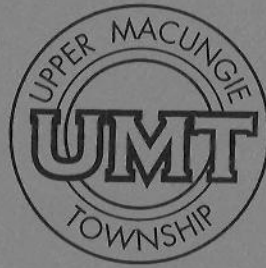


UPPER MACUNGIE TOWNSHIP  
8330 SCHANTZ ROAD  
BREINIGSVILLE, PA 18031  
(610) 395-4892



**UPPER MACUNGIE TOWNSHIP**

**2006 BUDGET**

October 6, 2005

**UPPER MACUNGIE TOWNSHIP  
2006 BUDGET  
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**UPPER MACUNGIE TOWNSHIP**

**TOWNSHIP AND AUTHORITY**

**COMBINED 2006 BUDGET**

**RESERVE FUNDS**

**UPPER MACUNGIE TOWNSHIP / AUTHORITY  
COMBINED 2006 BUDGET  
RESERVE FUNDS**

CASH BASIS

**RESERVES:**

**2006 PROJECTED  
BALANCE**

CAPITAL RESERVE FUND	\$7,538,894
RECREATION RESERVE FUND	\$788,273
SEWER RESERVE FUND	\$1,536,953
STATE RESERVE FUND	\$484,429
STORM WATER MAINTENANCE RESERVE FUND	\$119,957
FIREMAN'S GRATITUDE RESERVE FUND	\$102,000
TOWNSHIP EMPLOYEE PENSION FUND	\$3,042,517
<b>TOTAL RESERVES AVAILABLE</b>	<b>\$13,614,023</b>



**UPPER MACUNGIE TOWNSHIP**

**2006 BUDGET SUMMARY**

**UPPER MACUNGIE TOWNSHIP  
2006 BUDGET SUMMARY  
TOWNSHIP REVENUES**

CASH BASIS

**REVENUES:**

**TAXES:**

REAL ESTATE TAXES	\$5,151,488
<b>TOTAL REAL ESTATE TAXES</b>	<b>\$5,151,488</b>

**OTHER REVENUES:**

LICENSE & PERMITS	\$2,200
FINES & FORFEITURES	\$45,000
INTEREST, RENTS & ROYALTIES	\$504,901
INTERGOVERNMENTAL REVENUE	\$365,097
ESCROW	\$700,000
SERVICE CHARGES ADMINISTRATION	\$446,700
REFUSE	\$1,204,000
PARK FEES	\$35,000
MISCELLANEOUS REVENUES	\$1,000
INTERFUND OPERATING TRANSFER	\$422,490
SHORT TERM DEBT	\$41,075
<b>TOTAL OTHER REVENUES</b>	<b>\$8,918,951</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$13,614,023</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$22,532,974</b>

**UPPER MACUNGIE TOWNSHIP  
2006 BUDGET SUMMARY  
TOWNSHIP EXPENSES**

CASH BASIS

**EXPENSES:**

GENERAL GOVERNMENT ADMINISTRATION	\$12,750
FINANCIAL ADMINISTRATION	\$479,200
TAX COLLECTOR	\$305,150
LEGAL EXPENSES	\$140,000
CLERICAL SERVICES	\$234,598
INSURANCE BENEFITS	\$343,720
ACCOUNTING / ACTUARIAL	\$31,000
ENGINEERING	\$950,000
GENERAL GOVERNMENT OPERATION EXPENSE	\$133,032
POLICE DEPARTMENT	\$1,559,337
FIRE DEPARTMENT	\$172,062
PLANNING / ZONING	\$304,190
LEAF COLLECTION / COMPOSTING	\$737,500
SANITATION	\$422,490
PUBLIC WORKS	\$539,844
SNOW AND ICE REMOVAL	\$120,000
TRAFFIC SIGNALS & STREET SIGNS	\$38,000
STREET / ROAD MAINTENANCE	\$391,000
PARKS	\$361,736
MISCELLANEOUS	\$8,000
CIVIL	\$28,500
DEBT PRINCIPAL	\$0
INTERGOVERNMENTAL EXPENSE	\$1,102,096
OTHER FINANCING USES	\$504,746
<b>TOTAL EXPENSES</b>	<b>\$8,918,951</b>
<b>EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/06</b>	<b>\$0</b>



**UPPER MACUNGIE TOWNSHIP**

**2006 BUDGET REVENUES**



**UPPER MACUNGIE TOWNSHIP  
2006 BUDGET  
REVENUES**

CASH BASIS

	2006 <u>BUDGET</u>	2005 <u>BUDGET</u>	2005 PROJECTED <u>ACTUAL</u>	2004 <u>ACTUAL</u>
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**REAL ESTATE TAXES:**

301.100 REAL ESTATE TAX - CURRENT YEAR	\$976,988	\$932,245	\$940,000	\$937,500
301.110 FIRE HYDRANT TAX - CURRENT YEAR	\$230,000	\$225,000	\$230,500	\$227,193
301.120 STREET LIGHT TAX - CURRENT YEAR	\$53,000	\$52,000	\$53,500	\$52,775
301.200 REAL ESTATE TAX - PRIOR YEAR	\$7,500	\$5,000	\$7,960	\$6,466
301.210 FIRE HYDRANT TAX - PRIOR YEAR	\$1,500	\$1,000	\$1,891	\$2,362
301.220 STREET LIGHT TAX - PRIOR YEAR	\$1,500	\$500	\$1,766	\$909
301.400 REAL ESTATE TAX - TAX CLAIM BUREAU	\$5,000	\$5,000	\$8,988	\$10,177
301.600 REAL ESTATE TAXES - INTERIM CURRENT	\$25,000	\$10,000	\$25,000	\$12,827
301.700 REAL ESTATE TAXES - INTERIM PRIOR	\$1,000	\$5,000	\$500	\$703
310.100 REAL ESTATE TRANSFER TAX	\$1,600,000	\$1,500,000	\$1,600,000	\$2,122,328
310.200 EARNED INCOME TAX	\$1,800,000	\$1,500,000	\$1,800,000	\$1,699,962
310.210 EARNED INCOME TAX - PRIOR	\$450,000	\$600,000	\$422,773	\$610,777
<b>TOTAL REAL ESTATE TAXES</b>	<b>\$5,151,488</b>	<b>\$4,835,745</b>	<b>\$5,092,878</b>	<b>\$5,683,979</b>

**LICENSES AND PERMITS:**

321.900 MOVING PERMITS	\$700	\$700	\$650	\$637
322.830 ROAD OCCUPANCY PERMITS	\$1,500	\$1,500	\$1,637	\$1,155
<b>TOTAL LICENSE AND PERMITS</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$2,287</b>	<b>\$1,792</b>

**FINES AND FORFEITURES:**

331.120 FINES - NON -TRAFFIC VIOLATIONS	\$5,000	\$16,000	\$6,680	\$2,865
331.130 MAGISTRATE	\$25,000	\$20,000	\$26,546	\$22,363
331.140 SEMI-ANNUAL STATE POLICE FINES	\$15,000	\$12,500	\$14,435	\$16,928
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$45,000</b>	<b>\$48,500</b>	<b>\$47,661</b>	<b>\$42,156</b>

**INTEREST, RENTS AND ROYALTIES:**

340.120 BEGINNING CASH BALANCE / INVESTMENTS	\$250,000	\$250,000	\$250,000	\$250,000
341.010 INTEREST ON INVESTMENTS	\$70,000	\$80,000	\$67,700	\$57,115
342.020 RENT OF STATE POLICE BUILDING	\$169,901	\$163,613	\$169,901	\$159,484
342.100 RENTAL ON LAND	\$15,000	\$25,830	\$15,429	\$22,545
<b>TOTAL INTEREST, RENTS AND ROYALTIES</b>	<b>\$504,901</b>	<b>\$519,443</b>	<b>\$503,030</b>	<b>\$489,144</b>

**UPPER MACUNGIE TOWNSHIP  
2006 BUDGET  
REVENUES**

CASH BASIS

2005  
2006      2005      PROJECTED      2004  
BUDGET    BUDGET    ACTUAL      ACTUAL

**INTERGOVERNMENTAL REVENUES:**

354.073 D.E.P. RECYCLING PERFORMANCE	\$0	\$0	\$228,863	\$244,166
355.010 PUBLIC UTILITY REALTY TAX	\$8,656	\$8,656	\$8,656	\$8,656
355.080 RETAIL LIQUOR LICENSES	\$5,850	\$4,800	\$5,850	\$4,800
355.130 VOLUNTEER FIRE RELIEF AID	\$175,596	\$175,596	\$175,596	\$175,596
355.140 MUNICIPAL PENSION - STATE AID	\$147,268	\$75,695	\$147,268	\$147,268
355.150 SNOW REMOVAL - PENNDOT ROADS	\$7,727	\$6,754	\$7,727	\$7,727
355.160 REIMBURSEMENT FROM REGIONAL POLICE	\$20,000	\$15,000	\$22,034	\$18,059
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$365,097</b>	<b>\$286,501</b>	<b>\$595,994</b>	<b>\$606,272</b>

**ESCROW:**

357.080 THIRD PARTY BILLING - ESCROW PAYMENTS	\$650,000	\$440,000	\$629,171	\$558,648
357.081 NEW ESCROWS UNDER FIVE THOUSAND DOLLARS	\$50,000	\$50,000	\$47,900	\$75,221
<b>TOTAL ESCROW</b>	<b>\$700,000</b>	<b>\$490,000</b>	<b>\$677,071</b>	<b>\$633,869</b>

**SERVICE CHARGES / ADMINISTRATION:**

361.030 ZONING APPEALS	\$6,500	\$6,000	\$6,514	\$8,002
361.031 USE REVIEW FEES	\$2,000	\$2,000	\$2,000	\$2,130
361.033 BOUNDARY UPGRADE FEES	\$5,000	\$5,000	\$115,000	\$8,303
362.110 SALE OF BOOKS ETC.	\$2,000	\$1,500	\$2,200	\$2,370
362.200 FIRE OFFICIAL INSPECTION FEES & LIFE HAZARD FEES	\$50,000	\$50,000	\$47,000	\$15,484
362.410 BUILDING PERMITS	\$300,000	\$200,000	\$600,000	\$341,206
362.420 ELECTRICAL PERMITS	\$50,000	\$50,000	\$65,000	\$86,267
362.430 PLUMBING PERMITS	\$20,000	\$15,000	\$22,000	\$28,250
362.440 SEO PERMITS AND PROBES	\$2,500	\$2,500	\$2,952	\$33,830
362.441 FIRE ALARM FEES	\$2,500	\$35,000	\$2,500	\$1,970
362.450 GRADING PERMIT	\$5,000	\$5,000	\$12,000	\$23,890
362.451 RE-INSPECTION FEES	\$1,200		\$1,200	\$2,200
<b>TOTAL SERVICE CHARGES / ADMINISTRATION</b>	<b>\$446,700</b>	<b>\$372,000</b>	<b>\$878,366</b>	<b>\$553,902</b>

**REFUSE:**

364.300 SOLID WASTE COLLECTION & DISPOSAL	\$1,200,000	\$900,000	\$1,200,000	\$1,068,835
364.350 SALE OF GARBAGE TAGS	\$4,000	\$3,500	\$5,000	\$4,693
<b>TOTAL REFUSE</b>	<b>\$1,204,000</b>	<b>\$903,500</b>	<b>\$1,205,000</b>	<b>\$1,073,528</b>

**UPPER MACUNGIE TOWNSHIP  
2006 BUDGET  
REVENUES**

CASH BASIS

	2006 <u>BUDGET</u>	2005 <u>BUDGET</u>	2005 <u>PROJECTED ACTUAL</u>	2004 <u>ACTUAL</u>
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**PARK FEES:**

367.300 SPECIAL ENTERTAINMENT DONATIONS	\$15,000	\$3,500	\$20,000	\$5,000
367.900 PAVILION RENTALS	\$20,000	\$20,000	\$20,000	\$16,747
<b>TOTAL PARK FEES</b>	<b>\$35,000</b>	<b>\$23,500</b>	<b>\$40,000</b>	<b>\$21,747</b>

**MISCELLANEOUS REVENUES :**

380.100 MISCELLANEOUS REVENUES	\$1,000	\$1,000	\$1,000	\$1,322
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,322</b>

**INTERFUND OPERATING TRANSFER:**

392.008 TRANSFER FROM SEWER FUND - LABOR	\$320,000	\$356,000	\$315,711	\$261,343
392.009 TRANSFER FROM SEWER FUND - MATERIALS	\$15,000	\$12,000	\$15,846	\$16,495
392.010 TRANSFER FROM OTHER FUNDS	\$0	\$0	\$1,007,231	\$1,732,583
392.011 TRANSFER FROM SEWER FUNDS - BENEFITS	\$87,490	\$75,800	\$72,277	\$79,540
397.000 SALE OF GENERAL FIXED ASSETS	\$0	\$0	\$85,501	\$226,514
<b>TOTAL INTERFUND OPERATING TRANSFER</b>	<b>\$422,490</b>	<b>\$443,800</b>	<b>\$1,496,566</b>	<b>\$2,316,475</b>

**SHORT TERM DEBT:**

394.100 REFUND OF INSURANCE - MEDICAL PAYMENTS RETIREES	\$6,075	\$6,300	\$6,075	\$5,822
394.200 REIMBURSEMENTS TO TOWNSHIP	\$35,000	\$0	\$33,093	\$33,143
<b>TOTAL SHORT TERM DEBT</b>	<b>\$41,075</b>	<b>\$6,300</b>	<b>\$39,168</b>	<b>\$38,965</b>

<b>TOTAL REVENUES</b>	<b>\$8,918,951</b>	<b>\$7,932,489</b>	<b>\$10,579,021</b>	<b>\$11,463,151</b>
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**UPPER MACUNGIE TOWNSHIP**

**2006 BUDGET**

**REVENUE LINE ITEM DESCRIPTIONS**

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2006**

**REAL ESTATE TAXES**

301.100	<b>REAL ESTATE TAXES - Current Year</b> - The property assessment for Upper Macungie Township, as calculated by Lehigh County, was \$1,028,408,450. With a 95% collection rate and millage of 1.0, this year's figure will be	\$976,988
301.110	<b>FIRE HYDRANT TAXES - Current Year</b> - 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	\$230,000
301.120	<b>STREET LIGHT TAXES - Current Year</b> - 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	\$53,000
301.200	<b>REAL ESTATE TAXES - Prior Year</b> - 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	\$7,500
301.210	<b>FIRE HYDRANT TAXES - Prior Year</b> - 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	\$1,500
301.220	<b>STREET LIGHT TAXES - Prior Year</b> - 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	\$1,500
301.400	<b>REAL ESTATE TAXES - Tax Claim Bureau</b> - 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	<b>REAL ESTATE TAXES - Interim Current</b> - 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	\$25,000
301.700	<b>REAL ESTATE TAXES - Interim Prior</b> - 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
310.100	<b>REAL ESTATE TRANSFER TAX</b> - 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	\$1,600,000

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2006**

**REAL ESTATE TAXES (cont.)**

310.200	<b>EARNED INCOME TAX</b> - 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	\$1,800,000
310.210	<b>EARNED INCOME TAX - Prior</b> - 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	\$450,000

**LICENSES AND PERMITS**

321.900	<b>MOVING PERMITS</b> - A fee is charged for residents moving in, out or within the Township. It is estimated the Township will receive	\$700
322.830	<b>ROAD OCCUPANCY PERMITS</b> - 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	<b>FINES - NON-TRAFFIC VIOLATIONS</b> - 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	\$5,000
331.130	<b>MAGISTRATE</b> - 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	\$25,000
331.140	<b>SEMI-ANNUAL STATE POLICE FINES</b> - 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	\$15,000

**INTEREST, RENTS AND ROYALTIES**

340.120	<b>BEGINNING CASH BALANCE/INVESTMENTS</b> - Estimated funds available as of January 1, 2006.	\$250,000
341.000	<b>INTEREST ON INVESTMENTS</b> - Interest estimated to be earned this year will be	\$70,000

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2006**

**INTEREST, RENTS AND ROYALTIES (Con't)**

342.020	<b>RENT OF STATE POLICE BUILDING</b> - Rental of the State Police building to the Commonwealth of Pennsylvania. It is estimated the Township will receive	\$169,901
342.100	<b>RENTAL OF LAND</b> - The Township has land which is rented out. It is estimated the Township will receive	\$15,000

**INTERGOVERNMENTAL REVENUE**

354.073	<b>D.E.P RECYCLING PERFORMANCE</b> - The Township is expecting to receive grant money for recycling this year. The estimate for the grant is	\$0
355.010	<b>PUBLIC UTILITY REALTY TAX</b> - 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	<b>RETAIL LIQUOR LICENSES</b> - 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	\$5,850
355.130	<b>VOLUNTEER FIRE RELIEF AID</b> - 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	<b>MUNICIPAL PENSION - State Aid</b> - The Township receives money from the state to defray the non-uniform pension plans. The estimated revenue will be	\$147,268
355.150	<b>SNOW REMOVAL - PennDOT Roads</b> - The Township removes snow from several PennDOT Roads. The estimated revenue will be	\$7,727
355.160	<b>REIMBURSEMENT FROM REGIONAL POLICE</b> - These are expense reimbursements from the Regional Police which are paid by the Township. This estimated revenue will be	\$20,000

**ESCROW**

357.080	<b>THIRD PARTY BILLING-ESCROW PAYMENTS</b> - These fees paid by developers for Keystone Consulting Engineers to review plans and inspect developments. The estimated income will be	\$650,000
357.081	<b>NEW ESCROWS UNDER FIVE THOUSAND DOLLARS</b> - These are fees paid by the developers to Keystone Consulting Engineers. They do not require their own bank account. The estimated income will be	\$50,000

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2006**

**SERVICE CHARGES / ADMINISTRATION**

361.030	<b>ZONING APPEALS</b> - These are fees for the Zoning Hearing Board for appeals and Zoning permits. The estimated income will be	\$6,500
361.031	<b>USE REVIEW FEES</b> - Fees charged by the Township to review plans submitted to the Planning Commission. The estimated income will be	\$2,000
361.033	<b>BOUNDARY UPGRADE FEES</b> - Fees paid by developers to upgrade the surrounding roadways adjacent to their property. The estimated income will be	\$5,000
362.110	<b>SALE OF BOOKS, CODES, ETC.</b> - The Township charges \$25.00 for a copy of the Zoning Ordinance. It is estimated the Township will receive	\$2,000
362.200	<b>FIRE OFFICIAL INSPECTION FEES &amp; LIFE HAZARD FEES</b> - 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	<b>BUILDING PERMITS</b> - The anticipated revenue for building permits will be	\$300,000
362.420	<b>ELECTRICAL PERMITS</b> - The anticipated revenue for electrical permits will be	\$50,000
362.430	<b>PLUMBING PERMITS</b> - The anticipated revenue for plumbing permits will be	\$20,000
362.440	<b>SEO PERMITS AND PROBES</b> - The anticipated revenue for SEO permits and probes will be	\$2,500
362.441	<b>FIRE ALARM FEES</b> - These are fees generated by malfunctioning fire alarm systems. The anticipated revenue for this year will be	\$2,500
362.450	<b>GRADING PERMITS</b> - The anticipated revenue for lot grading permits will be	\$5,000
362.451	<b>RE-INSPECTION FEES</b> - Fees for re-inspections will be	\$1,200

**REFUSE**

364.300	<b>SOLID WASTE COLLECTION &amp; DISPOSAL</b> - This revenue is generated from	\$1,200,000
364.350	<b>SALE OF GARBAGE TAGS</b> - Revenue generated from sale of garbage tags.	\$4,000



**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2006**

**PARK FEES**

367.300	<b>SPECIAL ENTERTAINMENT DONATIONS</b> - Monetary donations from organizations for special events such as, Fourth of July Fireworks and Tree Lighting Ceremony.	\$15,000
367.900	<b>PAVILION RENTALS</b> - This revenue is generated by the park rentals. It is estimated the Township will receive	\$20,000

**MISCELLANEOUS REVENUES**

380.010	<b>MISCELLANEOUS REVENUES</b> - Any revenue unexpected that does not fit into preceding account numbers. The estimated income will be	\$1,000
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**INTERFUND OPERATING TRANSFER**

392.008	<b>TRANSFER FROM SEWER FUND - Labor</b> - 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	\$320,000
392.009	<b>TRANSFER FROM SEWER FUND - Materials</b> - 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	\$15,000
392.010	<b>TRANSFER FROM OTHER FUNDS</b> - Transfers from any capital funds, such as, the Capital Reserve Account to supplement the General Fund. No such transfer is anticipated in 2006.	\$0
392.011	<b>TRANSFER FROM SEWER FUNDS - Benefits</b> - This transfer is for the benefit the Township pays for the sewer authority employees. The estimated transfer will be	\$87,490
397.000	<b>SALE OF GENERAL FIXED ASSETS</b> - 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 2006.	\$0

**SHORT TERM DEBT**

394.100	<b>REFUND OF INSURANCE</b> - 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	\$6,075
394.200	<b>REIMBURSEMENTS TO THE TOWNSHIP</b> - Monies reimbursed to the Township for items purchased by the Regional Police Department such as gas, telephone services, etc. will be	\$35,000



**UPPER MACUNGIE TOWNSHIP**

**2006 BUDGET EXPENSES**

**UPPER MACUNGIE TOWNSHIP  
2006 BUDGET  
EXPENSES**

CASH BASIS

	2006 BUDGET	2005 BUDGET	2005 PROJECTED ACTUAL	2004 ACTUAL
<b><u>GENERAL GOVERNMENT ADMINISTRATION:</u></b>				
400.113 SALARIES ELECTED OFFICIALS - MEETINGS	\$9,750	\$9,750	\$9,750	\$9,750
400.460 SEMINARS / CONFERENCES	\$3,000	\$4,000	\$2,137	\$3,546
<b>TOTAL GENERAL GOVERNMENT ADMINISTRATION</b>	<b>\$12,750</b>	<b>\$13,750</b>	<b>\$11,887</b>	<b>\$13,296</b>

**FINANCIAL ADMINISTRATION:**

402.120 BUSINESS MANAGER	\$25,200	\$24,000	\$25,200	\$24,440
402.156 HEALTH INSURANCE BC / BS - ALL EMPLOYEES	\$400,000	\$267,000	\$350,000	\$201,704
402.158 LIFE INSURANCE - ALL EMPLOYEES	\$25,000	\$51,200	\$24,624	\$12,940
402.163 DEFERRED COMPENSATION - ALL EMPLOYEES	\$23,000	\$23,000	\$20,400	\$16,674
402.300 BANK CHARGES	\$2,000	\$2,000	\$1,200	\$1,852
402.460 SEMINARS / CONFERENCES / TRAINING	\$1,000	\$1,000	\$920	\$2,291
402.461 TREASURE'S BOND	\$3,000	\$3,000	\$3,000	\$3,575
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>\$479,200</b>	<b>\$371,200</b>	<b>\$425,344</b>	<b>\$263,476</b>

**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	\$350	\$373
403.310 POSTAGE	\$2,000	\$2,500	\$1,150	\$1,504
403.350 INSURANCE BONDING	\$150	\$150	\$150	\$135
403.510 PRIOR YEAR TAX REFUNDS	\$50,000	\$0	\$75,000	\$56,000
403.600 HYDRANT TAX PAYMENT	\$155,000	\$150,275	\$152,635	\$135,488
403.610 STREET LIGHT TAX PAYMENT	\$85,000	\$70,000	\$77,220	\$70,830
<b>TOTAL TAX COLLECTOR</b>	<b>\$305,150</b>	<b>\$235,925</b>	<b>\$318,505</b>	<b>\$276,330</b>

**LEGAL EXPENSES:**

404.314 LEGAL SERVICES - SCHANTZ LAW OFFICES	\$140,000	\$165,000	\$136,387	\$161,719
<b>TOTAL LEGAL EXPENSES</b>	<b>\$140,000</b>	<b>\$165,000</b>	<b>\$136,387</b>	<b>\$161,719</b>

**UPPER MACUNGIE TOWNSHIP  
2006 BUDGET  
EXPENSES**

CASH BASIS

	2006 BUDGET	2005 BUDGET	2005 PROJECTED ACTUAL	2004 ACTUAL
<b><u>CLERICAL SERVICES:</u></b>				
405.140 OFFICE CLERKS WAGES	\$152,498	\$149,695	\$166,000	\$153,150
405.210 OFFICE SUPPLIES	\$15,000	\$15,000	\$14,062	\$18,065
405.213 MINOR EQUIPMENT PURCHASES	\$1,000	\$1,000	\$930	\$9,965
405.216 MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT	\$3,000	\$3,000	\$2,930	\$7,868
405.325 POSTAGE	\$6,000	\$6,000	\$2,000	\$12,576
405.331 TRANSPORTATION / MILEAGE	\$1,500	\$1,500	\$1,485	\$1,485
405.341 ADVERTISING	\$7,500	\$7,500	\$7,506	\$6,404
405.342 PRINTING	\$15,000	\$15,000	\$16,975	\$17,630
405.441 AD COMPUTER	\$2,600	\$3,000	\$2,578	\$2,605
405.480 MANAGEMENT CONSULTING SERVICES	\$25,000	\$25,000	\$24,800	\$24,545
405.701 COMPUTER UPGRADE	\$3,000	\$3,000	\$500	\$3,566
405.702 COMPUTER EXPENSE	\$2,500	\$2,500	\$1,805	\$5,675
<b>TOTAL CLERICAL SERVICES</b>	<b>\$234,598</b>	<b>\$232,195</b>	<b>\$241,571</b>	<b>\$263,534</b>

**INSURANCE BENEFITS:**

406.154 WORKMAN'S COMPENSATION INSURANCE	\$75,000	\$75,000	\$72,616	\$77,850
406.160 EMPLOYEES PENSION AND ADMINISTRATION FEES	\$188,720	\$168,000	\$163,893	\$154,841
406.351 UMBRELLA INSURANCE - LIABILITY	\$45,000	\$45,000	\$44,050	\$75,162
406.355 COMMERCIAL PACKAGE POLICY	\$35,000	\$45,000	\$30,871	\$19,622
<b>TOTAL INSURANCE BENEFITS</b>	<b>\$343,720</b>	<b>\$333,000</b>	<b>\$311,430</b>	<b>\$327,475</b>

**ACCOUNTING / ACTUARIAL:**

407.311 AUDITING SERVICES	\$26,000	\$32,000	\$23,500	\$32,699
407.316 ACTUARIAL SERVICES	\$5,000	\$5,000	\$5,200	\$2,600
<b>TOTAL ACCOUNTING / ACTUARIAL</b>	<b>\$31,000</b>	<b>\$37,000</b>	<b>\$28,700</b>	<b>\$35,299</b>

**ENGINEERING:**

408.311 TOWNSHIP ENGINEERING SERVICES	\$300,000	\$235,000	\$429,213	\$523,426
408.312 TOWNSHIP TRAFFIC STUDY	\$0	\$5,000	\$0	\$1,779
408.314 SALDO AND ZONING UPDATE	\$50,000	\$0	\$0	\$0
408.315 ESCROW - ENGINEERING FEES	\$600,000	\$465,000	\$599,210	\$538,194
<b>TOTAL ENGINEERING</b>	<b>\$950,000</b>	<b>\$705,000</b>	<b>\$1,028,423</b>	<b>\$1,063,399</b>

**UPPER MACUNGIE TOWNSHIP  
2006 BUDGET  
EXPENSES**

CASH BASIS

	2006 BUDGET	2005 BUDGET	2005 PROJECTED ACTUAL	2004 ACTUAL
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**GENERAL GOVERNMENT OPERATING EXPENSES:**

409.120 SALARIES FOR DOMESTIC ENGINEER	\$21,432	\$22,000	\$18,612	\$17,997
409.226 CUSTODIAL SUPPLIES / MATERIALS	\$2,000	\$2,500	\$1,850	\$3,081
409.321 TELEPHONE	\$30,000	\$34,000	\$28,200	\$32,135
409.361 ELECTRICITY	\$18,000	\$20,000	\$14,821	\$17,071
409.362 HEAT	\$10,000	\$6,000	\$8,039	\$6,196
409.363 WATER	\$1,000	\$1,900	\$788	\$890
409.364 SEWER	\$600	\$450	\$552	\$450
409.373 MAINTENANCE / REPAIR BUILDINGS	\$50,000	\$30,000	\$50,122	\$63,975
<b>TOTAL GENERAL GOVERNMENT OPERATING EXPENSES</b>	<b>\$133,032</b>	<b>\$116,850</b>	<b>\$122,984</b>	<b>\$141,795</b>

<b>TOTAL DEPARTMENT</b>	<b>\$2,629,450</b>	<b>\$2,209,920</b>	<b>\$2,625,231</b>	<b>\$2,546,323</b>
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**POLICE DEPARTMENT**

410.110 REPAIRS AND MAINTENANCE - STATE POLICE BUILDING	\$20,000	\$10,000	\$20,260	\$1,493
410.120 REGIONAL POLICE DEPARTMENT	\$1,527,337	\$1,400,000	\$1,460,687	\$1,028,721
410.130 REPAIRS AND MAINTENANCE - REGIONAL POLICE BUILDING	\$12,000	\$10,000	\$12,033	\$82,533
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$1,559,337</b>	<b>\$1,420,000</b>	<b>\$1,492,980</b>	<b>\$1,112,747</b>

**FIRE DEPARTMENT:**

411.132 FIRE INSPECTOR	\$53,560	\$48,410	\$48,410	\$49,444
411.133 FIRE INSPECTOR ADMINISTRATIVE ASSISTANT	\$37,502	\$32,240	\$32,640	\$19,326
411.250 VEHICLE MAINTENANCE - FOGELSVILLE	\$20,000	\$20,000	\$33,604	\$29,018
411.251 VEHICLE MAINTENANCE - TREXLERTOWN	\$20,000	\$20,000	\$18,759	\$24,618
411.252 TREXLERTOWN MEDICAL BILLS	\$3,000	\$5,000	\$1,600	
411.253 FOGELSVILLE MEDICAL BILLS	\$3,000	\$5,000	\$1,000	
411.354 VOLUNTEER FIRE COMPANY GRATITUDE PROGRAM	\$35,000	\$35,000	\$35,000	\$42,128
411.700 FIRE TRUCK PAYMENT	\$0	\$0	\$0	\$121,914
<b>TOTAL FIRE DEPARTMENT</b>	<b>\$172,062</b>	<b>\$165,650</b>	<b>\$171,013</b>	<b>\$286,448</b>

**UPPER MACUNGIE TOWNSHIP  
2006 BUDGET  
EXPENSES**

CASH BASIS

2006 <u>BUDGET</u>	2005 <u>BUDGET</u>	2005 <u>PROJECTED ACTUAL</u>	2004 <u>ACTUAL</u>
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**PLANNING / ZONING:**

414.120 SALARIES AND WAGES	\$112,486	\$150,000	\$108,391	\$62,712
414.140 ZONING HEARING BOARD EXPENSES	\$500	\$500	\$402	\$402
414.410 PROTECTIVE SERVICES SALARIES	\$93,204	\$85,000	\$85,183	\$84,764
414.420 RENT OF INSPECTORS	\$61,000	\$50,000	\$60,910	\$41,857
414.210 PLANNING / ZONING SUPPLIES	\$10,000	\$1,000	\$6,092	\$12,221
414.314 ZONING BOARD LEGAL SERVICES	\$10,000	\$20,000	\$9,205	\$14,700
414.316 STENOGRAPHER	\$7,500	\$7,000	\$7,374	\$6,026
414.341 ADVERTISING	\$2,000	\$7,000	\$1,888	\$4,354
414.460 MEMBERSHIP DUE - TRAINING AND CONFERENCES	\$7,500	\$10,000	\$6,500	\$7,976
<b>TOTAL PLANNING / ZONING</b>	<b>\$304,190</b>	<b>\$330,500</b>	<b>\$285,945</b>	<b>\$235,012</b>

**PUBLIC WORKS DEPARTMENT**

**LEAF COLLECTION / COMPOSTING:**

427.131 SALARIES	\$30,000	\$24,000	\$30,000	\$30,943
427.361 UTILITIES - PARK BUILDINGS	\$20,000	\$30,000	\$21,000	\$0
427.450 SMALL TOOLS	\$1,500	\$4,000	\$1,200	\$4,095
427.700 COMPOST EQUIPMENT REPAIR AND MAINTENANCE	\$1,500	\$2,500	\$1,000	\$7,869
427.701 TUB GRINDER OPERATION / MAINTENANCE	\$4,500	\$5,000	\$1,650	\$44
427.702 CONTRACT FOR TRASH HAULING	\$680,000	\$650,000	\$646,693	\$616,216
<b>TOTAL LEAF COLLECTION / COMPOSTING</b>	<b>\$737,500</b>	<b>\$715,500</b>	<b>\$701,543</b>	<b>\$659,167</b>

**SANITATION:**

426.140 SALARIES AND WAGES - SEWER	\$320,000	\$356,000	\$315,711	\$261,343
426.150 BENEFITS	\$87,490	\$75,800	\$72,277	\$79,450
429.000 MATERIALS	\$15,000	\$12,000	\$15,486	\$16,495
<b>TOTAL SANITATION:</b>	<b>\$422,490</b>	<b>\$443,800</b>	<b>\$403,474</b>	<b>\$357,288</b>

**UPPER MACUNGIE TOWNSHIP  
2006 BUDGET  
EXPENSES**

CASH BASIS

	2006 <u>BUDGET</u>	2005 <u>BUDGET</u>	2005 <u>PROJECTED ACTUAL</u>	2004 <u>ACTUAL</u>
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**PUBLIC WORKS:**

430.123 DIRECTOR OF PUBLIC WORKS	\$32,136	\$30,139	\$30,139	\$20,448
430.130 PUBLIC WORKS WAGES	\$244,816	\$245,626	\$229,370	\$227,898
430.137 MECHANIC WAGES	\$46,592	\$42,000	\$42,934	\$41,834
430.138 PART-TIME WORKERS	\$0	\$2,500	\$0	\$0
430.143 DISPATCH ANSWERING SERVICE	\$1,200	\$1,200	\$1,200	\$1,200
430.205 WORKPLACE SAFETY	\$500	\$600	\$450	\$557
430.210 OFFICE SUPPLIES / EQUIPMENT MAINTENANCE	\$3,000	\$4,000	\$2,500	\$3,532
430.220 OPERATING SUPPLIES	\$25,000	\$45,000	\$22,000	\$44,022
430.231 VEHICLE FUELS - GASOLINE	\$55,000	\$36,000	\$48,018	\$36,058
430.232 VEHICLE FUELS - DIESEL	\$50,000	\$35,000	\$44,638	\$33,597
430.250 VEHICLE REPAIR AND MAINTENANCE	\$15,000	\$15,000	\$15,170	\$13,650
430.321 TELEPHONES	\$2,000	\$1,500	\$1,845	\$615
430.327 RADIO MAINTENANCE	\$2,000	\$2,000	\$1,025	\$5,980
430.361 ELECTRIC	\$7,500	\$6,000	\$6,670	\$6,148
430.362 NATURAL GAS	\$15,000	\$12,000	\$11,514	\$8,024
430.367 FUEL OIL	\$100	\$500	\$100	\$2,085
430.373 BUILDING MAINTENANCE / REPAIR	\$30,000	\$25,000	\$31,389	\$22,207
430.440 UNIFORMS AND SHOES	\$8,500	\$7,800	\$8,450	\$8,933
430.441 WORKPLACE DRUG / ALCOHOL CDL TEST	\$1,000	\$700	\$1,000	\$695
430.460 TRAINING	\$500	\$500	\$823	\$612
<b>TOTAL PUBLIC WORKS</b>	<b>\$539,844</b>	<b>\$513,065</b>	<b>\$499,235</b>	<b>\$478,095</b>

**SNOW AND ICE REMOVAL:**

432.140 SALARIES AND WAGES	\$50,000	\$75,000	\$35,000	\$39,289
432.220 SALT AND ANTI-SKID	\$50,000	\$50,000	\$53,119	\$62,327
432.250 MAINTENANCE	\$10,000	\$10,000	\$2,500	\$5,129
432.740 EQUIPMENT	\$10,000	\$10,000	\$13,000	\$3,150
<b>TOTAL SNOW AND ICE REMOVAL</b>	<b>\$120,000</b>	<b>\$145,000</b>	<b>\$103,619</b>	<b>\$109,895</b>

**TRAFFIC LIGHTS AND STREET SIGNS:**

433.220 STREET SIGNS MAINTENANCE / SUPPLIES	\$10,000	\$20,000	\$5,000	\$9,118
433.361 TRAFFIC LIGHTS / ELECTRIC	\$18,000	\$20,000	\$12,541	\$17,360
433.377 TRAFFIC LIGHTS / MAINTENANCE REPAIR	\$10,000	\$20,000	\$7,717	\$10,823
<b>TOTAL TRAFFIC LIGHTS AND STREET SIGNS</b>	<b>\$38,000</b>	<b>\$60,000</b>	<b>\$25,258</b>	<b>\$37,301</b>

**UPPER MACUNGIE TOWNSHIP  
2006 BUDGET  
EXPENSES**

CASH BASIS

	2006 BUDGET	2005 BUDGET	2005 PROJECTED ACTUAL	2004 ACTUAL
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**STREET / ROAD MAINTENANCE:**

438.245 ASPHALT PATCHING MATERIALS	\$130,000	\$100,000	\$128,978	\$128,587
438.247 STORM SEWER MATERIALS	\$6,500	\$2,500	\$6,258	\$7,863
438.249 STREET PAINTING MATERIALS	\$25,000	\$19,000	\$23,846	\$19,035
438.250 WEED SPRAYING	\$3,000	\$5,000	\$2,700	\$0
438.260 MINOR OPERATING EQUIPMENT / SUPPLIES	\$10,000	\$15,000	\$7,391	\$11,663
438.371 PENNDOT INSPECTIONS	\$3,500	\$3,500	\$3,500	\$3,500
438.374 VEHICLE PARTS	\$30,000	\$25,000	\$29,250	\$17,397
439.245 CURB MECHANIZED PAVING	\$10,000	\$20,000	\$2,700	\$13,464
439.606 STREET RESURFACING & OVERLAY	\$100,000	\$100,000	\$118,188	\$175,654
439.790 REPLACEMENT MID-SIZE DUMP TRUCK	\$0	\$0	\$48,823	\$53,983
439.791 REPLACEMENT OF PICK-UP TRUCK	\$23,000	\$28,000	\$0	\$56,050
439.793 PURCHASE OF MOWER, UTILITY TRUCK, SIGN TRUCK	\$50,000	\$120,000	\$200,278	\$98,585
439.795 TILGHMAN STREET AND ROUTE 100 PROJECT	\$0	\$0	\$947,813	\$1,117,555
<b>TOTAL STREET / ROAD MAINTENANCE</b>	<b>\$391,000</b>	<b>\$438,000</b>	<b>\$1,519,725</b>	<b>\$1,703,336</b>

**PARKS:**

454.120 DIRECTOR OF PUBLIC WORKS	\$32,136	\$30,139	\$30,139	\$30,751
454.130 PARK WAGES - FULL AND PART-TIME	\$130,000	\$120,000	\$121,947	\$116,865
454.131 SEASONAL MAINTENANCE OF ATHLETIC FIELD WAGES	\$30,000	\$40,000	\$29,360	\$30,953
454.143 DISPATCH ANSWERING SERVICE	\$1,200	\$1,200	\$1,200	\$1,200
454.220 SUPPLIES / GENERAL EQUIPMENT	\$10,000	\$20,000	\$4,065	\$33,181
454.222 ATHLETIC FIELD SURFACE MAINTENANCE	\$1,000	\$1,000	\$460	\$1,063
454.250 MAINTENANCE / REPAIR OF PARK VEHICLES	\$3,000	\$3,000	\$3,647	\$1,780
454.321 TELEPHONES	\$1,000	\$1,400	\$510	\$1,097
454.361 ELECTRIC FOR PARK FACILITIES	\$7,400	\$7,000	\$7,110	\$5,878
454.375 GENERAL MAINTENANCE	\$5,000	\$8,000	\$3,636	\$5,566
454.455 WEED SPRAYING	\$11,000	\$10,000	\$10,707	\$3,750
454.600 MAINTENANCE - OTHER PARKS AND RETENTION PONDS	\$40,000	\$50,000	\$31,899	\$119,016
454.620 UPPER MACUNGIE PARK	\$10,000	\$15,000	\$6,200	\$14,318
454.630 RICKY PARK	\$45,000	\$10,000	\$0	\$6,900
454.640 TIMBERTOWN PARK	\$15,000	\$15,000	\$60,915	\$103,169
454.650 BREINIGSVILLE PARK	\$15,000	\$0	\$11,665	\$0
454.722 PURCHASE PARK TABLES / BENCHES / GRILLS	\$5,000	\$10,000	\$1,200	\$17,270
<b>TOTAL PARKS</b>	<b>\$361,736</b>	<b>\$341,739</b>	<b>\$324,660</b>	<b>\$492,757</b>

<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>\$2,610,570</b>	<b>\$2,657,104</b>	<b>\$3,577,514</b>	<b>\$3,837,839</b>
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**UPPER MACUNGIE TOWNSHIP  
2006 BUDGET  
EXPENSES**

CASH BASIS

	2006 BUDGET	2005 BUDGET	2005 PROJECTED ACTUAL	2004 ACTUAL
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**MISCELLANEOUS:**

456.501 REFUNDS PAID BY THE TOWNSHIP	\$5,000	\$5,000	\$4,300	\$4,248
456.502 SUPPLIES FOR KITCHEN	\$3,000	\$0	\$2,931	\$3,550
<b>TOTAL MISCELLANEOUS</b>	<b>\$8,000</b>	<b>\$5,000</b>	<b>\$7,231</b>	<b>\$7,798</b>

**CIVIL:**

457.501 COMMUNITY CELEBRATIONS	\$15,000	\$8,000	\$14,109	\$21,322
457.502 LEHIGH COUNTY SENIOR CITIZENS	\$6,000	\$6,000	\$6,000	\$6,000
457.504 HUMANE SOCIETY AND DEER PICK-UP	\$2,500	\$1,700	\$2,200	\$1,250
457.505 LVCAH	\$5,000	\$2,500	\$2,500	\$0
<b>TOTAL CIVIL</b>	<b>\$28,500</b>	<b>\$18,200</b>	<b>\$24,809</b>	<b>\$28,572</b>

**DEBT PRINCIPAL :**

471.500 BUYING OF PROPERTY	\$0	\$0	\$0	\$410,704
<b>TOTAL DEBT PRINCIPAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$410,704</b>

**INTERGOVERNMENTAL EXPENSE:**

480.010 MISCELLANEOUS EXPENDITURES	\$1,500	\$1,000	\$1,753	\$5,000
481.100 DISTRIBUTION OF REAL ESTATE TRANSFER TAX	\$800,000	\$750,000	\$1,100,000	\$1,130,979
481.520 FOREIGN FIRE INSURANCE	\$175,596	\$175,596	\$175,596	\$175,496
487.361 PAYROLL TAXES	\$125,000	\$0	\$119,241	\$0
<b>TOTAL INTERGOVERNMENTAL EXPENSES</b>	<b>\$1,102,096</b>	<b>\$926,596</b>	<b>\$1,396,590</b>	<b>\$1,311,475</b>

**CAPITAL OUTLAY:**

**OTHER FINANCING USES:**

492.230 TRANSFERS - OTHER FUNDS	\$0	\$0	\$750,000	\$1,158,919
492.303 TRANSFERS - CAPITAL RESERVE FUND	\$504,746	\$199,519	\$247,708	\$527,314
<b>TOTAL OTHER FINANCING USES</b>	<b>\$504,746</b>	<b>\$199,519</b>	<b>\$997,708</b>	<b>\$1,686,233</b>

<b>TOTAL EXPENSES</b>	<b>\$8,918,951</b>	<b>\$7,932,489</b>	<b>\$10,579,021</b>	<b>\$11,463,151</b>
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**UPPER MACUNGIE TOWNSHIP**

**2006 BUDGET**

**EXPENSE LINE ITEM DESCRIPTIONS**

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2006**

**GENERAL GOVERNMENT ADMINISTRATION**

400.113	<b>SALARIES ELECTED OFFICIALS - Meetings</b> - 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	<b>SEMINARS AND CONFERENCES</b> - 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	\$3,000

**FINANCIAL ADMINISTRATION**

402.120	<b>BUSINESS MANAGER SALARY - Moyer</b> - This is a part-time position and the salary will be	\$25,200
402.156	<b>HEALTH INSURANCE - All Employees</b> - 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	\$400,000
402.158	<b>LIFE INSURANCE - All Employees</b> - The Township's Life Insurance Program for all employees. The estimated cost will be	\$25,000
402.163	<b>DEFERRED COMPENSATION - All Employees</b> - The Township matches \$.25 on the dollar for anyone that participates in this program. The estimated cost for all employees	\$23,000
402.300	<b>BANK CHARGES</b> - These are service charges that the bank charges the Township. The estimated cost will be	\$2,000
402.460	<b>SEMINARS / CONFERENCES / TRAINING</b> - 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	<b>TREASURER'S BOND</b> -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	<b>TAX COLLECTOR'S SALARY - Moyer</b> - The Township Tax Collector is elected for the role of Tax Collector and collects 28% of his salary from this line item. This estimated cost will be	\$12,000
403.220	<b>OPERATING EXPENSES - Office Supplies</b> - The office supplies are needed in the Tax Collector's office. The estimated total will be	\$1,000

## UPPER MACUNGIE TOWNSHIP

### GENERAL EXPENSES 2006

#### TAX COLLECTOR (Cont.)

403.310	<b>POSTAGE</b> - The expenses paid by the Township include printing of the tax bills and postage. The estimated cost will be	\$2,000
403.350	<b>INSURANCE BONDING</b> - 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	<b>PRIOR YEAR TAX REFUNDS</b> - 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 2006 is	\$50,000
403.600	<b>HYDRANT TAX PAYMENT</b> - 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	\$155,000
403.610	<b>STREET LIGHTING TAX PAYMENT</b> - 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	\$85,000

#### LEGAL EXPENSES

404.314	<b>LEGAL SERVICES</b> - 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	\$140,000
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#### CLERICAL SERVICES

405.140	<b>OFFICE CLERKS WAGES - Bastian, Miklus, Smith, and Souilliard</b> - The wages for support staff of the Township. The estimated cost will be	\$152,498
405.210	<b>OFFICE SUPPLIES</b> - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be	\$15,000
405.213	<b>MINOR EQUIPMENT PURCHASES</b> - The purchase of calculators and small office equipment. The estimated cost will be	\$1,000
405.216	<b>MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT</b> - The maintenance agreement contracts are for equipment ranging from calculators, typewriters, fax machines, copy machines, etc. The estimated cost will be	\$3,000

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2006**

**CLERICAL SERVICES (Cont.)**

405.325	<b>POSTAGE</b> - Postage for sending out the refuse bills and also the day to day correspondence. The estimated cost will be	\$6,000
405.331	<b>TRANSPORTATION / MILEAGE</b> - The Township will reimburse employees \$ .41 1/2 per mile for the use of their own vehicle for Township business. This estimated cost will be	\$1,500
405.341	<b>ADVERTISING</b> - The legal advertisements for Upper Macungie Township ordinances, special meetings, bidding out for materials, the selling of equipment, etc. The costs are estimated to be	\$7,500
305.342	<b>PRINTING</b> - The cost of printing refuse forms, moving permit forms, building/electric/plumbing permits, letterhead, etc. The cost is estimated to be	\$15,000
405.441	<b>AD COMPUTER</b> - Payroll and all tax reports done by AD Computer. The estimated cost for this year will be	\$2,600
405.480	<b>MANAGEMENT CONSULTING SERVICES</b> - The Township sometimes uses professional consultants for a variety of issues needed at the Township. This years estimated cost will be	\$25,000
405.701	<b>COMPUTER UPGRADE</b> - When necessary, the Township upgrades their computer systems. The estimated cost is	\$3,000
405.702	<b>COMPUTER EXPENSE</b> - Professional services for the Township's computer system. The estimated cost for this year will be	\$2,500

**INSURANCE BENEFITS**

406.154	<b>WORKER'S COMPENSATION INSURANCE</b> - 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	<b>EMPLOYEES PENSION AND ADMINISTRATION FEES</b> - Upper Macungie Township maintains a pension plan for each full time employee, this is this years municipal obligation.	\$188,720

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2006**

**INSURANCE BENEFITS (Cont.)**

406.351	<b>UMBRELLA INSURANCE - Liability</b> - 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	<b>COMMERCIAL PACKAGE POLICY</b> - This policy covers all other property the Township owns. The cost will be	\$35,000

**ACCOUNTING / ACTUARIAL**

407.311	<b>AUDITING SERVICES</b> - The annual audit, is performed by France, Anderson, & Basile, P. C. This years costs will be	\$26,000
407.316	<b>ACTUARIAL SERVICES - Conrad M. Siegel, Inc.</b> - Services provided by Conrad M. Siegel, Inc.. involving pension calculations and pension related duties. The estimated cost will be	\$5,000

**ENGINEERING**

408.311	<b>TOWNSHIP ENGINEERING SERVICES</b> - The expense for Keystone Consulting Engineers to represent the Township. The estimated cost will be	\$300,000
408.312	<b>TOWNSHIP TRAFFIC STUDY</b> - The expense for having traffic studies done for Upper Macungie Township. The estimated cost will be	\$0
408.314	<b>SALDO AND ZONING UPDATE</b> - The Supervisors are reviewing the Land and Subdivision Ordinance and also the Zoning Ordinances, the expenses for this review is estimated to be	\$50,000
408.315	<b>ESCROW - ENGINEERING FEES</b> - Engineering fees created by reviewing plans and inspecting developments performed by the Keystone Consulting Engineers. The estimated cost will be	\$600,000

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2006**

**GENERAL GOVERNMENT OPERATION EXPENSES**

409.120	<b>SALARIES FOR DOMESTIC ENGINEER - Hahn</b> - Salary and wages for the custodial services at Upper Macungie Township. The estimated cost will be	\$21,432
409.226	<b>CUSTODIAL SUPPLIES / MATERIALS</b> - The cleaning supplies for use in the Township buildings. The estimated cost will be	\$2,000
409.321	<b>TELEPHONE</b> - Telephone costs that cover mobile phone, pagers, Township telephone and one calls. The telephone cost for this year is estimated to be	\$30,000
409.361	<b>ELECTRICITY</b> - Cost for electric for the Township Administration Township Building. The estimated cost will be	\$18,000
409.362	<b>HEAT</b> - Cost of fuel for heating the Township Administration Building. The estimated cost will be	\$10,000
409.363	<b>WATER</b> - Cost for water from Lehigh County Water Authority. The estimated cost will be	\$1,000
409.364	<b>SEWER</b> - Cost for sewer for the Township Administration Building. The estimated cost will be	\$600
409.373	<b>MAINTENANCE / REPAIR BUILDINGS</b> - Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building. The estimated cost will be	\$50,000

**POLICE DEPARTMENT**

410.110	<b>REPAIRS &amp; MAINTENANCE - STATE POLICE BUILDING</b> - The cost for repairs and maintenance for the State Police Building. The estimated cost will be	\$20,000
410.120	<b>REGIONAL POLICE DEPARTMENT</b> - This is the yearly cost to belong to the Berks-Lehigh Regional Police Department.	\$1,527,337
410.130	<b>REPAIRS &amp; MAINTENANCE OF REGIONAL POLICE STATION</b> - The cost for repairs and maintenance for the Regional Police Station. The estimated cost will be	\$12,000

## UPPER MACUNGIE TOWNSHIP

### GENERAL EXPENSES 2006

#### FIRE DEPARTMENT

411.132	<b>FIRE INSPECTOR - Grim</b> - The salaries and wages for the Fire Inspector for the Township. The estimated cost will be	\$53,560
411.133	<b>FIRE INSPECTOR ADMINISTRATIVE ASSISTANT</b> - The salary for the Assistant will be	\$37,502
411.250	<b>VEHICLE MAINTENANCE - FOGELSVILLE</b> - The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company. The estimated cost will be	\$20,000
411.251	<b>VEHICLE MAINTENANCE - TREXLERTOWN</b> - The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company. The estimated cost will be	\$20,000
411.252	<b>TREXLERTOWN MEDICAL BILLS</b> - The cost for Medical Bills incurred due to fire related injuries not covered by Insurance.	\$3,000
411.253	<b>FOGELSVILLE MEDICAL BILLS</b> - The cost for Medical Bills incurred due to fire related injuries not covered by Insurance.	\$3,000
411.354	<b>VOLUNTEER FIRE COMPANY GRATITUDE PROGRAM</b> - 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	<b>FIRE TRUCK PAYMENT</b> - The Township purchased Fire Truck in 1999. The truck is paid in full.	\$0

#### PLANNING / ZONING

414.120	<b>SALARIES AND WAGES PLANNING DEPARTMENT</b> - Salaries and wages for the planning will be	\$112,486
414.140	<b>ZONING HEARING BOARD EXPENSES</b> - Zoning Hearing Board members each receive \$6.00 per meeting. The estimated cost will be	\$500
414.410	<b>PROTECTIVE SERVICES SALARIES - Julo &amp; Stark</b> - The salaries and wages for the Building Inspector, Secretary and Permit Coordinator for the Township. The estimated cost will be	\$93,204
414.420	<b>RENT OF INSPECTORS - Keystone Electrical Services</b> - Electrical and Plumbing Inspectors wages that are charged to the Township for inspections that are done within the Township. The estimated cost will be	\$61,000



**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2006**

**PLANNING / ZONING (Cont.)**

414.210	<b>PLANNING / ZONING SUPPLIES</b> - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be	\$10,000
414.314	<b>ZONING BOARD LEGAL SERVICES</b> - Steckel and Stopp Law Offices represents the Township in matters regarding the Zoning Hearing Board. The estimated cost will be	\$10,000
414.316	<b>STENOGRAPHER</b> - A stenographer is required at all the Township Zoning Hearings, the James Gallagher firm performs these stenographer duties. The estimated cost will be	\$7,500
414.341	<b>ADVERTISING</b> - The legal advertisements for the Township Zoning Hearing board meetings, special meetings. The estimated cost will be	\$2,000
414.460	<b>MEMBERSHIPS DUES - MEETING/CONFERENCE</b> - The Township is in different organizations and subscribe to various governmental magazines. Also, for meetings and conferences attend during the year. The estimate cost will be	\$7,500

**PUBLIC WORKS DEPARTMENT**

**LEAF COLLECTION / COMPOSTING**

427.131	<b>SALARIES</b> - The salaries and wages for leaf collection and composting in the Township. The estimated cost will be	\$30,000
427.361	<b>UTILITIES - PARK BUILDINGS</b> - The utility costs for the Park Building in the Upper Macungie Township. The estimated cost will be	\$20,000
427.450	<b>SMALL TOOLS AND RECYCLING SUPPLIES</b> - Cost of any small tools used in the collection of leaves. The estimated cost will be	\$1,500
427.700	<b>COMPOST EQUIPMENT REPAIR AND MAINTENANCE</b> - The cost for repairs & maintenance that is done on the compost and leaf collection equipment. The estimated cost will be	\$1,500
427.701	<b>TUB GRINDER OPERATION / MAINTENANCE</b> - The cost for the tub grinder operation and maintenance that is needed on the equipment. The estimated cost will be	\$4,500
427.702	<b>CONTRACT FOR TRASH HAULING</b> - 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	\$680,000

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2006**

**SANITATION**

426.140	<b>SALARIES AND WAGES - Sewer</b> - The salaries and wages for the Sewer Authority of the Township Public Works. The estimated cost will be	\$320,000
426.150	<b>BENEFITS</b> - Benefits cost for the Township Sewer Authority. The estimated cost will be	\$87,490
429.000	<b>MATERIALS</b> - Any materials purchased by the Township Sewer Authority through the Township such as, stone, blacktop or oil. The estimated cost will be	\$15,000

**PUBLIC WORKS**

430.123	<b>DIRECTOR OF PUBLIC WORKS - Faust</b> - 50% of the salary of Faust is divided by the Parks Department and the Public Works Department of the Township. The cost will be	\$32,136
430.130	<b>PUBLIC WORKS WAGES</b> - Salaries and wages for the full time employees in the Public Works Department for road construction is estimated at	\$244,816
430.137	<b>MECHANIC WAGES</b> - Salaries and wages for the mechanics in the Public Works Department. The estimate cost is	\$46,592
430.138	<b>PART-TIME WORKERS</b> - Wages for the part-time employees in the Public Works Department. The estimated cost is	\$0
430.143	<b>DISPATCH ANSWERING SERVICE</b> - The answering service is used when the Township is not opened to answer important calls that need immediate attention. The cost is	\$1,200
430.205	<b>WORKPLACE SAFETY</b> - For the Public Works employees to attend seminars of Workplace Safety. The cost will be	\$500
430.210	<b>OFFICE SUPPLIES / EQUIPMENT MAINTENANCE</b> - The office supplies needed in the Public Works Department and for equipment maintenance. The estimated cost will be	\$3,000
430.220	<b>OPERATING SUPPLIES</b> - This category consists of a wide range of various supplies that are purchased, such as hardware store supplies, grass seed, rain gear, etc. and the cost is estimated to be	\$25,000

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2006**

**PUBLIC WORKS (Cont.)**

430.231	<b>VEHICLE FUEL - Gasoline</b> - Cost for gasoline for the Public Works equipment and Fire equipment. The estimated cost will be	\$55,000
430.232	<b>VEHICLE FUEL - Diesel</b> - Cost for diesel fuel for the Public Works equipment and Fire equipment. The estimated cost will be	\$50,000
430.250	<b>VEHICLE REPAIRS AND MAINTENANCE</b> - Any repairs and maintenance to the equipment. The estimated cost this year will be	\$15,000
430.321	<b>TELEPHONES</b> - Telephone cost that cover the Public Works Department telephones. The cost for this year is estimate to be	\$2,000
430.327	<b>RADIO MAINTENANCE</b> - To repair the radios that are equipped in each Township Public Works vehicle, it is estimated to cost	\$2,000
430.361	<b>ELECTRIC</b> - Cost for electric for the Public Works Buildings. The estimated cost is	\$7,500
430.362	<b>NATURAL GAS</b> - Cost for natural gas for the Public Works Department. The estimated cost is	\$15,000
430.367	<b>FUEL OIL</b> - Cost for fuel oil for the Public Works Department. The estimated cost is	\$100
430.373	<b>BUILDING MAINTENANCE / REPAIR</b> - The cost for maintenance and repairs for the Public Works Building. The cost is estimated at	\$30,000
430.440	<b>UNIFORMS AND SHOES</b> - The Township supplies uniforms and shoes to all Public Works employees. The estimated expense cost is	\$8,500
430.441	<b>WORKPLACE DRUG / ALCOHOL CDL TEST</b> - Drug and Alcohol CDL Test are randomly taken. The estimated cost is	\$1,000
430.460	<b>TRAINING</b> - Seminars and Public Works related training. The estimated cost will be	\$500

**SNOW AND ICE REMOVAL**

432.140	<b>SALARIES AND WAGES</b> - The salaries and wages for snow and ice removal in the Township. The estimated cost will be	\$50,000
432.220	<b>SALT AND ANTI-SKID</b> - For the salt that will be used in the Township in 2006. The estimated cost will be	\$50,000

# UPPER MACUNGIE TOWNSHIP

## GENERAL EXPENSES 2006

### SNOW AND ICE REMOVAL (Con't)

432.250	<b>MAINTENANCE</b> - General maintenance of the vehicles for the year. The estimated cost will be	\$10,000
432.740	<b>EQUIPMENT</b> - Cost for renting machinery to be used for snow in 2006. The estimated cost will be	\$10,000

### TRAFFIC LIGHTS AND STREET SIGNS

433.220	<b>STREET SIGN MAINTENANCE / SUPPLIES</b> - All supplies involving maintenance of signs and replacement. The estimated cost will be	\$10,000
433.361	<b>TRAFFIC LIGHTS / ELECTRIC</b> - The cost of electric for traffic lights in the Township. The estimated cost will be	\$18,000
433.377	<b>TRAFFIC LIGHTS MAINTENANCE / REPAIR</b> - Cost of maintaining all traffic signals in the Township, maintenance is done by Telco of Reading. The estimated cost will be	\$10,000

### STREET / ROAD MAINTENANCE

438.245	<b>ASPHALT PATCHING MATERIALS</b> - The cost of asphalt patching materials for maintenance of the Township roads. The estimated cost will be	\$130,000
438.247	<b>STORM SEWER MATERIALS</b> - Pipes, storm drains and sewer related materials. The estimated cost will be	\$6,500
438.249	<b>STREET PAINTING MATERIALS</b> - The cost for materials for painting the lines in the Township. The estimated cost will be	\$25,000
438.250	<b>WEED SPRAYING</b> - The Township sprays Slow Grow weed spray on the Retention Ponds in the Township. The cost is estimated at	\$3,000
438.260	<b>MINOR OPERATING EQUIPMENT / SUPPLIES</b> - Small hand tools and small equipment, such as lawn mowers etc. The estimated cost will be	\$10,000
438.371	<b>PennDOT INSPECTIONS</b> - The cost for Township bridge inspections by PennDOT Inspectors. The estimated cost will be	\$3,500
438.374	<b>VEHICLE PARTS</b> - The cost of any vehicle parts for Township equipment. The estimated cost will be	\$30,000

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2006**

**STREET / ROAD MAINTENANCE (Cont.)**

439.245	<b>CURB MECHANIZED PAVING</b> - The Township will improve several cub radius' at intersections throughout the Township. The estimated cost will be	\$10,000
439.606	<b>STREET RESURFACING AND OVERLAY</b> - 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	<b>REPLACEMENT OF DUMP TRUCK</b> - This line item replacement of a truck, for the Public Works Department. The estimated cost will be	\$0
439.791	<b>REPLACEMENT OF PICK-UP TRUCK</b> - This cost is for replacement of a pick-up truck for the Public Works Department. The estimated cost is	\$23,000
439.793	<b>PURCHASE OF MOWER, SIGN TRUCK, UTILITY TRUCK</b> - Equipment not budgeted, but during the year a need has occurred to purchase other equipment.	\$50,000
439.795	<b>TILGHMAN STREET AND ROUTE 100 PROJECT</b> - Project costs are to be reimbursed.	\$0

**PARKS**

454.120	<b>DIRECTOR OF PUBLIC WORKS - Faust</b> - 50% of the salary of Faust is divided by the Parks Department and the Public Works Department of Upper Macungie Township. The cost is	\$32,136
454.130	<b>PARK WAGES - FULL AND PART-TIME</b> - Salaries and wages for the full time & part-time employees in the Parks Department. The estimated cost is	\$130,000
454.131	<b>SEASONAL MAINTENANCE OF ATHLETIC FIELD WAGES</b> - Wages for the Seasonal Maintenance employees to maintain the athletic fields at the parks in the Township. The estimate cost is	\$30,000
454.143	<b>DISPATCH ANSWERING SERVICE</b> - The answering service is used when the Township is not opened to answer important calls that need immediate attention. The cost is	\$1,200
454.220	<b>SUPPLIES / GENERAL EQUIPMENT</b> - The office supplies needed in the Parks Department and for equipment that is needed. The estimated cost will be	\$10,000

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2006**

**PARKS (Cont.)**

454.222	<b>ATHLETIC FIELD SURFACE MAINTENANCE-</b> Cost for the maintenance of the fields located at the parks in the Township. The estimated cost will be	\$1,000
454.250	<b>MAINTENANCE / REPAIR OF PARK VEHICLES -</b> The cost for maintenance and repair of the park vehicles. The estimated cost will be	\$3,000
454.321	<b>TELEPHONES -</b> Telephone cost that cover the Park Facilities in the Township. The telephone cost for this year is estimate to be	\$1,000
454.361	<b>ELECTRIC FOR PARK FACILITIES -</b> The cost for electric for the Park Buildings. The estimated cost is	\$7,400
454.375	<b>GENERAL MAINTENANCE -</b> The cost for maintenance and repairs for the Parks Building. The cost is estimated at	\$5,000
454.455	<b>WEED SPRAYING -</b> The cost for weed spray for the Upper Macungie Township Parks. The estimated cost is	\$11,000
454.600	<b>MAINTENANCE-OTHER PARKS AND RETENTION PONDS -</b> The cost of maintenance for the other parks and retention ponds. The estimated cost is	\$40,000
454.620	<b>UPPER MACUNGIE PARK -</b> Repairs and maintenance of the park around the Quarry. The cost is estimated at	\$10,000
454.630	<b>RICKY PARK -</b> Monies set aside for new playground equipment in the park will be	\$45,000
454.640	<b>TIMBERTOWN PARK -</b> Monies set aside for equipment and ground maintenance. The estimated cost is	\$15,000
454.650	<b>BREINIGSVILLE PARK -</b> Repairs and maintenance for the park in Breinigsville. The estimated cost is	\$15,000
454.722	<b>PURCHASE PARK TABLES / BENCHES / GRILLS -</b> Monies set aside for supplies such as park tables, benches, grills etc.	\$5,000

**MISCELLANEOUS**

456.501	<b>REFUNDS PAID BY TOWNSHIP -</b> Monies set aside for any refunds the Township needs to reimburse.	\$5,000
456.502	<b>SUPPLIES FOR KITCHEN -</b> Kitchen supplies needed for various meetings throughout the year.	\$3,000

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2006**

**CIVIL**

457.501	<b>COMMUNITY CELEBRATIONS</b> - Monies set aside for the Fourth of July Fireworks and Tree Lighting Ceremony in Fogelsville. The estimated cost will be.	\$15,000
457.502	<b>LEHIGH COUNTY SENIOR CITIZENS</b> - The Township donates to the Lehigh County Senior Citizens. This year's donation will be	\$6,000
457.504	<b>HUMANE SOCIETY AND DEER PICK-UP</b> - 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. This year's cost is estimated to be	\$2,500
457.505	<b>LVCAH</b> - The Township donates to the Lehigh Valley Coalition of Affordable Housing. This year's donation will be	\$5,000

**DEBT PRINCIPAL**

471.500	<b>BUYING OF PROPERTY</b> - This is any land purchased by the Township.	\$0
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**INTERGOVERNMENTAL EXPENSE**

480.010	<b>MISCELLANEOUS EXPENDITURES</b> - Any expenditures not covered by any other line items.	\$1,500
481.100	<b>DISTRIBUTION OF REAL ESTATE TRANSFER TAX</b> - 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	\$800,000
481.520	<b>FOREIGN FIRE INSURANCE</b> - The Township receives revenue from the state that goes directly to the Fireman's Relief Association. The estimated expense will be	\$175,596
487.361	<b>PAYROLL TAXES</b> - Payroll taxes due for the year 2006 will be	\$125,000

**CAPITAL OUTLAY**

**OTHER FINANCING USES**

492.230	<b>TRANSFERS - Other funds</b> - Capital Fund monies that are transferred to the General Funds during the year.	\$0
492.303	<b>TRANSFERS - Capital Reserve Fund</b> - Money put away for further Capital Expenditures.	\$504,746



**UPPER MACUNGIE TOWNSHIP**

**2006 BUDGET**

**ASSESSED VALUATION / TAX RATES**



**UPPER MACUNGIE TOWNSHIP  
2006 BUDGET**

**ASSESSED VALUATION**

	<u>PARCELS</u>	<u>ASSESSED</u>
TAXABLE	6,618	1,028,408,450
EXEMPT	210	22,240,550
NON-EXEMPT*	0 **	15,249,300
PREFERENTIAL (FARM ACT)	0	
<b>TOTAL</b>	<b>6,828</b>	<b>1,065,898,300</b>

**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	
TRELERTOWN AREA	\$0.30 FR FT
FOGELSVILLE AREA	\$0.38 FR FT
BREINIGSVILLE AREA	\$0.35 FR FT
CHAPMAN / KUHSVILLE AREA	\$0.33 FR FT