\$165,650
PLANNING / ZONING	\$330,500
LEAF COLLECTION / COMPOSTING	\$715,500
SANITATION	\$443,800
PUBLIC WORKS	\$513,065
SNOW AND ICE REMOVAL	\$145,000
TRAFFIC SIGNALS & STREET SIGNS	\$60,000
STREET / ROAD MAINTENANCE	\$438,000
PARKS	\$341,739
MISCELLANEOUS EXPENSE	\$5,000
CIVIL	\$18,200
DEBT PRINCIPAL	\$0
INTERGOVERNMENTAL EXPENSE	\$926,596
OTHER FINANCING USES	\$199,519
TOTAL EXPENSES	\$7,932,489
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/05	\$0



UPPER MACUNGIE TOWNSHIP

2005 BUDGET REVENUES

**UPPER MACUNGIE TOWNSHIP
2005 BUDGET
REVENUES**

CASH BASIS

24-Nov-04

	<u>2005 BUDGET</u>	<u>2004 BUDGET</u>	<u>2004 PROJECTED ACTUAL</u>	<u>2003 ACTUAL</u>
REAL ESTATE TAXES				
301.100 REAL ESTATE TAX - CURRENT YEAR	\$932,245	\$946,517	\$946,000	\$921,040
301.110 FIRE HYDRANT TAX - CURRENT YEAR	\$225,000	\$217,000	\$225,000	\$218,944
301.120 STREET LIGHT TAX - CURRENT YEAR	\$52,000	\$52,000	\$52,341	\$52,531
301.200 REAL ESTATE TAX - PRIOR YEAR	\$5,000	\$5,000	\$6,293	\$7,432
301.210 FIRE HYDRANT TAX - PRIOR YEAR	\$1,000	\$750	\$2,296	\$1,157
301.220 STREET LIGHT TAX - PRIOR YEAR	\$500	\$500	\$1,000	\$804
301.400 REAL ESTATE TAX - TAX CLAIM BUREAU	\$5,000	\$3,750	\$7,811	\$2,963
301.600 REAL ESTATE TAXES - INTERIM CURRENT	\$10,000	\$15,500	\$7,500	\$13,601
301.700 REAL ESTATE TAXES - INTERIM PRIOR	\$5,000	\$15,000	\$3,588	\$2,990
310.100 REAL ESTATE TRANSFER TAX	\$1,500,000	\$1,500,000	\$1,700,000	\$2,396,116
310.200 EARNED INCOME TAX	\$1,500,000	\$1,500,000	\$1,636,898	\$1,757,164
310.210 EARNED INCOME TAX- PRIOR	\$600,000	\$500,000	\$610,777	\$486,018
TOTAL REAL ESTATE TAXES	\$4,835,745	\$4,756,017	\$5,199,504	\$5,860,760

LICENSES AND PERMITS

321.900 MOVING PERMITS	\$700	\$700	\$700	\$677
322.830 ROAD OCCUPANCY PERMITS	\$1,500	\$1,500	\$1,020	\$2,378
TOTAL LICENSE AND PERMITS	\$2,200	\$2,200	\$1,720	\$3,055

FINES AND FORFEITURES

331.120 FINES - NON-TRAFFIC VIOLATIONS	\$16,000	\$16,000	\$16,552	\$1,707
331.130 MAGISTRATE	\$20,000	\$15,000	\$18,102	\$19,922
331.140 SEMI-ANNUAL STATE POLICE FINES	\$12,500	\$12,500	\$12,500	\$13,197
TOTAL FINES AND FORFEITURES	\$48,500	\$43,500	\$47,154	\$34,826

INTEREST, RENTS AND ROYALTIES

340.120 BEGINNING CASH BALANCE/INVESTMENTS	\$250,000	\$250,000	\$250,000	\$250,000
341.010 INTEREST ON INVESTMENTS	\$80,000	\$80,000	\$67,900	\$79,889
342.020 RENT OF STATE POLICE BUILDING	\$163,613	\$163,613	\$163,613	\$163,613
342.046 RENTAL OF INSPECTORS	\$0	\$1,000	\$1,500	\$1,300
342.100 RENTAL ON LAND	\$25,830	\$25,830	\$25,830	\$22,020
TOTAL INTEREST, RENTS & ROYALTIES	\$519,443	\$520,443	\$508,843	\$516,822

**UPPER MACUNGIE TOWNSHIP
2005 BUDGET
REVENUES**

CASH BASIS

24-Nov-04

	2005 BUDGET	2004 BUDGET	2004 PROJECTED ACTUAL	2003 ACTUAL
INTERGOVERNMENTAL REVENUES				
354.073 D.E.P. RECYCLING PERFORMANCE	\$0	\$190,000	\$238,000	\$190,932
355.010 PUBLIC UTILITY REALTY TAX	\$8,656	\$8,656	\$8,656	\$6,640
355.080 RETAIL LIQUOR LICENSES	\$4,800	\$2,400	\$4,800	\$4,800
355.130 VOLUNTEER FIRE RELIEF AID	\$175,596	\$175,459	\$175,596	\$175,459
355.140 MUNICIPAL PENSION - STATE AID	\$75,695	\$78,148	\$75,695	\$152,863
355.150 SNOW REMOVAL - PENNDOT ROADS	\$6,754	\$6,754	\$6,754	\$6,754
355.160 REIMBURSEMENT FROM REGIONAL POLICE	\$15,000	\$12,000	\$14,692	\$33,565
TOTAL INTERGOVERNMENTAL REVENUES	\$286,501	\$473,417	\$524,193	\$571,013

ESCROW

357.080 THIRD PARTY BILLING - ESCROW PAYMENTS	\$440,000	\$415,000	\$425,000	\$608,278
357.081 NEW ESCROWS UNDER FIVE THOUSAND DOLLARS	\$50,000	\$20,000	\$70,471	\$34,683
TOTAL ESCROW	\$490,000	\$435,000	\$495,471	\$642,961

SERVICE CHARGES/ADMINISTRATION

361.030 ZONING APPEALS	\$6,000	\$6,000	\$6,202	\$6,200
361.031 USE REVIEW FEES	\$2,000	\$2,000	\$2,100	\$1,950
361.033 BOUNDARY UPGRADE FEES	\$5,000	\$5,000	\$8,305	\$8,304
362.110 SALE OF BOOKS ETC.	\$1,500	\$1,500	\$1,927	\$2,765
362.200 FIRE OFFICIAL INSPECTION FEES & LIFE HAZARD FEES	\$50,000	\$50,000	\$12,350	\$12,763
362.410 BUILDING PERMITS	\$200,000	\$150,000	\$300,000	\$223,249
362.420 ELECTRICAL PERMITS	\$50,000	\$40,000	\$65,925	\$57,228
362.430 PLUMBING PERMITS	\$15,000	\$15,000	\$19,595	\$17,260
362.440 SEO PERMITS AND PROBES	\$2,500	\$2,500	\$2,930	\$15,980
362.441 FIRE ALARM FEES	\$35,000	\$35,000	\$27,530	\$28,500
362.450 GRADING PERMIT	\$5,000	\$5,000	\$0	\$10,875
TOTAL SERVICE CHARGES/ADMINISTRATION	\$372,000	\$312,000	\$446,864	\$385,074

REFUSE

364.300 SOLID WASTE COLLECTION & DISPOSAL	\$900,000	\$812,480	\$873,758	\$731,972
364.350 SALE OF GARBAGE TAGS	\$3,500	\$3,500	\$3,432	\$4,373
TOTAL REFUSE	\$903,500	\$815,980	\$877,190	\$736,345

PARK FEES

367.300 SPECIAL ENTERTAINMENT DONATIONS	\$3,500	\$2,500	\$3,706	\$3,706
367.900 PAVILION RENTALS	\$20,000	\$20,000	\$20,649	\$18,099
TOTAL PARK FEES	\$23,500	\$22,500	\$24,355	\$21,805

**UPPER MACUNGIE TOWNSHIP
2005 BUDGET
REVENUES**

CASH BASIS

24-Nov-04

	<u>2005 BUDGET</u>	<u>2004 BUDGET</u>	<u>2004 PROJECTED ACTUAL</u>	<u>2003 ACTUAL</u>
MISCELLANEOUS REVENUES				
380.100 MISCELLANEOUS REVENUES	\$1,000	\$1,000	\$1,113	\$1,485
TOTAL MISCELLANEOUS REVENUES	\$1,000	\$1,000	\$1,113	\$1,485

INTERFUND OPERATING TRANSFER

392.008 TRANSFER FROM SEWER FUND - LABOR	\$356,000	\$345,052	\$274,259	\$277,206
392.009 TRANSFER FROM SEWER FUND - MATERIALS	\$12,000	\$12,000	\$13,360	\$15,584
392.010 TRANSFER FROM OTHER FUNDS	\$0	\$0	\$0	\$500,140
392.011 TRANSFER FROM SEWER FUNDS - BENEFITS	\$75,800	\$67,692	\$70,444	\$56,037
397.000 SALE OF GENERAL FIXED ASSETS	\$0	\$0	\$0	\$99,779
TOTAL INTERFUND OPERATING TRANSFER	\$443,800	\$424,744	\$358,063	\$948,746

SHORT TERM DEBT

394.100 REFUND OF INSURANCE- MEDICAL PAYMENTS RETIREES	\$6,300	\$12,000	\$4,725	\$9,740
394.200 REIMBURSEMENTS TO TOWNSHIP	\$0	\$0	\$17,398	\$268,975
397.000 SALE OF FIXED ASSETS	\$0	\$0	\$226,513	
TOTAL SHORT TERM DEBT	\$6,300	\$12,000	\$248,636	\$278,715
TOTAL REVENUES	\$7,932,489	\$7,818,801	\$8,733,106	\$10,001,607



UPPER MACUNGIE TOWNSHIP

2005 BUDGET

REVENUE LINE ITEM DESCRIPTIONS

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2005

REAL ESTATE TAXES

301.100	REAL ESTATE TAXES - Current Year - The October 31, 2004 property assessment for Upper Macungie Township, as calculated by Lehigh County, was \$981,310,650. With a 95% collection rate and millage of 1.0, this year's figure will be	\$932,245
301.110	FIRE HYDRANT TAXES - Current Year - Any persons whose property is within 800 feet of a fire hydrant is charged a fire hydrant tax. Based on the past four (4) years, it has been determined that this year's figure will be	\$225,000
301.120	STREET LIGHT TAXES - Current Year - Any persons whose property is within one hundred twenty-five feet of a street light is charged a street light tax. Based on the past four (4) years, it has been determined that this year's figure will be	\$52,000
301.200	REAL ESTATE TAXES - Prior Year - This revenue item is money collected by the tax collector for the previous year, prior to it going to the Tax Claim Bureau. Based on the past four (4) years, it has been determined that this year's figure will be	\$5,000
301.210	FIRE HYDRANT TAXES - Prior Year - This revenue item is money collected by the tax collector for the previous year, prior to it going to the Tax Claim Bureau. Based on the past four (4) years, it has been determined that this year's figure will be	\$1,000
301.220	STREET LIGHT TAXES - Prior Year - This revenue item is money collected by the tax collector for the previous year, prior to it going to the Tax Claim Bureau. Based on the past four (4) years, it has been determined that this year's figure will be	\$500
301.400	REAL ESTATE TAXES - Tax Claim Bureau - This is money collected by the Lehigh County Tax Claim Bureau that the Township receives on a monthly basis. Again, taking the past four (4) years, it has been determined that this year's figure will be	\$5,000
301.600	REAL ESTATE TAXES - Interim Current - Interim taxes are those taxes that are assessed by the Lehigh County Tax Bureau during the current year for new construction, additions, etc. Based on the past four (4) years, it has been determined that this year's figure will be	\$10,000
301.700	REAL ESTATE TAXES - Interim Prior - This revenue item is money collected by the tax collector for the previous year, prior to it going to the Tax Claim Bureau. Based on the past four (4) years, it has been determined that this year's figure will be	\$5,000
310.100	REAL ESTATE TRANSFER TAX - Any person purchasing property within Upper Macungie Township is subject to a 1% transfer tax, which is divided equally with the Township and Parkland School District. The revenue generated by the Real Estate Transfer Tax this year will be	\$1,500,000

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2005

REAL ESTATE TAXES (cont.)

310.200	EARNED INCOME TAX - The Earned Income Tax is collected from any Township resident at a rate of 1% of their wages, which is divided equally with the Township and Parkland School District. The revenue generated by the Earned Income Tax will be	\$1,500,000
310.210	EARNED INCOME TAX - Prior - This revenue item is money collected by the tax collector for the previous year, prior to it going to the Tax Claim Bureau. Based on the past four (4) years, it has been determined that this year's figure will be	\$600,000

LICENSES AND PERMITS

321.900	MOVING PERMITS - A fee is charged for residents moving in, out or within the Township. It is estimated the Township will receive	\$700
322.830	ROAD OCCUPANCY PERMITS - Whenever someone opens a road for the purpose of putting in utilities, or for any other purpose, a fee is charged. It is estimated the Township will receive	\$1,500

FINES AND FORFEITURES

331.120	FINES - NON-TRAFFIC VIOLATIONS - These fines are for individuals who violate laws such as disorderly conduct, littering, underage drinking, criminal mischief, etc. It is estimated the Township will receive	\$16,000
331.130	MAGISTRATE - These fines are for individuals who violate laws such as disorderly conduct, littering, underage drinking, criminal mischief, etc. It is estimated the Township will receive	\$20,000
331.140	SEMI-ANNUAL STATE POLICE FINES - The state police fines are paid to each Pennsylvania municipality resulting from state police arrests made throughout the Commonwealth. The ratio used by the state is based on the municipalities mileage and population. It is estimated that the Township will receive	\$12,500

INTEREST, RENTS AND ROYALTIES

340.120	BEGINNING CASH BALANCE/INVESTMENTS - Estimated funds available as of January 1, 2004.	\$250,000
341.000	INTEREST ON INVESTMENTS - Interest estimated to be earned this year will be	\$80,000
342.020	RENT OF STATE POLICE BUILDING - Rental of the State Police building to the Commonwealth of Pennsylvania. It is estimated the Township will receive	\$163,613

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2005

INTEREST, RENTS AND ROYALTIES (cont.)

342.046	RENTAL OF INSPECTORS - The Township shares Building Inspectors with Lower Macungie Township at a rate of \$25.00 per hour. It is estimated the Township will receive	\$0
342.100	RENTAL OF LAND - The Township has land which is rented out. It is estimated the Township will receive	\$25,830

INTERGOVERNMENTAL REVENUE

354.073	D.E.P RECYCLING PERFORMANCE - The Township is expecting to receive grant money for recycling this year. The estimate for the grant is	\$0
355.010	PUBLIC UTILITY REALTY TAX - The Township receives money from those public utilities who have buildings or land located within the Township. It is estimated the township will receive	\$8,656
355.080	RETAIL LIQUOR LICENSES - The Township receives a fee for the twelve (12) establishments located within the Township that dispense liquor. The estimate for this revenue line item is	\$4,800
355.130	VOLUNTEER FIRE RELIEF AID - The Township receives revenue from the state that goes directly to the Fireman's Relief Association. The estimated revenue will be	\$175,596
355.140	MUNICIPAL PENSION - State Aid - The Township receives money from the state to defray the non-uniform pension plans. The estimated revenue will be	\$75,695
355.150	SNOW REMOVAL - PennDOT ROADS - The Township removes snow from several PennDOT roads. The estimated revenue will be	\$6,754
355.160	REIMBURSEMENT FROM REGIONAL POLICE - These are expense reimbursements from the Regional Police which are paid by the Township. This estimated revenue will be	\$15,000

ESCROW

357.080	THIRD PARTY BILLING-ESCROW PAYMENTS - These fees paid by developers for Keystone Consulting Engineers to review plans and inspect developments. The estimated income will be	\$440,000
357.081	NEW ESCROWS UNDER FIVE THOUSAND DOLLARS - These are fees paid by the developers to Keystone Consulting Engineers. The do not require their own bank account. The estimated income will be	\$50,000

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2005

SERVICE CHARGES / ADMINISTRATION

361.030	ZONING APPEALS - These are fees for the Zoning Hearing Board for appeals and Zoning permits. The estimated income will be	\$6,000
361.031	USE REVIEW FEES - Fees charged by the Township to review plans submitted to the Planning Commission. The estimated income will be	\$2,000
361.033	BOUNDARY UPGRADE FEES - Fees paid by developers to upgrade the surrounding roadways adjacent to their property. The estimated income will be	\$5,000
362.110	SALE OF BOOKS, CODES, ETC. - The Township charges \$20.00 for a copy of the Zoning Ordinance. It is estimated the Township will receive	\$1,500
362.200	FIRE OFFICIAL INSPECTION FEES & LIFE HAZARD FEES - A yearly fee is charged for any commercial and industrial fire inspection. If a building changes occupancy, or a new building is constructed, a fee is also charged. The estimated revenue will be	\$50,000
362.410	BUILDING PERMITS - The anticipated revenue for building permits will be	\$200,000
362.420	ELECTRICAL PERMITS - The anticipated revenue for electrical permits will be	\$50,000
362.430	PLUMBING PERMITS - The anticipated revenue for plumbing permits will be	\$15,000
362.440	SEO PERMITS AND PROBES - The anticipated revenue for SEO permits and probes will be	\$2,500
362.441	FIRE ALARM FEES - These are fees generated by malfunctioning fire alarm systems. The anticipated revenue for this year will be	\$35,000
362.450	GRADING PERMIT	\$5,000

REFUSE

364.300	SOLID WASTE COLLECTION & DISPOSAL - This revenue is generated from recycling and solid waste payments by the Township residents. The estimated income for this year will be	\$900,000
364.350	SALE OF GARBAGE TAGS - Revenue generated from sale of garbage tags. The estimated revenue will be	\$3,500

PARK FEES

367.300	SPECIAL ENTERTAINMENT DONATIONS - Monetary donations from organizations for special events such as, Community Days.	\$3,500
---------	--	---------

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2005

PARK FEES (cont.)

367.900	PAVILION RENTALS - This revenue is generated by the park rentals. It is estimated the Township will receive	\$20,000
---------	--	----------

MISCELLANEOUS REVENUES

380.010	MISCELLANEOUS REVENUES - Any revenue unexpected that does not fit into preceding account numbers. The estimated income will be	\$1,000
---------	---	---------

INTERFUND OPERATING TRANSFER

392.008	TRANSFER FROM SEWER FUND - Labor - Salaries and wages for all sewer authority employees are paid through the payroll account. This is a transfer from the sewer authority to the Township. The estimated transfer for this year will be	\$356,000
---------	--	-----------

392.009	TRANSFER FROM SEWER FUND - Materials - This is a transfer from the sewer authority to the Township for materials bought through the Township. The estimated transfer for this year will be	\$12,000
---------	---	----------

392.010	TRANSFER FROM OTHER FUNDS - Transfers from any capital funds, such as, the Capital Reserve Account to supplement the General Fund. No such transfer is anticipated in 2003.	\$0
---------	--	-----

392.011	TRANSFER FROM SEWER FUNDS - Benefits - This transfer is for the benefit the Township pays for the sewer authority employees. The estimated transfer will be	\$75,800
---------	--	----------

397.000	SALE OF GENERAL FIXED ASSETS - Any assets sold by the Township, such as, used equipment, building lots, etc. The Township is not planning to sell any assets in the year 2003.	\$0
---------	---	-----

SHORT TERM DEBT

394.100	REFUND OF INSURANCE - Retired employees have the option to participate in the health plan of Upper Macungie Township, by paying their monthly premium. The estimated refund will be	\$6,300
---------	--	---------

394.200	REIMBURSEMENTS TO TOWNSHIP	\$0
---------	-----------------------------------	-----

397.000	SALE OF FIXED ASSETS	\$0
---------	-----------------------------	-----



UPPER MACUNGIE TOWNSHIP

2005 BUDGET EXPENSES

**UPPER MACUNGIE TOWNSHIP
2005 BUDGET
EXPENSES**

CASH BASIS

24-Nov-04

	<u>2005 BUDGET</u>	<u>2004 BUDGET</u>	<u>2004 PROJECTED ACTUAL</u>	<u>2003 ACTUAL</u>
GENERAL GOVERNMENT ADMINISTRATION				
400.113 SALARIES ELECTED OFFICIALS- MEETINGS	\$9,750	\$9,750	\$9,750	\$9,750
400.460 SEMINARS / CONFERENCES	\$4,000	\$4,000	\$2,960	\$3,445
TOTAL GENERAL GOVERNMENT ADMINISTRATION	\$13,750	\$13,750	\$12,710	\$13,195

FINANCIAL ADMINISTRATION

402.120 BUSINESS MANAGER	\$24,000	\$24,000	\$24,000	\$23,400
402.156 HEALTH INSURANCE BC/BS- ALL EMPLOYEES	\$267,000	\$310,635	\$253,891	\$217,581
402.158 LIFE INSURANCE- ALL EMPLOYEES	\$51,200	\$20,306	\$16,132	\$14,082
402.163 DEFERRED COMPENSATION- ALL EMPLOYEES	\$23,000	\$23,000	\$20,000	\$18,868
402.300 BANK CHARGES	\$2,000	\$2,000	\$2,000	\$2,363
402.460 SEMINARS / CONFERENCES / TRAINING	\$1,000	\$1,200	\$405	\$1,954
402.461 TREASURE'S BOND	\$3,000	\$500	\$2,925	\$1,150
TOTAL FINANCIAL ADMINISTRATION	\$371,200	\$381,641	\$319,353	\$279,398

TAX COLLECTOR

403.114 TAX COLLECTOR'S SALARY	\$12,000	\$12,000	\$12,000	\$12,000
403.220 OPERATING EXPENSES- OFFICE SUPPLIES	\$1,000	\$1,000	\$1,862	\$1,862
403.310 POSTAGE	\$2,500	\$1,000	\$1,504	\$900
403.350 INSURANCE BONDING	\$150	\$150	\$150	\$284
403.510 PRIOR YEAR TAX REFUNDS	\$0	\$0	\$0	\$0
403.600 HYDRANT TAX PAYMENT	\$150,275	\$150,275	\$150,275	\$133,788
403.610 STREET LIGHT TAX PAYMENT	\$70,000	\$55,000	\$62,000	\$63,161
TOTAL TAX COLLECTOR	\$235,925	\$219,425	\$227,791	\$211,995

LEGAL EXPENSES

404.314 LEGAL SERVICES- SCHANTZ LAW OFFICES	\$165,000	\$145,000	\$165,000	\$137,621
TOTAL LEGAL EXPENSES	\$165,000	\$145,000	\$165,000	\$137,621

CLERICAL SERVICES

405.140 OFFICE CLERKS WAGES	\$149,695	\$145,000	\$133,290	\$128,340
405.210 OFFICE SUPPLIES	\$15,000	\$10,000	\$15,692	\$8,578
405.213 MINOR EQUIPMENT PURCHASES	\$1,000	\$1,000	\$5,583	\$0
405.216 MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT	\$3,000	\$3,000	\$2,885	\$5,972
405.325 POSTAGE	\$6,000	\$6,000	\$1,920	\$8,197
405.331 TRANSPORTATION / MILEAGE	\$1,500	\$1,500	\$1,500	\$1,500
405.341 ADVERTISING	\$7,500	\$6,000	\$5,785	\$4,361
405.342 PRINTING	\$15,000	\$15,000	\$9,917	\$16,560
405.441 AD COMPUTER	\$3,000	\$3,000	\$2,606	\$2,369
405.480 MANAGEMENT CONSULTING SERVICES	\$25,000	\$25,000	\$24,890	\$22,045
405.701 COMPUTER UPGRADE	\$3,000	\$3,000	\$3,600	\$2,998
405.702 COMPUTER EXPENSE	\$2,500	\$2,500	\$5,675	\$3,447
TOTAL CLERICAL SERVICES	\$232,195	\$221,000	\$213,343	\$204,367

**UPPER MACUNGIE TOWNSHIP
2005 BUDGET
EXPENSES**

CASH BASIS

24-Nov-04

	2005 BUDGET	2004 BUDGET	2004 PROJECTED ACTUAL	2003 ACTUAL
INSURANCE BENEFITS				
406.154 WORKER'S COMPENSATION INSURANCE	\$75,000	\$75,000	\$73,486	\$59,562
406.160 EMPLOYEES PENSION AND ADMINISTRATION FEES	\$168,000	\$109,310	\$154,841	\$94,034
406.351 UMBRELLA INSURANCE- LIABILITY	\$45,000	\$45,000	\$41,956	\$38,046
406.355 COMMERCIAL PACKAGE POLICY	\$45,000	\$45,000	\$52,102	\$47,057
TOTAL INSURANCE BENEFITS	\$333,000	\$274,310	\$322,385	\$238,699

ACCOUNTING / ACTUARIAL

407.311 AUDITING SERVICES	\$32,000	\$29,284	\$32,700	\$27,284
407.316 ACTUARIAL SERVICES	\$5,000	\$10,000	\$2,600	\$9,325
TOTAL ACCOUNTING / ACTUARIAL	\$37,000	\$39,284	\$35,300	\$36,609

ENGINEERING

408.311 TOWNSHIP ENGINEERING SERVICES	\$235,000	\$235,000	\$233,825	\$239,226
408.312 TOWNSHIP TRAFFIC STUDY	\$5,000	\$10,000	\$1,779	\$0
408.314 SALDO & ZONING UPDATE	\$0	\$0	\$0	\$7,500
408.315 ESCROW - ENGINEERING FEES	\$465,000	\$375,000	\$419,636	\$442,594
TOTAL ENGINEERING	\$705,000	\$620,000	\$655,240	\$689,320

GENERAL GOVERNMENT OPERATING EXPENSES

409.120 SALARIES FOR DOMESTIC ENGINEERS	\$22,000	\$21,500	\$20,931	\$20,239
409.226 CUSTODIAL SUPPLIES / MATERIALS	\$2,500	\$2,500	\$2,712	\$3,297
409.321 TELEPHONE	\$34,000	\$30,000	\$33,888	\$28,016
409.361 ELECTRICITY	\$20,000	\$26,000	\$17,057	\$16,514
409.362 HEAT	\$6,000	\$5,500	\$5,260	\$6,254
409.363 WATER	\$1,900	\$1,900	\$1,900	\$1,900
409.364 SEWER	\$450	\$450	\$450	\$457
409.373 MAINTENANCE / REPAIR BUILDINGS	\$30,000	\$30,000	\$35,520	\$79,956
TOTAL GENERAL GOVERNMENT OPERATING EXPENSES	\$116,850	\$117,850	\$117,718	\$156,633

TOTAL DEPARTMENT	\$2,209,920	\$2,032,260	\$2,068,840	\$1,967,837
-------------------------	--------------------	--------------------	--------------------	--------------------

POLICE DEPARTMENT

410.110 REPAIRS & MAINTENANCE - STATE POLICE BUILDING	\$10,000	\$10,000	\$7,770	\$16,980
410.120 REGIONAL POLICE DEPARTMENT	\$1,400,000	\$1,100,000	\$1,028,719	\$910,749
410.130 REPAIRS/MAINTENANCE-REGIONAL POLICE BUILDING	\$10,000	\$10,000	\$7,799	\$88,458
TOTAL POLICE DEPARTMENT	\$1,420,000	\$1,120,000	\$1,044,288	\$1,016,187

**UPPER MACUNGIE TOWNSHIP
2005 BUDGET
EXPENSES**

CASH BASIS

24-Nov-04

	2005 <u>BUDGET</u>	2004 <u>BUDGET</u>	2004 <u>PROJECTED ACTUAL</u>	2003 <u>ACTUAL</u>
<i>FIRE DEPARTMENT</i>				
411.132 FIRE COMMISSIONER	\$48,410	\$47,000	\$47,000	\$45,425
411.133 ADMINISTRATIVE ASSISTANT	\$32,240	\$28,080	\$28,080	
411.250 VEHICLE MAINTENANCE-FOGELSVILLE	\$20,000	\$20,000	\$20,000	\$26,716
411.251 VEHICLE MAINTENANCE-TREXLERTOWN	\$20,000	\$20,000	\$20,000	\$27,231
411.252 TREXLERTOWN MEDICAL BILLS	\$5,000			
411.253 FOGELSVILLE MEDICAL BILLS	\$5,000			
411.354 VOLUNTEER FIRE COMPANY GRATITUDE PROGRAM	\$35,000	\$35,000	\$35,000	\$59,040
411.700 FIRE TRUCK PAYMENT	\$0	\$121,914	\$121,914	\$121,914
TOTAL FIRE DEPARTMENT	\$165,650	\$271,994	\$271,994	\$280,326

PLANNING / ZONING

414.120 SALARIES / WAGES	\$150,000	\$101,941	\$0	\$98,787
414.140 ZONING HEARING BOARD EXPENSES	\$500	\$500	\$500	\$384
414.410 PROTECTIVE SERVICES SALARIES	\$85,000	\$100,000	\$83,419	\$79,327
414.420 RENT OF INSPECTORS	\$50,000	\$55,000	\$45,076	\$61,645
414.210 PLANNING / ZONING SUPPLIES	\$1,000	\$1,000	\$1,000	\$1,000
414.314 ZONING BOARD LEGAL SERVICES	\$20,000	\$20,000	\$18,216	\$15,987
414.316 STENOGRAPHER	\$7,000	\$7,000	\$6,919	\$5,009
414.341 ADVERTISING	\$7,000	\$5,000	\$4,176	\$1,186
414.460 MEMBERSHIP DUES - TRAINING & CONFERENCES	\$10,000	\$15,000	\$5,951	\$5,273
TOTAL PLANNING / ZONING	\$330,500	\$305,441	\$165,257	\$268,598

PUBLIC WORKS DEPARTMENT

LEAF COLLECTION / COMPOSTING

427.131 SALARIES	\$24,000	\$12,000	\$24,000	\$33,501
427.361 UTILITIES- PARK BUILDINGS	\$30,000	\$30,000	\$27,700	\$1,500
427.450 SMALL TOOLS	\$4,000	\$4,000	\$3,920	\$3,625
427.700 COMPOST EQUIPMENT REPAIR & MAINTENANCE	\$2,500	\$2,500	\$7,559	\$2,277
427.701 TUB GRINDER OPERATION / MAINTENANCE	\$5,000	\$5,000	\$3,000	\$2,400
427.702 CONTRACT FOR TRASH HAULING	\$650,000	\$606,097	\$612,044	\$579,195
TOTAL LEAF COLLECTION / COMPOSTING	\$715,500	\$659,597	\$678,223	\$622,498

SANITATION

426.140 SALARIES & WAGES - SEWER	\$356,000	\$345,052	\$295,164	\$250,446
426.150 BENEFITS	\$75,800	\$67,692	\$51,225	\$46,672
429.000 MATERIALS	\$12,000	\$5,000	\$3,212	\$2,200
TOTAL SANITATION:	\$443,800	\$417,744	\$349,601	\$299,318

**UPPER MACUNGIE TOWNSHIP
2005 BUDGET
EXPENSES**

CASH BASIS

24-Nov-04

	2005 BUDGET	2004 BUDGET	2004 PROJECTED ACTUAL	2003 ACTUAL
PUBLIC WORKS				
430.123 DIRECTOR OF PUBLIC WORKS	\$30,139	\$29,266	\$29,266	\$28,734
430.130 PUBLIC WORKS WAGES	\$245,626	\$200,222	\$238,428	\$175,761
430.137 SHOP FOREMAN	\$42,000	\$41,000	\$40,856	\$39,102
430.138 PART-TIME WORKERS	\$2,500	\$2,500	\$0	\$3,352
430.143 DISPATCH ANSWERING SERVICE	\$1,200	\$1,200	\$1,200	\$1,200
430.205 WORKPLACE SAFETY	\$600	\$500	\$557	\$516
430.210 OFFICE SUPPLIES / EQUIPMENT MAINTENANCE	\$4,000	\$4,000	\$2,560	\$7,495
430.220 OPERATING SUPPLIES	\$45,000	\$20,000	\$42,460	\$10,617
430.231 VEHICLE FUELS-GASOLINE	\$36,000	\$30,000	\$36,332	\$24,050
430.232 VEHICLE FUELS-DIESEL	\$35,000	\$25,000	\$33,219	\$21,331
430.250 VEHICLE REPAIR & MAINTENANCE	\$15,000	\$25,000	\$12,929	\$16,398
430.321 TELEPHONES	\$1,500	\$1,500	\$820	\$637
430.327 RADIO MAINTENANCE	\$2,000	\$2,000	\$5,980	\$1,368
430.361 ELECTRIC	\$6,000	\$3,500	\$6,337	\$3,214
430.362 NATURAL GAS	\$12,000	\$12,000	\$8,806	\$7,899
430.367 FUEL OIL	\$500	\$500	\$1,262	\$117
430.373 BUILDING MAINTENANCE / REPAIR	\$25,000	\$25,000	\$25,812	\$7,549
430.440 UNIFORMS & SHOES	\$7,800	\$6,500	\$7,895	\$8,222
430.441 WORKPLACE DRUG / ALCOHOL CDL TEST	\$700	\$700	\$695	\$893
430.460 TRAINING	\$500	\$500	\$476	\$377
TOTAL PUBLIC WORKS	\$513,065	\$430,888	\$495,890	\$358,832

SNOW AND ICE REMOVAL

432.140 SALARIES AND WAGES	\$75,000	\$75,000	\$53,218	\$61,441
432.220 SALT & ANTI-SKID	\$50,000	\$50,000	\$62,326	\$51,133
432.250 MAINTENANCE	\$10,000	\$10,000	\$5,128	\$2,118
432.740 EQUIPMENT	\$10,000	\$10,000	\$3,150	\$839
TOTAL SNOW AND ICE REMOVAL	\$145,000	\$145,000	\$123,822	\$115,531

TRAFFIC LIGHTS & STREET SIGNS

433.220 STREET SIGN MAINTENANCE / SUPPLIES	\$20,000	\$20,000	\$8,675	\$15,007
433.361 TRAFFIC LIGHTS / ELECTRIC	\$20,000	\$25,000	\$18,281	\$18,435
433.377 TRAFFIC LIGHTS / MAINTENANCE/REPAIR	\$20,000	\$25,000	\$11,029	\$27,000
TOTAL TRAFFIC LIGHTS & STREET SIGNS	\$60,000	\$70,000	\$37,985	\$60,442

**UPPER MACUNGIE TOWNSHIP
2005 BUDGET
EXPENSES**

CASH BASIS

24-Nov-04

	2005 BUDGET	2004 BUDGET	2004 PROJECTED ACTUAL	2003 ACTUAL
<i>STREET / ROAD MAINTENANCE</i>				
438.245 ASPHALT PATCHING MATERIALS	\$100,000	\$100,000	\$97,267	\$97,086
438.247 STORM SEWER MATERIALS	\$2,500	\$2,500	\$7,205	\$6,316
438.249 STREET PAINTING MATERIALS	\$19,000	\$19,000	\$19,000	\$19,000
438.250 WEED SPRAYING	\$5,000	\$5,000	\$0	\$0
438.260 MINOR OPERATING EQUIPMENT / SUPPLIES	\$15,000	\$15,000	\$10,344	\$14,692
438.371 PENNDOT INSPECTIONS	\$3,500	\$3,500	\$3,500	\$3,876
438.374 VEHICLE PARTS	\$25,000	\$25,000	\$17,950	\$23,473
439.245 CURB MECHANIZED PAVING	\$20,000	\$30,000	\$13,463	\$7,812
439.606 STREET RESURFACING & OVERLAY	\$100,000	\$100,000	\$172,441	\$408,812
439.790 REPLACEMENT MID-SIZE DUMP TRUCK	\$0	\$56,000	\$53,983	\$198,010
439.791 REPLACEMENT OF PICK-UP TRUCK	\$28,000	\$25,000	\$32,273	\$21,903
439.793 PURCHASE OF MOWER, SKID-STEER, UTILITY TRUCK	\$120,000	\$50,000	\$104,084	\$39,657
439.607 TILGHMAN STREET AND 100	\$0	\$0	\$402,220	\$0
TOTAL STREET / ROAD MAINTENANCE	\$438,000	\$431,000	\$933,730	\$840,637

PARKS

454.120 PUBLIC WORKS DIRECTOR	\$30,139	\$29,266	\$29,266	\$28,733
454.130 PARK WAGES - FULL & PART-TIME	\$120,000	\$140,000	\$112,567	\$97,665
454.131 SEASONAL MAINTENANCE OF ATHLETIC FIELD WAGES	\$40,000	\$40,000	\$30,954	\$23,456
454.143 DISPATCH ANSWERING SERVICE	\$1,200	\$1,200	\$1,200	\$1,200
454.220 SUPPLIES / GENERAL EQUIPMENT	\$20,000	\$20,000	\$20,062	\$20,321
454.222 ATHLETIC FIELD SURFACE MAINTENANCE	\$1,000	\$1,000	\$484	\$162
454.250 MAINTENANCE / REPAIR OF PARK VEHICLES	\$3,000	\$3,000	\$782	\$2,233
454.321 TELEPHONES	\$1,400	\$1,210	\$13,466	\$967
454.361 ELECTRIC FOR PARK FACILITIES	\$7,000	\$8,000	\$4,468	\$5,436
454.375 GENERAL MAINTENANCE	\$8,000	\$8,000	\$4,423	\$1,581
454.455 WEED SPRAYING	\$10,000	\$15,000	\$9,678	\$18,232
454.600 MAINTENANCE - OTHER PARKS & RETENTION PONDS	\$50,000	\$50,000	\$114,515	\$272,352
454.620 UPPER MACUNGIE PARK	\$15,000	\$15,000	\$10,805	\$2,903
454.630 RICKY PARK	\$10,000	\$25,000	\$5,142	\$1,096
454.640 TIMBERTOWN PARK	\$15,000	\$15,000	\$8,007	\$3,658
454.650 APPLE DRIVE PARK	\$0	\$0	\$0	\$0
454.722 PURCHASE PARK TABLES / BENCHES / GRILLS	\$10,000	\$10,000	\$17,270	\$23,151
TOTAL PARKS	\$341,739	\$381,676	\$383,089	\$503,146

TOTAL PUBLIC WORKS DEPARTMENT	\$2,657,104	\$2,535,905	\$3,002,340	\$2,800,404
--------------------------------------	--------------------	--------------------	--------------------	--------------------

MISCELLANEOUS

456.501 REFUNDS PAID BY THE TOWNSHIP	\$5,000	\$15,000	\$2,573	\$25,009
TOTAL MISCELLANEOUS	\$5,000	\$15,000	\$2,573	\$25,009

**UPPER MACUNGIE TOWNSHIP
2005 BUDGET
EXPENSES**

CASH BASIS

24-Nov-04

	2005 BUDGET	2004 BUDGET	2004 PROJECTED ACTUAL	2003 ACTUAL
CIVIL				
457.501 COMMUNITY CELEBRATIONS	\$8,000	\$8,000	\$15,903	\$9,450
457.502 LEHIGH COUNTY SENIOR CITIZENS	\$6,000	\$6,000	\$6,000	\$6,000
457.504 HUMANE SOCIETY & DEER PICK-UP	\$1,700	\$3,500	\$1,500	\$2,200
457.505 LVCAH	\$2,500	\$2,500	\$2,500	\$2,500
TOTAL CIVIL	\$18,200	\$20,000	\$25,903	\$20,150

DEBT PRINCIPAL

471.500 BUYING OF PROPERTY	\$0	\$0	\$410,704	\$0
TOTAL DEBT PRINCIPAL	\$0	\$0	\$410,704	\$0

INTERGOVERNMENTAL EXPENSE

480.010 MISCELLANEOUS EXPENDITURES	\$1,000	\$1,000	\$2,314	\$1,000
481.100 DISTRIBUTION OF REAL ESTATE TRANSFER TAX	\$750,000	\$750,000	\$850,000	\$1,198,058
481.520 FOREIGN FIRE INSURANCE	\$175,596	\$175,459	\$175,596	\$175,459
TOTAL INTERGOVERNMENTAL EXPENSES	\$926,596	\$926,459	\$1,027,910	\$1,374,517

CAPITAL OUTLAY

OTHER FINANCING USES

492.230 TRANSFERS - OTHER FUNDS	\$0	\$0	\$0	\$1,026,467
492.302 TRANSFERS - CAPITAL PROJECTS - IMPACT FEE	\$0	\$100,000	\$0	\$0
492.303 TRANSFERS - CAPITAL RESERVE FUND	\$199,519	\$491,742	\$1,754,910	\$1,247,121
TOTAL OTHER FINANCING USES	\$199,519	\$591,742	\$1,754,910	\$2,273,588

TOTAL EXPENSES	\$7,932,489	\$7,818,801	\$9,774,719	\$10,026,616
-----------------------	--------------------	--------------------	--------------------	---------------------



UPPER MACUNGIE TOWNSHIP

2005 BUDGET

EXPENSE LINE ITEM DESCRIPTIONS

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2005

GENERAL GOVERNMENT ADMINISTRATION

400.113	SALARIES ELECTED OFFICIALS - Meetings - Salaries that are paid to the Upper Macungie Township Supervisors to attend meetings. Krisher - \$3,250, Earley - \$3,250 and Gorr - \$3,250. These salaries are set by the second class Township code.	\$9,750
400.460	SEMINARS & CONFERENCES - For the various seminars, annual state association conventions, and conferences that are held during the year that the Supervisors will attend. The estimated cost will be	\$4,000

FINANCIAL ADMINISTRATION

402.120	BUSINESS MANAGER SALARY - Moyer - This is a part-time position and the salary will be	\$24,000
402.156	HEALTH INSURANCE - All Employees - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan. The estimated cost will be	\$267,000
402.158	LIFE INSURANCE - All Employees - The Township's Life Insurance Program for all employees. The estimated cost will be	\$51,200
402.163	DEFERRED COMPENSATION - All Employees - The Township matches \$.25 on the dollar for anyone that participates in this program. The estimated cost will be	\$23,000
402.300	BANK CHARGES - These are service charges that the bank charges the Township. The estimated cost will be	\$2,000
402.460	SEMINARS / CONFERENCES / TRAINING - For the various seminars, conferences and training that is held during the year that the Treasurer will attend. The estimated cost will be	\$1,000
402.461	TREASURER'S BOND -The Treasurer is legally required to have a bond protecting the Township, in the amount of \$1,000,000. The cost for this bond will be	\$3,000

TAX COLLECTOR

403.114	TAX COLLECTOR'S SALARY - Moyer - The Township Tax Collector is elected for the role of Tax Collector and collects 28% of his salary from this line item. The estimated cost will be	\$12,000
403.220	OPERATING EXPENSES - Office Supplies - The office supplies are needed in the Tax Collector's office. The estimated cost will be	\$1,000
403.310	POSTAGE - The expenses paid by the Township include printing of the tax bills and postage. The estimated cost will be	\$2,500

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2005

TAX COLLECTOR (cont.)

403.350	INSURANCE BONDING - The Tax Collector is legally required to have a bond, protecting the Township and the Parkland School District, in the amount of \$1,000,000. The cost for this bond will be	\$150
403.510	PRIOR YEAR TAX REFUNDS - Residents and Corporations that appeal their Property Tax and are successful in having their taxes reduced are sometimes given a refund for the prior years' taxes that were paid. The estimated refund for 2004 is	\$0
403.600	HYDRANT TAX PAYMENT - Upper Macungie Township pays Lehigh County Authority rental for all fire hydrants in the Township. These expenses are covered by the Fire Hydrant Tax. This year's rental will be	\$150,275
403.610	STREET LIGHTING TAX PAYMENT - Cost of electric for the street lights owned by the Township. This expense is supported by a street light tax and the estimated cost will be	\$70,000

LEGAL EXPENSES

404.314	LEGAL SERVICES - Upper Macungie Township retains the firm of Schantz Law Offices for representation at Township meetings, legal opinions, court hearings, Planning Commission meetings, etc. The estimated cost will be	\$165,000
---------	--	-----------

CLERICAL SERVICES

405.140	OFFICE CLERKS WAGES - Bastian, Miklus, Smith, and Souilliard - The wages for support staff of the Township. The estimated cost will be	\$149,695
405.210	OFFICE SUPPLIES - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be	\$15,000
405.213	MINOR EQUIPMENT PURCHASES - The purchase of calculators and small office equipment. The estimated cost will be	\$1,000
405.216	MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT - The maintenance agreement contracts are for equipment ranging from calculators, typewriters, fax machines, copy machines, etc. The estimated cost will be	\$3,000
405.325	POSTAGE - Postage for sending out the refuse bills and also the day to day correspondence. The estimated cost will be	\$6,000
405.331	TRANSPORTATION / MILEAGE - The Township will reimburse employees \$.21 per mile for the use of their own vehicle for Township business. The estimated cost will be	\$1,500

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2005

CLERICAL SERVICES (cont.)

405.341	ADVERTISING - The legal advertisements for Upper Macungie Township ordinances, special meetings, bidding out for materials, the selling of equipment, etc. The estimated cost will be	\$7,500
305.342	PRINTING - The cost of printing refuse forms, moving permit forms, building/electric/plumbing permits, letterhead, etc. The estimated cost will be	\$15,000
405.441	AD COMPUTER - Payroll and all tax reports done by AD Computer. The estimated cost will be	\$3,000
405.480	MANAGEMENT CONSULTING SERVICES - The Township sometimes uses professional consultants for a variety of issues needed at the Township. This year's estimated cost will be	\$25,000
405.701	COMPUTER UPGRADE - When necessary, the Township upgrades their computer systems. The estimated cost will be	\$3,000
405.702	COMPUTER EXPENSE - Professional services for the Township's computer system. The estimated cost will be	\$2,500

INSURANCE BENEFITS

406.154	WORKER'S COMPENSATION INSURANCE - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania. The breakdown for the insurance is 60% General Fund, 40% Sewer Fund.	\$75,000
406.160	EMPLOYEES PENSION AND ADMINISTRATION FEES - Upper Macungie Township maintains a pension plan for each full time employee. The cost for this years municipal obligation will be	\$168,000
406.351	UMBRELLA INSURANCE - Liability - The Township Liability Limit on each occurrence is \$2,000,000. Our general aggregate limit (excluding products completed operations) is \$2,000,000. THIS AGGREGATE LIMIT IS NEW. THE EXPIRING POLICY HAD NO AGGREGATE LIMIT ON THIS COVERAGE. The Township Products Completed Operations aggregate limit is \$2,000,000 and Personal and Advertising Injury limit is \$2,000,000. Also included is Fire Damage Liability with a limit of \$500,000, and Medical Expense Coverage of \$10,000 each person. The total cost will be	\$45,000
406.355	COMMERCIAL PACKAGE POLICY - This policy covers all other property the Township owns. The cost will be	\$45,000

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2005

ACCOUNTING / ACTUARIAL

407.311	AUDITING SERVICES - The annual audit, is performed by France, Anderson, & Basile, P. C. This years costs will be	\$32,000
407.316	ACTUARIAL SERVICES - Conrad M. Siegel, Inc. - Services provided by Conrad M. Siegel, Inc.. involving pension calculations and pension related duties. The estimated cost will be	\$5,000

ENGINEERING

408.311	TOWNSHIP ENGINEERING SERVICES - The expense for Keystone Consulting Engineers to represent the Township. The estimated cost will be	\$235,000
408.312	TOWNSHIP TRAFFIC STUDY - The expense for having traffic studies done for Upper Macungie Township. The estimated cost will be	\$5,000
408.314	SALDO & ZONING UPDATE - The Supervisors are reviewing the Land and Subdivision Ordinance and also the Zoning Ordinances. The expense for this review is estimated to be	\$0
408.315	ESCROW - ENGINEERING FEES - Engineering fees created by reviewing plans and inspecting developments performed by the Keystone Consulting Engineers. The estimated cost will be	\$465,000

GENERAL GOVERNMENT OPERATION EXPENSES

409.120	SALARIES FOR DOMESTIC ENGINEER - Hahn & Shirk - Salary and wages for the custodial services at Upper Macungie Township. The estimated cost will be	\$22,000
409.226	CUSTODIAL SUPPLIES / MATERIALS - The cleaning supplies for use in the Township buildings. The estimated cost will be	\$2,500
409.321	TELEPHONE - Telephone costs that cover mobile phone, pagers, Township telephone and one calls. The estimated cost will be	\$34,000
409.361	ELECTRICITY - Cost for electric for the Township Administration Township Building. The estimated cost will be	\$20,000
409.362	HEAT - Cost of fuel for heating the Township Administration Building. The estimated cost will be	\$6,000
409.363	WATER - Cost for water from Lehigh County Water Authority. The estimated cost will be	\$1,900
409.364	SEWER - Cost for sewer for the Township Administration Building. The estimated cost will be	\$450

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2005

GENERAL GOVERNMENT OPERATION EXPENSES (cont.)

409.373	MAINTENANCE / REPAIR BUILDINGS - Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building. The estimated cost will be	\$30,000
---------	---	----------

POLICE DEPARTMENT

410.110	REPAIRS & MAINTENANCE - STATE POLICE BUILDING - The cost for repairs and maintenance for the State Police Building. The estimated cost will be	\$10,000
---------	---	----------

410.120	REGIONAL POLICE DEPARTMENT - This is the yearly cost to belong to the Berks-Lehigh Regional Police Department.	\$1,400,000
---------	---	-------------

410.130	REPAIRS & MAINTENANCE OF REGIONAL POLICE STATION - The cost for repairs and maintenance for the Regional Police Station. The estimated cost will be	\$10,000
---------	--	----------

FIRE DEPARTMENT

411.132	FIRE COMMISSIONER - Grim - The salaries and wages for the Fire Commissioner for the Township. The estimated cost will be	\$48,410
---------	---	----------

411.161	ADMINISTRATIVE ASSISTANT- Weaver - The salary for the Fire Commissioner's assistant. The estimated cost will be	\$32,240
---------	--	----------

411.250	VEHICLE MAINTENANCE - FOGELSVILLE - The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company. The estimated cost will be	\$20,000
---------	---	----------

411.251	VEHICLE MAINTENANCE - TREXLERTOWN - The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company. The estimated cost will be	\$20,000
---------	---	----------

411.252	MEDICAL - TREXLERTOWN - The cost for medical bills incurred due to fire related injuries not covered by insurance.	\$5,000
---------	---	---------

411.253	MEDICAL - FOGELSVILLE - The cost for medical bills incurred due to fire related injuries not covered by insurance.	\$5,000
---------	---	---------

411.354	VOLUNTEER FIRE COMPANY GRATITUDE PROGRAM - This is a program set up to pay the Township Volunteer Firemen \$3.00 per fire call. The estimated cost will be	\$35,000
---------	---	----------

411.700	FIRE TRUCK PAYMENT - The Township purchased a Fire Truck in 1999. The truck is paid in full.	\$0
---------	---	-----

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2005

PLANNING / ZONING

414.120	PLANNING AND ZONING - Wages for the entire department. The estimated cost will be	\$150,000
414.140	ZONING HEARING BOARD EXPENSES - Zoning Hearing Board members each receive \$6.00 per meeting. The estimated cost will be	\$500
414.410	PROTECTIVE SERVICES SALARIES - Julo & Stark - The salaries and wages for the Building Inspector, Secretary and Permit Coordinator for the Township. The estimated cost will be	\$85,000
414.420	RENT OF INSPECTORS - Keystone Consulting Engineers, Inc. & Keystone Code Consulting & Enforcement - Electrical and Plumbing Inspectors wages that are charged to the Township for inspections that are done within the Township. The estimated cost will be	\$50,000
414.210	PLANNING / ZONING SUPPLIES - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be	\$1,000
414.314	ZONING BOARD LEGAL SERVICES - Steckel and Stopp Law Offices represents the Township in matters regarding the Zoning Hearing Board. The estimated cost will be	\$20,000
414.316	STENOGRAPHER - A stenographer is required at all the Township Zoning Hearings, the James Gallagher firm performs these stenographer duties. The estimated cost will be	\$7,000
414.341	ADVERTISING - The legal advertisements for the Township Zoning Hearing board meetings, special meetings. The estimated cost will be	\$7,000
414.460	MEMBERSHIP DUES - TRAINING & CONFERENCES - The Township is in different organizations and subscribes to various governmental magazines. Also, for meetings and conferences attended during the year. The estimated cost will be	\$10,000

PUBLIC WORKS DEPARTMENT

LEAF COLLECTION / COMPOSTING

427.131	SALARIES - The salaries and wages for leaf collection and composting in the Township. The estimated cost will be	\$24,000
427.361	UTILITIES - PARK BUILDINGS - The utility costs for the Park Building in the Upper Macungie Township. The estimated cost will be	\$30,000
427.450	SMALL TOOLS and RECYCLING SUPPLIES - Cost of any small tools used in the collection of leaves. The estimated cost will be	\$4,000

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2005

LEAF COLLECTION / COMPOSTING (cont.)

427.700	COMPOST EQUIPMENT REPAIR & MAINTENANCE - The cost for repair & maintenance that is done on the compost and leaf collection equipment. The estimated cost will be	\$2,500
427.701	TUB GRINDER OPERATION / MAINTENANCE - The cost for tub grinder operation and maintenance needed on the equipment. The estimated cost will be	\$5,000
427.702	CONTRACT FOR TRASH HAULING - The cost of the contract for Raritan Valley Disposal to have the recycling and trash hauled away for the year. The estimated cost will be	\$650,000

SANITATION

426.140	SALARIES & WAGE - Sewer - The salaries and wages for the Sewer Authority of the Township Public Works. The estimated cost will be	\$356,000
426.150	BENEFITS - Benefits cost for the Township Sewer Authority. The estimated cost will be	\$75,800
429.000	MATERIALS - Any materials purchased by the Township Sewer Authority through the Township such as, stone, blacktop or oil. The estimated cost will be	\$12,000

PUBLIC WORKS

430.123	PUBLIC WORKS DIRECTOR - Faust - 50% of the salary of Faust is divided by the Parks Department and the Public Works Department of the Township. The estimated cost will be	\$30,139
430.130	PUBLIC WORKS WAGES - Salaries and wages for the full time employees in the Public Works Department for road construction. The estimated cost will be	\$245,626
430.137	SHOP FOREMAN - Schueck - Salary and wage for the Shop Foreman in the Public Works Department. The estimate cost will be	\$42,000
430.138	PART-TIME WORKERS - Wages for the part-time employees in the Public Works Department. The estimated cost will be	\$2,500
430.143	DISPATCH ANSWERING SERVICE - The answering service is used when the Township is not opened to answer important calls that need immediate attention. The cost will be	\$1,200
430.205	WORKPLACE SAFETY - For the Public Works employees to attend seminars of Workplace Safety. The estimated cost will be	\$600

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2005

PUBLIC WORKS (cont.)

430.210	OFFICE SUPPLIES / EQUIPMENT MAINTENANCE - The office supplies needed in the Public Works Department and for equipment maintenance. The estimated cost will be	\$4,000
430.220	OPERATING SUPPLIES - This category consists of a wide range of various supplies that are purchased, such as hardware store supplies, grass seed, rain gear, etc. The estimated cost will be	\$45,000
430.231	VEHICLE FUEL - Gasoline - Cost for gasoline for the Public Works equipment and fire equipment. The estimated cost will be	\$36,000
430.232	VEHICLE FUEL - Diesel - Cost for diesel fuel for the Public Works equipment and fire equipment. The estimated cost will be	\$35,000
430.250	VEHICLE REPAIRS & MAINTENANCE - Any repairs and maintenance to the equipment. The estimated cost this year will be	\$15,000
430.321	TELEPHONES - Telephone cost that cover the Public Works Department telephones. The estimated cost will be	\$1,500
430.327	RADIO MAINTENANCE - To repair the radios that are equipped in each Township Public Works vehicle. The estimated cost will be	\$2,000
430.361	ELECTRIC - Cost for electric for the Public Works Buildings. The estimated cost will be	\$6,000
430.362	NATURAL GAS - Cost for natural gas for the Public Works Department. The estimated cost will be	\$12,000
430.367	FUEL OIL - Cost for fuel oil for the Public Works Department. The estimated cost will be	\$500
430.373	BUILDING MAINTENANCE / REPAIR - The cost for maintenance and repairs for the Public Works Building. The estimated cost will be	\$25,000
430.440	UNIFORMS & SHOES - The Township supplies uniforms and shoes to all Public Works employees. The estimated cost will be	\$7,800
430.441	WORKPLACE DRUG / ALCOHOL CDL TEST - Drug and Alcohol CDL Test are randomly taken. The estimated cost will be	\$700
430.460	TRAINING - Seminars and Public Works related training. The estimated cost will be	\$500

SNOW AND ICE REMOVAL

432.140	SALARIES & WAGES - The salaries and wages for snow and ice removal in the Township. The estimated cost will be	\$75,000
---------	---	----------

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2005

SNOW AND ICE REMOVAL (cont.)

432.220	SALT & ANTI-SKID - For the salt that will be used in the Township in 2005. The estimated cost will be	\$50,000
432.250	MAINTENANCE - General maintenance of the vehicles for the year. The estimated cost will be	\$10,000
432.740	EQUIPMENT - Cost for renting machinery to be used for snow in 2005. The estimated cost will be	\$10,000

TRAFFIC LIGHTS AND STREET SIGNS

433.220	STREET SIGN MAINTENANCE / SUPPLIES - All supplies involving maintenance of signs and replacement. The estimated cost will be	\$20,000
433.361	TRAFFIC LIGHTS / ELECTRIC - The cost of electric for traffic lights in the Township. The estimated cost will be	\$20,000
433.377	TRAFFIC LIGHTS MAINTENANCE / REPAIR - Cost of maintaining all traffic signals in the Township, maintenance is done by Telco of Reading. The estimated cost will be	\$20,000

STREET / ROAD MAINTENANCE

438.245	ASPHALT PATCHING MATERIALS - The cost of asphalt patching materials for maintenance of the Township roads. The estimated cost will be	\$100,000
438.247	STORM SEWER MATERIALS - Pipes, storm drains and sewer related materials. The estimated cost will be	\$2,500
438.249	STREET PAINTING MATERIALS - The cost for materials for painting the lines in the Township. The estimated cost will be	\$19,000
438.250	WEED SPRAYING - The Township sprays Slow Grow weed spray on the Retention Ponds in the Township. The estimated cost will be	\$5,000
438.260	MINOR OPERATING EQUIPMENT / SUPPLIES - Small hand tools and small equipment, such as lawn mowers, etc. The estimated cost will be	\$15,000
438.371	PennDOT INSPECTIONS - The cost for Township bridge inspections by PennDOT Inspectors. The estimated cost will be	\$3,500
438.374	VEHICLE PARTS - The cost of any vehicle parts for Township equipment. The estimated cost will be	\$25,000
439.245	CURB MECHANIZED PAVING - The Township will improve several curb radius' at intersections throughout the Township. The estimated cost will be	\$20,000

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2005

STREET / ROAD MAINTENANCE (cont.)

439.606	STREET RESURFACING AND OVERLAY - This is the amount of money set aside from the General Fund to resurface the nearly one hundred miles of Township roadways. The amount will be	\$100,000
439.790	REPLACEMENT OF DUMP TRUCK - This line item is for the replacement of a truck, for the Public Works Department. The estimated cost will be	\$0
439.791	REPLACEMENT OF PICK-UP TRUCK - This line item is for the replacement of a pick-up truck for the Public Works Department. The estimated cost will be	\$28,000
439.793	PURCHASE OF MOWER, SKID-STEER, UTILITY TRUCK - Equipment not budgeted, but during the year a need has occurred to purchase other equipment. The estimated cost will be	\$120,000
439.607	ROUTE 100 & TILGHMAN STREET - Project costs are to be reimbursed.	\$0

PARKS

454.120	PUBLIC WORKS DIRECTOR - Faust - 50% of the salary of Faust is divided by the Parks Department and the Public Works Department of Upper Macungie Township. The estimated cost will be	\$30,139
454.130	PARK WAGES- FULL- & PART-TIME- Salaries and wages for the full time & part time employees in the Parks Department. The estimated cost will be	\$120,000
454.131	SEASONAL MAINTENANCE OF ATHLETIC FIELD WAGES - Wages for the Seasonal Maintenance employees to maintain the athletic fields at the parks in the Township. The estimated cost will be	\$40,000
454.143	DISPATCH ANSWERING SERVICE - The answering service is used when the Township is not open to answer important calls that need immediate attention. The cost will be	\$1,200
454.220	SUPPLIES / GENERAL EQUIPMENT - The office supplies and equipment that is needed in the Parks Department The estimated cost will be	\$20,000
454.222	ATHLETIC FIELD SURFACE MAINTENANCE- Cost for the maintenance of the fields located at the parks within the Township. The estimated cost will be	\$1,000
454.250	MAINTENANCE / REPAIR OF PARK VEHICLES - The cost for maintenance and repair of the park vehicles. The estimated cost will be	\$3,000
454.321	TELEPHONES - Telephone costs that cover the Park Facilities in the Township. The estimated cost will be	\$1,400
454.361	ELECTRIC FOR PARK FACILITIES - The cost for electric for the Park Buildings. The estimated cost will be	\$7,000

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2005

454.375	GENERAL MAINTENANCE - The cost for maintenance and repairs of the Parks Buildings. The estimated cost will be	\$8,000
454.455	WEED SPRAYING - The cost for weed spray for the Upper Macungie Township Parks. The estimated cost will be	\$10,000

PARKS (cont.)

454.600	MAINTENANCE-OTHER PARKS & RETENTION PONDS - The cost of maintenance for the other parks and retention ponds. The estimated cost will be	\$50,000
454.620	UPPER MACUNGIE PARK - Repairs and maintenance at the park. The estimated cost will be	\$15,000
454.630	RICKY PARK - FITNESS TRAIL - Monies set aside for a fitness trail at the park. The estimated cost will be	\$10,000
454.640	TIMBERTOWN PARK -TOT LOT - Monies set aside for equipment, ground maintenance, a tot lot. The estimated cost will be	\$15,000
454.650	APPLE DRIVE PARK - To develop a new park that would be located on Apple Drive in the Township. The estimated cost will be	\$0
454.722	PURCHASE PARK TABLES / BENCHES / GRILLS - Monies set aside for supplies such as park tables, benches, grills, etc. The estimated cost will be	\$10,000

MISCELLANEOUS

456.501	REFUNDS MADE BY THE TOWNSHIP- Monies set aside for any refunds the Township needs to reimburse.	\$5,000
---------	--	---------

CIVIL

457.501	COMMUNITY CELEBRATIONS - Monies set aside for Community Day and the Christmas Tree Lighting ceremony at the Township building.	\$8,000
457.502	LEHIGH COUNTY SENIOR CITIZENS - The Township donates to the Lehigh County Senior Citizens. This year's donation will be	\$6,000
457.504	HUMANE SOCIETY & DEER PICK-UP - The Township pays the Humane Society for all stray cats and dogs found within the Township and also pays for dead deer found on Township roads. The estimated cost will be	\$1,700
457.505	LVCAH - The Township donates to the Lehigh Valley Coalition of Affordable Housing. This year's donation will be	\$2,500

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2005

DEBT PRINCIPAL

471.500	BUYING OF PROPERTY - This is any land purchased by the Township. The estimated cost will be	\$0
---------	--	-----

INTERGOVERNMENTAL EXPENSE

480.010	MISCELLANEOUS EXPENDITURES - Any expenditures not covered by any other line items. The estimated expense will be	\$1,000
---------	---	---------

481.100	DISTRIBUTION OF REAL ESTATE TRANSFER TAX - The Township collects the Real Estate Transfer Tax for the sale of property, 50% is sent to Parkland School District which is their share. The estimated expense will be	\$750,000
---------	--	-----------

481.520	FOREIGN FIRE INSURANCE - The Township receives revenue from the state that goes directly to the Fireman's Relief Association. The estimated expense will be	\$175,596
---------	--	-----------

CAPITAL OUTLAY

OTHER FINANCING USES

492.230	TRANSFERS - OTHER FUNDS - Capital Fund monies that are transferred to the General Funds during the year.	\$0
---------	---	-----

492.302	TRANSFERS - Capital Projects - Impact Fee - Developers are required to pay Impact Fees to upgrade certain intersections in the Township. The Township is also required to provide funds for the same purpose and this amount will be	\$0
---------	---	-----

492.303	TRANSFERS - Capital Reserve Fund - Monies put away for further Capital Expenditures.	\$199,519
---------	---	-----------



**UPPER MACUNGIE TOWNSHIP
AUTHORITY**

2005 BUDGET SUMMARY

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2005 BUDGET SUMMARY
SEWER REVENUES**

CASH BASIS
SUBJECT TO APPROVAL BY UMTA BOARD

30-Nov-04

REVENUES

ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)	\$2,200,000
---	--------------------

ACTUAL FUNDS AVAILABLE JANUARY 1, 2005 (SEWER REVENUE)	\$400,000
---	------------------

SEWER RENTALS AND FEES

364.012	INDUSTRIAL & COMMERCIAL CHARGES	\$1,840,000
364.014	RESIDENTIAL CHARGES	\$830,000
364.015	UNUSED SEWER ALLOCATION CHARGES	\$100,000
364.018	INDUSTRIAL SAMPLING	\$51,000
364.018	COMMERCIAL CHARGES (FOG)	\$5,000
TOTAL SEWER RENTALS AND FEES		\$2,826,000

OTHER REVENUES

341.010	INTEREST FROM INVESTMENTS **	\$100,000
341.020	INTEREST (ON PAST DUE INVOICES)	\$2,400
341.030	PENALTIES	\$3,900
364.011	TAPPING FEES	\$20,000
364.017	INSPECTION FEES	\$7,500
364.019	ADMINISTRATION CHARGES	\$5,000
380.020	LIENS	\$2,500
380.030	LEGAL FEES	\$100
380.099	MISCELLANEOUS	\$4,000
383.000	ASSESSMENTS	\$2,000
398.001	LOWHILL TOWNSHIP REIMBURSEMENT	\$5,000
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	\$1,600
TOTAL OTHER REVENUES		\$154,000

TOTAL FUNDS AVAILABLE	\$3,380,000
------------------------------	--------------------

TOTAL RESOURCES AVAILABLE	\$5,580,000
----------------------------------	--------------------

NOTE: ** Estimated 5.0% Interest New Investment Account

*** CAPITAL EXPENSES INCLUDE**

RATE CHANGES FOR 2005			
	<u>2004</u>	<u>2005</u>	
Ind / Comm Base / 1000 Gal	\$2.61	\$2.73	\$ 3,000 Purchase of Flow Meters (1)
			\$ 100,000 Vehicle Replacements (2)
			\$ 10,000 Facility Improvements (3)
			\$ 504,900 Rabenold Pump Station (from SR acct.) (4)
Res. Base / Flat Rate	\$47.00	\$50.00	\$ 395,100 Rabenold Pump Station (from SR invest) (5)
			\$ 1,013,000 TOTAL

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2005 BUDGET SUMMARY
SEWER EXPENSES**

CASH BASIS
SUBJECT TO APPROVAL BY UMTA BOARD

03-Dec-04

EXPENSES

429.140	WAGES, SALARIES & BENEFITS	\$332,700
429.143	DISPATCH ANSWERING SERVICE	\$1,200
429.156	HEALTH INSURANCE BC / BS	\$70,300
429.158	LIFE INSURANCE	\$5,500
429.161	SOCIAL SECURITY / FICA	\$24,000
429.163	DEFERRED COMPENSATION	\$5,000
429.191	UNIFORMS / SHOES	\$4,000
429.195	TRAINING	\$1,000
429.205	WORKPLACE SAFETY	\$1,000
429.210	OFFICE SUPPLIES	\$14,000
429.216	OFFICE EQUIPMENT MAINTENANCE	\$6,000
429.220	OPERATING SUPPLIES	\$7,000
429.231	GASOLINE / DIESEL	\$4,000
429.239	PUMP STATIONS GAS	\$2,000
429.250	VEHICLE MAINTENANCE	\$3,000
429.311	ACCOUNTING FEES	\$16,000
429.313	ENGINEERING FEES	\$120,000
429.314	LEGAL FEES	\$20,000
429.321	TELEPHONE	\$14,000
429.325	POSTAGE	\$4,000
429.327	RADIO EQUIPMENT MAINTENANCE	\$500
429.341	ADVERTISING	\$1,000
429.342	PRINTING	\$1,000
429.350	INSURANCE PREMIUMS	\$25,000
429.361	OFFICE ELECTRICAL SERVICES	\$4,000
429.362	OFFICE BUILDING GAS	\$1,800
429.363	PUMP STATIONS ELECTRIC	\$30,000
429.374	REPAIRS & MAINTENANCE	\$30,000
429.375	PUMP STATIONS GENERAL EXPENSE	\$30,000
429.376	SANITARY SEWER REPAIRS & I/I CORRECTION	\$175,000
429.452	FLOW METER MAINTENANCE	\$3,000
429.470	LCA WESTERN LEHIGH INTERCEPTOR SEWAGE CHARGES	\$1,660,000
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$130,600
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$0
429.480	AUTHORITY FEES	\$1,500
429.670	CAPITAL * (Items 1-4)	\$617,900
429.900	MISCELLANEOUS (INCLUDES COKE HIGH STRENGTH)	\$14,000
429.000	TRANSFERS	\$0
TOTAL EXPENSES		\$3,380,000

EXCESS FUNDS AVAILABLE OVER EXPENSES FOR YEAR ENDING DEC. 31, 2005	\$0
---	------------

ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)	\$2,200,000
---	--------------------

TOTAL ESTIMATED RESOURCES AVAILABLE	\$2,200,000
--	--------------------

2004 CAPITAL IMPROVEMENTS FROM INVESTMENTS (Item 5)	-\$395,100
--	-------------------

ADJUSTED ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)	\$1,804,900
--	--------------------



**UPPER MACUNGIE TOWNSHIP
AUTHORITY**

2005 BUDGET

REVENUES & LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2005 BUDGET
SEWER REVENUES**

CASH BASIS
SUBJECT TO APPROVAL BY UMTA BOARD

03-Dec-04

		2005	2004	2004	2003
		<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u> <u>PROJECTED</u>	<u>ACTUAL</u>
REVENUE					
341.020	INTEREST	\$2,400	\$2,000	\$2,400	\$2,400
341.030	PENALTIES	\$3,900	\$3,700	\$3,900	\$3,900
364.011	TAPPING FEES	\$20,000	\$42,000	\$26,400	\$32,100
364.012	INDUSTRIAL FEES	\$1,840,000	\$1,800,000	\$1,750,000	\$1,687,400
364.014	RESIDENTIAL FEES	\$830,000	\$750,000	\$787,000	\$746,900
364.015	UNUSED SEWER ALLOCATION CHARGES	\$100,000	\$95,000	\$101,800	\$98,400
364.017	INSPECTION FEES	\$7,500	\$8,000	\$7,500	\$6,600
364.018	SAMPLING ANALYSIS CHARGES	\$56,000	\$60,000	\$56,000	\$56,600
364.019	ADMINISTRATIVE CHARGES	\$5,000	\$5,000	\$4,700	\$5,700
380.020	LIENS	\$2,500	\$1,600	\$2,900	\$1,700
380.030	LEGAL FEES	\$100	\$100	\$0	\$100
380.099	MISCELLANEOUS	\$4,000	\$4,000	\$7,000	\$2,300
383.000	ASSESSMENTS (CETRONIA ROAD PROJECT)	\$2,000	\$6,000	\$6,300	\$108,000
397.000	TRANSFERS	\$395,100	\$295,100	\$200,000	\$0
398.001	LOWHILL/WEISENBERG TOWNSHIP REIMBURSEMENT	\$5,000	\$8,000	\$5,000	\$5,600
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	\$1,600	\$2,500	\$1,600	\$1,000
TOTAL REVENUE		\$3,275,100	\$3,083,000	\$2,962,500	\$2,758,700

OTHER REVENUE (2005)

341.01	INTEREST FROM INVESTMENTS	\$100,000	\$100,000
	ACTUAL FUNDS AVAILABLE (SEWER REVENUE)	\$400,000	\$300,000
TOTAL FUNDS AVAILABLE		\$3,775,100	\$3,483,000

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER REVENUES 2005

SEWER RENTALS & FEES

364.012	INDUSTRIAL & COMMERCIAL CHARGES - These charges are based on the discharge flows from the companies. They include any excess strength charges for BOD, TSS, & TKN which exceed the ordinance limits.	\$1,840,000
364.014	RESIDENTIAL CHARGES - These charges are based on the water usage generated in the first quarter of the year and assumed to be the same for the next three quarters. This is done so that seasonal outside water usage that does not go into the sanitary sewers is not billed thereby inflating the cost to the customer.	\$830,000
364.015	UNUSED SEWER ALLOCATION CHARGES - Industrial & Commercial customers are charged \$0.95 per 1000 gallons for sewage flow that is more than 300 gallons per day below the allocation that was purchased for the building.	\$100,000
364.018	COMMERCIAL CHARGES (FOG) - These are the Fats, Oil & Grease charges in excess of 50 parts per million charged in Industrial & Commercial customers.	\$5,000
364.018	INDUSTRIAL SAMPLING - First time flow sampling is included in the Industrial & Commercial charges. When a company has excess strength and have high flows, they must be resampled until they return to standard strength. These charges are billable.	\$51,000

OTHER REVENUES

341.010	INTEREST FROM INVESTMENTS - The interest generated from the revenue investment account of the Authority is used in the budget to help keep the customer rates stable.	\$100,000
341.020	INTEREST (ON PAST DUE INVOICES) - Invoices & sewer billing over thirty days old generate 10% interest.	\$2,400
341.030	PENALTIES - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.	\$3,900
364.011	TAPPING FEES - A fee of \$1,100 is charged to all customers connecting to the sewer system that are not part of an approved subdivision to cover future improvements to that portion of the system.	\$20,000
364.017	INSPECTION FEES - A \$50 inspection fee is charged to all customers connecting to the sewer system.	\$7,500
364.019	ADMINISTRATIVE CHARGES - Charges added to invoices to offset office administrative functions usually related to fact finding.	\$5,000
380.020	LIENS - This is money collected to reimburse for filing of a lien at the court house on a property that has unpaid invoices.	\$2,500

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER REVENUES 2005

OTHER REVENUES (cont.)

380.030	LEGAL FEES - Occasional fees charged to customer and reimbursed to Authority.	\$100
380.099	MISCELLANEOUS - Occasional fees and income that would not fit into any other category.	\$4,000
383.000	ASSESSMENTS - A small number of residential customers are on time payments or owe money from the Phase II Sewer Project. In 2004, additional assessments will come from the Cetronia Road Sewer Project.	\$2,000
398.001	LOWHILL / WEISENBERG TOWNSHIPS REIMBURSEMENT - UMTA is the billing agent for the Lowhill sewer system and these are the administrative charges for that service. A Pump Station transmission fee is charged to Weisenberg Township.	\$5,000
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT - Lower Macungie Township pay UMTA for the flow of sewage into the UMTA Phase II System.	\$1,600



**UPPER MACUNGIE TOWNSHIP
AUTHORITY**

2005 BUDGET

EXPENSES & LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2005 BUDGET
SEWER EXPENSES**

CASH BASIS
SUBJECT TO APPROVAL BY UMTA BOARD

03-Dec-04

		2005	2004	2004	2003
		BUDGET	BUDGET	ACTUAL PROJECTED	ACTUAL
SEWER DEPARTMENT ADMINISTRATION					
429.120	MANAGER'S SALARY	\$60,000	\$58,500	\$58,500	\$57,100
429.122	SEWER FOREMAN	\$43,700	\$41,000	\$41,600	\$44,400
429.140	SEWER DEPARTMENT CLERICAL SALARIES	\$72,400	\$68,700	\$69,000	\$68,500
429.142	WAGES MAINTENANCE / REPAIR	\$156,600	\$176,900	\$111,100	\$79,000
429.143	DISPATCH ANSWERING SERVICE	\$1,200	\$1,000	\$800	\$900
429.156	HEALTH INSURANCE-CAPITAL BLUE CROSS	\$70,300	\$67,700	\$70,000	\$47,300
429.158	LIFE INSURANCE	\$5,500	\$4,800	\$5,400	\$4,800
429.161	SOCIAL SECURITY / FICA	\$24,000	\$20,000	\$21,300	\$19,100
429.163	DEFERRED COMPENSATION	\$5,000	\$5,000	\$5,000	\$5,300
429.191	UNIFORMS / SHOES	\$4,000	\$2,800	\$3,500	\$3,400
429.195	TRAINING	\$1,000	\$1,000	\$1,000	\$0
TOTAL SEWER DEPARTMENT ADMINISTRATION		\$443,700	\$447,400	\$387,200	\$329,800
SEWER DEPARTMENT SUPPLIES / EQUIPMENT					
429.205	WORKPLACE SAFETY	\$1,000	\$1,000	\$1,000	\$800
429.210	OFFICE SUPPLIES / EQUIPMENT	\$14,000	\$13,000	\$13,700	\$8,500
429.216	OFFICE EQUIPMENT MAINTENANCE	\$6,000	\$3,500	\$5,800	\$5,100
429.220	OPERATING SUPPLIES / EQUIPMENT	\$7,000	\$5,000	\$11,600	\$5,100
429.230	GASOLINE / DIESEL	\$4,000	\$3,000	\$3,000	\$3,000
429.250	VEHICLE MAINTENANCE & REPAIR	\$3,000	\$3,000	\$1,300	\$2,900
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$35,000	\$28,500	\$36,400	\$25,400
SEWER DEPARTMENT SERVICES					
429.311	ACCOUNTING SERVICES	\$16,000	\$17,000	\$16,000	\$5,200
429.313	ENGINEERING SERVICES	\$120,000	\$125,000	\$100,000	\$120,500
429.314	LEGAL SERVICES	\$20,000	\$25,000	\$16,000	\$20,500
429.321	TELEPHONE	\$14,000	\$11,000	\$13,800	\$10,200
429.325	POSTAGE	\$4,000	\$3,500	\$3,800	\$3,000
429.327	RADIO MAINTENANCE	\$500	\$500	\$500	\$0
429.342	PRINTING SERVICES	\$1,000	\$1,000	\$1,100	\$1,200
429.350	INSURANCE	\$25,000	\$18,000	\$25,000	\$14,900
429.361	ELECTRICAL SERVICES	\$4,000	\$4,000	\$3,400	\$3,800
429.362	OFFICE BUILDING GAS	\$1,800	\$1,800	\$1,600	\$1,600
429.375	PUMP STATION GENERAL EXPENSE	\$30,000	\$40,000	\$27,200	\$18,300
429.239	PUMP STATION GAS	\$2,000	\$2,000	\$2,000	\$0
429.341	ADVERTISING	\$1,000	\$1,000	\$1,000	\$0
429.363	PUMP STATION ELECTRIC	\$30,000	\$30,000	\$29,200	\$25,600
429.374	REPAIRS & MAINTENANCE	\$30,000	\$30,000	\$25,000	\$20,000
429.376	SANITARY SEWER REPAIRS & I/I CORRECTION	\$175,000	\$100,000	\$164,500	\$102,500
429.415	REFUNDS			\$40,300	\$900
429.000	TRANSFERS				\$100
429.452	FLOW METER MAINTENANCE	\$3,000	\$3,000	\$4,000	\$2,200
429.470	LCA WESTERN LEHIGH INTERCEPTOR CHARGES	\$1,660,000	\$1,615,000	\$1,609,900	\$1,564,200
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$130,600	\$50,000	\$135,600	\$31,600
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES				
429.480	AUTHORITY FEES	\$1,500	\$1,800	\$1,100	\$1,600
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$2,269,400	\$2,079,600	\$2,221,000	\$1,947,900

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2005 BUDGET
SEWER EXPENSES**

CASH BASIS
SUBJECT TO APPROVAL BY UMTA BOARD

03-Dec-04

		<u>2005</u> <u>BUDGET</u>	<u>2004</u> <u>BUDGET</u>	<u>2004</u> <u>ACTUAL</u> <u>PROJECTED</u>	<u>2003</u> <u>ACTUAL</u>
<i>SEWER DEPARTMENT CAPITAL OUTLAY</i>					
429.670	CAPITAL IMPROVEMENTS	\$900,000	\$800,000	\$204,100	\$251,300
429.700	PURCHASE OF FLOW METERS	\$3,000	\$2,500	\$4,800	\$500
429.791	REPLACE PICK-UP TRUCK	\$0	\$0	\$0	\$0
429.793	REPLACE TRUCK (03) LOADER (02) VEHICLES (01)	\$100,000	\$100,000	\$100,000	\$90,500
429.821	FACILITY IMPROVEMENTS	\$10,000	\$10,000	\$7,500	\$6,000
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$1,013,000	\$912,500	\$316,400	\$348,300
 <i>TRANSFERS & MISCELLANEOUS</i>					
492.000	TRANSFERS TO CAPITAL RESERVE	\$0	\$0	\$0	\$0
492.900	MISCELLANEOUS (INCLUDES COKE STRENGTH)	\$14,000	\$15,000	\$12,200	\$13,100
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$14,000	\$15,000	\$12,200	\$13,100
TOTAL EXPENSES		\$3,775,100	\$3,483,000	\$2,973,200	\$2,664,500

UPPER MACUNGIE TOWNSHIP AUTHORITY

2005 SEWER EXPENSES

429.140	WAGES, SALARIES & BENEFITS - These costs are reimbursed to Upper Macungie Township to cover the operation of the Authority.	\$332,700
429.143	DISPATCH ANSWERING SERVICE - Costs are reimbursed to Upper Macungie Township for UMTA portion of night answering service.	\$1,200
429.156	HEALTH INSURANCE - CAPITAL BLUE CROSS - These costs are reimbursed to Upper Macungie Township to cover Capital Blue Cross health insurance.	\$70,300
429.158	LIFE INSURANCE - Costs are reimbursed to Upper Macungie Township to cover life insurance premiums for employees of UMTA.	\$5,500
429.161	SOCIAL SECURITY / FICA - These costs are reimbursed to Upper Macungie Township to cover costs of Federal Insurance Contributions Act deductions from payroll.	\$24,000
429.162	UNEMPLOYMENT COMPENSATION - Included as part of Wages, Salaries & Benefits and reimbursed to Upper Macungie Township.	\$0
429.163	DEFERRED COMPENSATION - Costs are reimbursed to Upper Macungie Township for contributions by the Township to the employee retirement plan.	\$5,000
429.191	UNIFORMS / SHOES - The cost of uniforms, cleaning of uniforms, and purchasing shoes and boots for the Sewer Crew.	\$4,000
429.195	TRAINING - The cost to send or have people come to the Township to train employees on new technology or safety systems.	\$1,000
429.205	WORKPLACE SAFETY - The cost of small items such as signage or training that would relate to safety either in the field or office.	\$1,000
429.210	OFFICE SUPPLIES - Covers the cost of normal office supplies plus upgrading and maintenance of computer system.	\$14,000
429.216	OFFICE EQUIPMENT MAINTENANCE - Cost to repair and maintain office equipment such as computers and copiers that are not covered under contracts.	\$6,000
429.220	OPERATING SUPPLIES - This includes all small supplies such as brooms, fittings, hand tools, etc. used to maintain the system and supply the needs of the employees.	\$7,000
429.231	GASOLINE / DIESEL - The cost of gas or diesel fuel for the equipment.	\$4,000
429.239	PUMP STATION GAS - 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.	\$2,000
429.250	VEHICLE MAINTENANCE - The repairs and servicing of trucks and related equipment used by the Sewer Crew.	\$3,000

UPPER MACUNGIE TOWNSHIP AUTHORITY

2005 SEWER EXPENSES

429.311	ACCOUNTING FEES - Cost incurred by the Accounting firm to audit the records of the Authority.	\$16,000
429.313	ENGINEERING FEES - Costs incurred by the Engineering firm relating to Authority business which is not reimbursed by developers and customers.	\$120,000
429.314	LEGAL FEES - Costs incurred by the Solicitor relating to Authority business which is not reimbursed by developers and customers.	\$20,000
429.231	TELEPHONE - Telephone equipment maintenance and rentals located in the office and pump stations.	\$14,000
429.325	POSTAGE - Mailing costs for billing invoices, letters, etc.	\$4,000
429.237	RADIO EQUIPMENT MAINTENANCE - The cost of maintaining and repairing two-way radio equipment in the trucks and office.	\$500
429.341	ADVERTISING - The cost associated with notifying the public.	\$1,000
429.342	PRINTING - The cost of printing envelopes, letterhead, billing invoices, etc.	\$1,000
429.350	INSURANCE PREMIUMS - The entire sewer system, including employee liability is covered under various insurance policies.	\$25,000
429.361	OFFICE ELECTRICAL SERVICES - These costs are reimbursed to Upper Macungie Township for UMTA portion of operating office building.	\$4,000
429.362	OFFICE BUILDING GAS - These costs are reimbursed to Upper Macungie Township for the UMTA portion of operating office building.	\$1,800
429.363	PUMP STATION ELECTRIC - The cost of operating the sewage pumps.	\$30,000
429.374	REPAIRS & MAINTENANCE - These costs associated with repairing man holes, streets above the sewer system and related supplies.	\$30,000
429.375	PUMP STATION GENERAL EXPENSE - The costs related to the operation and maintenance of the various sewage pump stations in the Township.	\$30,000
429.376	SEWER REPAIRS & I/I CORRECTION - The cost to repair and eliminate inflow and infiltration of ground water into the sanitary sewer system and maintain integrity of the pipes.	\$175,000
429.452	FLOW METER MAINTENANCE - Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.	\$3,000
429.470	LCA WESTERN LEHIGH INTERCEPTOR - These are the payments made to the Lehigh County Authority for the flow of sewage from the Township.	\$1,660,000

UPPER MACUNGIE TOWNSHIP AUTHORITY

2005 SEWER EXPENSES

429.471	LCA RELIEF INTERCEPTOR PHASE I - These are the payments made to Lehigh County Authority for the flow of sewage through the Phase I relief interceptor.	\$130,600
429.472	LCA RELIEF INTERCEPTOR PHASE II - The Phase II relief interceptor debt has been satisfied and there are no further payments due.	\$0
429.480	AUTHORITY FEES - Administrative charges from the bank to cover costs relating to Phase I and Phase II bonds.	\$1,500
429.670	CAPITAL - This money is spent on new capital purchases such as trucks, upgrading pumps and equipment, new sewer lines, and in 2004-2005 rebuilding the Rabenold Pump Station.	\$1,013,000
429.900	MISCELLANEOUS - Small expenditures that do not fit into a specific category. Includes High Strength Agreement with Lehigh County Pre-Treatment Plant.	\$14,000
429.000	TRANSFERS - This would include any money put into the Sewer Revenue Account that needed to be moved to another account.	\$0

UPPER MACUNGIE TOWNSHIP

2005 BUDGET

RATE CALCULATIONS / QUARTER

	YEAR: 2002		YEAR: 2003		
FLOW		\$0.68 / 1000 GALLONS =		\$0.59 / 1000 GALLONS =	\$12.66
ALLOCATION		\$0.22 / 1000 GALLONS =		\$0.23 / 1000 GALLONS =	\$6.30
LLRI-P1		\$0.07 / 1000 GALLONS =		\$0.06 / 1000 GALLONS =	\$1.29
LLRI-P2		\$0.00 / 1000 GALLONS =		\$0.00 / 1000 GALLONS =	\$0.00
BOD		0.021466 MG X 8.34 X .13 / LB =		0.021466 MG X 8.34 X .16 / LB =	\$7.16
TSS		0.021466 MG X 8.34 X .13 / LB =		0.021466 MG X 8.34 X .15 / LB =	\$7.38
TKN		0.021466 MG X 8.34 X .24 / LB =		0.021466 MG X 8.34 X .33 / LB =	\$2.07
TOTAL LCA COST OF RESIDENTIAL CUSTOMER		\$35.84		TOTAL LCA COST OF RESIDENTIAL CUSTOMER	\$36.86
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER		\$1.67		TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER	\$1.72
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER		\$47.79		TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER	\$47.79
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER		\$2.23		TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER	\$2.23
YEAR: 2004					
FLOW		\$0.53 / 1000 GALLONS =		\$0.57 / 1000 GALLONS =	\$12.24
ALLOCATION		\$0.23 / 1000 GALLONS =		\$0.23 / 1000 GALLONS =	\$6.30
LLRI-P1		\$0.12 / 1000 GALLONS =		\$0.11 / 1000 GALLONS =	\$2.36
LLRI-P2		\$0.00 / 1000 GALLONS =		\$0.00 / 1000 GALLONS =	\$0.00
BOD		0.021466 MG X 8.34 X .18 / LB =		0.021466 MG X 8.34 X .18 / LB =	\$8.06
TSS		0.021466 MG X 8.34 X .16 / LB =		0.021466 MG X 8.34 X .16 / LB =	\$7.88
TKN		0.021466 MG X 8.34 X .33 / LB =		0.021466 MG X 8.34 X .38 / LB =	\$2.38
TOTAL LCA COST OF RESIDENTIAL CUSTOMER		\$38.25		TOTAL LCA COST OF RESIDENTIAL CUSTOMER	\$39.21
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER		\$1.78		TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER	\$1.83
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER		\$47.79		TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER	\$50.18
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER		\$2.23		TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER	\$2.34

NOTE: LCA HAS RAISED RATES 9% SINCE 2002 AND UMT HAS KEPT RATES THE SAME. IN 2005, UMT WILL RAISE RATES ONLY 5% TO STAY CURRENT WITH INFLATION. IT SHOULD BE NOTED THAT WE ALLOW A HOME TO GO TO 27,000 GALLONS/QUARTER BEFORE WE CHARGE FOR ADDITIONAL USE. AT THIS POINT, WE ARE LOSING \$3.00 PER QT. THE AVERAGE USE THROUGHOUT THE TOWNSHIP AVERAGES OUT THAT THE RATES ARE OK. IT IS IMPORTANT THOUGH, THAT WE COLLECT ADDITIONAL USE CHARGES ABOVE THE 27m GAL/QUARTER.



UPPER MACUNGIE TOWNSHIP

2005 BUDGET

ASSESSED VALUATION / TAX RATES

**UPPER MACUNGIE TOWNSHIP
2005 BUDGET**

ASSESSED VALUATION

	<u>PARCELS</u>	<u>ASSESSED</u>
TAXABLE	6,508	981,310,650
EXEMPT	179	21,579,250
NON-EXEMPT*	0	15,174,800
PREFERENTIAL (FARM ACT)	0	
TOTAL	6,687	1,018,064,700

TAX RATES

REAL ESTATE TAX	1.000 MIL
REAL ESTATE TRANSFER TAX	0.500%
FIRE HYDRANT TAX	0.027 MIL
EARNED INCOME TAX	0.500%
STREET LIGHT TAX	
TREXLERTOWN AREA	\$0.30 FR FT
FOGELSVILLE AREA	\$0.38 FR FT
BREINIGSVILLE AREA	\$0.35 FR FT
CHAPMAN / KUHSVILLE AREA	\$0.33 FR FT