

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



**UPPER MACUNGIE TOWNSHIP
2007 BUDGET**

**DECEMBER 7, 2006
FINAL**

BARRY MOYER

**UPPER MACUNGIE TOWNSHIP
2007 BUDGET
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UPPER MACUNGIE TOWNSHIP

TOWNSHIP AND AUTHORITY

COMBINED 2007 BUDGET

RESERVE FUNDS

**UPPER MACUNGIE TOWNSHIP / AUTHORITY
COMBINED 2007 BUDGET
RESERVE FUNDS**

CASH BASIS

RESERVES:

**2007 PROJECTED
BALANCE**

CAPITAL RESERVE FUND	\$4,139,168
PARK RESERVE FUND	\$2,231,613
SEWER RESERVE FUND	\$1,340,071
STATE RESERVE FUND	\$362,874
STORM WATER MAINTENANCE RESERVE FUND	\$247,606
FIREMAN'S GRATITUDE RESERVE FUND	\$64,038
TOTAL RESERVES AVAILABLE	\$8,385,371

**UPPER MACUNGIE TOWNSHIP / AUTHORITY
COMBINED 2007 BUDGET
REVENUES**

CASH BASIS

REVENUES:

SEWER RENTALS, FEES & OTHER REVENUE	\$3,559,700
REAL ESTATE TAXES	\$6,449,314
TOTAL SEWER AND TAXES	\$10,009,014

OTHER REVENUES:

LICENSE & PERMITS	\$3,000
FINES & FORFEITURES	\$66,000
INTEREST, RENTS & ROYALTIES	\$498,689
INTERGOVERNMENTAL REVENUE	\$342,331
ESCROW	\$870,000
SERVICE CHARGES ADMINISTRATION	\$578,000
REFUSE	\$1,704,000
PARK FEES	\$20,000
MISCELLANEOUS REVENUES	\$1,000
INTERFUND OPERATING TRANSFER	\$1,809,409
SHORT TERM DEBT	\$41,344
TOTAL OTHER REVENUES	\$5,933,773

TOTAL FUNDS AVAILABLE	\$15,942,787
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TOTAL RESOURCES AVAILABLE	\$24,328,158
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**UPPER MACUNGIE TOWNSHIP / AUTHORITY
COMBINED 2007 BUDGET
EXPENSES**

CASH BASIS

EXPENSES:

GENERAL GOVERNMENT ADMINISTRATION	\$12,750
FINANCIAL ADMINISTRATION	\$497,554
TAX COLLECTOR	\$302,500
LEGAL EXPENSES	\$115,000
CLERICAL SERVICES	\$337,152
INSURANCE BENEFITS	\$333,720
ACCOUNTING / ACTUARIAL	\$31,500
ENGINEERING	\$1,300,000
GENERAL GOVERNMENT OPERATION EXPENSE	\$131,064
POLICE DEPARTMENT	\$1,827,918
FIRE DEPARTMENT	\$1,509,788
PLANNING / ZONING	\$346,280
LEAF COLLECTION / COMPOSTING	\$1,755,500
SANITATION	\$479,973
PUBLIC WORKS	\$587,872
SNOW AND ICE REMOVAL	\$120,000
TRAFFIC SIGNALS & STREET SIGNS	\$40,000
STREET / ROAD MAINTENANCE	\$803,000
PARKS	\$465,265
MISCELLANEOUS	\$8,000
CIVIL	\$33,500
DEBT PRINCIPAL	\$0
INTERGOVERNMENTAL EXPENSE	\$1,344,751
OTHER FINANCING USES	\$0
SEWER REVENUE / EXPENSES	\$3,559,700
TOTAL EXPENSES	\$15,942,787
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/07	\$0
TOTAL RESERVE AND INVESTMENT FUNDS AVAILABLE	\$8,385,371
TOTAL EXPENSES, RESERVES AND INVESTMENTS	\$24,328,158



UPPER MACUNGIE TOWNSHIP

2007 BUDGET SUMMARY

**UPPER MACUNGIE TOWNSHIP
2007 BUDGET SUMMARY
TOWNSHIP REVENUES**

CASH BASIS

REVENUES:

TAXES:

REAL ESTATE TAXES	\$6,449,314
TOTAL SEWER AND TAXES	\$6,449,314

OTHER REVENUES:

LICENSE & PERMITS	\$3,000
FINES & FORFEITURES	\$66,000
INTEREST, RENTS & ROYALTIES	\$498,689
INTERGOVERNMENTAL REVENUE	\$342,331
ESCROW	\$870,000
SERVICE CHARGES ADMINISTRATION	\$578,000
REFUSE	\$1,704,000
PARK FEES	\$20,000
MISCELLANEOUS REVENUES	\$1,000
INTERFUND OPERATING TRANSFER	\$1,809,409
SHORT TERM DEBT	\$41,344
TOTAL OTHER REVENUES	\$5,933,773
TOTAL FUNDS AVAILABLE	\$12,383,087
TOTAL RESOURCES AVAILABLE	\$12,383,087

**UPPER MACUNGIE TOWNSHIP
2007 BUDGET SUMMARY
TOWNSHIP EXPENSES**

CASH BASIS

EXPENSES:

GENERAL GOVERNMENT ADMINISTRATION	\$12,750
FINANCIAL ADMINISTRATION	\$497,554
TAX COLLECTOR	\$302,500
LEGAL EXPENSES	\$115,000
CLERICAL SERVICES	\$337,152
INSURANCE BENEFITS	\$333,720
ACCOUNTING / ACTUARIAL	\$31,500
ENGINEERING	\$1,300,000
GENERAL GOVERNMENT OPERATION EXPENSE	\$131,064
POLICE DEPARTMENT	\$1,827,918
FIRE DEPARTMENT	\$1,509,788
PLANNING / ZONING	\$346,280
LEAF COLLECTION / COMPOSTING	\$1,755,500
SANITATION	\$479,973
PUBLIC WORKS	\$587,872
SNOW AND ICE REMOVAL	\$120,000
TRAFFIC SIGNALS & STREET SIGNS	\$40,000
STREET / ROAD MAINTENANCE	\$803,000
PARKS	\$465,265
MISCELLANEOUS	\$8,000
CIVIL	\$33,500
DEBT PRINCIPAL	\$0
INTERGOVERNMENTAL EXPENSE	\$1,344,751
OTHER FINANCING USES	\$0
TOTAL EXPENSES	\$12,383,087
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/07	\$0



UPPER MACUNGIE TOWNSHIP

2007 BUDGET REVENUES

**UPPER MACUNGIE TOWNSHIP
2007 BUDGET
REVENUES**

CASH BASIS

	2007 BUDGET	2006 BUDGET	2006 PROJECTED ACTUAL
REAL ESTATE TAXES			
301.100 REAL ESTATE TAX - CURRENT YEAR	\$1,050,514	\$976,988	\$1,001,883
301.110 FIRE HYDRANT TAX - CURRENT YEAR	\$240,000	\$230,000	\$235,000
301.120 STREET LIGHT TAX - CURRENT YEAR	\$62,000	\$53,000	\$59,000
301.200 REAL ESTATE TAX - PRIOR YEAR	\$8,000	\$7,500	\$8,225
301.210 FIRE HYDRANT TAX - PRIOR YEAR	\$2,000	\$1,500	\$2,001
301.220 STREET LIGHT TAX - PRIOR YEAR	\$1,800	\$1,500	\$1,844
301.400 REAL ESTATE TAX - TAX CLAIM BUREAU	\$9,000	\$5,000	\$9,500
301.600 REAL ESTATE TAXES - INTERIM CURRENT	\$25,000	\$25,000	\$24,222
301.700 REAL ESTATE TAXES - INTERIM PRIOR	\$1,000	\$1,000	\$226
310.100 REAL ESTATE TRANSFER TAX	\$2,000,000	\$1,600,000	\$2,700,000
310.200 EARNED INCOME TAX	\$2,600,000	\$1,800,000	\$2,500,000
310.210 EARNED INCOME TAX- PRIOR	\$450,000	\$450,000	\$434,862
TOTAL REAL ESTATE TAXES	\$6,449,314	\$5,151,488	\$6,976,763

LICENSES AND PERMITS

321.900 MOVING PERMITS	\$1,000	\$700	\$750
322.830 ROAD OCCUPANCY PERMITS	\$2,000	\$1,500	\$2,242
TOTAL LICENSE AND PERMITS	\$3,000	\$2,200	\$2,992

FINES AND FORFEITURES

331.120 FINES - NON-TRAFFIC VIOLATIONS	\$6,000	\$5,000	\$6,500
331.130 MAGISTRATE	\$45,000	\$25,000	\$46,335
331.140 SEMI-ANNUAL STATE POLICE FINES	\$15,000	\$15,000	\$16,082
TOTAL FINES AND FORFEITURES	\$66,000	\$45,000	\$68,917

INTEREST, RENTS AND ROYALTIES

340.120 BEGINNING CASH BALANCE/INVESTMENTS	\$250,000	\$250,000	\$250,000
341.010 INTEREST ON INVESTMENTS	\$60,000	\$70,000	\$55,414
342.020 RENT OF STATE POLICE BUILDING	\$170,089	\$169,901	\$170,089
342.100 RENTAL ON LAND	\$18,600	\$15,000	\$19,655
TOTAL INTEREST, RENTS & ROYALTIES	\$498,689	\$504,901	\$495,158

**UPPER MACUNGIE TOWNSHIP
2007 BUDGET
REVENUES**

CASH BASIS

2006
PROJECTED
ACTUAL

2007
BUDGET

2006
BUDGET

INTERGOVERNMENTAL REVENUES:

354.073 D.E.P. RECYCLING PERFORMANCE	\$0	\$0	\$178,551
355.010 PUBLIC UTILITY REALTY TAX	\$8,656	\$8,656	\$8,656
355.080 RETAIL LIQUOR LICENSES	\$5,100	\$5,850	\$5,100
355.130 VOLUNTEER FIRE RELIEF AID	\$201,251	\$175,596	\$200,013
355.140 MUNICIPAL PENSION - STATE AID	\$92,656	\$147,268	\$92,656
355.150 SNOW REMOVAL - PENNDOT ROADS	\$7,668	\$7,727	\$7,668
355.160 REIMBURSEMENT FROM REGIONAL POLICE	\$27,000	\$20,000	\$99,401
TOTAL INTERGOVERNMENTAL REVENUES	\$342,331	\$365,097	\$592,045

ESCROW:

357.080 THIRD PARTY BILLING - ESCROW PAYMENTS	\$800,000	\$650,000	\$776,448
357.081 NEW ESCROWS UNDER FIVE THOUSAND DOLLARS	\$30,000	\$50,000	\$29,245
357.082 ADMINISTRATION FEES FROM ESCROWS	\$40,000	\$0	\$36,546
TOTAL ESCROW	\$870,000	\$700,000	\$842,239

SERVICE CHARGES/ADMINISTRATION:

361.030 ZONING APPEALS	\$6,500	\$6,500	\$6,600
361.031 USE REVIEW FEES	\$2,000	\$2,000	\$2,520
361.033 BOUNDARY UPGRADE FEES	\$5,000	\$5,000	\$13,320
362.110 SALE OF BOOKS ETC.	\$2,000	\$2,000	\$1,524
362.200 FIRE OFFICIAL INSPECTION FEES & LIFE HAZARD FEES	\$20,000	\$50,000	\$11,691
362.410 BUILDING PERMITS	\$400,000	\$300,000	\$588,160
362.420 ELECTRICAL PERMITS	\$75,000	\$50,000	\$114,153
362.430 PLUMBING PERMITS	\$30,000	\$20,000	\$33,861
362.440 SEO PERMITS AND PROBES	\$2,500	\$2,500	\$7,770
362.441 FIRE ALARM FEES	\$0	\$2,500	\$0
362.450 GRADING PERMIT	\$30,000	\$5,000	\$30,000
362.451 RE-INSPECTION FEES	\$5,000	\$1,200	\$7,200
TOTAL SERVICE CHARGES/ADMINISTRATION	\$578,000	\$446,700	\$816,799

REFUSE:

364.300 SOLID WASTE COLLECTION & DISPOSAL	\$1,700,000	\$1,200,000	\$1,068,855
364.350 SALE OF GARBAGE TAGS	\$4,000	\$4,000	\$6,000
TOTAL REFUSE	\$1,704,000	\$1,204,000	\$1,074,855

364.308 Wages-Benefits-etc.
 364.309 Materials-Postage-Phone
 364.311 Insurance
 364.315 Hauling

> Refuse

**UPPER MACUNGIE TOWNSHIP
2007 BUDGET
REVENUES**

CASH BASIS

<u>2007</u>	<u>2006</u>	<u>2006</u>
<u>BUDGET</u>	<u>BUDGET</u>	<u>PROJECTED</u>
		<u>ACTUAL</u>

PARK FEES:

367.300 SPECIAL ENTERTAINMENT DONATIONS	\$0	\$15,000	\$0
367.900 PAVILION RENTALS	\$20,000	\$20,000	\$20,000
TOTAL PARK FEES	\$20,000	\$35,000	\$20,000

MISCELLANEOUS REVENUES:

380.100 MISCELLANEOUS REVENUES	\$1,000	\$1,000	\$203
TOTAL MISCELLANEOUS REVENUES	\$1,000	\$1,000	\$203

INTERFUND OPERATING TRANSFER:

392.008 TRANSFER FROM SEWER FUND - LABOR	\$368,741	\$320,000	\$347,869
392.009 TRANSFER FROM SEWER FUND - MATERIALS	\$15,000	\$15,000	\$19,685
392.010 TRANSFER FROM CAPITAL RESERVE ACCOUNT	\$1,329,436	\$0	\$9,433
392.011 TRANSFER FROM SEWER FUNDS - BENEFITS	\$96,232	\$87,490	\$83,680
397.000 SALE OF GENERAL FIXED ASSETS	\$0	\$0	\$0
TOTAL INTERFUND OPERATING TRANSFER	\$1,809,409	\$422,490	\$460,667

SHORT TERM DEBT:

394.100 REFUND OF INSURANCE- MEDICAL PAYMENTS RETIREES	\$6,344	\$6,075	\$6,344
394.200 REIMBURSEMENTS TO TOWNSHIP	\$35,000	\$35,000	\$62,825
TOTAL SHORT TERM DEBT	\$41,344	\$41,075	\$69,169

TOTAL REVENUES	\$12,383,087	\$8,918,951	\$11,419,807
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UPPER MACUNGIE TOWNSHIP

2007 BUDGET

REVENUE LINE ITEM DESCRIPTIONS

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2007

REAL ESTATE TAXES

301.100	REAL ESTATE TAXES - Current Year - The <2007> property assessment for Upper Macungie Township, as calculated by Lehigh County, is \$1,105,805,150. With a 95% collection rate and millage of 1.0, this year's figure will be	\$1,050,514
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	\$240,000
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	\$62,000
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	\$8,000
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	\$2,000
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	\$1,800
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	\$9,000
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	\$25,000
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	\$1,000

UPPER MACUNGIE TOWNSHIP

GENERAL REVENUES 2007

REAL ESTATE TAXES (cont.)

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	\$2,000,000
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	\$2,600,000
310.210	EARNED INCOME TAX - Prior - This revenue item is money collected by the township for the previous year. 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	MOVING PERMITS - A fee is charged for residents moving in, out or within the Township. It is estimated the Township will receive	\$1,000
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	\$2,000

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	\$6,000
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	\$45,000
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	\$15,000

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2007

INTEREST, RENTS AND ROYALTIES

340.120	BEGINNING CASH BALANCE/INVESTMENTS - Estimated funds available as of January 1, 2007.	\$250,000
341.000	INTEREST ON INVESTMENTS - Interest estimated to be earned this year will be	\$60,000
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	\$170,089
342.100	RENTAL OF LAND - The Township has land which is rented out. It is estimated the Township will receive	\$18,600

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	\$5,100
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	\$201,251
355.140	MUNICIPAL PENSION - State Aid - The Township receives money from the state to defray the nonuniform pension plans. The estimated revenue will be	\$92,656
355.150	SNOW REMOVAL - PennDOT ROADS - The Township removes snow from several PennDOT roads. The estimated revenue will be	\$7,668
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	\$27,000

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2007

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	\$800,000
357.081	NEW ESCROWS UNDER FIVE THOUSAND DOLLARS - These are fees paid by the developers to Keystone Consulting Engineers. They do not require their own bank account. The estimated income will be	\$30,000
357.082	ADMINISTRATION FEES FROM DEVELOPER'S ESCROW ACCOUNTS	\$40,000

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	\$6,500
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 \$25.00 for a copy of the Zoning Ordinance. It is estimated the Township will receive	\$2,000
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	\$20,000
362.410	BUILDING PERMITS - The anticipated revenue for building permits will be	\$400,000
362.420	ELECTRICAL PERMITS - The anticipated revenue for electrical permits will be	\$75,000
362.430	PLUMBING PERMITS - The anticipated revenue for plumbing permits will be	\$30,000
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	\$0
362.450	GRADING PERMITS - The anticipated income from grading permits for this year will be	\$30,000
362.451	RE-INSPECTION FEES - Fees for re-inspections will be	\$5,000

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2007

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	\$1,700,000
364.350	SALE OF GARBAGE TAGS - Revenue generated from sale of garbage tags. The estimated revenue will be	\$4,000

PARK FEES

367.300	SPECIAL ENTERTAINMENT DONATIONS - Monetary donations from organizations for special events such as, Community Days.	\$0
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
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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	\$368,741
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	\$15,000
392.010	TRANSFER FROM CAPITAL RESERVE - Transfers from any capital funds, such as, the Capital Reserve Account to supplement the General Fund.	\$1,329,436
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	\$96,232
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 2007.	\$0

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2007

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	\$6,344
394.200	REIMBURSEMENTS TO TOWNSHIP - 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

2007 BUDGET EXPENSES

**UPPER MACUNGIE TOWNSHIP
2007 BUDGET
EXPENSES**

CASH BASIS

	2007 BUDGET	2006 BUDGET	2006 PROJECTED ACTUAL
<u>GENERAL GOVERNMENT ADMINISTRATION:</u>			
400.113 SALARIES ELECTED OFFICIALS- MEETINGS	\$9,750	\$9,750	\$9,750
400.460 SEMINARS / CONFERENCES	\$3,000	\$3,000	\$1,460
TOTAL GENERAL GOVERNMENT ADMINISTRATION	\$12,750	\$12,750	\$11,210

FINANCIAL ADMINISTRATION:

402.120 TOWNSHIP TREASURER	\$51,054	\$25,200	\$30,978
402.156 HEALTH INSURANCE BC/BS- ALL EMPLOYEES	\$385,000	\$400,000	\$363,363
402.158 LIFE INSURANCE- ALL EMPLOYEES	\$30,000	\$25,000	\$26,073
402.163 DEFERRED COMPENSATION- ALL EMPLOYEES	\$23,000	\$23,000	\$20,116
402.300 BANK CHARGES	\$2,000	\$2,000	\$1,200
402.460 SEMINARS / CONFERENCES / TRAINING	\$2,000	\$1,000	\$1,605
402.461 TREASURE'S BOND	\$4,500	\$3,000	\$4,342
TOTAL FINANCIAL ADMINISTRATION	\$497,554	\$479,200	\$447,677

TAX COLLECTOR:

403.114 TAX COLLECTOR'S SALARY	\$12,000	\$12,000	\$12,000
403.220 OPERATING EXPENSES- OFFICE SUPPLIES	\$500	\$1,000	\$0
403.310 POSTAGE	\$5,000	\$2,000	\$4,653
403.350 INSURANCE BONDING	\$0	\$150	\$0
403.510 PRIOR YEAR TAX REFUNDS	\$10,000	\$50,000	\$7,010
403.600 HYDRANT TAX PAYMENT	\$165,000	\$155,000	\$154,500
403.610 STREET LIGHT TAX PAYMENT	\$110,000	\$85,000	\$90,000
TOTAL TAX COLLECTOR	\$302,500	\$305,150	\$268,163

LEGAL EXPENSES:

404.314 LEGAL SERVICES- SCHANTZ LAW OFFICES	\$115,000	\$140,000	\$109,536
TOTAL LEGAL EXPENSES	\$115,000	\$140,000	\$109,536

**UPPER MACUNGIE TOWNSHIP
2007 BUDGET
EXPENSES**

CASH BASIS

	2007 BUDGET	2006 BUDGET	2006 PROJECTED ACTUAL
<u>CLERICAL SERVICES:</u>			
405.140 OFFICE CLERKS WAGES	\$212,552	\$152,498	\$200,521
405.210 OFFICE SUPPLIES	\$15,000	\$15,000	\$13,964
405.213 MINOR EQUIPMENT PURCHASES	\$1,000	\$1,000	\$265
405.216 MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT	\$4,000	\$3,000	\$3,807
405.325 POSTAGE	\$12,000	\$6,000	\$12,655
405.331 TRANSPORTATION / MILEAGE	\$1,500	\$1,500	\$1,900
405.341 ADVERTISING	\$15,000	\$7,500	\$14,661
405.342 PRINTING	\$18,000	\$15,000	\$16,000
405.441 AD COMPUTER	\$2,600	\$2,600	\$2,600
405.480 MANAGEMENT CONSULTING SERVICES	\$50,000	\$25,000	\$71,437
405.701 COMPUTER UPGRADE	\$3,000	\$3,000	\$0
405.702 COMPUTER EXPENSE	\$2,500	\$2,500	\$1,500
TOTAL CLERICAL SERVICES	\$337,152	\$234,598	\$339,310

INSURANCE BENEFITS:

406.154 WORKMAN'S COMPENSATION INSURANCE	\$60,000	\$75,000	\$54,863
406.160 EMPLOYEES PENSION AND ADMINISTRATION FEES	\$188,720	\$188,720	\$188,720
406.351 UMBRELLA INSURANCE- LIABILITY	\$50,000	\$45,000	\$49,677
406.355 COMMERCIAL PACKAGE POLICY	\$35,000	\$35,000	\$26,750
TOTAL INSURANCE BENEFITS	\$333,720	\$343,720	\$320,010

ACCOUNTING / ACTUARIAL:

407.311 AUDITING SERVICES	\$26,500	\$26,000	\$25,495
407.316 ACTUARIAL SERVICES	\$5,000	\$5,000	\$2,600
TOTAL ACCOUNTING / ACTUARIAL	\$31,500	\$31,000	\$28,095

ENGINEERING:

408.311 TOWNSHIP ENGINEERING SERVICES	\$500,000	\$300,000	\$795,693
408.312 TOWNSHIP TRAFFIC STUDY	\$0	\$0	\$0
408.314 SALDO & ZONING UPDATE	\$0	\$50,000	\$46,525
408.315 ESCROW - ENGINEERING FEES	\$800,000	\$600,000	\$842,239
TOTAL ENGINEERING	\$1,300,000	\$950,000	\$1,684,457

**UPPER MACUNGIE TOWNSHIP
2007 BUDGET
EXPENSES**

CASH BASIS

	2007 BUDGET	2006 BUDGET	2006 PROJECTED ACTUAL
<u>GENERAL GOVERNMENT OPERATING EXPENSES:</u>			
409.120 SALARIES FOR DOMESTIC ENGINEER	\$22,064	\$21,432	\$21,548
409.226 CUSTODIAL SUPPLIES / MATERIALS	\$3,000	\$2,000	\$2,978
409.321 TELEPHONE	\$30,000	\$30,000	\$28,303
409.361 ELECTRICITY	\$18,000	\$18,000	\$15,384
409.362 HEAT	\$10,000	\$10,000	\$7,857
409.363 WATER	\$2,000	\$1,000	\$1,680
409.364 SEWER	\$1,000	\$600	\$835
409.373 MAINTENANCE / REPAIR BUILDINGS	\$25,000	\$50,000	\$20,109
409.374 FEASIBILITY STUDY FOR NEW COMPLEX	\$20,000	\$0	\$20,000
TOTAL GENERAL GOVERNMENT OPERATING EXPENSES	\$131,064	\$133,032	\$118,694
TOTAL DEPARTMENT	\$3,061,240	\$2,629,450	\$3,327,152
<u>POLICE DEPARTMENT</u>			
410.110 REPAIRS & MAINTENANCE - STATE POLICE BUILDING	\$20,000	\$20,000	\$16,167
410.120 REGIONAL POLICE DEPARTMENT	\$1,787,918	\$1,527,337	\$1,411,735
410.130 REPAIRS & MAINTENANCE-REGIONAL POLICE BUILDING	\$20,000	\$12,000	\$17,452
TOTAL POLICE DEPARTMENT	\$1,827,918	\$1,559,337	\$1,445,354
<u>FIRE DEPARTMENT:</u>			
411.132 FIRE COMMISSIONER	\$55,162	\$53,560	\$53,355
411.133 ADMINISTRATIVE ASSISTANT	\$38,626	\$37,502	\$37,119
411.250 VEHICLE MAINTENANCE-FOGELSVILLE	\$25,000	\$20,000	\$20,000
411.251 VEHICLE MAINTENANCE-TREXLERTOWN	\$25,000	\$20,000	\$25,851
411.252 TREXLERTOWN MEDICAL BILLS	\$3,000	\$3,000	\$754
411.253 FOGELSVILLE MEDICAL BILLS	\$3,000	\$3,000	\$0
411.354 VOLUNTEER FIRE COMPANY GRATITUDE PROGRAM	\$60,000	\$35,000	\$60,000
411.700 FIRE TRUCK PAYMENT	\$0	\$0	\$0
411.710 CONSTRUCTION OF NEW FIRE STATION	\$1,300,000	\$0	\$0
TOTAL FIRE DEPARTMENT	\$1,509,788	\$172,062	\$197,079

**UPPER MACUNGIE TOWNSHIP
2007 BUDGET
EXPENSES**

CASH BASIS

	2007 BUDGET	2006 BUDGET	2006 PROJECTED ACTUAL
<u>PLANNING / ZONING:</u>			
414.120 SALARIES / WAGES	\$159,080	\$112,486	\$154,447
414.140 ZONING HEARING BOARD EXPENSES	\$500	\$500	\$245
414.410 PROTECTIVE SERVICES SALARIES	\$93,700	\$93,204	\$90,930
414.420 RENT OF INSPECTORS	\$61,000	\$61,000	\$55,981
414.210 PLANNING / ZONING SUPPLIES	\$5,000	\$10,000	\$2,623
414.314 ZONING BOARD LEGAL SERVICES	\$10,000	\$10,000	\$9,252
414.316 STENOGRAPHER	\$7,500	\$7,500	\$7,500
414.341 ADVERTISING	\$2,000	\$2,000	\$2,007
414.460 MEMBERSHIP DUES - TRAINING & CONFERENCES	\$7,500	\$7,500	\$6,921
TOTAL PLANNING / ZONING	\$346,280	\$304,190	\$329,906

PUBLIC WORKS DEPARTMENT

LEAF COLLECTION / COMPOSTING:

427.131 SALARIES	\$25,000	\$30,000	\$23,055
427.361 UTILITIES- PARK BUILDINGS	\$20,000	\$20,000	\$0
427.450 SMALL TOOLS	\$1,000	\$1,500	\$350
427.700 COMPOST EQUIPMENT REPAIR & MAINTENANCE	\$5,000	\$1,500	\$8,186
427.701 TUB GRINDER OPERATION / MAINTENANCE	\$4,500	\$4,500	\$3,500
427.702 CONTRACT FOR TRASH HAULING	\$1,700,000	\$680,000	\$666,178
TOTAL LEAF COLLECTION / COMPOSTING	\$1,755,500	\$737,500	\$701,269

SANITATION:

426.140 SALARIES & WAGES - SEWER	\$368,741	\$320,000	\$347,869
426.150 BENEFITS	\$96,232	\$87,490	\$83,680
429.000 MATERIALS	\$15,000	\$15,000	\$19,685
TOTAL SANITATION:	\$479,973	\$422,490	\$451,234

**UPPER MACUNGIE TOWNSHIP
2007 BUDGET
EXPENSES**

CASH BASIS

PUBLIC WORKS:

	<u>2007 BUDGET</u>	<u>2006 BUDGET</u>	<u>2006 PROJECTED ACTUAL</u>
430.123 DIRECTOR OF PUBLIC WORKS	\$32,465	\$32,136	\$31,518
430.130 PUBLIC WORKS WAGES	\$304,344	\$244,816	\$295,480
430.137 SHOP FOREMAN	\$47,533	\$46,592	\$46,149
430.143 DISPATCH ANSWERING SERVICE	\$1,200	\$1,200	\$1,200
430.205 WORKPLACE SAFETY	\$500	\$500	\$0
430.210 OFFICE SUPPLIES / EQUIPMENT MAINTENANCE	\$1,000	\$3,000	\$200
430.220 OPERATING SUPPLIES	\$25,000	\$25,000	\$24,361
430.231 VEHICLE FUELS-GASOLINE	\$55,000	\$55,000	\$69,793
430.232 VEHICLE FUELS-DIESEL	\$60,000	\$50,000	\$60,459
430.250 VEHICLE REPAIR & MAINTENANCE	\$15,000	\$15,000	\$39,076
430.321 TELEPHONES	\$1,230	\$2,000	\$1,230
430.327 RADIO MAINTENANCE	\$2,000	\$2,000	\$3,204
430.361 ELECTRIC	\$7,500	\$7,500	\$6,213
430.362 NATURAL GAS	\$15,000	\$15,000	\$11,368
430.367 FUEL OIL	\$100	\$100	\$0
430.373 BUILDING MAINTENANCE / REPAIR	\$10,000	\$30,000	\$5,000
430.440 UNIFORMS & SHOES	\$8,500	\$8,500	\$8,000
430.441 WORKPLACE DRUG / ALCOHOL CDL TEST	\$1,000	\$1,000	\$846
430.460 TRAINING	\$500	\$500	\$48
TOTAL PUBLIC WORKS	\$587,872	\$539,844	\$604,145

SNOW AND ICE REMOVAL:

432.140 SALARIES AND WAGES	\$50,000	\$50,000	\$12,650
432.220 SALT & ANTI-SKID	\$50,000	\$50,000	\$24,659
432.250 MAINTENANCE	\$10,000	\$10,000	\$1,501
432.740 EQUIPMENT <i>Rental</i>	\$10,000	\$10,000	\$25,377
TOTAL SNOW AND ICE REMOVAL	\$120,000	\$120,000	\$64,187

TRAFFIC LIGHTS & STREET SIGNS:

433.220 STREET SIGNS MAINTENANCE / SUPPLIES	\$12,000	\$10,000	\$24,631
433.361 TRAFFIC LIGHTS / ELECTRIC	\$18,000	\$18,000	\$15,506
433.377 TRAFFIC LIGHTS / MAINTENANCE REPAIR	\$10,000	\$10,000	\$18,599
TOTAL TRAFFIC LIGHTS & STREET SIGNS	\$40,000	\$38,000	\$58,736

**UPPER MACUNGIE TOWNSHIP
2007 BUDGET
EXPENSES**

CASH BASIS

	2007 BUDGET	2006 BUDGET	2006 PROJECTED ACTUAL
<u>STREET / ROAD MAINTENANCE:</u>			
438.245 ASPHALT PATCHING MATERIALS	\$100,000	\$130,000	\$16,770
438.247 STORM SEWER MATERIALS	\$6,500	\$6,500	\$0
438.249 STREET PAINTING MATERIALS <i>Line Painting</i>	\$25,000	\$25,000	\$22,093
438.250 WEED SPRAYING	\$3,000	\$3,000	\$0
438.260 MINOR OPERATING EQUIPMENT / SUPPLIES	\$10,000	\$10,000	\$1,631
438.371 PENNDOT INSPECTIONS	\$3,500	\$3,500	\$2,127
438.374 VEHICLE PARTS	\$30,000	\$30,000	\$23,032
439.245 CURB MECHANIZED PAVING	\$10,000	\$10,000	\$0
439.606 STREET RESURFACING & OVERLAY	\$100,000	\$100,000	\$18,006
439.790 REPLACEMENT MID-SIZE DUMP TRUCK	\$105,000	\$0	\$0
439.791 REPLACEMENT OF PICK-UP TRUCK	\$60,000	\$23,000	\$57,275
439.793 PURCHASE OF MOWER, SKID-STEER, UTILITY TRUCK	\$50,000	\$50,000	\$66,535
439.607 UPGRADE OF ROUTE 100 & 78	\$300,000	\$0	\$0
439.795 GRIM ROAD & INDUSTRIAL BLVD. LIGHT	\$0	\$0	\$295,027
TOTAL STREET / ROAD MAINTENANCE	\$803,000	\$391,000	\$502,496

PARKS:

454.120 PUBLIC WORKS DIRECTOR	\$32,465	\$32,136	\$31,518
454.130 PARK WAGES - FULL & PART-TIME	\$115,000	\$130,000	\$105,109
454.131 SEASONAL MAINTENANCE OF ATHLETIC FIELD WAGES	\$60,000	\$30,000	\$56,145
454.143 DISPATCH ANSWERING SERVICE	\$1,200	\$1,200	\$1,200
454.220 SUPPLIES / GENERAL EQUIPMENT	\$20,000	\$10,000	\$17,058
454.222 ATHLETIC FIELD SURFACE MAINTENANCE	\$1,000	\$1,000	\$3,358
454.250 MAINTENANCE / REPAIR OF PARK VEHICLES	\$2,000	\$3,000	\$1,228
454.321 TELEPHONES	\$600	\$1,000	\$522
454.361 ELECTRIC FOR PARK FACILITIES	\$7,000	\$7,400	\$6,500
454.375 GENERAL MAINTENANCE	\$5,000	\$5,000	\$1,643
454.455 WEED SPRAYING	\$11,000	\$11,000	\$6,500
454.600 MAINTENANCE - OTHER PARKS & RETENTION PONDS	\$40,000	\$40,000	\$28,718
454.620 UPPER MACUNGIE PARK	\$15,000	\$10,000	\$7,500
454.630 RICKY PARK	\$15,000	\$45,000	\$37,200
454.640 LONE LANE PARK	\$15,000	\$15,000	\$13,420
454.650 BREINIGSVILLE PARK	\$15,000	\$15,000	\$5,999
454.722 PURCHASE PARK TABLES / BENCHES / GRILLS	\$110,000	\$5,000	\$3,184
TOTAL PARKS	\$465,265	\$361,736	\$326,802
TOTAL PUBLIC WORKS DEPARTMENT	\$4,251,610	\$2,610,570	\$2,708,869

**UPPER MACUNGIE TOWNSHIP
2007 BUDGET
EXPENSES**

CASH BASIS

	2007 BUDGET	2006 BUDGET	2006 PROJECTED ACTUAL
<u>MISCELLANEOUS:</u>			
456.501 REFUNDS PAID BY THE TOWNSHIP	\$5,000	\$5,000	\$1,750
456.502 SUPPLIES FOR KITCHEN	\$3,000	\$3,000	\$2,665
TOTAL MISCELLANEOUS	\$8,000	\$8,000	\$4,415

CIVIL:

457.501 COMMUNITY CELEBRATIONS	\$20,000	\$15,000	\$16,753
457.502 LEHIGH COUNTY SENIOR CITIZENS	\$6,000	\$6,000	\$6,000
457.504 HUMANE SOCIETY & DEER PICK-UP	\$2,500	\$2,500	\$2,500
457.505 LVCAH	\$5,000	\$5,000	\$5,000
TOTAL CIVIL	\$33,500	\$28,500	\$30,253

DEBT PRINCIPAL:

471.500 BUYING OF PROPERTY	\$0	\$0	\$0
TOTAL DEBT PRINCIPAL	\$0	\$0	\$0

INTERGOVERNMENTAL EXPENSE:

480.010 MISCELLANEOUS EXPENDITURES	\$1,500	\$1,500	\$1,000
481.100 DISTRIBUTION OF REAL ESTATE TRANSFER TAX	\$1,000,000	\$800,000	\$1,350,000
481.520 FOREIGN FIRE INSURANCE	\$201,251	\$175,596	\$201,251
487.361 PAYROLL TAXES	\$142,000	\$125,000	\$137,131
TOTAL INTERGOVERNMENTAL EXPENSES	\$1,344,751	\$1,102,096	\$1,689,382

CAPITAL OUTLAY:

OTHER FINANCING USES:

492.230 TRANSFERS - OTHER FUNDS	\$0	\$0	\$1,687,397
492.303 TRANSFERS - CAPITAL RESERVE FUND	\$0	\$504,746	\$0
TOTAL OTHER FINANCING USES	\$0	\$504,746	\$1,687,397

TOTAL EXPENSES	\$12,383,087	\$8,918,951	\$11,419,807
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UPPER MACUNGIE TOWNSHIP

2007 BUDGET

EXPENSE LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2007**

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 Rader - \$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	\$3,000

FINANCIAL ADMINISTRATION

402.120	TOWNSHIP TREASURER SALARY - The salary will be	\$51,054
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	\$385,000
402.158	LIFE INSURANCE - All Employees - The Township's Life Insurance Program for all employees.	\$30,000
402.163	DEFERRED COMPENSATION - All Employees - The Township matches \$.25 on the dollar for anyone that participates in this program. The estimated cost for all employees	\$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	\$2,000
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	\$4,500

TAX COLLECTOR

403.114	TAX COLLECTOR'S SALARY - 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	OPERATING EXPENSES - Office Supplies - The office supplies are needed in the Tax Collector's office. The estimated total will be	\$500

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2007

TAX COLLECTOR (con't)

403.310	POSTAGE - The expenses paid by the Township include printing of the tax bills and postage. The estimated cost will be	\$5,000
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	\$0
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 2007 is	\$10,000
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	\$165,000
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	\$110,000

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	\$115,000
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CLERICAL SERVICES

405.140	OFFICE CLERKS WAGES - The wages for support staff of the Township. The estimated cost will be	\$212,552
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	\$4,000
405.325	POSTAGE - Postage for sending out the refuse bills and also the day to day correspondence. The estimated cost will be	\$12,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2007**

CLERICAL SERVICES (cont.)

405.331	TRANSPORTATION / MILEAGE - The Township will reimburse employees for the use of their own vehicle for Township business. This estimated cost will be	\$1,500
405.341	ADVERTISING - 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	\$15,000
305.342	PRINTING - The cost of printing refuse forms, moving permit forms, building/electric/plumbing permits, letterhead, etc. The cost is estimated to be	\$18,000
405.441	AD COMPUTER - Payroll and all tax reports done by AD Computer. The estimated cost for this year will be	\$2,600
405.480	MANAGEMENT CONSULTING SERVICES - The Township sometimes uses professional consultants for a variety of issues needed at the Township. This years estimated cost will be	\$50,000
405.701	COMPUTER UPGRADE - When necessary, the Township upgrades their computer systems. The estimated cost is	\$3,000
405.702	COMPUTER EXPENSE - Professional services for the Township's computer system. The estimated cost for this year 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.	\$60,000
406.160	EMPLOYEES PENSION AND ADMINISTRATION FEES - 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 2007**

INSURANCE BENEFITS (con't)

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	\$50,000
406.355	COMMERCIAL PACKAGE POLICY - This policy covers all other property the Township owns. The cost will be	\$35,000

ACCOUNTING / ACTUARIAL

407.311	AUDITING SERVICES - The annual audit, is performed by France, Anderson, & Basile, P. C. This years costs will be	\$26,500
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	\$500,000
408.312	TOWNSHIP TRAFFIC STUDY - The expense for having traffic studies done for Upper Macungie Township.	\$0
408.314	SALDO & ZONING UPDATE - The Supervisors are reviewing the Land and Subdivision Ordinance and also the Zoning Ordinances, the expenses 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	\$800,000

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2007

GENERAL GOVERNMENT OPERATION EXPENSES

409.120	SALARIES FOR DOMESTIC ENGINEER - Wages for the custodial services at Upper Macungie Township. The estimated cost will be	\$22,064
409.226	CUSTODIAL SUPPLIES / MATERIALS - The cleaning supplies for use in the Township buildings. The estimated cost will be	\$3,000
409.321	TELEPHONE - 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	ELECTRICITY - Cost for electric for the Township Administration Township Building. The estimated cost will be	\$18,000
409.362	HEAT - Cost of fuel for heating the Township Administration Building. The estimated cost will be	\$10,000
409.363	WATER - Cost for water from Lehigh County Water Authority. The estimated cost will be	\$2,000
409.364	SEWER - Cost for sewer for the Township Administration Building. The estimated cost will be	\$1,000
409.373	MAINTENANCE / REPAIR BUILDINGS - Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building. The estimated cost will be	\$25,000
409.374	FEASIBILITY STUDY FOR NEW COMPLEX - The Township Supervisors hired a firm to study relocating the Township complex. The estimated cost will be	\$20,000

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	\$20,000
410.120	REGIONAL POLICE DEPARTMENT - This is the yearly cost to belong to the Berks-Lehigh Regional Police Department.	\$1,787,918
410.130	REPAIRS & MAINTENANCE OF REGIONAL POLICE STATION - The cost for repairs and maintenance for the Regional Police Station. The estimated cost will be	\$20,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2007**

FIRE DEPARTMENT

411.132	FIRE COMMISSIONER - The salary for the Fire Commissioner for the Township. The estimated cost will be	\$55,162
411.133	ADMINISTRATIVE ASSISTANT - The wages for the Administrative Assistant for the Fire Commissioner. The estimated cost will be	\$38,626
411.250	VEHICLE MAINTENANCE - FOGELSVILLE - The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company. The estimated cost will be	\$25,000
411.251	VEHICLE MAINTENANCE - TREXLERTOWN - The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company. The estimated cost will be	\$25,000
411.252	TREXLERTOWN MEDICAL BILLS- Small bills not covered by workers compensation	\$3,000
411.253	FOGELSVILLE MEDICAL BILLS- Small bills not covered by workers compensation	\$3,000
411.354	VOLUNTEER FIRE COMPANY GRATITUDE PROGRAM - This is a program set up to pay the Township Volunteer Firemen \$5.00 per fire call. The estimated cost will be	\$60,000
411.700	FIRE TRUCK PAYMENT - The Township purchased a Fire Truck in 1999. The payment for this year is	\$0
411.710	CONSTRUCTION FOR NEW FIRE STATION- A new satellite fire station will be construction on Schantz Road. This cost is estimated to be	\$1,300,000

PLANNING / ZONING

414.120	SALARIES AND WAGES OF THE PLANNING AND ZONING DEPARTMENT- Salaries and wages for the Planning and Zoning Department will be	\$159,080
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 - The salaries and wages for the Building Inspector, Secretary and Permit Coordinator for the Township. The estimated cost will be	\$93,700
414.420	RENT OF INSPECTORS - Keystone Electrical Services - 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 2007**

PLANNING / ZONING (con't)

414.210	PLANNING / ZONING SUPPLIES - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be	\$5,000
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	\$10,000
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	\$7,500
414.341	ADVERTISING - The legal advertisements for the Township Zoning Hearing board meetings, special meetings. The estimated cost will be	\$2,000
414.460	MEMBERSHIPS DUES - MEETING/CONFERENCE - 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	SALARIES - The salaries and wages for leaf collection and composting in the Township. The estimated cost will be	\$25,000
427.361	UTILITIES - PARK BUILDINGS - The utility costs for the Park Building in the Upper Macungie Township. The estimated cost will be	\$20,000
427.450	SMALL TOOLS and RECYCLING SUPPLIES - Cost of any small tools used in the collection of leaves.	\$1,000
427.700	COMPOST EQUIPMENT REPAIR & MAINTENANCE - The cost for repairs & maintenance that is done on the compost and leaf collection equipment. The estimated cost will be	\$5,000
427.701	TUB GRINDER OPERATION / MAINTENANCE - The cost for the tub grinder operation and maintenance that is needed on the equipment. The estimated cost will be	\$4,500
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	\$1,700,000

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2007

SANITATION

426.140	SALARIES & WAGE - Sewer - The salaries and wages for the Sewer Authority of the Township. The estimated cost will be	\$368,741
426.150	BENEFITS - Benefits cost for the Township Sewer Authority. The estimated cost will be	\$96,232
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	\$15,000

PUBLIC WORKS

430.123	PUBLIC WORKS DIRECTOR - 50% of the salary for the Public Works Director is divided by the Parks Department and the Public Works Department of the Township.	\$32,465
430.130	PUBLIC WORKS WAGES - Salaries and wages for the full time employees in the Public Works Department for road construction is estimated at	\$304,344
430.137	MECHANIC WAGES - Salaries and wages for the mechanics in the Public Works Department. The estimate cost is	\$47,533
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 is	\$1,200
430.205	WORKPLACE SAFETY - For the Public Works employees to attend seminars of Workplace Safety. The cost will be	\$500
430.210	OFFICE SUPPLIES / EQUIPMENT MAINTENANCE - The office supplies needed in the Public Works Department and for equipment maintenance. The estimated cost will be	\$1,000
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. and the cost is estimated to be	\$25,000
430.231	VEHICLE FUEL - Gasoline - Cost for gasoline for the Public Works equipment and fire equipment. The estimated cost will be	\$55,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2007**

PUBLIC WORKS (con't)

430.232	VEHICLE FUEL - Diesel - Cost for diesel fuel for the Public Works equipment and fire equipment. The estimated cost will be	\$60,000
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 cost for this year is estimate to be	\$1,230
430.327	RADIO MAINTENANCE - To repair the radios that are equipped in each Township Public Works vehicle, it is estimated to cost	\$2,000
430.361	ELECTRIC - Cost for electric for the Public Works Buildings. The estimated cost is	\$7,500
430.362	NATURAL GAS - Cost for natural gas for the Public Works Department. The estimated cost is	\$15,000
430.367	FUEL OIL - Cost for fuel oil for the Public Works Department. The estimated cost is	\$100
430.373	BUILDING MAINTENANCE / REPAIR - The cost for maintenance and repairs for the Public Works Building. The cost is estimated at	\$10,000
430.440	UNIFORMS & SHOES - The Township supplies uniforms and shoes to all Public Works employees. The estimated expense cost is	\$8,500
430.441	WORKPLACE DRUG / ALCOHOL CDL TEST - Drug and Alcohol CDL Test are randomly taken. The estimated cost is	\$1,000
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	\$50,000
432.220	SALT & ANTI-SKID - For the salt and anti-skid that will be used in the Township in 2007. 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 2007. The estimated cost will be	\$10,000

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2007

TRAFFIC LIGHTS AND STREET SIGNS

433.220	STREET SIGN MAINTENANCE / SUPPLIES - All supplies involving maintenance of signs and replacement. The estimated cost will be	\$12,000
433.361	TRAFFIC LIGHTS / ELECTRIC - The cost of electric for traffic lights in the Township. The estimated cost will be	\$18,000
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	\$10,000

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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	\$6,500
438.249	STREET PAINTING MATERIALS - The cost for materials for painting the lines in the Township. The estimated cost will be	\$25,000
438.250	WEED SPRAYING - The Township sprays Slow Grow weed spray on the Retention Ponds in the Township. The cost is estimated at	\$3,000
438.260	MINOR OPERATING EQUIPMENT / SUPPLIES - Small hand tools and small equipment, such as lawn mowers etc. The estimated cost will be	\$10,000
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	\$30,000
439.245	CURB MECHANIZED PAVING - The Township will improve several cub radius' at intersections throughout the Township. The estimated cost will be	\$10,000
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 MID-SIZE DUMP TRUCK - This line item replacement of a truck, for the Public Works Department. The estimated cost will be	\$105,000
439.791	REPLACEMENT OF PICK-UP TRUCK - This cost is for replacement of a pick-up truck for the Public Works Department. The estimated cost is	\$60,000

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**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2007**

STREET / ROAD MAINTENANCE (con't)

439.793	PURCHASE OF MOWER, SKID-STEER, UTILITY TRUCK - Equipment not budgeted, but during the year a need has occurred to purchase other equipment.	\$50,000
439.607	UPGRADE OF ROUTE 100 AND I-78	\$300,000
439.795	GRIM ROAD AND INDUSTRIAL BOULEVARD LIGHTS	\$0
 <u>PARKS</u> 		
454.120	PUBLIC WORKS DIRECTOR - 50% of the salary for the Public Works Director is divided by the Parks Department and the Public Works Department of Upper Macungie Township.	\$32,465
454.130	PARK WAGES- FULL- & PART-TIME- Salaries and wages for the full time & part-time employees in the Parks Department.	\$115,000
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 estimate cost is	\$60,000
454.143	DISPATCH ANSWERING SERVICE - The answering service is used when the Township is not opened to answer important calls that need immediate attention. The cost is	\$1,200
454.220	SUPPLIES / GENERAL EQUIPMENT - The office supplies needed in the Parks Department and for equipment that is needed. The estimated cost will be	\$20,000
454.222	ATHLETIC FIELD SURFACE MAINTENANCE- Cost for the maintenance of the fields located at the parks in 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	\$2,000
454.321	TELEPHONES - Telephone cost that cover the Park Facilities in the Township. The telephone cost for this year is estimate to be	\$600
454.361	ELECTRIC FOR PARK FACILITIES - The cost for electric for the Park Buildings. The estimated cost is	\$7,000
454.375	GENERAL MAINTENANCE - The cost for maintenance and repairs for the Parks Building. The cost is estimated at	\$5,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2007**

PARKS (cont.)

454.455	WEED SPRAYING - The cost for weed spray for the Upper Macungie Township Parks. The estimated cost is	\$11,000
454.600	MAINTENANCE-OTHER PARKS & RETENTION PONDS - The cost of maintenance for the other parks and retention ponds. The estimated cost is	\$40,000
454.620	UPPER MACUNGIE PARK - Repairs and maintenance on the park. The cost is estimated at	\$15,000
454.630	RICKY PARK - Repairs and maintenance on the park. The cost is estimated at	\$15,000
454.640	LONE LANE PARK - Repairs and maintenance on the park. The cost is estimated at	\$15,000
454.650	BREINIGSVILLE PARK - Repairs and maintenance on the park. The cost is estimated at	\$15,000
454.722	PURCHASE PARK TABLES / BENCHES / GRILLS - Monies set aside for supplies such as park tables, benches, grills etc.	\$110,000

MISCELLANEOUS

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

CIVIL

457.501	COMMUNITY CELEBRATIONS - Money set aside Christmas Lights and July 4th fireworks .	\$20,000
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. This year's cost is estimated to be	\$2,500
457.505	LVCAH - The Township donates to the Lehigh Valley Coalition of Affordable Housing. This year's donation will be	\$5,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2007**

DEBT PRINCIPAL

471.500	BUYING OF PROPERTY - This is any land purchased by the Township.	\$0
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INTERGOVERNMENTAL EXPENSE

480.010	MISCELLANEOUS EXPENDITURES - Any expenditures not covered by any other line items.	\$1,500
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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	\$1,000,000
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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	\$201,251
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487.361	PAYROLL TAXES- Payroll taxes for employees for 2007 is estimated to be	\$142,000
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CAPITAL OUTLAY

OTHER FINANCING USES

492.230	TRANSFERS - OTHER FUNDS - Capital Fund monies that are transferred to the General Funds during the year.	\$0
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492.303	TRANSFERS - Capital Reserve Fund - Money put away for further Capital Expenditures.	\$0
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**UPPER MACUNGIE TOWNSHIP
AUTHORITY**

2007 BUDGET SUMMARY

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2007 BUDGET SUMMARY
SEWER REVENUES**

CASH BASIS

SUBJECT TO APPROVAL BY UMTA BOARD

REVENUES:

ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)	\$1,800,000
ACTUAL FUNDS AVAILABLE JANUARY 1, 2007 (SEWER REVENUE)	\$300,000

SEWER RENTALS AND FEES

364.012	INDUSTRIAL AND COMMERCIAL CHARGES	\$2,000,000
364.014	RESIDENTIAL CHARGES	\$1,000,000
364.015	UNUSED SEWER ALLOCATION CHARGES	\$50,000
364.018	INDUSTRIAL SAMPLING	\$50,000
364.018	COMMERCIAL CHARGES (FOG)	\$5,000
TOTAL SEWER RENTALS AND FEES		\$3,105,000

OTHER REVENUES:

341.010	INTEREST FROM INVESTMENTS**	\$100,000
341.020	INTEREST (ON PAST DUE INVOICES)	\$4,000
341.030	PENALTIES	\$5,000
364.011	TAPPING FEES	\$12,000
364.017	INSPECTION FEES	\$12,000
364.019	ADMINISTRATION CHARGES	\$4,000
380.020	LIENS	\$5,000
380.030	LEGAL FEES	\$100
380.099	MISCELLANEOUS	\$1,000
383.000	ASSESSMENTS	\$1,000
398.001	LOWHILL / WEISENBERG TOWNSHIP REIMBURSEMENT	\$9,000
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	\$1,600
TOTAL OTHER REVENUES		\$154,700
TOTAL FUNDS AVAILABLE		\$3,559,700
TOTAL RESOURCES AVAILABLE		\$5,359,700

NOTE: ** Estimated 5.0% Interest New Investment Account

***CAPITAL EXPENSES INCLUDE**

<u>RATE CHANGES FOR 2007</u>				
	<u>2006</u>	<u>2007</u>		
Ind / Comm Base / 1000 Gal	\$3.00	\$3.18	\$ 4,000.00	Purchase of Flow Meters
			\$ 40,000.00	Vehicle Replacements
			\$ 10,000.00	Facility Improvements
			\$ 100,000.00	Backhoe
Res. Base / Flat Rate	\$55.00	\$58.00	\$ 200,000.00	Capital Improvements
			\$ 354,000.00	TOTAL

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2007 BUDGET SUMMARY
SEWER EXPENSES**

CASH BASIS

SUBJECT TO APPROVAL BY UMTA BOARD

EXPENSES:

429.140	WAGES, SALARIES AND BENEFITS	\$340,700
429.143	DISPATCH ANSWERING SERVICE	\$1,200
429.156	HEALTH INSURANCE BC / BS	\$81,300
429.158	LIFE INSURANCE	\$5,800
429.161	SOCIAL SECURITY / FICA	\$28,000
429.163	DEFERRED COMPENSATION	\$9,100
429.191	UNIFORMS / SHOES	\$5,000
429.195	TRAINING	\$500
429.205	WORKPLACE SAFETY	\$1,000
429.210	OFFICE SUPPLIES	\$20,000
429.216	OFFICE EQUIPMENT MAINTENANCE	\$7,000
429.220	OPERATING SUPPLIES	\$5,000
429.231	GASOLINE / DIESEL	\$4,000
429.239	PUMP STATIONS GAS	\$1,000
429.250	VEHICLE MAINTENANCE	\$3,000
429.311	ACCOUNTING FEES	\$17,000
429.313	ENGINEERING FEES	\$90,000
429.314	LEGAL FEES	\$21,000
429.321	TELEPHONE	\$17,000
429.325	POSTAGE	\$3,500
429.327	RADIO EQUIPMENT MAINTENANCE	\$500
429.341	ADVERTISING	\$1,000
429.342	PRINTING	\$1,000
429.350	INSURANCE PREMIUMS	\$20,000
429.361	OFFICE ELECTRICAL SERVICES	\$3,700
429.362	OFFICE BUILDING GAS	\$2,300
429.363	PUMP STATIONS ELECTRIC	\$25,000
429.374	REPAIRS AND MAINTENANCE	\$30,000
429.375	PUMP STATIONS GENERAL EXPENSE	\$35,300
429.376	SANITARY SEWER REPAIRS AND I/I CORRECTION	\$300,000
429.452	FLOW METER MAINTENANCE	\$8,000
429.470	LCA WESTERN LEHIGH INTERCEPTOR SEWAGE CHARGES	\$1,995,400
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$115,000
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$0
429.480	AUTHORITY FEES	\$2,800
429.670	CAPITAL*	\$354,000
429.900	MISCELLANEOUS (INCLUDES COKE HIGH STRENGTH)	\$4,600
429.000	TRANSFERS	\$0
TOTAL EXPENSES		\$3,559,700
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR YEAR ENDING DEC. 31, 2007		\$0
ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)		\$1,800,000
TOTAL ESTIMATED RESOURCES AVAILABLE		\$1,800,000
2007 CAPITAL IMPROVEMENTS FROM INVESTMENTS		\$0
ADJUSTED ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)		\$1,800,000



**UPPER MACUNGIE TOWNSHIP
AUTHORITY**

2007 BUDGET

REVENUES & LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2007 BUDGET
SEWER REVENUES**

CASH BASIS

		2007 BUDGET	2006 BUDGET	2006 ACTUAL PROJECTED
REVENUE:				
341.020	INTEREST	\$4,000	\$2,000	\$4,400
341.030	PENALTIES	\$5,000	\$4,000	\$5,400
364.011	TAPPING FEES	\$12,000	\$13,000	\$12,100
364.012	INDUSTRIAL FEES	\$2,000,000	\$1,762,100	\$1,800,000
364.014	RESIDENTIAL FEES	\$1,000,000	\$900,000	\$950,000
364.015	UNUSED SEWER ALLOCATION CHARGES	\$50,000	\$75,000	\$70,000
364.017	INSPECTION FEES	\$12,000	\$5,000	\$12,500
364.018	SAMPLING ANALYSIS CHARGES	\$55,000	\$53,000	\$55,000
364.019	ADMINISTRATIVE CHARGES	\$4,000	\$4,000	\$4,500
380.020	LIENS	\$5,000	\$2,500	\$4,900
380.030	LEGAL FEES	\$100	\$100	\$100
380.099	MISCELLANEOUS	\$1,000	\$1,000	\$1,800
383.000	ASSESSMENTS (CETRONIA ROAD PROJECT)	\$1,000	\$1,000	\$96,500
397.000	TRANSFERS	\$0	\$0	\$0
398.001	LOWHILL/WEISENBERG TOWNSHIP REIMBURSEMENT	\$9,000	\$7,000	\$9,400
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	\$1,600	\$1,600	\$1,600
TOTAL REVENUE		\$3,159,700	\$2,831,300	\$3,028,200

OTHER REVENUES

341.010	INTEREST FROM INVESTMENTS	\$100,000	\$100,000
	ACTUAL FUNDS AVAILABLE (SEWER REVENUE)	\$300,000	\$300,000
TOTAL FUNDS AVAILABLE		\$3,559,700	\$3,231,300

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER REVENUES 2007

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.	\$2,000,000
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.	\$1,000,000
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.	\$50,000
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.	\$50,000
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

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.	\$4,000
341.030	PENALTIES - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.	\$5,000
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.	\$12,000
364.017	INSPECTION FEES - A \$50 inspection fee is charged to all customers connecting to the sewer system.	\$12,000

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER REVENUES 2007

OTHER REVENUES (cont.)

364.019	ADMINISTRATIVE CHARGES - Charges added to invoices to offset office administrative functions usually related to fact finding.	\$4,000
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.	\$5,000
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.	\$1,000
383.000	ASSESSMENTS - A small number of residential customers are on time payments or owe money from the Phase II Sewer Project and the Cetronia Road Sewer Project.	\$1,000
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.	\$9,000
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**

2007 BUDGET

EXPENSES & LINE ITEM DESCRIPTIONS

UPPER MACUNGIE TOWNSHIP AUTHORITY
2007 BUDGET
SEWER EXPENSES

CASH BASIS

		2007 BUDGET	2006 BUDGET	2006 ACTUAL PROJECTED
SEWER DEPARTMENT ADMINISTRATION:				
429.140	WAGES, SALARIES & BENEFITS	\$340,700	\$334,000	\$320,869
429.143	DISPATCH ANSWERING SERVICE	\$1,200	\$1,200	\$1,200
429.156	HEALTH INSURANCE-CAPITAL BLUE CROSS	\$81,300	\$72,500	\$81,300
429.158	LIFE INSURANCE	\$5,800	\$5,800	\$5,800
429.161	SOCIAL SECURITY / FICA	\$28,000	\$25,000	\$27,000
429.163	DEFERRED COMPENSATION	\$9,100	\$6,500	\$9,100
429.191	UNIFORMS / SHOES	\$5,000	\$5,000	\$5,600
429.195	TRAINING	\$500	\$500	\$0
TOTAL SEWER DEPARTMENT ADMINISTRATION		\$471,600	\$450,500	\$450,869

SEWER DEPARTMENT SUPPLIES / EQUIPMENT:

429.205	WORKPLACE SAFETY	\$1,000	\$500	\$1,300
429.210	OFFICE SUPPLIES / EQUIPMENT	\$20,000	\$17,000	\$16,000
429.216	OFFICE EQUIPMENT MAINTENANCE	\$7,000	\$5,000	\$6,800
429.220	OPERATING SUPPLIES / EQUIPMENT	\$5,000	\$18,000	\$3,200
429.231	GASOLINE / DIESEL	\$4,000	\$4,000	\$3,600
429.250	VEHICLE MAINTENANCE & REPAIR	\$3,000	\$3,000	\$1,300
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$40,000	\$47,500	\$32,200

SEWER DEPARTMENT SERVICES:

429.311	ACCOUNTING SERVICES	\$17,000	\$16,000	\$16,000
429.313	ENGINEERING SERVICES	\$90,000	\$130,000	\$65,000
429.314	LEGAL SERVICES	\$21,000	\$20,000	\$18,000
429.321	TELEPHONE	\$17,000	\$10,000	\$16,785
429.325	POSTAGE	\$3,500	\$3,500	\$3,000
429.327	RADIO MAINTENANCE	\$500	\$500	\$0
429.342	PRINTING SERVICES	\$1,000	\$1,000	\$1,000
429.350	INSURANCE	\$20,000	\$19,000	\$18,000
429.361	ELECTRICAL SERVICES	\$3,700	\$3,700	\$3,600
429.362	OFFICE BUILDING GAS	\$2,300	\$2,300	\$2,500
429.375	PUMP STATION GENERAL EXPENSE	\$35,300	\$30,000	\$30,200
429.239	PUMP STATION GAS	\$1,000	\$500	\$0
429.341	ADVERTISING	\$1,000	\$1,000	\$0
429.363	PUMP STATION ELECTRIC	\$25,000	\$40,000	\$22,000
429.374	REPAIRS & MAINTENANCE	\$30,000	\$30,000	\$5,000
429.376	SANITARY SEWER REPAIRS & I/I CORRECTION	\$300,000	\$200,000	\$70,000
429.415	REFUNDS	\$0	\$0	\$100
429.452	FLOW METER MAINTENANCE	\$8,000	\$5,000	\$7,300
429.470	LCA WESTERN LEHIGH INTERCEPTOR CHARGES	\$1,995,400	\$1,745,000	\$1,841,000
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$115,000	\$114,000	\$105,000
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$0	\$0	\$0
429.480	AUTHORITY FEES	\$2,800	\$2,800	\$2,800
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$2,689,500	\$2,374,300	\$2,227,285

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2007 BUDGET
SEWER EXPENSES**

CASH BASIS

		2007 BUDGET	2006 BUDGET	2006 ACTUAL PROJECTED
SEWER DEPARTMENT CAPITAL OUTLAY:				
429.670	CAPITAL IMPROVEMENTS	\$200,000	\$200,000	\$182,000
429.700	PURCHASE OF FLOW METERS	\$4,000	\$4,000	\$3,000
429.791	REPLACE PICK-UP TRUCK	\$40,000	\$0	\$40,000
429.793	REPLACE BACKHOE (03) LOADER (02) VEHICLES (01)	\$100,000	\$135,000	\$113,500
429.821	FACILITY IMPROVEMENTS	\$10,000	\$10,000	\$5,000
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$354,000	\$349,000	\$343,500
TRANSFERS & MISCELLANEOUS:				
492.000	TRANSFERS TO CAPITAL RESERVE	\$0	\$0	\$0
492.900	MISCELLANEOUS (INCLUDES COKE STRENGTH)	\$4,600	\$10,000	\$9,200
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$4,600	\$10,000	\$9,200
TOTAL EXPENSES		\$3,559,700	\$3,231,300	\$3,063,054

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER EXPENSES 2007

429.140	WAGES, SALARIES & BENEFITS - These costs are reimbursed to Upper Macungie Township to cover the operation of the Authority.	\$340,700
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.	\$81,300
429.158	LIFE INSURANCE - Costs are reimbursed to Upper Macungie Township to cover life insurance premiums for employees of UMTA.	\$5,800
429.161	SOCIAL SECURITY / FICA - These costs are reimbursed to Upper Macungie Township to cover costs of Federal Insurance Contributions Act deductions from payroll.	\$28,000
429.163	DEFERRED COMPENSATION - Costs are reimbursed to Upper Macungie Township for contributions by the Township to the employee retirement plan..	\$9,100
429.191	UNIFORMS / SHOES - The cost of uniforms, cleaning of uniforms, and purchasing shoes and boots for the Sewer Crew.	\$5,000
429.195	TRAINING - The cost to send or have people come to the Township to train employees on new technology or safety systems.	\$500
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.	\$20,000
429.216	OFFICE EQUIPMENT MAINTENANCE - Cost to repair and maintain office equipment such as computers and copiers that are not covered under contracts.	\$7,000
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.	\$5,000
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.	\$1,000
429.250	VEHICLE MAINTENANCE - The repairs and servicing of trucks and related equipment used by the Sewer Crew.	\$3,000

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER EXPENSES 2007

429.311	ACCOUNTING FEES - Cost incurred by the Accounting firm to audit the records of the Authority.	\$17,000
429.313	ENGINEERING FEES - Costs incurred by the Engineering firm relating to Authority business which is not reimbursed by developers and customers.	\$90,000
429.314	LEGAL FEES - Costs incurred by the Solicitor relating to Authority business which is not reimbursed by developers and customers.	\$21,000
429.321	TELEPHONE - Telephone equipment maintenance and rentals located in the office and pump stations.	\$17,000
429.325	POSTAGE - Mailing costs for billing invoices, letters, etc.	\$3,500
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.	\$20,000
429.361	OFFICE ELECTRICAL SERVICES - These costs are reimbursed to Upper Macungie Township for UMTA portion of operating office building.	\$3,700
429.362	OFFICE BUILDING GAS - These costs are reimbursed to Upper Macungie Township for the UMTA portion of operating office building.	\$2,300
429.363	PUMP STATION ELECTRIC - The cost of operating the sewage pumps.	\$25,000
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.	\$35,300
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.	\$300,000
429.452	FLOW METER MAINTENANCE - Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.	\$8,000
429.470	LCA WESTERN LEHIGH INTERCEPTOR - These are the payments made to the Lehigh County Authority for the flow of sewage from the Township.	\$1,995,400

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER EXPENSES 2007

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.	\$115,000
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.	\$2,800
429.670	CAPITAL - This money is spent on new capital purchases such as trucks, upgrading pumps and equipment, new sewer lines, and in 2007 a new backhoe has been included.	\$354,000
429.900	MISCELLANEOUS - Small expenditures that do not fit into a specific category includes high strength sampling for the Coca-Cola plant which is passed along to LCA.	\$4,600
429.000	TRANSFERS - Includes any funds put into the Sewer Revenue Account that needed to be moved to another account.	\$0

UPPER MACUNGIE TOWNSHIP
2007 BUDGET
RATE CALCULATIONS / QUARTER

YEAR: 2004		YEAR: 2005									
FLOW	21,466	GALLONS@	21,466	GALLONS@	21,466	GALLONS	1000	GALLONS	1000	\$0.57 /	\$12.24
ALLOCATION	27,375	GALLONS@	27,375	GALLONS@	27,375	GALLONS	1000	GALLONS	1000	\$0.23 /	\$6.30
LLRI-P1	21,466	GALLONS@	21,466	GALLONS@	21,466	GALLONS	1000	GALLONS	1000	\$0.11 /	\$2.36
LLRI-P2	21,466	GALLONS@	21,466	GALLONS@	21,466	GALLONS	1000	GALLONS	1000	\$0.00 /	\$0.00
BOD	0.021466	MG X	8.34	X	250	X	.18	/ LB			\$8.06
TSS	0.021466	MG X	8.34	X	275	X	.16	/ LB			\$7.88
TKN	0.021466	MG X	8.34	X	35	X	.33	/ LB			\$2.07
TOTAL LCA COST OF RESIDENTIAL CUSTOMER											\$38.25
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER											\$1.78
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER											\$47.79
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER											\$2.23

YEAR: 2006		YEAR: 2007									
FLOW	21,466	GALLONS@	21,466	GALLONS@	21,466	GALLONS	1000	GALLONS	1000	\$0.66 /	\$14.17
ALLOCATION	27,375	GALLONS@	27,375	GALLONS@	27,375	GALLONS	1000	GALLONS	1000	\$0.17 /	\$4.65
LLRI-P1	21,466	GALLONS@	21,466	GALLONS@	21,466	GALLONS	1000	GALLONS	1000	\$0.16 /	\$3.43
LLRI-P2	21,466	GALLONS@	21,466	GALLONS@	21,466	GALLONS	1000	GALLONS	1000	\$0.00 /	\$0.00
BOD	0.021466	MG X	8.34	X	250	X	.25	/ LB			\$11.19
TSS	0.021466	MG X	8.34	X	275	X	.20	/ LB			\$9.85
TKN	0.021466	MG X	8.34	X	35	X	.40	/ LB			\$2.51
TOTAL LCA COST OF RESIDENTIAL CUSTOMER											\$42.57
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER											\$1.98
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER											\$55.00
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER											\$2.56

Note: LCA RAISED RATES 7.3% FOR 2007. UMT WILL RAISE RATES 6.0% FOR 2007. THE 1.3% VARIANCE WILL BE COVERED WITH NEW HIGH FLOW CUSTOMERS AND INCREASES IN INDUSTRIAL HIGH STRENGTH CHARGES. IF LCA INCREASES RATES NEXT YEAR, UMT WILL NEED TO INCREASE BY THAT AMOUNT PLUS A PERCENTAGE TO COVER INFLATION.



UPPER MACUNGIE TOWNSHIP

2007 BUDGET

ASSESSED VALUATION / TAX RATES

**UPPER MACUNGIE TOWNSHIP
2007 BUDGET**

ASSESSED VALUATION

	<u>PARCELS</u>	<u>ASSESSED</u>
TAXABLE	6,618	1,069,538,600
EXEMPT	210	22,975,000
NON-EXEMPT*	0 **	13,291,550
PREFERENTIAL (FARM ACT)	0	
TOTAL	6,828	1,105,805,150

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 / KUHN SVILLE AREA	\$0.33 FR FT