

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



UPPER MACUNGIE TOWNSHIP

2008 BUDGET

**DECEMBER 6, 2007
FINAL**

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
TABLE OF CONTENTS**

<u>UPPER MACUNGIE TOWNSHIP / REFUSE & RECYCLING / AUTHORITY COMBINED 2008 BUDGET</u>		<u>PAGE</u>
Upper Macungie Township / Authority - Reserves Available		1
Upper Macungie Township / Authority - Revenues.....		2
Upper Macungie Township / Authority - Expenses		3
 <u>UPPER MACUNGIE TOWNSHIP 2008 BUDGET</u>		
Upper Macungie Township Summary - Revenues		4
Upper Macungie Township Summary - Expenses.....		5
Upper Macungie Township - Revenues		6 - 9
Upper Macungie Township - Revenue Line Item Description		10 - 16
Upper Macungie Township - Expenses		17 - 24
Upper Macungie Township - Expenses Line Item Description		25 - 39
 <u>UPPER MACUNGIE TOWNSHIP REFUSE AND RECYCLING 2008 BUDGET</u>		
Upper Macungie Township Refuse and Recycling Summary - Revenues		40
Upper Macungie Township Refuse and Recycling Summary - Expenses.....		41
Upper Macungie Township Refuse and Recycling - Revenues.....		42
Upper Macungie Township Refuse and Recycling - Revenue Line Item Description		43
Upper Macungie Township Refuse and Recycling - Expenses		44
Upper Macungie Township Refuse and Recycling - Expenses Line Item Description		45
 <u>UPPER MACUNGIE TOWNSHIP AUTHORITY 2008 BUDGET</u>		
Upper Macungie Township Authority Summary - Sewer Revenues		46
Upper Macungie Township Authority Summary - Sewer Expenses		47
Upper Macungie Township Authority - Sewer Revenues		48
Upper Macungie Township Authority - Sewer Revenues Line Item Description		49 - 50
Upper Macungie Township Authority - Sewer Expenses		51 - 52
Upper Macungie Township Authority - Sewer Expenses Line Item Description		53 - 55
Upper Macungie Township Authority - Rate Calculations		56
 <u>UPPER MACUNGIE TOWNSHIP 2008 BUDGET</u>		
Assessed Valuation / Tax Rates		57



UPPER MACUNGIE TOWNSHIP

**TOWNSHIP / REFUSE AND RECYCLING /
AUTHORITY**

COMBINED 2008 BUDGET

RESERVE FUNDS

**UPPER MACUNGIE TOWNSHIP / AUTHORITY
COMBINED 2008 BUDGET
RESERVE FUNDS**

CASH BASIS

RESERVES:

**2008 PROJECTED
BALANCE**

CAPITAL RESERVE FUND	\$5,068,300
PARK RESERVE FUND	\$3,347,600
SEWER RESERVE FUND	\$1,416,400
STATE RESERVE FUND	\$224,700
STORM WATER MAINTENANCE RESERVE FUND	\$253,800
FIREMAN'S GRATITUDE RESERVE FUND	\$86,500
TOTAL RESERVES AVAILABLE	\$10,397,300

**UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING / AUTHORITY
COMBINED 2008 BUDGET
REVENUES**

CASH BASIS

REVENUES:

REFUSE AND RECYCLING REVENUE	\$1,609,200
SEWER RENTALS, FEES & OTHER REVENUE	\$4,111,000
REAL ESTATE TAXES, TRANSFER TAXES AND EARNED INCOME TAX	\$6,777,200
TOTAL REFUSE AND RECYCLING, SEWER AND TAXES	\$12,497,400

OTHER REVENUES:

LICENSE & PERMITS	\$3,000
FINES & FORFEITURES	\$89,000
INTEREST, RENTS & ROYALTIES	\$435,300
INTERGOVERNMENTAL REVENUE	\$478,800
ESCROW	\$964,000
SERVICE CHARGES ADMINISTRATION	\$881,000
REFUSE	\$0
PARK FEES	\$22,000
MISCELLANEOUS REVENUES	\$3,000
INTERFUND OPERATING TRANSFER SEWER DEPARTMENT	\$533,200
INTERFUND OPERATING TRANSFER CAPITAL RESERVE ACCOUNT	\$882,000
SHORT TERM DEBT	\$58,000
TOTAL OTHER REVENUES	\$4,349,300

TOTAL FUNDS AVAILABLE	\$16,846,700
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TOTAL RESERVES	\$10,397,300
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TOTAL RESOURCES AVAILABLE	\$27,244,000
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**UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING / AUTHORITY
COMBINED 2008 BUDGET
EXPENSES**

CASH BASIS

EXPENSES:

GENERAL GOVERNMENT ADMINISTRATION	\$12,700
FINANCIAL ADMINISTRATION	\$592,500
TAX COLLECTOR	\$350,500
LEGAL EXPENSES	\$140,000
CLERICAL SERVICES	\$413,500
INSURANCE BENEFITS	\$346,400
ACCOUNTING / ACTUARIAL	\$31,500
ENGINEERING	\$1,300,000
GENERAL GOVERNMENT OPERATION EXPENSE	\$240,900
POLICE DEPARTMENT	\$2,014,700
FIRE DEPARTMENT	\$907,200
PLANNING / ZONING	\$370,300
SANITATION	\$533,200
LEAF COLLECTION / COMPOSTING	\$11,000
PUBLIC WORKS	\$916,300
SNOW AND ICE REMOVAL	\$81,000
TRAFFIC SIGNALS & STREET SIGNS	\$60,000
STREET / ROAD MAINTENANCE	\$682,500
PARKS	\$489,000
MISCELLANEOUS	\$25,500
CIVIL	\$38,800
DEBT PRINCIPAL	\$0
INTERGOVERNMENTAL EXPENSE	\$1,569,000
OTHER FINANCING USES	\$0
REFUSE AND RECYCLING EXPENSES	\$1,609,200
SEWER REVENUE / EXPENSES	\$4,111,000
TOTAL EXPENSES	\$16,846,700
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/08	\$0
TOTAL RESERVES	\$10,397,300
TOTAL EXPENSES, RESERVES AND INVESTMENTS	\$27,244,000



UPPER MACUNGIE TOWNSHIP

2008 BUDGET SUMMARY

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET SUMMARY
TOWNSHIP REVENUES**

CASH BASIS

REVENUES:

TAXES:

REAL ESTATE TAXES, TRANSFER TAXES AND EARNED INCOME TAXES	\$6,777,200
TOTAL TAXES	\$6,777,200

OTHER REVENUES:

LICENSE & PERMITS	\$3,000
FINES & FORFEITURES	\$89,000
INTEREST, RENTS & ROYALTIES	\$435,300
INTERGOVERNMENTAL REVENUE	\$478,800
ESCROW	\$964,000
SERVICE CHARGES ADMINISTRATION	\$881,000
INTERFUND OPERATING TRANSFER REFUSE / RECYCLE	\$1,609,200
PARK FEES	\$22,000
MISCELLANEOUS REVENUES	\$3,000
INTERFUND OPERATING TRANSFER SEWER DEPARTMENT	\$533,200
SHORT TERM DEBT / REFUNDS / REIMBURSEMENTS	\$58,000
TRANSFER FROM CAPITAL / RESERVE	\$882,000
TOTAL OTHER REVENUES	\$5,958,500

TOTAL FUNDS AVAILABLE	\$12,735,700
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TOTAL RESOURCES AVAILABLE	\$12,735,700
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**UPPER MACUNGIE TOWNSHIP
2008 BUDGET SUMMARY
TOWNSHIP EXPENSES**

CASH BASIS

EXPENSES:

GENERAL GOVERNMENT ADMINISTRATION	\$12,700
FINANCIAL ADMINISTRATION	\$592,500
TAX COLLECTOR	\$350,500
LEGAL EXPENSES	\$140,000
CLERICAL SERVICES	\$413,500
INSURANCE BENEFITS	\$346,400
ACCOUNTING / ACTUARIAL	\$31,500
ENGINEERING	\$1,300,000
GENERAL GOVERNMENT OPERATION EXPENSE	\$240,900
POLICE DEPARTMENT	\$2,014,700
FIRE DEPARTMENT	\$907,200
PLANNING / ZONING	\$370,300
SANITATION	\$533,200
REFUSE / RECYCLING	\$1,609,200
LEAF COLLECTION / COMPOSTING	\$11,000
PUBLIC WORKS	\$916,300
SNOW AND ICE REMOVAL	\$81,000
TRAFFIC SIGNALS & STREET SIGNS	\$60,000
STREET / ROAD MAINTENANCE	\$682,500
PARKS	\$489,000
MISCELLANEOUS	\$25,500
CIVIL	\$38,800
DEBT PRINCIPAL	\$0
INTERGOVERNMENTAL EXPENSE	\$1,569,000
OTHER FINANCING USES	\$0
TOTAL EXPENSES	\$12,735,700
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/08	\$0



UPPER MACUNGIE TOWNSHIP

2008 BUDGET REVENUES

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
REVENUES**

CASH BASIS

	2008 <u>BUDGET</u>	2007 <u>BUDGET</u>	2007 <u>PROJECTED ACTUAL</u>
<u>REAL ESTATE TAXES:</u>			
301.100 REAL ESTATE TAXES - CURRENT YEAR	\$1,101,200	\$1,050,514	\$1,051,300
301.110 FIRE HYDRANT TAXES - CURRENT YEAR	\$260,000	\$240,000	\$257,000
301.120 STREET LIGHT TAXES - CURRENT YEAR	\$68,000	\$62,000	\$66,200
301.200 REAL ESTATE TAXES - PRIOR YEAR	\$18,000	\$8,000	\$22,700
301.210 FIRE HYDRANT TAXES - PRIOR YEAR	\$2,000	\$2,000	\$1,500
301.220 STREET LIGHT TAXES - PRIOR YEAR	\$1,000	\$1,800	\$400
301.400 REAL ESTATE TAXES - TAX CLAIM BUREAU	\$1,000	\$9,000	\$200
301.600 REAL ESTATE TAXES - INTERIM CURRENT	\$25,000	\$25,000	\$21,400
301.700 REAL ESTATE TAXES - INTERIM PRIOR	\$1,000	\$1,000	\$800
310.100 REAL ESTATE TRANSFER TAX	\$2,200,000	\$2,000,000	\$2,742,400
310.200 EARNED INCOME TAX	\$2,500,000	\$2,600,000	\$2,513,200
310.210 EARNED INCOME TAX - PRIOR	\$600,000	\$450,000	\$563,000
TOTAL REAL ESTATE TAXES	\$6,777,200	\$6,449,314	\$7,240,100

LICENSES AND PERMITS:

321.900 MOVING PERMITS	\$1,000	\$1,000	\$700
322.830 ROAD OCCUPANCY PERMITS	\$2,000	\$2,000	\$2,300
TOTAL LICENSE AND PERMITS	\$3,000	\$3,000	\$3,000

FINES AND FORFEITURES:

331.120 FINES - NON -TRAFFIC VIOLATIONS	\$6,000	\$6,000	\$6,400
331.130 MAGISTRATE	\$65,000	\$45,000	\$88,800
331.140 SEMI-ANNUAL STATE POLICE FINES	\$18,000	\$15,000	\$17,500
TOTAL FINES AND FORFEITURES	\$89,000	\$66,000	\$112,700

INTEREST, RENTS AND ROYALTIES:

340.120 BEGINNING CASH BALANCE/INVESTMENTS	\$250,000	\$250,000	\$0
341.010 INTEREST ON INVESTMENTS	\$25,000	\$60,000	\$24,200
342.020 RENT OF STATE POLICE BUILDING	\$136,300	\$170,089	\$170,100
342.100 RENTAL ON LAND	\$24,000	\$18,600	\$24,000
TOTAL INTEREST, RENTS & ROYALTIES	\$435,300	\$498,689	\$218,300

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
REVENUES**

CASH BASIS

	2008 BUDGET	2007 BUDGET	2007 PROJECTED ACTUAL
<u>INTERGOVERNMENTAL REVENUES:</u>			
354.073 D.E.P. RECYCLING PERFORMANCE	\$0	\$0	\$0
355.010 PUBLIC UTILITY REALTY TAX	\$8,700	\$8,656	\$8,700
355.080 RETAIL LIQUOR LICENSES	\$6,300	\$5,100	\$6,300
355.130 VOLUNTEER FIRE RELIEF AID	\$207,600	\$201,251	\$201,300
355.140 MUNICIPAL PENSION - STATE AID	\$92,700	\$92,656	\$92,700
355.145 REGIONAL POLICE - STATE AID	\$115,400	\$0	\$115,400
355.150 SNOW REMOVAL - PENNDOT ROADS	\$8,100	\$7,668	\$8,100
355.160 REIMBURSEMENT FROM REGIONAL POLICE	\$40,000	\$27,000	\$40,100
TOTAL INTERGOVERNMENTAL REVENUES	\$478,800	\$342,331	\$472,600

ESCROW:

357.080 THIRD PARTY BILLING - ESCROW PAYMENTS	\$900,000	\$800,000	\$1,140,700
357.081 NEW ESCROWS UNDER FIVE THOUSAND DOLLARS	\$4,000	\$30,000	\$0
357.082 ADMINISTRATION FEES FROM ESCROWS	\$45,000	\$40,000	\$54,500
357.083 CLOSED ESCROW ACCOUNTS	\$15,000	\$0	\$11,500
TOTAL ESCROW	\$964,000	\$870,000	\$1,206,700

SERVICE CHARGES/ADMINISTRATION:

361.030 ZONING APPEALS	\$6,500	\$6,500	\$5,800
361.031 USE REVIEW FEES	\$2,500	\$2,000	\$2,200
361.033 BOUNDARY UPGRADE FEES	\$1,000	\$5,000	\$600
362.110 SALE OF BOOKS / MAPS / ORDINANCES / ETC.	\$2,500	\$2,000	\$2,500
362.200 FIRE OFFICIAL INSPECTION FEES & LIFE HAZARD FEES	\$65,000	\$20,000	\$19,300
362.410 BUILDING PERMITS	\$580,000	\$400,000	\$620,000
362.420 ELECTRICAL PERMITS	\$120,000	\$75,000	\$126,300
362.430 PLUMBING PERMITS	\$35,000	\$30,000	\$38,600
362.440 SEO PERMITS AND PROBES	\$6,500	\$2,500	\$7,800
362.441 FIRE ALARM FEES	\$0	\$0	\$0
362.450 GRADING PERMIT	\$46,000	\$30,000	\$48,800
362.451 RE-INSPECTION FEES	\$16,000	\$5,000	\$17,100
TOTAL SERVICE CHARGES/ADMINISTRATION	\$881,000	\$578,000	\$889,000

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
REVENUES**

CASH BASIS

2007
PROJECTED
ACTUAL

2008
BUDGET

2007
BUDGET

REFUSE:

364.300 SOLID WASTE COLLECTION & DISPOSAL	\$0	\$1,700,000	\$59,300
364.350 SALE OF RECYCLE BINS / GARBAGE TAGS	\$0	\$4,000	\$1,700
TOTAL REFUSE	\$0	\$1,704,000	\$61,000

PARK FEES:

367.300 SPECIAL ENTERTAINMENT DONATIONS	\$0	\$0	\$0
367.900 PAVILION RENTALS	\$22,000	\$20,000	\$22,400
TOTAL PARK FEES	\$22,000	\$20,000	\$22,400

MISCELLANEOUS REVENUES:

380.100 MISCELLANEOUS REVENUES	\$1,000	\$1,000	\$1,500
380.101 DISCOUNT AMUSEMENT TICKETS	\$2,000	\$0	\$1,800
TOTAL MISCELLANEOUS REVENUES	\$3,000	\$1,000	\$3,300

INTERFUND OPERATING TRANSFER SEWER DEPARTMENT:

392.008 TRANSFER FROM SEWER FUND - SALARIES / WAGES	\$379,400	\$368,741	\$336,600
392.009 TRANSFER FROM SEWER FUND - MATERIALS	\$18,000	\$15,000	\$16,600
392.010 TRANSFER FROM CAPITAL RESERVE ACCOUNT	\$0	\$1,329,436	\$76,400
392.011 TRANSFER FROM SEWER FUNDS - BENEFITS	\$135,800	\$96,232	\$88,400
397.000 SALE OF GENERAL FIXED ASSETS	\$0	\$0	\$40,200
TOTAL INTERFUND OPERATING TRANSFER SEWER DEPARTMENT	\$533,200	\$1,809,409	\$558,200

INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING DEPARTMENT

393.001 TRANSFER FROM REFUSE - SALARIES / WAGES	\$51,000	\$0	\$35,000
393.002 TRANSFER FROM REFUSE - MATERIALS	\$21,000	\$0	\$23,400
393.003 TRANSFER FROM REFUSE - BENEFITS	\$28,000	\$0	\$13,900
393.004 TRANSFER FROM REFUSE - ACCOUNTING / LEGAL	\$7,000	\$0	\$1,300
393.005 TRANSFER FROM REFUSE - HAULING	\$1,502,200	\$0	\$869,100
TOTAL INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING	\$1,609,200	\$0	\$942,700

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
REVENUES**

CASH BASIS

	<u>2008 BUDGET</u>	<u>2007 BUDGET</u>	<u>2007 PROJECTED ACTUAL</u>
<u>INTERFUND OPERATING TRANSFER</u>			
392.010 TRANSFER FROM CAPITAL RESERVE ACCOUNT	\$882,000	\$0	\$1,300,000
TOTAL INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING	\$882,000	\$0	\$1,300,000
<u>SHORT TERM DEBT:</u>			
394.100 REFUND OF INSURANCE - MEDICAL PAYMENTS RETIREES	\$8,000	\$6,344	\$9,200
394.200 REIMBURSEMENTS TO TOWNSHIP	\$50,000	\$35,000	\$88,100
TOTAL SHORT TERM DEBT	\$58,000	\$41,344	\$97,300
TOTAL REVENUES	\$12,735,700	\$12,383,087	\$13,127,300



UPPER MACUNGIE TOWNSHIP

2008 BUDGET

REVENUE LINE ITEM DESCRIPTIONS

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2008

REAL ESTATE TAXES

301.100	REAL ESTATE TAXES - Current Year - The <2008> property assessment for Upper Macungie Township, as calculated by Lehigh County, is \$1,159,979,950. With a 95% collection rate and mileage of 1.0 this year's figure will be	\$1,101,200
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	\$260,000
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	\$68,000
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	\$18,000
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	\$1,000
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	\$1,000
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 2008

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	\$2,200,000
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	\$2,500,000
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	\$600,000

LICENSES AND PERMITS

321.900	MOVING PERMITS - A fee is charged for residents moving in, out or within the Township. It is estimated the Township will receive	\$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	\$65,000
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	\$18,000

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2008

INTEREST, RENTS AND ROYALTIES

340.120	BEGINNING CASH BALANCE / INVESTMENTS - Estimated funds available as of January 1, 2008.	\$250,000
341.010	INTEREST ON INVESTMENTS - Interest estimated to be earned this year will be	\$25,000
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	\$136,300
342.100	RENTAL OF LAND - The Township has land and office space which is rented out. It is estimated the Township will receive	\$24,000

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	\$8,700
355.080	RETAIL LIQUOR LICENSES - The Township receives a fee for the thirteen (13) establishments located within the Township that dispense liquor. The estimate for this revenue line item is	\$6,300
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	\$207,600
355.140	MUNICIPAL PENSION - State Aid - The Township receives money from the state to defray the nonuniform pension plans. The estimated revenue will be	\$92,700
355.145	REGIONAL POLICE FORCE - STATE AID - Township receives revenue from the state which goes directly to the Regional Police Department.	\$115,400
355.150	SNOW REMOVAL - PENNDOT ROADS - The Township removes snow from several PENNDOT roads. The estimated revenue will be	\$8,100
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	\$40,000

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2008

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	\$900,000
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	\$4,000
357.082	ADMINISTRATION FEES FROM DEVELOPER'S ESCROW ACCOUNTS -	\$45,000
357.083	CLOSED ESCROW ACCOUNTS - Funds from closed Escrow Accounts transferred to General Account, to refund to the developers and owners.	\$15,000

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	\$2,500
361.033	BOUNDARY UPGRADE FEES - Fees paid by developers to upgrade the surrounding roadways adjacent to their property. The estimated income will be	\$1,000
362.110	SALE OF BOOKS, MAPS, ORDINANCES ETC. - The Township charges for a copy of the Books, Maps and Zoning Ordinance. It is estimated the Township will receive	\$2,500
362.200	FIRE OFFICIAL INSPECTION FEES & LIFE HAZARD FEES - A yearly fee is charged for any commercial and industrial fire inspection. If a building changes occupancy, or a new building is constructed, a fee is also charged. The estimated revenue will be	\$65,000
362.410	BUILDING PERMITS - The anticipated revenue for building permits will be	\$580,000
362.420	ELECTRICAL PERMITS - The anticipated revenue for electrical permits will be	\$120,000
362.430	PLUMBING PERMITS - The anticipated revenue for plumbing permits will be	\$35,000
362.440	SEO PERMITS AND PROBES - The anticipated revenue for SEO permits and probes will be	\$6,500
362.441	FIRE ALARM FEES - These are fees generated by malfunctioning fire alarm	\$0

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2008

SERVICE CHARGES / ADMINISTRATION (Con't)

362.450	GRADING PERMITS- The anticipated income from grading permits for this year will be	\$46,000
362.451	RE-INSPECTION FEES - Fees for re-inspections will be	\$16,000

REFUSE

364.300	SOLID WASTE COLLECTION & DISPOSAL - This revenue is generated from recycling and solid waste payments by the Township residents. The estimated income for this year will be	\$0
364.350	SALE OF GARBAGE TAGS / RECYCLING BINS - Revenue generated from sale of garbage tags and recycling bins. The estimated revenue will be	\$0

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	\$22,000

MISCELLANEOUS REVENUES

380.100	MISCELLANEOUS REVENUES - Any revenue unexpected that does not fit into preceding account numbers. The estimated income will be	\$1,000
380.101	DISCOUNT AMUSEMENT TICKETS - The sale of amusement park tickets at a discounted rate.	\$2,000

INTERFUND OPERATING TRANSFER SEWER DEPARTMENT

392.008	TRANSFER FROM SEWER FUND - Salaries / Wages - 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	\$379,400
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	\$18,000

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2008

INTERFUND OPERATING TRANSFER SEWER DEPARTMENT (con't)

392.010	TRANSFER FROM CAPITAL RESERVE ACCOUNT - Transfers from any capital funds, such as, the Capital Reserve Account to supplement the General Fund.	\$0
392.011	TRANSFER FROM SEWER FUNDS - Benefits - This transfer is for the benefit the Township pays for the sewer authority employees. The estimated transfer will be	\$135,800
397.000	SALE OF GENERAL FIXED ASSETS - Any assets sold by the Township, such as, used equipment, building lots, etc.	\$0

INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING DEPARTMENT

393.001	TRANSFER FROM REFUSE -Salaries / Wages - Salaries and wages for refuse & recycling employees paid through payroll. This is transferred from the Refuse and Recycling Account to the Township.	\$51,000
393.002	TRANSFER FROM REFUSE - Materials - This is transferred from Refuse & Recycling to the Township for postage and materials bought through the Township.	\$21,000
393.003	TRANSFER FROM REFUSE - Benefits - This transfer is for the benefits the Township pays for Refuse and Recycling employees.	\$28,000
393.004	TRANSFER FROM REFUSE - Accounting / Legal - The cost of any accounting and legal matters that the Township pays.	\$7,000
393.005	TRANSFER FROM REFUSE - Hauling - Cost of waste hauling paid through the Township.	\$1,502,000

INTERFUND OPERATING TRANSFER

392.010	TRANSFER FROM CAPITAL RESERVE ACCOUNT - Transfers from any capital funds, such as, the Capital Reserve Account to supplement the General Fund.	\$882,000
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UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2008

SHORT TERM DEBT

394.100	REFUND OF INSURANCE - MEDICAL PAYMENTS RETIREES - 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	\$8,000
394.200	REIMBURSEMENTS TO TOWNSHIP - Monies reimbursed to the Township for insurance refunds, insurance payments for Township property damage and Cobra payments.	\$50,000



UPPER MACUNGIE TOWNSHIP

2008 BUDGET EXPENSES

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
EXPENSES**

CASH BASIS

	2008 BUDGET	2007 BUDGET	2007 PROJECTED ACTUAL
<u>GENERAL GOVERNMENT ADMINISTRATION:</u>			
400.113 SALARIES ELECTED OFFICIALS- MEETINGS	\$9,700	\$9,750	\$9,700
400.460 SEMINARS / CONFERENCES	\$3,000	\$3,000	\$2,300
TOTAL GENERAL GOVERNMENT ADMINISTRATION	\$12,700	\$12,750	\$12,000

FINANCIAL ADMINISTRATION:

402.120 SALARY	\$57,000	\$51,054	\$55,000
402.156 HEALTH INSURANCE BC/BS- ALL EMPLOYEES	\$480,000	\$385,000	\$413,000
402.158 LIFE INSURANCE- ALL EMPLOYEES	\$25,000	\$30,000	\$21,000
402.163 DEFERRED COMPENSATION- ALL EMPLOYEES	\$23,000	\$23,000	\$22,000
402.300 BANK CHARGES	\$2,000	\$2,000	\$1,500
402.460 SEMINARS / CONFERENCES / TRAINING	\$1,000	\$2,000	\$200
402.461 TREASURE'S BOND	\$4,500	\$4,500	\$4,400
TOTAL FINANCIAL ADMINISTRATION	\$592,500	\$497,554	\$517,100

TAX COLLECTOR:

403.114 SALARY	\$12,000	\$12,000	\$12,000
403.220 OPERATING EXPENSES- OFFICE SUPPLIES	\$500	\$500	\$400
403.310 POSTAGE	\$3,000	\$5,000	\$3,000
403.350 INSURANCE BONDING	\$0	\$0	\$500
403.510 PRIOR YEAR TAX REFUNDS	\$25,000	\$10,000	\$24,200
403.600 HYDRANT TAX PAYMENT	\$160,000	\$165,000	\$144,200
403.610 STREET LIGHT TAX PAYMENT	\$150,000	\$110,000	\$141,000
TOTAL TAX COLLECTOR	\$350,500	\$302,500	\$325,300

LEGAL EXPENSES:

404.314 LEGAL SERVICES - SCHANTZ LAW OFFICES	\$125,000	\$115,000	\$126,200
404.315 LEGAL SERVICES - REIMBURSABLES	\$15,000	\$0	\$15,000
TOTAL LEGAL EXPENSES	\$140,000	\$115,000	\$141,200

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
EXPENSES**

CASH BASIS

	2008 BUDGET	2007 BUDGET	2007 PROJECTED ACTUAL
<u>CLERICAL SERVICES:</u>			
405.140 SALARIES / WAGES	\$217,000	\$212,552	\$220,000
405.210 OFFICE SUPPLIES	\$16,000	\$15,000	\$16,000
405.213 MINOR EQUIPMENT PURCHASES	\$1,000	\$1,000	\$0
405.216 MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT	\$6,000	\$4,000	\$6,800
405.325 POSTAGE	\$12,000	\$12,000	\$9,900
405.331 TRANSPORTATION / MILEAGE	\$1,500	\$1,500	\$6,500
405.341 ADVERTISING	\$15,000	\$15,000	\$13,900
405.342 PRINTING	\$30,000	\$18,000	\$36,800
405.441 AD COMPUTER	\$3,000	\$2,600	\$2,900
405.480 MANAGEMENT CONSULTING SERVICES	\$100,000	\$50,000	\$91,400
405.701 COMPUTER UPGRADE	\$10,000	\$3,000	\$5,900
405.702 COMPUTER EXPENSE	\$2,000	\$2,500	\$900
TOTAL CLERICAL SERVICES	\$413,500	\$337,152	\$411,000

INSURANCE BENEFITS:

406.154 WORKMAN'S COMPENSATION INSURANCE	\$60,000	\$60,000	\$0
406.160 EMPLOYEES PENSION AND ADMINISTRATION FEES	\$195,400	\$188,720	\$195,400
406.351 UMBRELLA INSURANCE- LIABILITY	\$38,000	\$50,000	\$36,000
406.355 COMMERCIAL PACKAGE POLICY	\$53,000	\$35,000	\$51,000
TOTAL INSURANCE BENEFITS	\$346,400	\$333,720	\$282,400

ACCOUNTING / ACTUARIAL:

407.311 AUDITING SERVICES	\$26,500	\$26,500	\$39,800
407.316 ACTUARIAL SERVICES	\$5,000	\$5,000	\$2,900
TOTAL ACCOUNTING / ACTUARIAL	\$31,500	\$31,500	\$42,700

ENGINEERING:

408.311 TOWNSHIP ENGINEERING SERVICES	\$400,000	\$500,000	\$353,100
408.312 TOWNSHIP TRAFFIC STUDY	\$0	\$0	\$0
408.314 SALDO & ZONING UPDATE	\$0	\$0	\$0
408.315 ESCROW - ENGINEERING FEES	\$900,000	\$800,000	\$1,029,000
TOTAL ENGINEERING	\$1,300,000	\$1,300,000	\$1,382,100

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
EXPENSES**

CASH BASIS

	2008 BUDGET	2007 BUDGET	2007 PROJECTED ACTUAL
<u>GENERAL GOVERNMENT OPERATING EXPENSES:</u>			
409.120 SALARIES / WAGES	\$22,900	\$22,064	\$20,900
409.226 CUSTODIAL SUPPLIES / MATERIALS	\$3,000	\$3,000	\$2,000
409.321 TELEPHONE	\$35,000	\$30,000	\$33,100
409.361 ELECTRICITY	\$8,000	\$18,000	\$0
409.362 HEAT	\$9,000	\$10,000	\$8,100
409.363 WATER	\$2,000	\$2,000	\$1,900
409.364 SEWER	\$1,000	\$1,000	\$700
409.373 MAINTENANCE / REPAIR BUILDINGS	\$110,000	\$25,000	\$38,000
409.374 FEASIBILITY STUDY FOR NEW COMPLEX AND 537 PLAN	\$50,000	\$20,000	\$24,200
TOTAL GENERAL GOVERNMENT OPERATING EXPENSES	\$240,900	\$131,064	\$128,900

TOTAL DEPARTMENT	\$3,428,000	\$3,061,240	\$3,242,700
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POLICE DEPARTMENT:

410.110 REPAIRS & MAINTENANCE - STATE POLICE BUILDING	\$20,000	\$20,000	\$11,800
410.120 REGIONAL POLICE DEPARTMENT	\$1,979,700	\$1,787,918	\$1,908,400
410.130 REPAIRS & MAINTENANCE-REGIONAL POLICE BUILDING	\$15,000	\$20,000	\$14,000
TOTAL POLICE DEPARTMENT	\$2,014,700	\$1,827,918	\$1,934,200

FIRE DEPARTMENT:

411.131 SALARIES / WAGES	\$153,300	\$93,788	\$93,500
411.134 OPERATING SUPPLIES	\$9,500	\$0	\$2,300
411.135 COMPUTER SOFTWARE AND HARDWARE	\$4,000	\$0	\$600
411.249 UPPER MACUNGIE TOWNSHIP #56 VEHICLE MAINT / REPAIR	\$20,000	\$0	\$0
411.250 VEHICLE MAINTENANCE-FOGELSVILLE	\$20,000	\$25,000	\$26,500
411.251 VEHICLE MAINTENANCE-TREXLERTOWN	\$20,000	\$25,000	\$30,400
411.252 TREXLERTOWN MEDICAL BILLS	\$1,000	\$3,000	\$100
411.253 FOGELSVILLE MEDICAL BILLS	\$1,000	\$3,000	\$0
411.254 UPPER MACUNGIE TOWNSHIP #56 MEDICAL BILLS	\$1,000	\$0	\$0
411.255 UNIFORMS	\$7,000	\$0	\$0
411.256 EQUIPMENT PURCHASE	\$5,000	\$0	\$0
411.257 MAINTAENANCE / REPAIRS / TESTING EQUIPMENT	\$13,500	\$0	\$0
411.258 OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT	\$18,500	\$0	\$0
411.260 TRAINING / SEMINARS / DUES / BACKGROUND CHECKS	\$3,500	\$0	\$0
411.354 VOLUNTEER FIRE CO. GRATITUDE PROGRAM / FUNCTIONS	\$84,000	\$60,000	\$78,000
411.700 FIRE TRUCK PURCHASE	\$450,000	\$0	\$4,000
411.701 FIRE INSPECTORS VEHICLE	\$21,000	\$0	\$0
411.710 NEW FIRE STATION EXHAUST SYSTEM	\$60,000	\$1,300,000	\$1,300,000
411.711 HEAT	\$9,700	\$0	\$0
411.712 TELEPHONE SERVICE	\$5,200	\$0	\$0
TOTAL FIRE DEPARTMENT	\$907,200	\$1,509,788	\$1,535,400

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
EXPENSES**

CASH BASIS

	2008 BUDGET	2007 BUDGET	2007 PROJECTED ACTUAL
<u>PLANNING / ZONING:</u>			
414.120 SALARIES / WAGES	\$280,800	\$252,700	\$230,900
414.140 ZONING HEARING BOARD EXPENSES	\$500	\$500	\$500
414.210 PLANNING / ZONING SUPPLIES	\$1,000	\$5,000	\$200
414.314 ZONING BOARD LEGAL SERVICES	\$18,000	\$10,000	\$17,800
414.316 STENOGRAPHER	\$10,000	\$7,500	\$10,200
414.341 ADVERTISING	\$1,000	\$2,000	\$0
414.420 RENT OF INSPECTORS	\$30,000	\$61,000	\$121,600
414.460 MEMBERSHIP DUES - TRAINING & CONFERENCES	\$8,000	\$7,500	\$9,100
414.461 INSPECTORS VEHICLE	\$21,000	\$0	\$0
TOTAL PLANNING / ZONING	\$370,300	\$346,200	\$390,300

SANITATION:

426.140 SALARIES & WAGES - SEWER	\$379,400	\$368,741	\$373,000
426.150 BENEFITS	\$135,800	\$96,232	\$130,500
426.160 MATERIALS	\$18,000	\$15,000	\$20,200
TOTAL SANITATION	\$533,200	\$479,973	\$523,700

REFUSE / RECYCLING:

427.008 WAGES / SALARIES	\$51,000	\$0	\$0
427.009 DEFERRED COMPENSATION	\$1,000	\$0	\$0
427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT	\$4,000	\$0	\$0
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$23,000	\$0	\$0
427.012 PRINTING	\$1,000	\$0	\$0
427.013 POSTAGE	\$3,000	\$0	\$0
427.014 LEGAL	\$3,000	\$0	\$0
427.015 SERVICES / MATERIALS / RECYCLE BINS	\$21,000	\$0	\$0
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$1,502,200	\$1,700,000	\$1,204,700
TOTAL REFUSE / RECYCLING	\$1,609,200	\$1,700,000	\$1,204,700

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
EXPENSES**

CASH BASIS

	<u>2008 BUDGET</u>	<u>2007 BUDGET</u>	<u>2007 PROJECTED ACTUAL</u>
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PUBLIC WORKS DEPARTMENT

LEAF COLLECTION / COMPOSTING:

427.131 SALARIES / WAGES	\$0	\$25,000	\$28,700
427.361 UTILITIES- PARK BUILDINGS	\$1,000	\$20,000	\$0
427.450 SMALL TOOLS	\$1,000	\$1,000	\$800
427.700 COMPOST EQUIPMENT REPAIR & MAINTENANCE	\$1,000	\$5,000	\$0
427.701 TUB GRINDER OPERATION / MAINTENANCE	\$8,000	\$4,500	\$0
427.703 TUB GRINDER	\$0	\$0	\$54,400
TOTAL LEAF COLLECTION / COMPOSTING	\$11,000	\$55,500	\$83,900

PUBLIC WORKS:

430.124 SALARIES / WAGES	\$392,000	\$384,342	\$346,000
430.143 DISPATCH ANSWERING SERVICE	\$1,300	\$1,200	\$1,200
430.205 WORKPLACE SAFETY	\$500	\$500	\$0
430.210 OFFICE SUPPLIES / EQUIPMENT MAINTENANCE	\$500	\$1,000	\$200
430.220 OPERATING SUPPLIES	\$20,000	\$25,000	\$13,000
430.231 VEHICLE FUELS-GASOLINE	\$75,000	\$55,000	\$71,500
430.232 VEHICLE FUELS-DIESEL	\$45,000	\$60,000	\$40,200
430.250 VEHICLE REPAIR & MAINTENANCE	\$40,000	\$15,000	\$36,900
430.321 TELEPHONES	\$0	\$1,230	\$0
430.327 RADIO MAINTENANCE	\$0	\$2,000	\$0
430.361 ELECTRIC	\$0	\$7,500	\$0
430.362 NATURAL GAS	\$0	\$15,000	\$0
430.367 FUEL OIL	\$0	\$100	\$0
430.373 BUILDING MAINTENANCE / REPAIR	\$20,000	\$10,000	\$19,700
430.440 UNIFORMS & SHOES	\$20,000	\$8,500	\$18,700
430.441 WORKPLACE DRUG / ALCOHOL CDL TEST	\$1,000	\$1,000	\$900
430.460 TRAINING	\$1,000	\$500	\$900
430.462 NEW STORAGE BUILDING	\$300,000	\$0	\$0
TOTAL PUBLIC WORKS	\$916,300	\$587,872	\$549,200

SNOW AND ICE REMOVAL:

432.140 SALARIES AND WAGES	\$15,000	\$50,000	\$13,900
432.220 SALT & ANTI-SKID	\$50,000	\$50,000	\$46,700
432.250 MAINTENANCE	\$10,000	\$10,000	\$7,700
432.740 EQUIPMENT RENTAL	\$6,000	\$10,000	\$5,200
TOTAL SNOW AND ICE REMOVAL	\$81,000	\$120,000	\$73,500

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
EXPENSES**

CASH BASIS

	2008 <u>BUDGET</u>	2007 <u>BUDGET</u>	2007 <u>PROJECTED ACTUAL</u>
<u>TRAFFIC LIGHTS & STREET SIGNS:</u>			
433.220 STREET SIGNS MAINTENANCE / SUPPLIES	\$20,000	\$12,000	\$31,800
433.361 TRAFFIC LIGHTS / ELECTRIC	\$20,000	\$18,000	\$17,000
433.377 TRAFFIC LIGHTS / MAINTENANCE REPAIR	\$20,000	\$10,000	\$27,100
TOTAL TRAFFIC LIGHTS & STREET SIGNS	\$60,000	\$40,000	\$75,900

STREET / ROAD MAINTENANCE:

438.245 ASPHALT PATCHING MATERIALS	\$100,000	\$100,000	\$96,200
438.247 STORM SEWER MATERIALS	\$6,000	\$6,500	\$0
438.249 STREET PAINTING MATERIALS	\$25,000	\$25,000	\$24,500
438.250 WEED SPRAYING	\$1,000	\$3,000	\$0
438.260 MINOR OPERATING EQUIPMENT / SUPPLIES	\$5,000	\$10,000	\$1,800
438.371 PENNDOT INSPECTIONS	\$6,000	\$3,500	\$6,100
438.374 VEHICLE PARTS	\$35,000	\$30,000	\$31,300
439.245 CURB MECHANIZED PAVING	\$7,000	\$10,000	\$6,000
439.606 STREET RESURFACING & OVERLAY	\$100,000	\$100,000	\$13,200
439.607 UPGRADE OF ROUTE 100 & 78	\$300,000	\$300,000	\$117,500
439.790 REPLACEMENT STREET MOWER	\$90,000	\$105,000	\$243,500
439.791 REPLACEMENT OF A TAR BUGGY	\$7,500	\$60,000	\$30,400
439.793 PURCHASE OF MOWER, SKID-STEER, UTILITY TRUCK	\$0	\$50,000	\$10,700
439.795 GRIM ROAD & INDUSTRIAL BOULEVARD LIGHT	\$0	\$0	\$12,900
TOTAL STREET / ROAD MAINTENANCE	\$682,500	\$803,000	\$594,100

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
EXPENSES**

CASH BASIS

	2008 BUDGET	2007 BUDGET	2007 PROJECTED ACTUAL
<u>PARKS:</u>			
454.121 SALARIES / WAGES INCLUDING PART-TIME	\$192,700	\$147,465	\$166,800
454.131 SEASONAL MAINTENANCE OF ATHLETIC FIELD WAGES	\$75,000	\$60,000	\$75,700
454.143 DISPATCH ANSWERING SERVICE	\$1,300	\$1,200	\$1,200
454.220 SUPPLIES / GENERAL EQUIPMENT	\$8,000	\$20,000	\$8,000
454.222 ATHLETIC FIELD SURFACE MAINTENANCE	\$5,000	\$1,000	\$5,000
454.250 MAINTENANCE / REPAIR OF PARK VEHICLES	\$5,000	\$2,000	\$5,200
454.321 TELEPHONES	\$0	\$600	\$0
454.361 ELECTRIC FOR PARK FACILITIES	\$0	\$7,000	\$0
454.375 GENERAL MAINTENANCE	\$5,000	\$5,000	\$5,400
454.455 WEED SPRAYING	\$20,000	\$11,000	\$20,400
454.600 MAINTENANCE - OTHER PARKS & RETENTION PONDS	\$7,000	\$40,000	\$6,200
454.610 RUPPSVILLE AND GRANGE ROAD PARK	\$30,000	\$0	\$140,300
454.620 UPPER MACUNGIE PARK	\$10,000	\$15,000	\$900
454.630 RICKY PARK	\$10,000	\$15,000	\$10,400
454.640 LONE LANE PARK	\$10,000	\$15,000	\$3,300
454.650 BREINIGSVILLE PARK	\$10,000	\$15,000	\$12,300
454.722 PURCHASE PARK TABLES / BENCHES / GRILLS / PAVILLIONS	\$100,000	\$110,000	\$500
TOTAL PARKS	\$489,000	\$465,265	\$461,600
TOTAL PUBLIC WORKS DEPARTMENT	\$2,239,800	\$2,071,637	\$1,838,200

MISCELLANEOUS:

456.500 MISC. DONATIONS BY TOWNSHIP	\$500	\$0	\$500
456.501 REFUNDS PAID BY THE TOWNSHIP	\$5,000	\$5,000	\$3,300
456.502 SUPPLIES FOR KITCHEN	\$3,000	\$3,000	\$3,200
456.503 DISCOUNT AMUSEMENT TICKETS	\$2,000	\$0	\$1,800
456.504 REFUND OF ESCROWS FUNDS	\$15,000		\$11,500
TOTAL MISCELLANEOUS	\$25,500	\$8,000	\$20,300

CIVIL:

457.501 COMMUNITY CELEBRATIONS	\$20,000	\$20,000	\$12,800
457.502 LEHIGH COUNTY SENIOR CITIZENS	\$9,000	\$6,000	\$9,000
457.504 HUMANE SOCIETY & DEER PICK-UP	\$4,800	\$2,500	\$4,200
457.505 CACLV	\$5,000	\$5,000	\$5,000
TOTAL CIVIL	\$38,800	\$33,500	\$31,000

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
EXPENSES**

CASH BASIS

	2008 BUDGET	2007 BUDGET	2007 PROJECTED ACTUAL
<u>DEBT PRINCIPAL:</u>			
471.500 BUYING OF PROPERTY	\$0	\$0	\$0
TOTAL DEBT PRINCIPAL	\$0	\$0	\$0

INTERGOVERNMENTAL EXPENSE:

480.010 MISCELLANEOUS EXPENDITURES	\$1,000	\$1,500	\$200
481.100 DISTRIBUTION OF REAL ESTATE TRANSFER TAX	\$1,100,000	\$1,000,000	\$1,371,200
481.520 FOREIGN FIRE INSURANCE	\$207,600	\$201,251	\$201,300
481.522 REGIONAL POLICE FORCE - STATE AID	\$115,400	\$0	\$115,400
487.361 PAYROLL TAXES	\$145,000	\$142,000	\$134,600
TOTAL INTERGOVERNMENTAL EXPENSES	\$1,569,000	\$1,344,751	\$1,822,700

CAPITAL OUTLAY:

OTHER FINANCING USES:

492.230 TRANSFERS - OTHER FUNDS	\$0	\$0	\$45,600
492.303 TRANSFERS - CAPITAL RESERVE FUND	\$0	\$0	\$0
TOTAL OTHER FINANCING USES	\$0	\$0	\$45,600

TOTAL EXPENSES	\$12,735,700	\$12,383,007	\$12,588,800
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UPPER MACUNGIE TOWNSHIP

2008 BUDGET

EXPENSE LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2008**

GENERAL GOVERNMENT ADMINISTRATION

400.113	SALARIES ELECTED OFFICIALS / MEETINGS - Salaries that are paid to the Upper Macungie Township Supervisors to attend meetings. Ashmar - \$3,250, Earley - \$3,250 and Rader - \$3,250. These salaries are set by the second class Township code.	\$9,700
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	SALARY - The salary will be for the Treasurer.	\$57,000
402.156	HEALTH INSURANCE - All Employees - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan. The estimated cost will be	\$480,000
402.158	LIFE INSURANCE - All Employees - The Township's Life Insurance Program for all employees.	\$25,000
402.163	DEFERRED COMPENSATION - All Employees - The Township matches \$0.25 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	\$1,000
402.461	TREASURER'S BOND -The Treasurer is legally required to have a bond protecting the Township, in the amount of \$1,000,000. The cost for this bond will be	\$4,500

TAX COLLECTOR

403.114	SALARY - The Township Tax Collector is elected for the role of Tax Collector and collects 41% 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 2008

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	\$3,000
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 2008 is	\$25,000
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	\$160,000
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	\$150,000

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	\$125,000
404.315	LEGAL SERVICES - REIMBURSABLES - Legal services provided for the Planning Commission meetings, opinions for Escrow Accounts, which is paid for by the Township and later reimbursed by developers.	\$15,000

CLERICAL SERVICES

405.140	SALARIES / WAGES - The salaries and wages for support staff of the Township. The estimated cost will be	\$217,000
405.210	OFFICE SUPPLIES - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be	\$16,000
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	\$6,000

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2008

CLERICAL SERVICES (cont.)

405.325	POSTAGE - Postage for sending out the refuse bills and also the day to day correspondence. The estimated cost will be	\$12,000
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, news letters, building/electric/plumbing permits, letterhead, etc. The cost is estimated to be	\$30,000
405.441	AD COMPUTER - Payroll and all tax reports done by AD Computer. The estimated cost for this year will be	\$3,000
405.480	MANAGEMENT CONSULTING SERVICES - The Township sometimes uses professional consultants for a variety of issues needed at the Township. This years estimated cost will be	\$100,000
405.701	COMPUTER UPGRADE - When necessary, the Township upgrades their computer systems. The estimated cost is	\$10,000
405.702	COMPUTER EXPENSE - Professional services for the Township's computer system. The estimated cost for this year will be	\$2,000

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.	\$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.	\$195,400

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2008**

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. 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	\$38,000
406.355	COMMERCIAL PACKAGE POLICY - This policy covers all other property the Township owns. The cost will be	\$53,000

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	\$400,000
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	\$900,000

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2008

GENERAL GOVERNMENT OPERATION EXPENSES

409.120	SALARIES / WAGES - Salaries and wages for the custodial services at Upper Macungie Township. The estimated cost will be	\$22,900
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	\$35,000
409.361	ELECTRICITY - Cost for electric for the Township Administration Township Building. The estimated cost will be	\$8,000
409.362	HEAT - Cost of fuel for heating the Township Administration Building. The estimated cost will be	\$9,000
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	\$110,000
409.374	FEASIBILITY STUDY FOR NEW COMPLEX - The Township Supervisors hired a firm to study relocating the Township complex and to review the 537 Plan. The estimated cost will be	\$50,000

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.	\$1,979,700
410.130	REPAIRS & MAINTENANCE OF REGIONAL POLICE STATION - The cost for repairs and maintenance for the Regional Police Station. The estimated cost will be	\$15,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2008**

FIRE DEPARTMENT

411.131	SALARIES / WAGES - Salaries and wages for the Fire Commissioner, Fire Inspector and the Administrative Assistant for the Fire Department. The estimated cost will be	\$153,300
411.134	OPERATING SUPPLIES - Supplies used for the Fire Prevention Services.	\$9,500
411.135	SOFTWARE AND HARDWARE - Computer software and hardware packages used for the Fire Departments.	\$4,000
411.249	VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56 - The cost for repairs and maintenance on the equipment for the Upper Macungie #56 Fire Company. The estimated cost will be	\$20,000
411.250	VEHICLE MAINTENANCE - FOGELSVILLE - The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company. The estimated cost will be	\$20,000
411.251	VEHICLE MAINTENANCE - TREXLERTOWN - The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company. The estimated cost will be	\$20,000
411.252	TREXLERTOWN MEDICAL BILLS- Small medical bills not covered by workers compensation	\$1,000
411.253	FOGELSVILLE MEDICAL BILLS- Small medical bills not covered by workers compensation	\$1,000
411.254	UPPER MACUNGIE TOWNSHIP #56 MEDICAL BILLS - Small medical bills not covered by workers compensation.	\$1,000
411.255	UNIFORMS - To standardize uniforms for all fire stations.	\$7,000
411.256	EQUIPMENT PURCHASES - To purchase small equipment like pumps, hoses and ladders for the fire company.	\$5,000
411.257	MAINTENANCE / REPAIR / TESTING - Repair, testing on the pumps, hoses and ladders.	\$13,500
411.258	OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT - Office furniture and audio visual equipment for Upper Macungie Township Fire Station #56.	\$18,500
411.260	TRAINING / SEMINARS / DUES / BACKGROUND CHECKS - Training and seminars for the volunteers'	\$3,450

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2008**

FIRE DEPARTMENT (con't)

411.354	VOLUNTEER FIRE COMPANY GRATITUDE PROGRAM AND FUNCTIONS - This is a program set up to pay the Township Volunteer Firemen \$5.00 per fire call and the annual picnic. The estimated cost will be	\$84,000
411.700	FIRE TRUCK PURCHASE - The Township is planning on purchasing a new Fire Truck. The estimated payment will be	\$450,000
411.701	FIRE INSPECTORS VEHICLE - Vehicle for the use of the new Fire Inspector.	\$21,000
411.710	EXHAUST SYSTEM FOR NEW FIRE STATION - Exhaust system for the new fire station. This estimated cost will be	\$60,000
411.711	HEAT - Cost of gas heat for Upper Macungie Township Fire Station #56.	\$9,700
411.712	TELEPHONE SERVICE - Telephone land lines for all three fire stations.	\$5,250

PLANNING / ZONING

414.120	SALARIES / WAGES - Salaries and wages for the Planning and Zoning Department, Protective Services and Building Inspector will be	\$280,800
414.140	ZONING HEARING BOARD EXPENSES - Zoning Hearing Board members each receive \$6.00 per meeting. The estimated cost will be	\$500
414.210	PLANNING / ZONING SUPPLIES - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be	\$1,000
414.314	ZONING BOARD LEGAL SERVICES - Steckel and Stopp Law Offices represents the Township in matters regarding the Zoning Hearing Board. The estimated cost will be	\$18,000
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	\$10,000
414.341	ADVERTISING - The legal advertisements for the Township Zoning Hearing board meetings, special meetings. The estimated cost will be	\$1,000
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	\$30,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2008**

PLANNING / ZONING (con't)

414.460	MEMBERSHIPS DUES - TRAINING / CONFERENCE - The Township is in different organizations and subscribe to various governmental magazines. Also, for training and conferences attend during the year. The estimate cost will be	\$8,000
414.461	INSPECTORS VEHICLE - Vehicle to be used by the Building Inspector.	\$21,000

SANITATION

426.140	SALARIES / WAGES - Sewer - The salaries and wages for the Sewer Authority of the Township. The estimated cost will be	\$379,400
426.150	BENEFITS - Benefits cost for the Township Sewer Authority. The estimated cost will be	\$135,800
426.160	MATERIALS - Any materials purchased by the Township Sewer Authority through the Township such as, stone, blacktop or oil. The estimated cost will be	\$18,000

REFUSE AND RECYCLING

427.008	SALARIES / WAGES - These costs are reimbursed to Upper Macungie Township from the Refuse Account.	\$51,000
427.009	DEFERRED COMPENSATION - Costs are reimbursed to Upper Macungie Township for the employee retirement plan.	\$1,000
427.010	SOCIAL SECURITY / FICA / UNEMPLOYMENT - Theses are reimbursed to Upper Macungie Township to cover costs.	\$4,000
427.011	HEALTH / DENTAL / VISION / LIFE INSURANCE - These are reimbursed to Upper Macungie Township to cover costs.	\$23,000
427.012	PRINTING - Cost of printing envelopes, letterhead and billing invoices.	\$1,000
427.013	POSTAGE - Mailing costs for billing invoices, letter, etc.	\$3,000
427.014	LEGAL FEES - Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.	\$3,000
427.015	SERVICES / MATERIALS / RECYCLE BINS - These are the costs to purchase additional carts and bins for new homes added to Township. The costs are reimbursed in the rate structure.	\$21,000
427.702	CONTRACT HAULING (INCLUDING STICKERS) - Paid to the Contractor based on the bid price to cover the Township. Stickers that are sold for bulk pick up are added to the bid price each month.	\$1,502,200

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2008

PUBLIC WORKS DEPARTMENT

LEAF COLLECTION / COMPOSTING

427.131	SALARIES / WAGES - The salaries and wages for leaf collection and composting in the Township. The estimated cost will be	\$0
427.361	UTILITIES - PARK BUILDINGS - The utility costs for the Park Building in the Upper Macungie Township. The estimated cost will be	\$1,000
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	\$1,000
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	\$8,000
427.703	TUB GRINDER - The cost of a Tub Grinder for the Township.	\$0

PUBLIC WORKS

430.124	SALARIES / WAGES - Salaries and wages for road construction in the township is estimated at	\$392,000
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	\$1,300
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	\$500
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	\$20,000
430.231	VEHICLE FUEL - Gasoline - Cost for gasoline for the Public Works equipment and fire equipment. The estimated cost will be	\$75,000

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2008

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	\$45,000
430.250	VEHICLE REPAIRS & MAINTENANCE - Any repairs and maintenance to the equipment. The estimated cost this year will be	\$40,000
430.321	TELEPHONES - Telephone cost that cover the Public Works Department telephones. The cost for this year is estimate to be	\$0
430.327	RADIO MAINTENANCE - To repair the radios that are equipped in each Township Public Works vehicle, it is estimated to cost	\$0
430.361	ELECTRIC - Cost for electric for the Public Works Buildings. The estimated cost is	\$0
430.362	NATURAL GAS - Cost for natural gas for the Public Works Department. The estimated cost is	\$0
430.367	FUEL OIL - Cost for fuel oil for the Public Works Department. The estimated cost is	\$0
430.373	BUILDING MAINTENANCE / REPAIR - The cost for maintenance and repairs for the Public Works Building. The cost is estimated at	\$20,000
430.440	UNIFORMS & SHOES - The Township supplies uniforms and shoes to all Public Works employees. The estimated expense cost is	\$20,000
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	\$1,000
430.462	NEW STORAGE BUILDING - A storage building to be used for storing equipment.	\$300,000

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2008

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	\$15,000
432.220	SALT & ANTI-SKID - For the salt and anti-skid that will be used in the Township in 2008. 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 RENTAL - Cost for renting machinery to be used for snow in 2008. The estimated cost will be	\$6,000

TRAFFIC LIGHTS AND STREET SIGNS

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

STREET / ROAD MAINTENANCE

438.245	ASPHALT PATCHING MATERIALS - The cost of asphalt patching materials for maintenance of the Township roads. The estimated cost will be	\$100,000
438.247	STORM SEWER MATERIALS - Pipes, storm drains and sewer related materials. The estimated cost will be	\$6,000
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	\$1,000
438.260	MINOR OPERATING EQUIPMENT / SUPPLIES - Small hand tools and small equipment, such as lawn mowers etc. The estimated cost will be	\$5,000
438.371	PENNDOT INSPECTIONS - The cost for Township bridge inspections by PENNDOT Inspectors. The estimated cost will be	\$6,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2008**

STREET / ROAD MAINTENANCE (con't)

438.374	VEHICLE PARTS - The cost of any vehicle parts for Township equipment. The estimated cost will be	\$35,000
439.245	CURB MECHANIZED PAVING - The Township will improve several cub radius' at intersections throughout the Township. The estimated cost will be	\$7,000
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
439.607	UPGRADE OF ROUTE 100 AND I-78 / ROUTE 100 WIDENING PROJECT	\$300,000
439.790	REPLACEMENT OF STREET MOWER - This line item replacement of a street mower for the Public Works Department. The estimated cost will be	\$90,000
439.791	REPLACEMENT OF TAR BUGGY - This cost is for replacement of a tar buggy for the Public Works Department. The estimated cost is	\$7,500
439.793	PURCHASE OF MOWER, SKID-STEER, UTILITY TRUCK - Equipment not budgeted, but during the year a need has occurred to purchase other equipment.	\$0
439.795	GRIM ROAD AND INDUSTRIAL BOULEVARD LIGHTS	\$0

PARKS

454.121	SALARIES / WAGES / PART-TIME - Salaries and wages for the full time & part-time employees in the Parks Department.	\$192,700
454.131	SEASONAL MAINTENANCE OF ATHLETIC FIELD WAGES - Wages for Outside Contractors and Seasonal Maintenance employees to maintain the athletic fields at the parks in the Township. The estimate cost is	\$75,000
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	\$1,300
454.220	SUPPLIES / GENERAL EQUIPMENT - The office supplies needed in the Parks Department and for equipment that is needed. The estimated cost will be	\$8,000
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	\$5,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2008**

PARKS (con't)

454.250	MAINTENANCE / REPAIR OF PARK VEHICLES - The cost for maintenance and repair of the park vehicles. The estimated cost will be	\$5,000
454.321	TELEPHONES - Telephone cost that cover the Park Facilities in the Township. The telephone cost for this year is estimate to be	\$0
454.361	ELECTRIC FOR PARK FACILITIES - The cost for electric for the Park Buildings. The estimated cost is	\$0
454.375	GENERAL MAINTENANCE - The cost for maintenance and repairs for the Parks Building. The cost is estimated at	\$5,000
454.455	WEED SPRAYING - The cost for weed spray for the Upper Macungie Township Parks. The estimated cost is	\$20,000
454.600	MAINTENANCE-OTHER PARKS & RETENTION PONDS - The cost of maintenance for the other parks and retention ponds. The estimated cost is	\$7,000
454.610	RUPPSVILLE AND GRANGE ROAD PARK - Expenses paid for construction / materials for the new park.	\$30,000
454.620	UPPER MACUNGIE PARK - Repairs and maintenance on the park. The cost is estimated at	\$10,000
454.630	RICKY PARK - Repairs and maintenance on the park. The cost is estimated at	\$10,000
454.640	LONE LANE PARK - Repairs and maintenance on the park. The cost is estimated at	\$10,000
454.650	BREINIGSVILLE PARK - Repairs and maintenance on the park. The cost is estimated at	\$10,000
454.722	PURCHASE PARK TABLES / BENCHES / GRILLS / PAVILLIONS - Monies set aside for supplies such as park tables, benches, grills, pavilions, etc.	\$100,000

MISCELLANEOUS

456.500	MISCELLANEOUS DONATIONS BY THE TOWNSHIP - Any associations and foundations not listed under Civil section, that the Township donates to.	\$500
456.501	REFUNDS PAID BY TOWNSHIP - Monies set aside for any refunds the Township needs to reimburse.	\$5,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2008**

MISCELLANEOUS (con't)

456.502	SUPPLIES FOR KITCHEN - Kitchen supplies needed for various meetings throughout the year.	\$3,000
456.503	DISCOUNT AMUSEMENT TICKETS - Township refunds the supplier for the sale of the amusement tickets.	\$2,000
456.504	REFUND OF ESCROW FUNDS - Funds from escrow accounts transferred to the General Account to facilitate refund to developers and owners.	\$15,000

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, Fogelsville and Trexlertown Senior Citizens. This year's donation will be	\$9,000
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	\$4,800
457.505	CACLV - The Township donates to the Community Action Committee of the Lehigh Valley. This year's donation will be	\$5,000

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.	\$1,000
481.100	DISTRIBUTION OF REAL ESTATE TRANSFER TAX - The Township collects the Real Estate Transfer Tax for the sale of property, 50% is sent to Parkland School District which is their share. The estimated expense will be	\$1,100,000
481.520	FOREIGN FIRE INSURANCE - The Township receives revenue from the state that goes directly to the Fireman's Relief Association. The estimated expense will be	\$207,600

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2008

INTERGOVERNMENTAL EXPENSE (con't)

481.522	REGIONAL POLICE FORCE - STATE AID - Township receives revenue from the state that goes directly to the Regional Police Department.	\$115,400
487.361	PAYROLL TAXES- Payroll taxes for employees for 2008 is estimated to be	\$145,000

CAPITAL OUTLAY

OTHER FINANCING USES

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



**UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING**

2008 BUDGET SUMMARY

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET SUMMARY
REFUSE & RECYCLING REVENUES**

CASH BASIS

REVENUES:

ESTIMATED INVESTMENTS AVAILABLE	\$347,300
ACTUAL FUNDS AVAILABLE JANUARY 1, 2008	\$67,700
364.300 RESIDENTIAL FEES	\$1,300,000
364.301 INTEREST	\$4,000
364.302 PENALTIES	\$6,000
364.303 LIENS	\$4,500
364.304 LEGAL / ADMINISTRATIVE	\$1,000
364.305 SERVICES / MATERIAL (CARTS)	\$18,000
364.350 BULK STICKERS / RECYCLE BINS	\$8,000
364.351 904 GRANT	\$200,000
TOTAL REVENUES	\$1,541,500
TOTAL FUNDS AVAILABLE	\$1,609,200
TOTAL RESOURCES AVAILABLE	\$1,956,500

RATE CHANGES FOR 2008

<u>2007</u>	<u>2008</u>	
\$262.00	\$273.00	Yearly Rate Under 65
\$232.00	\$243.00	Yearly Rate Over 65

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET SUMMARY
REFUSE AND RECYCLING EXPENSES**

CASH BASIS

EXPENSES:

**2008
BUDGET**

427.008 SALARIES / WAGES	\$51,000
427.009 DEFERRED COMPENSATION	\$1,000
427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT	\$4,000
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$23,000
427.012 PRINTING	\$1,000
427.013 POSTAGE	\$3,000
427.014 LEGAL	\$3,000
427.015 SERVICES / MATERIALS / RECYCLE BINS	\$21,000
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$1,502,200
TOTAL EXPENSES	\$1,609,200
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR YEAR ENDING DEC 31, 2008	\$0.00
ESTIMATED INVESTMENTS AVAILABLE	\$347,300.00
TOTAL ESTIMATED RESOURCES AVAILABLE	\$347,300.00



**UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING**

2008 BUDGET

REVENUES & LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
REFUSE AND RECYCLING REVENUE**

CASH BASIS

	<u>2008 BUDGET</u>	<u>2007 BUDGET</u>	<u>2007 PROJECTED ACTUAL</u>
<u>REVENUE:</u>			
364.300 RESIDENTIAL FEES	\$1,300,000	\$1,250,000	\$1,250,000
364.301 INTEREST	\$4,000	\$3,500	\$3,500
364.302 PENALTIES	\$6,000	\$5,800	\$5,800
364.303 LIENS	\$4,500	\$4,300	\$4,300
364.304 LEGAL / ADMINISTRATIVE	\$1,000	\$200	\$200
364.305 SERVICES / MATERIAL (CARTS)	\$18,000	\$17,900	\$17,900
364.350 BULK STICKERS / RECYCLE BINS	\$8,000	\$7,300	\$7,300
364.351 904 GRANT	\$200,000	\$167,000	\$167,000
TOTAL REVENUE	\$1,541,500	\$1,456,000	\$1,456,000

NOTE:

There was no individual budget for 2007; therefore, projected and budget are the same. The Refuse and Recycling was included with the Township Budget. For 2008 the Budget is separated and included in the Township Summary.

The 2007 Township Budget projected \$1.7m income and expenses and was done prior to the new contract being received. The contract came in lower than anticipated.

Rate Changes for 2008: \$273.00 per year under 65 \$243.00 per year over 65

UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING REVENUE 2008

RENTALS AND FEES

364.300	RESIDENTAL CHARGES - These charges are based on the Refuse contract which started in January, 2007. No other expenses are included in this rate structure.	\$1,300,000
364.301	INTEREST (ON PAST DUE INVOICES) - Invoices and sewer billing over thirty days old generate 10% interest.	\$4,000
364.302	PENALTIES - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.	\$6,000
364.303	LIENS - This is money collected to reimburse for filling of a liens at the court house on a property that has unpaid invoices.	\$4,500
364.304	LEGAL / ADMINISTRATIVE - Occasional fees charged to customer and reimbursed to the Township.	\$1,000
364.305	SERVICE / MATERIAL (CARTS) - Additional refuse carts sold to customers in addition to the one which is included in the rates.	\$18,000
364.350	BULK STICKERS / RECYCLING BINS - Stickers are sold for \$50.00 each time the customer wishes to put out a large quantity of items to be picked up. Recycle bins are sold for \$7.00 each when the customer wishes to have more then one recycle bin.	\$8,000
364.351	904 GRANT - The Grant is received from the State of PA and is based on tons of recycle material. The Grant money is used for all expenses except for hauling.	\$200,000



**UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING**

2008 BUDGET

EXPENSES & LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET
REFUSE AND RECYCLING EXPENSES**

CASH BASIS

	<u>2008 BUDGET</u>	<u>2007 BUDGET</u>	<u>2007 PROJECTED ACTUAL</u>
<u>EXPENSES:</u>			
427.008 WAGES / SALARIES	\$51,000	\$48,600	\$48,600
427.009 DEFERRED COMPENSATION	\$1,000	\$900	\$900
427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT	\$4,000	\$3,800	\$3,800
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$23,000	\$21,100	\$21,100
427.012 PRINTING	\$1,000	\$700	\$700
427.013 POSTAGE	\$3,000	\$2,900	\$2,900
427.014 LEGAL	\$3,000	\$2,500	\$2,500
427.015 SERVICES / MATERIALS / RECYCLE BINS	\$21,000	\$21,100	\$21,100
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$1,502,200	\$1,354,400	\$1,354,400
TOTAL EXPENSES	\$1,609,200	\$1,456,000	\$1,456,000

**UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING EXPENSES 2008**

427.008	SALARIES - These costs are reimbursed to Upper Macungie Township from the Refuse Account.	\$51,000
427.009	DEFERRED COMPANSATION - Costs are reimbursed to Upper Macungie Township to the emmployee retirement plan.	\$1,000
427.010	SOCIAL SECURITY / FICA / UNEMPLOYMENT - Theses are reimbursed to Upper Macungie Township to cover costs.	\$4,000
427.011	HEALTH / DENTAL / VISION / LIFE INSURANCE - These are reimbursed to Upper Macungie Township to cover costs.	\$23,000
427.012	PRINTING - Cost of printing envelopes, letterhead and billing invoices.	\$1,000
427.013	POSTAGE - Mailing costs for billing invoices, letter, etc.	\$3,000
427.014	LEGAL FEES - Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.	\$3,000
427.015	SERVICES / MATERIALS / RECYCLE BINS - These are the costs to purchase additional carts and bins for new homes added to Township. The costs are reimbursed tin the rate structure.	\$21,000
427.702	CONTRACT HAULING (INCLUDING STICKERS) - Paid to the Contractor based on the bid price to cover the Township. Stickers that are sold for bulk pick up are added to the bid price each month.	\$1,502,200



**UPPER MACUNGIE TOWNSHIP
AUTHORITY**

2008 BUDGET SUMMARY

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2008 BUDGET SUMMARY
SEWER REVENUES**

CASH BASIS

REVENUES:

ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)	\$2,100,000
ACTUAL FUNDS AVAILABLE JANUARY 1, 2008 (SEWER REVENUE)	\$300,000

SEWER RENTALS AND FEES

364.012	INDUSTRIAL AND COMMERCIAL CHARGES	\$2,400,000
364.014	RESIDENTIAL CHARGES	\$1,110,000
364.015	UNUSED SEWER ALLOCATION CHARGES	\$100,000
364.018	INDUSTRIAL SAMPLING	\$46,000
364.018	COMMERCIAL CHARGES (FOG)	\$5,000
TOTAL SEWER RENTALS AND FEES		\$3,661,000

OTHER REVENUES:

341.010	INTEREST FROM INVESTMENTS**	\$100,000
341.020	INTEREST (ON PAST DUE INVOICES)	\$3,500
341.030	PENALTIES	\$6,000
364.011	TAPPING FEES	\$5,000
364.017	INSPECTION FEES	\$15,000
364.019	ADMINISTRATION CHARGES	\$4,000
380.020	LIENS	\$4,000
380.030	LEGAL FEES	\$0
380.099	MISCELLANEOUS	\$1,000
383.000	ASSESSMENTS	\$1,000
398.001	LOWHILL / WEISENBERG TOWNSHIP REIMBURSEMENT	\$8,500
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	\$2,000
TOTAL OTHER REVENUES		\$150,000
TOTAL FUNDS AVAILABLE		\$4,111,000
TOTAL RESOURCES AVAILABLE		\$6,211,000

NOTE: ** Estimated 5.0% Interest Investment Account

RATE CHANGES FOR 2008

	<u>2007</u>	<u>2008</u>
Ind. / Comm. Base / 1000 Gal.	\$3.18	\$3.40
Res. Base / Flat Rate	\$58.00	\$62.00

SEWER DEPARTMENT CAPITAL OUTLAY

\$4,000	Purchase of Flow Meters (1)
\$30,000	Vehicle Replacements (2)
\$10,000	Facility Improvements (3)
\$40,000	Chipper (fr. S.R. Acct) (4)
\$200,000	Capital Improvements (5)

\$ 284,000 TOTAL

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2008 BUDGET SUMMARY
SEWER EXPENSES**

CASH BASIS

EXPENSES:

429.140	WAGES, SALARIES AND BENEFITS	\$352,400
429.143	DISPATCH ANSWERING SERVICE	\$1,000
429.156	HEALTH INSURANCE BC / BS	\$98,000
429.158	LIFE INSURANCE	\$3,000
429.161	SOCIAL SECURITY / FICA	\$27,000
429.163	DEFERRED COMPENSATION	\$8,000
429.191	UNIFORMS / SHOES	\$1,000
429.195	TRAINING	\$500
429.205	WORKPLACE SAFETY	\$6,000
429.210	OFFICE SUPPLIES	\$21,000
429.216	OFFICE EQUIPMENT MAINTENANCE	\$5,000
429.220	OPERATING SUPPLIES	\$12,000
429.231	GASOLINE / DIESEL	\$3,000
429.239	PUMP STATIONS GAS	\$1,000
429.250	VEHICLE MAINTENANCE	\$5,000
429.311	ACCOUNTING FEES	\$17,000
429.313	ENGINEERING FEES	\$117,000
429.314	LEGAL FEES	\$21,000
429.321	TELEPHONE	\$10,000
429.325	POSTAGE	\$4,000
429.327	RADIO EQUIPMENT MAINTENANCE	\$100
429.341	ADVERTISING	\$1,000
429.342	PRINTING	\$1,000
429.350	INSURANCE PREMIUMS	\$20,000
429.361	OFFICE ELECTRICAL SERVICES	\$5,000
429.362	OFFICE BUILDING GAS	\$4,000
429.363	PUMP STATIONS ELECTRIC	\$50,000
429.374	REPAIRS AND MAINTENANCE	\$20,000
429.375	PUMP STATIONS GENERAL EXPENSE	\$58,000
429.376	SANITARY SEWER REPAIRS AND I/I CORRECTION	\$400,000
429.452	FLOW METER MAINTENANCE	\$5,000
429.470	LCA WESTERN LEHIGH INTERCEPTOR SEWAGE CHARGES	\$2,200,000
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$142,000
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$0
429.480	AUTHORITY FEES	\$7,000
429.670	CAPITAL* (ITEMS 1-5)	\$284,000
429.900	MISCELLANEOUS (INCLUDES COKE TESTING)	\$5,000
429.000	TRANSFERS	\$196,000
TOTAL EXPENSES		\$4,111,000
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR YEAR ENDING DEC. 31, 2008		\$0
ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)		\$2,100,000
TOTAL ESTIMATED RESOURCES AVAILABLE		\$2,100,000
2008 CAPITAL IMPROVEMENTS FROM INVESTMENTS		\$0
ADJUSTED ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)		\$2,100,000



**UPPER MACUNGIE TOWNSHIP
AUTHORITY**

2008 BUDGET

REVENUES & LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2008 BUDGET
SEWER REVENUES**

CASH BASIS

		2008 <u>BUDGET</u>	2007 <u>BUDGET</u>	2007 <u>ACTUAL PROJECTED</u>
REVENUE:				
341.020	INTEREST	\$3,500	\$4,000	\$3,400
341.030	PENALTIES	\$6,000	\$5,000	\$5,800
364.011	TAPPING FEES	\$5,000	\$12,000	\$6,600
364.012	INDUSTRIAL FEES	\$2,400,000	\$2,000,000	\$2,224,800
364.014	RESIDENTIAL FEES	\$1,110,000	\$1,000,000	\$1,038,100
364.015	UNUSED SEWER ALLOCATION CHARGES	\$100,000	\$50,000	\$121,700
364.017	INSPECTION FEES	\$15,000	\$12,000	\$20,400
364.018	SAMPLING ANALYSIS CHARGES	\$51,000	\$55,000	\$50,200
364.019	ADMINISTRATIVE CHARGES	\$4,000	\$4,000	\$3,900
380.020	LIENS	\$4,000	\$5,000	\$3,900
380.030	LEGAL FEES	\$0	\$100	\$0
380.099	MISCELLANEOUS	\$1,000	\$1,000	\$30,400
383.000	ASSESSMENTS (CETRONIA ROAD PROJECT)	\$1,000	\$1,000	\$500
397.000	TRANSFERS	\$0	\$0	\$0
398.001	LOWHILL/WEISENBERG TOWNSHIP REIMBURSEMENT	\$8,500	\$9,000	\$8,300
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	\$2,000	\$1,600	\$2,100
392.010	REIMBURSABLES	\$0	\$0	\$20,900
TOTAL REVENUE		\$3,711,000	\$3,159,700	\$3,541,000

OTHER REVENUES

341.010	INTEREST FROM INVESTMENTS	\$100,000	\$100,000
	ACTUAL FUNDS AVAILABLE (SEWER REVENUE)	\$300,000	\$300,000
	TOTAL FUNDS AVAILABLE	\$4,111,000	\$3,559,700

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER REVENUES 2008

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.	\$2,400,000
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.	\$1,110,000
364.015	UNUSED SEWER ALLOCATION CHARGES - Industrial & Commercial customers are charged \$0.95 per 1000 gallons for sewage flow that is more than 300 gallons per day below the allocation that was purchased for the building.	\$100,000
364.018	COMMERCIAL CHARGES (FOG) - These are the Fats, Oil & Grease charges in excess of 50 parts per million charged in Industrial & Commercial customers.	\$46,000
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.	\$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.	\$3,500
341.030	PENALTIES - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.	\$6,000
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.	\$5,000
364.017	INSPECTION FEES - A \$50 inspection fee is charged to all customers connecting to the sewer system.	\$15,000

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER REVENUES 2008

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.	\$4,000
380.030	LEGAL FEES - Occasional fees charged to customer and reimbursed to Authority.	\$0
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.	\$8,500
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT - Lower Macungie Township pay UMTA for the flow of sewage into the UMTA Phase II System.	\$2,000



**UPPER MACUNGIE TOWNSHIP
AUTHORITY**

2008 BUDGET

EXPENSES & LINE ITEM DESCRIPTIONS

UPPER MACUNGIE TOWNSHIP AUTHORITY
2008 BUDGET
SEWER EXPENSES

CASH BASIS

		2008 BUDGET	2007 BUDGET	2007 ACTUAL PROJECTED
<i>SEWER DEPARTMENT ADMINISTRATION:</i>				
429.140	WAGES, SALARIES & BENEFITS	\$352,400	\$340,700	\$338,500
429.143	DISPATCH ANSWERING SERVICE	\$1,000	\$1,200	\$600
429.156	HEALTH INSURANCE-CAPITAL BLUE CROSS	\$98,000	\$81,300	\$91,000
429.158	LIFE INSURANCE	\$3,000	\$5,800	\$2,100
429.161	SOCIAL SECURITY / FICA	\$27,000	\$28,000	\$26,000
429.163	DEFERRED COMPENSATION	\$8,000	\$9,100	\$7,900
429.191	UNIFORMS / SHOES	\$1,000	\$5,000	\$300
429.195	TRAINING	\$500	\$500	\$200
TOTAL SEWER DEPARTMENT ADMINISTRATION		\$490,900	\$471,600	\$466,600

SEWER DEPARTMENT SUPPLIES / EQUIPMENT:

429.205	WORKPLACE SAFETY	\$6,000	\$1,000	\$6,100
429.210	OFFICE SUPPLIES / EQUIPMENT	\$21,000	\$20,000	\$20,400
429.216	OFFICE EQUIPMENT MAINTENANCE	\$5,000	\$7,000	\$5,000
429.220	OPERATING SUPPLIES / EQUIPMENT	\$12,000	\$5,000	\$11,100
429.231	GASOLINE / DIESEL	\$3,000	\$4,000	\$3,000
429.250	VEHICLE MAINTENANCE & REPAIR	\$5,000	\$3,000	\$4,900
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$52,000	\$40,000	\$50,500

SEWER DEPARTMENT SERVICES:

429.311	ACCOUNTING SERVICES	\$17,000	\$17,000	\$16,500
429.313	ENGINEERING SERVICES	\$117,000	\$90,000	\$116,100
429.314	LEGAL SERVICES	\$21,000	\$21,000	\$19,400
429.321	TELEPHONE	\$10,000	\$17,000	\$8,100
429.325	POSTAGE	\$4,000	\$3,500	\$3,500
429.327	RADIO MAINTENANCE	\$100	\$500	\$100
429.239	PUMP STATION GAS	\$1,000	\$1,000	\$1,000
429.341	ADVERTISING	\$1,000	\$1,000	\$500
429.342	PRINTING SERVICES	\$1,000	\$1,000	\$1,000
429.350	INSURANCE	\$20,000	\$20,000	\$19,900
429.361	ELECTRICAL SERVICES	\$5,000	\$3,700	\$4,700
429.362	OFFICE BUILDING GAS	\$4,000	\$2,300	\$4,000
429.363	PUMP STATION ELECTRIC	\$50,000	\$25,000	\$49,000
429.374	REPAIRS & MAINTENANCE	\$20,000	\$30,000	\$9,400
429.375	PUMP STATION GENERAL EXPENSE	\$58,000	\$35,300	\$57,300
429.376	SANITARY SEWER REPAIRS & I/I CORRECTION	\$400,000	\$300,000	\$301,500
429.415	REFUNDS	\$0	\$0	\$200
429.452	FLOW METER MAINTENANCE	\$5,000	\$8,000	\$5,000
429.470	LCA WESTERN LEHIGH INTERCEPTOR CHARGES	\$2,200,000	\$1,995,400	\$2,025,100
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$142,000	\$115,000	\$133,300
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$0	\$0	\$0
429.480	AUTHORITY FEES	\$7,000	\$2,800	\$6,500
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$3,083,100	\$2,689,500	\$2,782,100

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2008 BUDGET
SEWER EXPENSES**

CASH BASIS

		<u>2008</u> <u>BUDGET</u>	<u>2007</u> <u>BUDGET</u>	<u>2007</u> <u>ACTUAL</u> <u>PROJECTED</u>
<u>SEWER DEPARTMENT CAPITAL OUTLAY:</u>				
429.670	CAPITAL IMPROVEMENTS	\$200,000	\$200,000	\$42,000
429.700	PURCHASE OF FLOW METERS	\$4,000	\$4,000	\$3,000
429.791	REPLACE PICK-UP TRUCK	\$30,000	\$40,000	\$40,000
429.793	REPLACE BACKHOE (03) LOADER (02) VEHICLES (01)	\$40,000	\$100,000	\$70,200
429.821	FACILITY IMPROVEMENTS	\$10,000	\$10,000	\$6,800
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$284,000	\$354,000	\$162,000
<u>TRANSFERS & MISCELLANEOUS:</u>				
492.000	TRANSFERS TO CAPITAL RESERVE	\$196,000	\$0	\$800
492.900	MISCELLANEOUS (INCLUDES COKE TESTING)	\$5,000	\$4,600	\$4,600
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$201,000	\$4,600	\$5,400
TOTAL EXPENSES		\$4,111,000	\$3,559,700	\$3,466,600

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER EXPENSES 2008

SEWER DEPARTMENT ADMINISTRATION

429.140	WAGES, SALARIES & BENEFITS - These costs are reimbursed to Upper Macungie Township to cover the operation of the Authority.	\$352,400
429.143	DISPATCH ANSWERING SERVICE - Costs are reimbursed to Upper Macungie Township for UMTA portion of night answering service.	\$1,000
429.156	HEALTH INSURANCE - BLUE CROSS / BLUE SHIELD - Costs are reimbursed to Upper Macungie Township to cover Blue Cross and Blue Shield health insurance.	\$98,000
429.158	LIFE INSURANCE - Costs are reimbursed to Upper Macungie Township to cover life insurance premiums for employees of UMTA.	\$3,000
429.161	SOCIAL SECURITY / FICA - These costs are reimbursed to Upper Macungie Township to cover costs of Federal Insurance Contributions Act deductions from payroll.	\$27,000
429.162	UNEMPLOYMENT COMPENSATION - Included as part of Wages, Salaries and Benefits and reimbursed to Upper Macungie Township.	\$0
429.163	DEFERRED COMPENSATION - Costs are reimbursed to Upper Macungie Township for contributions by the Township to the employee retirement plan..	\$8,000
429.191	UNIFORMS / SHOES - The cost of purchasing and cleaning of uniforms, and purchasing shoes and boots for the Sewer Crew.	\$1,000
429.195	TRAINING - The cost to send or have people come to the Township to train employees on new technology or safety systems.	\$500

SEWER DEPARTMENT SUPPLIES / EQUIPMENT

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.	\$6,000
429.210	OFFICE SUPPLIES - Covers the cost of normal office supplies plus upgrading and maintenance of computer system.	\$21,000
429.216	OFFICE EQUIPMENT MAINTENANCE - Cost to repair the office equipment such as computers and copiers that are not covered under contracts.	\$5,000
429.220	OPERATING SUPPLIES - This includes all small supplies such as brooms, fittings, hand tools, etc. to maintain the system and supply the needs of the employees.	\$12,000

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER EXPENSES 2008

SEWER DEPARTMENT SUPPLIES / EQUIPMENT (con't)

429.231	GASOLINE / DIESEL - The cost of gas or diesel fuel for the equipment.	\$3,000
429.250	VEHICLE MAINTENANCE & REPAIRS - The repairs and servicing of trucks and related equipment used by the Sewer Crew.	\$5,000

SEWER DEPARTMENT SERVICES

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.	\$117,000
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.	\$10,000
429.325	POSTAGE - Mailing costs for billing invoices, letters, etc.	\$4,000
429.227	RADIO EQUIPMENT MAINTENANCE - The cost of maintaining and repairing two-way radio equipment in the trucks and office.	\$100
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
429.341	ADVERTISING - The cost associated with notifying the public.	\$1,000
429.342	PRINTING - 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 the office building.	\$5,000
429.362	OFFICE BUILDING GAS - Costs are reimbursed to Upper Macungie Township for the UMTA portion of operating the office building.	\$4,000
429.363	PUMP STATION ELECTRIC - The cost of operating the sewage pumps and stations.	\$50,000

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER EXPENSES 2008

SEWER DEPARTMENT SERVICES (con't)

429.374	REPAIRS & MAINTENANCE - Costs associated with repairing man holes, streets above the sewer system and related supplies.	\$20,000
429.375	PUMP STATION GENERAL EXPENSE - The costs related to the operation and maintenance of the various sewage pump stations in the Township.	\$58,000
429.376	SEWER REPAIRS & I/I CORRECTION - The cost to repair and eliminate inflow and infiltration of ground water into the sanitary sewer system and maintain integrity of the pipes.	\$400,000
429.452	FLOW METER MAINTENANCE - Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.	\$5,000
429.470	LCA WESTERN LEHIGH INTERCEPTOR - These are the payments made to the Lehigh County Authority for the flow of sewage from the Township.	\$2,200,000
429.471	LCA RELIEF INTERCEPTOR PHASE I - Payments made to Lehigh County Authority for the flow of sewage through the Phase I relief interceptor.	\$142,000
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.	\$7,000

SEWER DEPARTMENT CAPITAL OUTLAY

429.670	CAPITAL IMPROVEMENTS - These funds are spent on capital purchases such as trucks, upgrading pumps and equipment and new sewer lines. For 2008 a new backhoe has been included.	\$284,000
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TRANSFERS & MISCELLANEOUS

429.000	TRANSFERS - Includes any funds put into the Sewer Revenue Account that needed to be moved to another account. Including the Capital Reserve Account for future pump station replacements or upgrades.	\$196,000
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.	\$5,000

UPPER MACUNGIE TOWNSHIP AUTHORITY 2008 BUDGET RATE CALCULATIONS / QUARTER

10/04/2006

YEAR:	2006	
FLOW	21,466	GALLONS @
ALLOCATION	27,375	GALLONS @
LLRI-P1	21,466	GALLONS @
LLRI-P2	21,466	GALLONS @
BOD	0.021466	MG X 8.34 X
TSS	0.021466	MG X 8.34 X
TKN	0.021466	MG X 8.34 X
TOTAL LCA COST OF RESIDENTIAL CUSTOMER		
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER		
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER		
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER		

	\$12.24	\$0.57 /1000 GALLONS =
	\$6.30	\$0.23 /1000 GALLONS =
	\$2.36	\$0.11 /1000 GALLONS =
	\$9.00	\$0.00 /1000 GALLONS =
	\$8.06	250 X .18 /LB =
	\$7.88	275 X .16 /LB =
	\$2.38	35 X .38 /LB =
TOTAL LCA COST OF RESIDENTIAL CUSTOMER	\$39.21	
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER	\$1.83	
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER	\$50.18	
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER	\$2.34	

NOTE: LCA HAS RAISED RATES 9% SINCE 2002 AND UMT HAS KEPT RATES THE SAME. IN 2005 UMT WILL RAISE RATES ONLY 5% TO STAY CURRENT WITH INFLATION.

NOTE: LCA RAISED RATES FOR 2006 8.4%. UMT WILL RAISE RATES 9.8% FOR 2006 TO STAY CURRENT WITH INFLATION AND COVER THE LCA INCREASE FOR THE YEAR.

YEAR:	2008	
FLOW	21,466	GALLONS @
ALLOCATION	27,375	GALLONS @
LLRI-P1	21,466	GALLONS @
LLRI-P2	21,466	GALLONS @
BOD	0.021466	MG X 8.34 X
TSS	0.021466	MG X 8.34 X
TKN	0.021466	MG X 8.34 X
TOTAL LCA COST OF RESIDENTIAL CUSTOMER		
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER		
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER		
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER		

	\$14.17	\$0.66 /1000 GALLONS =
	\$4.65	\$0.17 /1000 GALLONS =
	\$3.43	\$0.16 /1000 GALLONS =
	\$0.00	\$0.00 /1000 GALLONS =
	\$11.19	250 X .25 /LB =
	\$9.85	275 X .20 /LB =
	\$2.51	35 X .40 /LB =
TOTAL LCA COST OF RESIDENTIAL CUSTOMER	\$45.80	
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER	\$2.13	
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER	\$68.00	
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER	\$2.71	

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.

NOTE: LCA RAISED RATES 6.3% FOR 2008. UMT WILL RAISE RATES 7.0% FOR 2008. THE 0.7% VARIANCE WILL COVER THE VARIANCE BETWEEN LCA & UMTA RATES FROM 2007 AND COVER INFLATION.



UPPER MACUNGIE TOWNSHIP

2008 BUDGET

ASSESSED VALUATION / TAX RATES

**UPPER MACUNGIE TOWNSHIP
2008 BUDGET**

ASSESSES VALUATION

	<u>PARCELS</u>	<u>ASSESSED</u>
TAXABLE	7,547	1,123,702,550
EXEMPT	199	23,476,350
PREFERENTIAL (FARM ACT)	---	12,801,050
TOTAL	7,746	1,159,979,950

TAX RATE

REAL ESTATE TAX	1.000 ML
REAL ESTATE TRANSFER TAX	0.500%
FIRE HYDRANT TAX	0.027MIL
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 / KUHNSVILLE AREA	\$0.33 FR FT