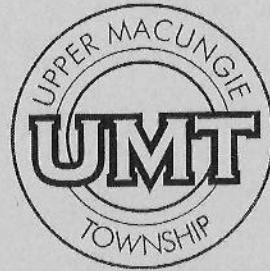


**UPPER MACUNGIE TOWNSHIP
8330 SCHANTZ ROAD
BREINIGSVILLE, PA 18031
(610) 395-4892**



**UPPER MACUNGIE TOWNSHIP
2009 BUDGET**

**DECEMBER 4, 2008
FINAL**

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
TABLE OF CONTENTS**

<u>UPPER MACUNGIE TOWNSHIP / REFUSE & RECYCLING / AUTHORITY COMBINED 2009 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 2009 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 2009 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 2009 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 2009 BUDGET</u>		
Assessed Valuation / Tax Rates		57



UPPER MACUNGIE TOWNSHIP

**TOWNSHIP / REFUSE AND RECYCLING /
AUTHORITY**

COMBINED 2009 BUDGET

RESERVE FUNDS

**UPPER MACUNGIE TOWNSHIP / AUTHORITY
COMBINED 2009 BUDGET
RESERVE FUNDS**

CASH BASIS

RESERVES:

**2009 PROJECTED
BALANCE**

CAPITAL RESERVE FUND (1)	\$5,245,300
PARK RESERVE FUND (2)	\$1,621,800
SEWER RESERVE FUND (3)	\$1,574,100
STATE RESERVE FUND (4)	\$386,300
STORM WATER MAINTENANCE RESERVE FUND (5)	\$260,100
FIREMAN'S GRATITUDE RESERVE FUND (6)	\$94,600
TOTAL RESERVES AVAILABLE	\$9,182,200

1. **CAPITAL RESERVE FUND** - \$1,300,000 Route 100 completion, \$200,000 Werley Road, \$250,000 Schantz Road and Cetronia Road, \$100,000 Tilghman Street corridor, \$54,000 Fogelsville / Trexlertown Study, and \$150,000 Grange Road. Total \$2,054,000.
2. **PARK RESERVE FUND (RECREATION)** - \$1,125,000 balance owed on Lone Lane Park over the next 45 months, \$80,000 upgrades to Shellhamer property, and \$50,000 Grange Road Park site work.
3. **SEWER RESERVE FUND** - Funds reserved by Upper Macungie Township Sewer Authority for repair and upgrades to the sewer system.
4. **STATE RESERVE FUNDS** - Money received from the State of PA for PennDot approved road improvements.
5. **STORM WATER MAINTENANCE RESERVE FUND** - Funds retained to upgrade storm water system.
6. **FIREMAN'S GRATITUDE RESERVE FUND** - Funds received during the year for false alarms which is given to the Volunteer Fireman at the end of each year.

**UPPER MACUNGIE TOWNSHIP /
REFUSE AND RECYCLING / AUTHORITY
COMBINED 2009 BUDGET
REVENUES**

CASH BASIS

REVENUES:

REFUSE AND RECYCLING REVENUE	\$1,863,500
SEWER RENTALS, FEES & OTHER REVENUE	\$4,732,700
REAL ESTATE TAXES, TRANSFER TAXES AND EARNED INCOME TAX	\$7,717,400
TOTAL REFUSE AND RECYCLING, SEWER AND TAXES	\$14,313,600

OTHER REVENUES:

LICENSE & PERMITS	\$2,500
FINES & FORFEITURES	\$116,000
INTEREST, RENTS & ROYALTIES	\$440,000
INTERGOVERNMENTAL REVENUE	\$503,300
ESCROW	\$4,160,000
SERVICE CHARGES ADMINISTRATION	\$771,200
PARK FEES	\$23,500
MISCELLANEOUS REVENUES	\$3,000
INTERFUND OPERATING TRANSFER SEWER DEPARTMENT	\$522,300
INTERFUND OPERATING TRANSFER	\$1,905,000
SHORT TERM DEBT	\$55,000
TOTAL OTHER REVENUES	\$8,501,800

TOTAL FUNDS AVAILABLE	\$22,815,400
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TOTAL RESERVES	\$9,182,000
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TOTAL RESOURCES AVAILABLE	\$31,997,600
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**UPPER MACUNGIE TOWNSHIP /
REFUSE AND RECYCLING / AUTHORITY
COMBINED 2009 BUDGET
EXPENSES**

CASH BASIS

EXPENSES:

GENERAL GOVERNMENT ADMINISTRATION	\$13,500
FINANCIAL ADMINISTRATION	\$579,600
TAX COLLECTOR	\$355,600
LEGAL EXPENSES	\$185,000
CLERICAL SERVICES	\$361,000
INSURANCE BENEFITS	\$383,000
ACCOUNTING / ACTUARIAL	\$28,000
ENGINEERING	\$1,300,000
GENERAL GOVERNMENT OPERATION EXPENSE	\$171,800
POLICE DEPARTMENT	\$2,411,500
FIRE DEPARTMENT	\$856,800
PLANNING / ZONING	\$342,700
SANITATION	\$522,300
REFUSE AND RECYCLING EXPENSES	\$1,863,500
LEAF COLLECTION / COMPOSTING	\$10,500
PUBLIC WORKS	\$748,100
SNOW AND ICE REMOVAL	\$85,000
TRAFFIC SIGNALS & STREET SIGNS	\$78,000
STREET / ROAD MAINTENANCE	\$5,367,000
PARKS	\$953,100
MISCELLANEOUS	\$37,500
CIVIL	\$37,000
DEBT PRINCIPAL	\$0
INTERGOVERNMENTAL EXPENSE	\$1,392,200
OTHER FINANCING USES	\$0
SEWER REVENUE / EXPENSES	\$4,732,700
TOTAL EXPENSES	\$22,815,400
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/2009	\$0
TOTAL RESERVES	\$9,182,200
TOTAL EXPENSES, RESERVES AND INVESTMENTS	\$31,997,600



UPPER MACUNGIE TOWNSHIP

2009 BUDGET SUMMARY

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET SUMMARY
TOWNSHIP REVENUES**

CASH BASIS

REVENUES:

TAXES:

REAL ESTATE TAXES, TRANSFER TAXES AND EARNED INCOME TAXES	\$7,717,400
TOTAL TAXES	\$7,717,400

OTHER REVENUES:

LICENSE & PERMITS	\$2,500
FINES & FORFEITURES	\$116,000
INTEREST, RENTS & ROYALTIES	\$440,000
INTERGOVERNMENTAL REVENUE	\$503,300
ESCROW	\$4,160,000
SERVICE CHARGES ADMINISTRATION	\$771,200
PARK FEES	\$23,500
MISCELLANEOUS REVENUES	\$3,000
INTERFUND OPERATING TRANSFER SEWER DEPARTMENT	\$522,300
INTERFUND OPERATING TRANSFER REFUSE / RECYCLE	\$1,863,500
INTERFUND OPERATING TRANSFER	\$1,905,000
SHORT TERM DEBT / REFUNDS / REIMBURSEMENTS	\$55,000
TOTAL OTHER REVENUES	\$10,365,300
TOTAL FUNDS AVAILABLE	\$18,082,700
TOTAL RESOURCES AVAILABLE	\$18,082,700

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET SUMMARY
TOWNSHIP EXPENSES**

CASH BASIS

EXPENSES:

GENERAL GOVERNMENT ADMINISTRATION	\$13,500
FINANCIAL ADMINISTRATION	\$579,600
TAX COLLECTOR	\$355,600
LEGAL EXPENSES	\$185,000
CLERICAL SERVICES	\$361,000
INSURANCE BENEFITS	\$383,000
ACCOUNTING / ACTUARIAL	\$28,000
ENGINEERING	\$1,300,000
GENERAL GOVERNMENT OPERATION EXPENSE	\$171,800
POLICE DEPARTMENT	\$2,411,500
FIRE DEPARTMENT	\$856,800
PLANNING / ZONING	\$342,700
SANITATION	\$522,300
REFUSE / RECYCLING	\$1,863,500
LEAF COLLECTION / COMPOSTING	\$10,500
PUBLIC WORKS	\$748,100
SNOW AND ICE REMOVAL	\$85,000
TRAFFIC SIGNALS & STREET SIGNS	\$78,000
STREET / ROAD MAINTENANCE	\$5,367,000
PARKS	\$953,100
MISCELLANEOUS	\$37,500
CIVIL	\$37,000
DEBT PRINCIPAL	\$0
INTERGOVERNMENTAL EXPENSE	\$1,392,200
OTHER FINANCING USES	\$0
TOTAL EXPENSES	\$18,082,700
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/2009	\$0



UPPER MACUNGIE TOWNSHIP

2009 BUDGET REVENUES

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
REVENUES**

CASH BASIS

	2009 <u>BUDGET</u>	2008 <u>BUDGET</u>	2008 <u>PROJECTED YEAR END</u>
<u>REAL ESTATE TAXES:</u>			
301.100 REAL ESTATE TAXES - CURRENT YEAR	\$1,114,400	\$1,101,200	\$1,100,000
301.110 FIRE HYDRANT TAXES - CURRENT YEAR	\$280,000	\$260,000	\$269,300
301.120 STREET LIGHT TAXES - CURRENT YEAR	\$68,000	\$68,000	\$64,800
301.200 REAL ESTATE TAXES - PRIOR YEAR	\$18,000	\$18,000	\$15,600
301.210 FIRE HYDRANT TAXES - PRIOR YEAR	\$2,000	\$2,000	\$1,000
301.220 STREET LIGHT TAXES - PRIOR YEAR	\$1,000	\$1,000	\$600
301.400 REAL ESTATE TAXES - TAX CLAIM BUREAU	\$1,500	\$1,000	\$1,400
301.600 REAL ESTATE TAXES - INTERIM CURRENT	\$25,000	\$25,000	\$37,200
301.700 REAL ESTATE TAXES - INTERIM PRIOR	\$500	\$1,000	\$500
310.100 REAL ESTATE TRANSFER TAX	\$1,800,000	\$2,200,000	\$2,163,000
310.200 EARNED INCOME TAX	\$2,500,000	\$2,500,000	\$2,544,900
310.210 EARNED INCOME TAX - PRIOR	\$600,000	\$600,000	\$711,200
310.211 LOCAL SERVICES TAX	\$1,253,000	\$0	\$433,500
310.212 LOCAL SERVICES PRIOR YEAR	\$54,000	\$0	\$0
TOTAL REAL ESTATE TAXES	\$7,717,400	\$6,777,200	\$7,343,000

LICENSES AND PERMITS:

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

FINES AND FORFEITURES:

331.120 FINES - NON -TRAFFIC VIOLATIONS	\$15,000	\$6,000	\$16,900
331.130 MAGISTRATE	\$83,000	\$65,000	\$93,500
331.140 SEMI-ANNUAL STATE POLICE FINES	\$18,000	\$18,000	\$18,600
TOTAL FINES AND FORFEITURES	\$116,000	\$89,000	\$129,000

INTEREST, RENTS AND ROYALTIES:

340.120 BEGINNING CASH BALANCE/INVESTMENTS	\$250,000	\$250,000	\$0
341.010 INTEREST ON INVESTMENTS	\$45,000	\$25,000	\$49,100
342.020 RENT OF STATE POLICE BUILDING	\$118,000	\$136,300	\$121,000
342.100 RENTAL ON LAND	\$27,000	\$24,000	\$27,100
TOTAL INTEREST, RENTS & ROYALTIES	\$440,000	\$435,300	\$197,200

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
REVENUES**

CASH BASIS

	2009 <u>BUDGET</u>	2008 <u>BUDGET</u>	2008 <u>PROJECTED YEAR END</u>
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INTERGOVERNMENTAL REVENUES:

354.073 D.E.P. RECYCLING PERFORMANCE	\$0	\$0	\$482,400
355.010 PUBLIC UTILITY REALTY TAX	\$9,000	\$8,700	\$7,600
355.080 RETAIL LIQUOR LICENSES	\$5,400	\$6,300	\$5,400
355.130 VOLUNTEER FIRE RELIEF AID	\$220,500	\$207,600	\$0
355.140 MUNICIPAL PENSION - STATE AID	\$94,200	\$92,700	\$92,700
355.145 REGIONAL POLICE - STATE AID	\$124,200	\$115,400	\$0
355.150 SNOW REMOVAL - PENNDOT ROADS	\$10,000	\$8,100	\$10,100
355.160 REIMBURSEMENT FROM REGIONAL POLICE	\$40,000	\$40,000	\$40,800
TOTAL INTERGOVERNMENTAL REVENUES	\$503,300	\$478,800	\$639,000

ESCROW:

357.080 THIRD PARTY BILLING - ESCROW PAYMENTS	\$900,000	\$900,000	\$910,000
357.081 NEW ESCROWS UNDER FIVE THOUSAND DOLLARS	\$0	\$4,000	\$0
357.082 ADMINISTRATION FEES FROM ESCROWS	\$45,000	\$45,000	\$45,500
357.083 CLOSED ESCROW ACCOUNTS	\$15,000	\$15,000	\$27,300
357.084 ROUTE 100 WIDENING PROJECT	\$3,200,000	\$0	\$102,600
TOTAL ESCROW	\$4,160,000	\$964,000	\$1,085,400

SERVICE CHARGES/ADMINISTRATION:

361.030 ZONING APPEALS	\$4,000	\$6,500	\$4,000
361.031 USE REVIEW FEES	\$2,000	\$2,500	\$1,800
361.033 BOUNDARY UPGRADE FEES	\$500	\$1,000	\$0
362.110 SALE OF BOOKS / MAPS / ORDINANCES / ETC.	\$500	\$2,500	\$500
362.200 FIRE OFFICIAL INSPECTION FEES & LIFE HAZARD FEES	\$0	\$65,000	\$24,400
362.201 FIRE SAFETY INSPECTIONS - ANNUAL	\$60,000	\$0	\$10,100
362.202 OPERATIONAL PERMITS - ANNUAL	\$200	\$0	\$200
362.410 BUILDING PERMITS	\$460,000	\$580,000	\$466,100
362.420 ELECTRICAL PERMITS	\$130,000	\$120,000	\$143,300
362.430 PLUMBING PERMITS	\$40,000	\$35,000	\$46,300
362.440 SEO PERMITS AND PROBES	\$6,000	\$6,500	\$5,500
362.450 GRADING PERMIT	\$41,000	\$46,000	\$47,100
362.451 RE-INSPECTION FEES	\$27,000	\$16,000	\$31,900
TOTAL SERVICE CHARGES/ADMINISTRATION	\$771,200	\$881,000	\$781,200

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
REVENUES**

CASH BASIS

	2009 <u>BUDGET</u>	2008 <u>BUDGET</u>	2008 <u>PROJECTED YEAR END</u>
<u>PARK FEES:</u>			
367.300 SPECIAL ENTERTAINMENT DONATIONS	\$1,500	\$0	\$1,500
367.900 PAVILION RENTALS	\$22,000	\$22,000	\$20,300
TOTAL PARK FEES	\$23,500	\$22,000	\$21,800

MISCELLANEOUS REVENUES:

380.100 MISCELLANEOUS REVENUES	\$1,000	\$1,000	\$8,600
380.101 DISCOUNT AMUSEMENT TICKETS	\$2,000	\$2,000	\$1,800
380.102 REVENUE FROM SHELLHAMER PROPERTY	\$0	\$0	\$84,700
TOTAL MISCELLANEOUS REVENUES	\$3,000	\$3,000	\$95,100

INTERFUND OPERATING TRANSFER SEWER DEPARTMENT:

392.008 TRANSFER FROM SEWER FUND - SALARIES / WAGES	\$405,300	\$379,400	\$423,900
392.009 TRANSFER FROM SEWER FUND - MATERIALS	\$0	\$18,000	\$21,900
392.010 TRANSFER FROM CAPITAL RESERVE ACCOUNT	\$0	\$0	\$0
392.011 TRANSFER FROM SEWER FUNDS - BENEFITS	\$117,000	\$135,800	\$104,900
397.000 SALE OF GENERAL FIXED ASSETS	\$0	\$0	\$0
TOTAL INTERFUND OPERATING TRANSFER SEWER DEPARTMENT	\$522,300	\$533,200	\$550,700

INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING DEPARTMENT

393.001 TRANSFER FROM REFUSE - SALARIES / WAGES	\$66,200	\$55,000	\$50,400
393.002 TRANSFER FROM REFUSE - MATERIALS	\$30,500	\$25,000	\$11,600
393.003 TRANSFER FROM REFUSE - BENEFITS	\$27,600	\$24,000	\$24,300
393.004 TRANSFER FROM REFUSE - ACCOUNTING / LEGAL	\$3,000	\$3,000	\$3,000
393.005 TRANSFER FROM REFUSE - HAULING	\$1,736,200	\$1,502,200	\$1,607,300
TOTAL INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING	\$1,863,500	\$1,609,200	\$1,696,600

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
REVENUES**

CASH BASIS

	<u>2009 BUDGET</u>	<u>2008 BUDGET</u>	<u>2008 PROJECTED YEAR END</u>
<u>INTERFUND OPERATING TRANSFER</u>			
392.010 TRANSFER FROM CAPITAL RESERVE ACCOUNT	\$1,500,000	\$882,000	\$1,262,800
392.012 TRANSFER FROM RECREATION FUND	\$300,000	\$0	\$0
392.013 TRANSFER FROM FIREMAN'S GRATUITY FUND	\$105,000	\$0	\$0
TOTAL INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING	\$1,905,000	\$882,000	\$1,262,800
<u>SHORT TERM DEBT:</u>			
394.100 REFUND OF INSURANCE - MEDICAL PAYMENTS RETIREES	\$15,000	\$8,000	\$15,900
394.200 REIMBURSEMENTS TO TOWNSHIP	\$40,000	\$50,000	\$30,400
TOTAL SHORT TERM DEBT	\$55,000	\$58,000	\$46,300
TOTAL REVENUES	\$18,082,700	\$12,735,700	\$13,850,800



UPPER MACUNGIE TOWNSHIP

2009 BUDGET

REVENUE LINE ITEM DESCRIPTIONS

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2009

REAL ESTATE TAXES

301.100	REAL ESTATE TAXES - Current Year - The <2009> property assessment for Upper Macungie Township, as calculated by Lehigh County, is \$1,137,144,600. With a 95% collection rate and mileage of 1.0 this year's figure will be	\$1,114,400
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	\$280,000
301.120	STREET LIGHT TAXES - Current Year - Any persons whose property is within two hundred fifty 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	\$1,500
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	\$500

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2009

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	\$1,800,000
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
310.211	LOCAL SERVICES TAX - Local Services Tax is collected by the Parkland Tax Office and is distributed quarterly to the Township. (This tax replaces Occupational Privilege Tax).	\$1,253,000
310.212	LOCAL SERVICES PRIOR YEAR - This revenue item is collected by the Parkland Tax Office for the previous year's Forth Quarter.	\$54,000

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	\$1,500

FINES AND FORFEITURES

331.120	FINES - NON-TRAFFIC VIOLATIONS - These fines are for individuals who violate laws such as disorderly conduct, littering, underage drinking, criminal mischief, etc. It is estimated the Township will receive	\$15,000
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	\$83,000
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 2009

INTEREST, RENTS AND ROYALTIES

340.120	BEGINNING CASH BALANCE / INVESTMENTS - Estimated funds available as of January 1, 2009.	\$250,000
341.010	INTEREST ON INVESTMENTS - Interest estimated to be earned this year will be	\$45,000
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	\$118,000
342.100	RENTAL OF LAND - The Township has land and office space which is rented out. It is estimated the Township will receive	\$27,000

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	\$9,000
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	\$5,400
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	\$220,500
355.140	MUNICIPAL PENSION - State Aid - The Township receives money from the state to defray the nonuniform pension plans. The estimated revenue will be	\$94,200
355.145	REGIONAL POLICE FORCE - STATE AID - Township receives revenue from the state which goes directly to the Regional Police Department.	\$124,200
355.150	SNOW REMOVAL - PENNDOT ROADS - The Township removes snow from several PENNDOT roads. The estimated revenue will be	\$10,000
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 2009

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	\$0
357.082	ADMINISTRATION FEES FROM DEVELOPER'S ESCROW ACCOUNTS - Fees paid by developers for the distribution and creation of third party billing.	\$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
357.084	ROUTE 100 WIDENING PROJECT - Fees paid by developers/companies for various engineering bills for the Route 100 project will be	\$3,200,000

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	\$4,000
361.031	USE REVIEW FEES - Fees charged by the Township to review plans submitted to the Planning Commission. The estimated income will be	\$2,000
361.033	BOUNDARY UPGRADE FEES - Fees paid by developers to upgrade the surrounding roadways adjacent to their property. The estimated income will be	\$500
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	\$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	\$0
362.201	FIRE SAFETY INSPECTIONS - Yearly fees charged for Commercial Fire Safety Inspections.	\$60,000
362.202	OPERATIONAL PERMITS - Yearly fees for permits to be obtained by vendors, commercial tenants, displays and/or attractions in the Township that an inspection will be needed and permits will be issued on a yearly basis. (i.e. gases, welding facilities, fireworks, hazard materials, explosives, etc.)	\$200

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2009

SERVICE CHARGES / ADMINISTRATION (Con't)

362.410	BUILDING PERMITS - The anticipated revenue for building permits will be	\$460,000
362.420	ELECTRICAL PERMITS - The anticipated revenue for electrical permits will be	\$130,000
362.430	PLUMBING PERMITS - The anticipated revenue for plumbing permits will be	\$40,000
362.440	SEO PERMITS AND PROBES - The anticipated revenue for SEO permits and probes will be	\$6,000
362.450	GRADING PERMITS - The anticipated income from grading permits for this year will be	\$41,000
362.451	RE-INSPECTION FEES - Fees for re-inspections will be	\$27,000

PARK FEES

367.300	SPECIAL ENTERTAINMENT DONATIONS - Monetary donations from organizations for special events such as, Community Days.	\$1,500
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
380.102	REVENUE FROM SHELLHAMER PROPERTY - Revenue received from the Shellhamer auction.	\$0

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2009

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	\$405,300
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	\$0
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	\$117,000
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.	\$66,200
393.002	TRANSFER FROM REFUSE - Materials - This is transferred from Refuse & Recycling to the Township for postage and materials bought through the Township.	\$30,500
393.003	TRANSFER FROM REFUSE - Benefits - This transfer is for the benefits the Township pays for Refuse and Recycling employees.	\$27,600
393.004	TRANSFER FROM REFUSE - Accounting / Legal - The cost of any accounting and legal matters that the Township pays.	\$3,000
393.005	TRANSFER FROM REFUSE - Hauling - Cost of waste hauling paid through the Township.	\$1,736,200

UPPER MACUNGIE TOWNSHIP
GENERAL REVENUES 2009

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.	\$1,500,000
392.012	TRANSFER FROM RECREATIONAL FUND - Transfers made from the Township Park Recreational Fund to supplement the General Fund, for payments made to purchase park land.	\$300,000
392.013	TRANSFER FROM FIREMAN'S GRATUITY FUND - Transfers made from the Gratuity Fund account to the General Fund for payment to Volunteer Firemen (\$5.00 a call) and various Township Fire Stations functions.	\$105,000

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	\$15,000
394.200	REIMBURSEMENTS TO TOWNSHIP - Monies reimbursed to the Township for insurance refunds, insurance claims for Township property damage and Cobra payments.	\$40,000



UPPER MACUNGIE TOWNSHIP

2009 BUDGET EXPENSES

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
EXPENSES**

CASH BASIS

	2009 BUDGET	2008 BUDGET	2008 PROJECTED YEAR END
<u>GENERAL GOVERNMENT ADMINISTRATION:</u>			
400.113 SALARIES ELECTED OFFICIALS- MEETINGS	\$9,700	\$9,700	\$10,000
400.460 SEMINARS / CONFERENCES	\$3,000	\$3,000	\$1,700
400.461 SUBSCRIPTIONS / MEMBERSHIPS	\$800	\$0	\$800
TOTAL GENERAL GOVERNMENT ADMINISTRATION	\$13,500	\$12,700	\$12,500

FINANCIAL ADMINISTRATION:

402.120 SALARY	\$58,900	\$57,000	\$55,500
402.156 HEALTH INSURANCE BC/BS- ALL EMPLOYEES	\$466,600	\$480,000	\$436,800
402.158 LIFE INSURANCE- ALL EMPLOYEES	\$25,000	\$25,000	\$25,000
402.163 DEFERRED COMPENSATION- ALL EMPLOYEES	\$23,000	\$23,000	\$22,700
402.300 BANK CHARGES	\$1,500	\$2,000	\$1,100
402.460 SEMINARS / CONFERENCES / TRAINING	\$1,000	\$1,000	\$200
402.461 TREASURE'S BOND	\$3,600	\$4,500	\$3,600
402.462 AFLAC	\$0	\$0	\$0
TOTAL FINANCIAL ADMINISTRATION	\$579,600	\$592,500	\$544,900

TAX COLLECTOR:

403.114 SALARY	\$12,000	\$12,000	\$12,000
403.220 OPERATING EXPENSES- OFFICE SUPPLIES	\$100	\$500	\$0
403.310 POSTAGE	\$3,500	\$3,000	\$3,400
403.350 INSURANCE BONDING	\$0	\$0	\$0
403.510 PRIOR YEAR TAX REFUNDS	\$40,000	\$25,000	\$77,300
403.600 HYDRANT TAX PAYMENT	\$150,000	\$160,000	\$147,000
403.610 STREET LIGHT TAX PAYMENT	\$150,000	\$150,000	\$136,800
TOTAL TAX COLLECTOR	\$355,600	\$350,500	\$376,500

LEGAL EXPENSES:

404.314 LEGAL SERVICES - SCHANTZ LAW OFFICES	\$135,000	\$125,000	\$153,400
404.315 LEGAL SERVICES - REIMBURSABLES	\$50,000	\$15,000	\$58,500
TOTAL LEGAL EXPENSES	\$185,000	\$140,000	\$211,900

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
EXPENSES**

CASH BASIS

	2009 <u>BUDGET</u>	2008 <u>BUDGET</u>	2008 <u>PROJECTED YEAR END</u>
<u>CLERICAL SERVICES:</u>			
405.140 SALARIES / WAGES	\$248,500	\$217,000	\$243,400
405.210 OFFICE SUPPLIES	\$16,000	\$16,000	\$17,500
405.213 MINOR EQUIPMENT PURCHASES	\$1,000	\$1,000	\$16,200
405.216 MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT	\$6,000	\$6,000	\$5,000
405.325 POSTAGE	\$12,000	\$12,000	\$10,200
405.331 TRANSPORTATION / MILEAGE	\$8,000	\$1,500	\$5,200
405.341 ADVERTISING	\$15,000	\$15,000	\$14,100
405.342 PRINTING	\$16,000	\$30,000	\$15,400
405.441 AD COMPUTER	\$3,000	\$3,000	\$3,100
405.480 MANAGEMENT CONSULTING SERVICES	\$30,000	\$100,000	\$59,700
405.701 COMPUTER UPGRADE	\$3,500	\$10,000	\$3,200
405.702 COMPUTER EXPENSE	\$2,000	\$2,000	\$2,000
TOTAL CLERICAL SERVICES	\$361,000	\$413,500	\$395,000

INSURANCE BENEFITS:

406.154 WORKMAN'S COMPENSATION INSURANCE	\$65,000	\$60,000	\$62,100
406.160 EMPLOYEES PENSION AND ADMINISTRATION FEES	\$227,000	\$195,400	\$195,400
406.351 UMBRELLA INSURANCE- LIABILITY	\$35,000	\$38,000	\$34,800
406.355 COMMERCIAL PACKAGE POLICY	\$56,000	\$53,000	\$55,200
TOTAL INSURANCE BENEFITS	\$383,000	\$346,400	\$347,500

ACCOUNTING / ACTUARIAL:

407.311 AUDITING SERVICES	\$24,000	\$26,500	\$24,000
407.316 ACTUARIAL SERVICES	\$4,000	\$5,000	\$3,200
TOTAL ACCOUNTING / ACTUARIAL	\$28,000	\$31,500	\$27,200

ENGINEERING:

408.311 TOWNSHIP ENGINEERING SERVICES	\$400,000	\$400,000	\$315,800
408.312 TOWNSHIP TRAFFIC STUDY	\$0	\$0	\$0
408.314 SALDO & ZONING UPDATE	\$0	\$0	\$0
408.315 ESCROW - ENGINEERING FEES	\$900,000	\$900,000	\$1,416,200
TOTAL ENGINEERING	\$1,300,000	\$1,300,000	\$1,732,000

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
EXPENSES**

CASH BASIS

2008
**2009 2008 PROJECTED
BUDGET BUDGET YEAR END**

GENERAL GOVERNMENT OPERATING EXPENSES:

409.120 SALARIES / WAGES	\$0	\$22,900	\$300
409.226 CUSTODIAL SUPPLIES / MATERIALS	\$3,000	\$3,000	\$3,200
409.321 TELEPHONE	\$40,000	\$35,000	\$39,800
409.361 ELECTRICITY	\$24,000	\$8,000	\$23,400
409.362 HEAT	\$8,000	\$9,000	\$7,200
409.363 WATER	\$600	\$2,000	\$600
409.364 SEWER	\$1,200	\$1,000	\$1,200
409.373 MAINTENANCE / REPAIR BUILDINGS	\$95,000	\$110,000	\$82,100
409.374 FEASIBILITY STUDY FOR NEW COMPLEX AND 537 PLAN	\$0	\$50,000	\$0
TOTAL GENERAL GOVERNMENT OPERATING EXPENSES	\$171,800	\$240,900	\$157,800
TOTAL DEPARTMENT	\$3,377,500	\$3,428,000	\$3,805,300

POLICE DEPARTMENT:

410.110 REPAIRS & MAINTENANCE - STATE POLICE BUILDING	\$20,000	\$20,000	\$17,500
410.120 REGIONAL POLICE DEPARTMENT	\$2,376,500	\$1,979,700	\$1,974,700
410.130 REPAIRS & MAINTENANCE-REGIONAL POLICE BUILDING	\$15,000	\$15,000	\$12,200
TOTAL POLICE DEPARTMENT	\$2,411,500	\$2,014,700	\$2,004,400

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
EXPENSES**

CASH BASIS

	2009 <u>BUDGET</u>	2008 <u>BUDGET</u>	2008 <u>PROJECTED YEAR END</u>
<u>FIRE DEPARTMENT:</u>			
411.131 SALARIES / WAGES	\$146,500	\$153,300	\$129,200
411.134 OPERATING SUPPLIES	\$18,000	\$9,500	\$28,100
411.135 COMPUTER SOFTWARE AND HARDWARE	\$6,000	\$4,000	\$3,500
411.136 CUSTODIAL SUPPLIES	\$3,000	\$0	\$1,100
411.137 INSURANCE FIRE STATIONS #8, #25, AND 56	\$25,000	\$0	\$3,600
411.249 VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56	\$20,000	\$20,000	\$11,100
411.250 VEHICLE MAINTENANCE - FOGELSVILLE #8	\$25,000	\$20,000	\$26,800
411.251 VEHICLE MAINTENANCE - TREXLERTOWN #25	\$25,000	\$20,000	\$18,800
411.252 MEDICAL BILLS - TREXLERTOWN - #25	\$1,000	\$1,000	\$0
411.253 MEDICAL BILLS - FOGELSVILLE #8	\$1,000	\$1,000	\$100
411.254 MEDICAL BILLS - UPPER MACUNGIE TOWNSHIP #56	\$1,000	\$1,000	\$0
411.255 UNIFORMS	\$14,000	\$7,000	\$1,600
411.256 EQUIPMENT PURCHASE	\$4,500	\$5,000	\$1,400
411.257 MAINTENANCE / REPAIRS / TESTING EQUIPMENT	\$13,300	\$13,500	\$1,300
411.258 OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT	\$5,300	\$18,500	\$22,800
411.259 ELECTRIC - FIRE STATIONS #8, #25 AND #56	\$25,700	\$0	\$5,400
411.260 TRAINING / SEMINARS / DUES	\$8,700	\$3,500	\$4,100
411.354 VOLUNTEER FIRE CO. GRATITUDE PROGRAM / FUNCTIONS	\$110,400	\$84,000	\$68,600
411.700 FIRE TRUCK PURCHASE	\$300,000	\$450,000	\$466,500
411.701 FIRE INSPECTORS VEHICLE	\$0	\$21,000	\$27,900
411.710 EXHAUST SYSTEM	\$75,000	\$60,000	\$382,900
411.711 HEAT - FIRE STATIONS #8, #25 AND #56	\$19,200	\$9,700	\$12,100
411.712 TELEPHONE SERVICE - FIRE STATIONS #8, #25, AND #56	\$4,500	\$5,200	\$4,700
411.713 WATER - FIRE STATIONS #8, #25 AND #56	\$1,500	\$0	\$800
411.714 TRASH HAULING - FIRE STATIONS #8, #25 AND #56	\$3,200	\$0	\$200
TOTAL FIRE DEPARTMENT	\$856,800	\$907,200	\$1,222,600

PLANNING / ZONING:

414.120 SALARIES / WAGES	\$299,700	\$280,800	\$228,200
414.140 ZONING HEARING BOARD EXPENSES	\$500	\$500	\$200
414.210 PLANNING / ZONING SUPPLIES	\$1,500	\$1,000	\$1,500
414.314 ZONING BOARD LEGAL SERVICES	\$14,000	\$18,000	\$11,100
414.316 STENOGRAPHER	\$8,000	\$10,000	\$6,500
414.341 ADVERTISING	\$1,000	\$1,000	\$1,000
414.420 RENT OF INSPECTORS	\$10,000	\$30,000	\$182,400
414.460 MEMBERSHIP DUES - TRAINING & CONFERENCES	\$8,000	\$8,000	\$7,200
414.461 INSPECTORS VEHICLE	\$0	\$21,000	\$28,000
TOTAL PLANNING / ZONING	\$342,700	\$370,300	\$466,100

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
EXPENSES**

CASH BASIS

	2009 BUDGET	2008 BUDGET	2008 PROJECTED YEAR END
<u>SANITATION:</u>			
426.140 SALARIES & WAGES - SEWER	\$405,300	\$379,400	\$393,800
426.150 BENEFITS	\$117,000	\$135,800	\$0
426.160 MATERIALS	\$0	\$18,000	\$0
TOTAL SANITATION	\$522,300	\$533,200	\$393,800

REFUSE / RECYCLING:

427.008 WAGES / SALARIES	\$62,200	\$51,000	\$46,700
427.009 DEFERRED COMPENSATION	\$1,600	\$1,000	\$1,600
427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT	\$4,000	\$4,000	\$3,700
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$26,000	\$23,000	\$22,700
427.012 PRINTING	\$3,000	\$1,000	\$2,800
427.013 POSTAGE	\$7,500	\$3,000	\$7,100
427.014 LEGAL	\$3,000	\$3,000	\$3,000
427.015 SERVICES / MATERIALS / RECYCLE BINS	\$20,000	\$21,000	\$1,700
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$1,736,200	\$1,502,200	\$1,607,300
TOTAL REFUSE / RECYCLING	\$1,863,500	\$1,609,200	\$1,696,600

PUBLIC WORKS DEPARTMENT

LEAF COLLECTION / COMPOSTING:

427.361 UTILITIES- PARK BUILDINGS	\$0	\$1,000	\$0
427.450 SMALL TOOLS	\$500	\$1,000	\$400
427.700 COMPOST EQUIPMENT REPAIR & MAINTENANCE	\$10,000	\$1,000	\$42,100
427.701 TUB GRINDER OPERATION / MAINTENANCE	\$0	\$8,000	\$0
TOTAL LEAF COLLECTION / COMPOSTING	\$10,500	\$11,000	\$42,500

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
EXPENSES**

CASH BASIS

	2009 <u>BUDGET</u>	2008 <u>BUDGET</u>	2008 <u>PROJECTED YEAR END</u>
<u>PUBLIC WORKS:</u>			
430.124 SALARIES / WAGES	\$476,900	\$392,000	\$369,100
430.143 DISPATCH ANSWERING SERVICE	\$1,000	\$1,300	\$600
430.205 WORKPLACE SAFETY	\$500	\$500	\$0
430.210 OFFICE SUPPLIES / EQUIPMENT MAINTENANCE	\$200	\$500	\$100
430.220 OPERATING SUPPLIES	\$15,000	\$20,000	\$12,600
430.226 CUSTODIAL SUPPLIES	\$500	\$0	\$0
430.231 VEHICLE FUELS-GASOLINE	\$80,000	\$75,000	\$75,600
430.232 VEHICLE FUELS-DIESEL	\$60,000	\$45,000	\$70,200
430.250 VEHICLE REPAIR & MAINTENANCE	\$45,000	\$40,000	\$45,900
430.321 TELEPHONES	\$3,000	\$0	\$2,600
430.327 RADIO MAINTENANCE	\$5,000	\$0	\$56,900
430.361 ELECTRIC	\$8,000	\$0	\$7,800
430.362 NATURAL GAS	\$18,000	\$0	\$17,600
430.373 BUILDING MAINTENANCE / REPAIR	\$15,000	\$20,000	\$11,500
430.440 UNIFORMS & SHOES	\$16,000	\$20,000	\$14,600
430.441 WORKPLACE DRUG / ALCOHOL CDL TEST	\$2,000	\$1,000	\$1,500
430.460 TRAINING	\$2,000	\$1,000	\$1,800
430.462 NEW STORAGE BUILDING	\$0	\$300,000	\$1,200
TOTAL PUBLIC WORKS	\$748,100	\$916,300	\$689,600

SNOW AND ICE REMOVAL:

432.140 SALARIES AND WAGES	\$5,000	\$15,000	\$4,700
432.220 SALT & ANTI-SKID	\$70,000	\$50,000	\$48,600
432.250 MAINTENANCE	\$8,000	\$10,000	\$7,300
432.740 EQUIPMENT RENTAL	\$2,000	\$6,000	\$1,600
TOTAL SNOW AND ICE REMOVAL	\$85,000	\$81,000	\$62,200

TRAFFIC LIGHTS & STREET SIGNS:

433.220 STREET SIGNS MAINTENANCE / SUPPLIES	\$20,000	\$20,000	\$15,700
433.361 TRAFFIC LIGHTS / ELECTRIC	\$20,000	\$20,000	\$22,100
433.377 TRAFFIC LIGHTS / MAINTENANCE REPAIR	\$38,000	\$20,000	\$105,900
TOTAL TRAFFIC LIGHTS & STREET SIGNS	\$78,000	\$60,000	\$143,700

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
EXPENSES**

CASH BASIS

	2009 <u>BUDGET</u>	2008 <u>BUDGET</u>	2008 <u>PROJECTED YEAR END</u>
<u>STREET / ROAD MAINTENANCE:</u>			
438.245 ASPHALT PATCHING MATERIALS	\$100,000	\$100,000	\$82,900
438.247 STORM SEWER MATERIALS	\$8,000	\$6,000	\$7,600
438.249 STREET PAINTING MATERIALS	\$35,000	\$25,000	\$56,400
438.250 WEED SPRAYING	\$4,000	\$1,000	\$3,900
438.260 MINOR OPERATING EQUIPMENT / SUPPLIES	\$4,000	\$5,000	\$3,300
438.371 PENNDOT INSPECTIONS	\$15,000	\$6,000	\$18,000
438.374 VEHICLE PARTS	\$40,000	\$35,000	\$38,800
439.245 CURB MECHANIZED PAVING	\$1,000	\$7,000	\$0
439.606 STREET RESURFACING & OVERLAY	\$100,000	\$100,000	\$8,900
439.607 UPGRADE OF ROUTE 100 & 78	\$4,900,000	\$300,000	\$158,400
439.790 REPLACEMENT LARGE DUMP TRUCK	\$160,000	\$90,000	\$0
439.791 REPLACEMENT OF A TAR BUGGY	\$0	\$7,500	\$0
439.793 PURCHASE OF MOWER, SKID-STEER, UTILITY TRUCK	\$0	\$0	\$0
TOTAL STREET / ROAD MAINTENANCE	\$5,367,000	\$682,500	\$378,200

PARKS:

454.121 SALARIES / WAGES INCLUDING PART-TIME	\$232,100	\$192,700	\$155,400
454.131 SEASONAL MAINTENANCE OF ATHLETIC FIELD WAGES	\$90,000	\$75,000	\$109,400
454.143 DISPATCH ANSWERING SERVICE	\$1,300	\$1,300	\$600
454.220 SUPPLIES / GENERAL EQUIPMENT	\$5,000	\$8,000	\$4,600
454.222 ATHLETIC FIELD SURFACE MAINTENANCE	\$21,700	\$5,000	\$6,500
454.250 MAINTENANCE / REPAIR OF PARK VEHICLES	\$7,500	\$5,000	\$6,600
454.361 ELECTRIC FOR PARK FACILITIES	\$9,000	\$0	\$8,500
454.375 GENERAL MAINTENANCE	\$8,000	\$5,000	\$7,800
454.455 WEED SPRAYING	\$10,000	\$20,000	\$8,400
454.600 MAINTENANCE - OTHER PARKS & RETENTION PONDS	\$8,000	\$7,000	\$13,700
454.610 RUPPSVILLE AND GRANGE ROAD PARK	\$25,000	\$30,000	\$27,600
454.620 UPPER MACUNGIE PARK	\$15,000	\$10,000	\$13,100
454.630 RICKY PARK	\$10,000	\$10,000	\$4,400
454.640 LONE LANE PARK	\$15,000	\$10,000	\$9,500
454.650 BREINIGSVILLE PARK	\$15,000	\$10,000	\$18,900
454.722 PURCHASE PARK TABLES / BENCHES / GRILLS / PAVILIONS	\$100,000	\$100,000	\$133,400
454.723 SHELLHAMER PROPERTY	\$80,000	\$0	\$16,300
454.724 ELECTRIC FOR SHELLHAMER PROPERTY	\$500	\$0	\$200
454.725 LONE LANE PAYMENTS	\$300,000	\$0	\$25,000
TOTAL PARKS	\$953,100	\$489,000	\$569,900
TOTAL PUBLIC WORKS DEPARTMENT	\$7,241,700	\$2,239,800	\$1,886,100

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
EXPENSES**

CASH BASIS

	2009 <u>BUDGET</u>	2008 <u>BUDGET</u>	2008 <u>PROJECTED YEAR END</u>
<u>MISCELLANEOUS:</u>			
456.500 MISC. DONATIONS BY TOWNSHIP	\$1,500	\$500	\$1,600
456.501 REFUNDS PAID BY THE TOWNSHIP	\$5,000	\$5,000	\$8,200
456.502 SUPPLIES FOR KITCHEN	\$4,000	\$3,000	\$4,400
456.503 DISCOUNT AMUSEMENT TICKETS	\$2,000	\$2,000	\$1,700
456.504 REFUND OF ESCROWS FUNDS	\$25,000	\$15,000	\$28,700
TOTAL MISCELLANEOUS	\$37,500	\$25,500	\$44,600

CIVIL:

457.501 COMMUNITY CELEBRATIONS	\$18,000	\$20,000	\$13,100
457.502 LEHIGH COUNTY SENIOR CITIZENS	\$9,000	\$9,000	\$9,500
457.504 HUMANE SOCIETY & DEER PICK-UP	\$5,000	\$4,800	\$4,900
457.505 CACLV	\$5,000	\$5,000	\$0
TOTAL CIVIL	\$37,000	\$38,800	\$27,500

DEBT PRINCIPAL:

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

INTERGOVERNMENTAL EXPENSE:

480.010 MISCELLANEOUS EXPENDITURES	\$500	\$1,000	\$100
481.100 DISTRIBUTION OF REAL ESTATE TRANSFER TAX	\$900,000	\$1,100,000	\$1,100,000
481.520 FOREIGN FIRE INSURANCE	\$220,500	\$207,600	\$0
481.522 REGIONAL POLICE FORCE - STATE AID	\$124,200	\$115,400	\$115,400
487.361 PAYROLL TAXES	\$147,000	\$145,000	\$142,100
TOTAL INTERGOVERNMENTAL EXPENSES	\$1,392,200	\$1,569,000	\$1,357,600

CAPITAL OUTLAY:

OTHER FINANCING USES:

492.230 TRANSFERS - OTHER FUNDS	\$0	\$0	\$150,000
492.303 TRANSFERS - CAPITAL RESERVE FUND	\$0	\$0	\$0
TOTAL OTHER FINANCING USES	\$0	\$0	\$150,000

TOTAL EXPENSES	\$18,082,700	\$12,735,700	\$13,054,600
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UPPER MACUNGIE TOWNSHIP

2009 BUDGET

EXPENSE LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2009**

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
400.461	SUBSCRIPTIONS / MEMBERSHIPS - Township departments (excluding Planning/Zoning) subscribe and join various governmental organizations and magazines, newspapers, etc.	\$800

FINANCIAL ADMINISTRATION

402.120	SALARY - The salary will be for the Treasurer.	\$58,900
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	\$466,600
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	\$1,500
402.460	SEMINARS / CONFERENCES / TRAINING - For the various seminars, conferences and training that is held during the year that the Treasurer will attend. The estimated cost will be	\$1,000
402.461	TREASURER'S BOND -The Treasurer is legally required to have a bond protecting the Township, in the amount of \$1,000,000. The cost for this bond will be	\$3,600
402.462	AFLAC - Supplemental Insurance for Township employees.	\$0

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2009**

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	\$100
403.310	POSTAGE - The expenses paid by the Township include printing of the tax bills and postage. The estimated cost will be	\$3,500
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	\$40,000
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	\$150,000
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	\$135,000
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.	\$50,000

CLERICAL SERVICES

405.140	SALARIES / WAGES - The salaries and wages for support staff of the Township. The estimated cost will be	\$248,500
405.210	OFFICE SUPPLIES - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be	\$16,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2009**

CLERICAL SERVICES (cont.)

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
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	\$8,000
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	\$16,000
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	\$30,000
405.701	COMPUTER UPGRADE - When necessary, the Township upgrades their computer systems. The estimated cost is	\$3,500
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.	\$65,000
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.	\$227,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2009**

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	\$35,000
406.355	COMMERCIAL PACKAGE POLICY - This policy covers all other property the Township owns. The cost will be	\$56,000

ACCOUNTING / ACTUARIAL

407.311	AUDITING SERVICES - The annual audit, is performed by France, Anderson, & Basile, P. C. This years costs will be	\$24,000
407.316	ACTUARIAL SERVICES - Conrad M. Siegel, Inc. - Services provided by Conrad M. Siegel, Inc.. involving pension calculations and pension related duties. The estimated cost will be	\$4,000

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 2009

GENERAL GOVERNMENT OPERATION EXPENSES

409.120	SALARIES / WAGES - Salaries and wages for the custodial services at Upper Macungie Township. The estimated cost will be	\$0
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	\$40,000
409.361	ELECTRICITY - Cost for electric for the Township Administration Township Building. The estimated cost will be	\$24,000
409.362	HEAT - Cost of fuel for heating the Township Administration Building. The estimated cost will be	\$8,000
409.363	WATER - Cost for water from Lehigh County Water Authority. The estimated cost will be	\$600
409.364	SEWER - Cost for sewer for the Township Administration Building. The estimated cost will be	\$1,200
409.373	MAINTENANCE / REPAIR BUILDINGS - Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building. The estimated cost will be	\$95,000
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	\$0

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.	\$2,376,500
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 2009

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	\$146,500
411.134	OPERATING SUPPLIES - Items that are purchased for the office and the Fire Stations #8, #25, #56, such as store supplies and supplies/items needed for Fire Prevention Services.	\$18,000
411.135	COMPUTER SOFTWARE AND HARDWARE - Computer software and hardware packages used for the Fire Departments.	\$6,000
411.136	CUSTODIAL SUPPLIES - Cleaning supplies for use in the Fire Stations.	\$3,000
411.137	INSURANCE - Liability, damages, other policies to cover the Fire Stations #8, #25 and #56.	\$25,000
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 #8 - 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 #25 - The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company. The estimated cost will be	\$25,000
411.252	MEDICAL BILLS TREXLERTOWN #25 - Small medical bills not covered by workers compensation.	\$1,000
411.253	MEDICAL BILLS FOGELSVILLE #8 - Small medical bills not covered by workers compensation	\$1,000
411.254	MEDICAL BILLS UPPER MACUNGIE TOWNSHIP #56 - Small medical bills not covered by workers compensation.	\$1,000
411.255	UNIFORMS - To standardize uniforms for all fire stations.	\$14,000
411.256	EQUIPMENT PURCHASES - To purchase small equipment like pumps, hoses and ladders for the fire companies and haz mat materials.	\$4,500
411.257	MAINTENANCE / REPAIR / TESTING EQUIPMENT - Repair, testing on the pumps, hoses and ladders.	\$13,300
411.258	OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT - Office furniture, audio visual equipment and IC Training Aids for Upper Macungie Township Fire Station #56.	\$5,300

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2009**

FIRE DEPARTMENT (con't)

411.259	ELECTRIC - Cost for electric for Fire Stations #8, #25, and #56.	\$25,700
411.260	TRAINING / SEMINARS / DUES - Training and seminars for the volunteers' and community education.	\$8,700
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 various Township functions such as Community Days and the joint Fire Team picnic. The estimated cost will be	\$110,400
411.700	FIRE TRUCK PURCHASE - The Township is planning on purchasing a new Fire Truck. The estimated payment will be	\$300,000
411.701	FIRE INSPECTORS VEHICLE - Vehicle for the use of the new Fire Inspector.	\$0
411.710	EXHAUST SYSTEM - The Exhaust system for Trexlertown Fire Station #25. This estimated cost will be	\$75,000
411.711	HEAT - Cost of gas heat, fuel oil, propane and natural gas for Fire Stations #8, #25 and #56.	\$19,200
411.712	TELEPHONE SERVICE - Telephone land lines for Fire Stations #8, #25, and #56.	\$4,500
411.713	WATER - Cost for water and well testing from Lehigh County Water Authority.	\$1,500
411.714	TRASH HAULING - The cost for trash pick-up for the Fire Stations #8, #25 and #56.	\$3,200

PLANNING / ZONING

414.120	SALARIES / WAGES - Salaries and wages for the Planning and Zoning Department, Protective Services and Building Inspector will be	\$299,700
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	\$1,500
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	\$14,000
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	\$8,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2009**

PLANNING / ZONING (con't)

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	\$10,000
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.	\$0

SANITATION

426.140	SALARIES / WAGES - Sewer - The salaries and wages for the Sewer Authority of the Township. The estimated cost will be	\$405,300
426.150	BENEFITS - Benefits cost for the Township Sewer Authority. The estimated cost will be	\$117,000
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	\$0

REFUSE AND RECYCLING

427.008	SALARIES / WAGES - These costs are reimbursed to Upper Macungie Township from the Refuse Account.	\$62,200
427.009	DEFERRED COMPENSATION - Costs are reimbursed to Upper Macungie Township for the employee retirement plan.	\$1,600
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.	\$26,000
427.012	PRINTING - Cost of printing envelopes, letterhead and billing invoices.	\$3,000
427.013	POSTAGE - Mailing costs for billing invoices, letter, etc.	\$7,500

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2009**

REFUSE AND RECYCLING (con't)

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.	\$20,000
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.	\$1,736,200

PUBLIC WORKS DEPARTMENT

LEAF COLLECTION / COMPOSTING

427.361	UTILITIES - PARK BUILDINGS - The utility costs for the Park Building in the Upper Macungie Township. The estimated cost will be	\$0
427.450	SMALL TOOLS and RECYCLING SUPPLIES - Cost of any small tools used in the collection of leaves.	\$500
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	\$10,000
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	\$0

PUBLIC WORKS

430.124	SALARIES / WAGES - Salaries and wages for road construction in the township is estimated at	\$476,900
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	\$1,000
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	\$200

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2009

PUBLIC WORKS (con't)

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	\$15,000
430.226	CUSTODIAL SUPPLIES - Cleaning supplies for use in the Public Works Department.	\$500
430.231	VEHICLE FUEL - Gasoline - Cost for gasoline for the Public Works equipment and fire equipment. The estimated cost will be	\$80,000
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	\$45,000
430.321	TELEPHONES - Telephone cost that cover the Public Works Department telephones. The cost for this year is estimate to be	\$3,000
430.327	RADIO MAINTENANCE - To repair the radios that are equipped in each Township Public Works vehicle, it is estimated to cost	\$5,000
430.361	ELECTRIC - Cost for electric for the Public Works Buildings. The estimated cost is	\$8,000
430.362	NATURAL GAS - Cost for natural gas for the Public Works Department. The estimated cost is	\$18,000
430.373	BUILDING MAINTENANCE / REPAIR - The cost for maintenance and repairs for the Public Works Building. The cost is estimated at	\$15,000
430.440	UNIFORMS & SHOES - The Township supplies uniforms and shoes to all Public Works employees. The estimated expense cost is	\$16,000
430.441	WORKPLACE DRUG / ALCOHOL CDL TEST - Drug and Alcohol CDL Test are randomly taken. The estimated cost is	\$2,000
430.460	TRAINING - Seminars and Public Works related training. The estimated cost will be	\$2,000
430.462	NEW STORAGE BUILDING - A storage building to be used for storing equipment.	\$0

UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2009

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	\$5,000
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	\$70,000
432.250	MAINTENANCE - General maintenance of the vehicles for the year. The estimated cost will be	\$8,000
432.740	EQUIPMENT RENTAL - Cost for renting machinery to be used for snow in 2009. The estimated cost will be	\$2,000

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	\$38,000

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	\$8,000
438.249	STREET PAINTING MATERIALS - The cost for materials for painting the lines in the Township. The estimated cost will be	\$35,000
438.250	WEED SPRAYING - The Township sprays Slow Grow weed spray on the Retention Ponds in the Township. The cost is estimated at	\$4,000
438.260	MINOR OPERATING EQUIPMENT / SUPPLIES - Small hand tools and small equipment, such as lawn mowers etc. The estimated cost will be	\$4,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2009**

STREET / ROAD MAINTENANCE (con't)

438.371	PENNDOT INSPECTIONS - The cost for Township bridge inspections by PENNDOT Inspectors. The estimated cost will be	\$15,000
438.374	VEHICLE PARTS - The cost of any vehicle parts for Township equipment. The estimated cost will be	\$40,000
439.245	CURB MECHANIZED PAVING - The Township will improve several cub radius' at intersections throughout the Township. The estimated cost will be	\$1,000
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	\$4,900,000
439.790	REPLACEMENT OF LARGE DUMP TRUCK - This line item replacement of a large dump truck for the Public Works Department. The estimated cost will be	\$160,000
439.791	REPLACEMENT OF TAR BUGGY - This cost is for replacement of a tar buggy for the Public Works Department. The estimated cost is	\$0
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

PARKS

454.121	SALARIES / WAGES / PART-TIME - Salaries and wages for the full time & part-time employees in the Parks Department.	\$232,100
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	\$90,000
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	\$5,000
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	\$21,700

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2009**

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	\$7,500
454.361	ELECTRIC FOR PARK FACILITIES - The cost for electric for the Park Buildings. The estimated cost is	\$9,000
454.375	GENERAL MAINTENANCE - The cost for maintenance and repairs for the Parks Building. The cost is estimated at	\$8,000
454.455	WEED SPRAYING - The cost for weed spray for the Upper Macungie Township Parks. The estimated cost is	\$10,000
454.600	MAINTENANCE-OTHER PARKS & RETENTION PONDS - The cost of maintenance for the other parks and retention ponds. The estimated cost is	\$8,000
454.610	RUPPSVILLE AND GRANGE ROAD PARK - Expenses paid for construction / materials for the new park.	\$25,000
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	\$10,000
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 / PAVILIONS - Monies set aside for supplies such as park tables, benches, grills, pavilions, etc.	\$100,000
454.723	SHELLHAMER PROPERTY - Expenses to the buildings located at 150 Independent Road.	\$80,000
454.724	ELECTRIC FOR SHELLHAMER PROPERTY - Cost for the electric at 150 Independent Road.	\$500
454.725	LONE LANE PARK PAYMENTS - The yearly cost, to make monthly payments for the purchase of the Lone Lane Park.	\$300,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2009**

MISCELLANEOUS

456.500	MISCELLANEOUS DONATIONS BY THE TOWNSHIP - Any associations and foundations not listed under Civil section, that the Township donates to.	\$1,500
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.	\$4,000
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.	\$25,000

CIVIL

457.501	COMMUNITY CELEBRATIONS - Money set aside Christmas Lights and July 4th fireworks .	\$18,000
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	\$5,000
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.	\$500
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	\$900,000

**UPPER MACUNGIE TOWNSHIP
GENERAL EXPENSES 2009**

INTERGOVERNMENTAL EXPENSE (con't)

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	\$220,500
481.522	REGIONAL POLICE FORCE - STATE AID - Township receives revenue from the state that goes directly to the Regional Police Department.	\$124,200
487.361	PAYROLL TAXES - Payroll taxes for employees for 2009 is estimated to be	\$147,000

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**

2009 BUDGET SUMMARY

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET SUMMARY
REFUSE AND RECYCLING REVENUES**

CASH BASIS

REVENUES:

ESTIMATED INVESTMENTS AVAILABLE	\$1,083,000
ACTUAL FUNDS AVAILABLE JANUARY 1, 2009	\$78,600
364.300 RESIDENTIAL FEES	\$1,589,000
364.301 INTEREST	\$6,200
364.302 PENALTIES	\$8,900
364.303 LIENS	\$8,500
364.304 LEGAL / ADMINISTRATIVE	\$1,000
364.305 SERVICES / MATERIAL (CARTS)	\$6,000
364.350 BULK STICKERS / RECYCLE BINS	\$7,500
364.351 904 GRANT	\$157,800
TOTAL REVENUES	\$1,784,900
TOTAL FUNDS AVAILABLE	\$1,863,500
TOTAL RESOURCES AVAILABLE	\$2,946,500

RATE CHANGES FOR 2009

<u>2008</u>	<u>2009</u>	
\$273.00	\$295.00	Yearly Rate Under 65
\$243.00	\$265.00	Yearly Rate Over 65

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET SUMMARY
REFUSE AND RECYCLING EXPENSES**

CASH BASIS

EXPENSES:

427.008 SALARIES	\$62,200
427.009 DEFERRED COMPENSATION	\$1,600
427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT	\$4,000
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$26,000
427.012 PRINTING	\$3,000
427.013 POSTAGE	\$7,500
427.014 LEGAL	\$3,000
427.015 SERVICES / MATERIALS / RECYCLE BINS	\$20,000
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$1,736,200
TOTAL EXPENSES	\$1,863,500

EXCESS FUNDS AVAILABLE OVER EXPENSES FOR YEAR ENDING DEC 31, 2009	\$0.00
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ESTIMATED INVESTMENTS AVAILABLE	\$1,083,000
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TOTAL ESTIMATED RESOURCES AVAILABLE	\$1,083,000
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**UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING**

2009 BUDGET

REVENUES & LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
REFUSE AND RECYCLING REVENUES**

CASH BASIS

2008
**2009 2008 PROJECTED
BUDGET BUDGET YEAR END**

REVENUE:

364.300 RESIDENTIAL FEES	\$1,589,000	\$1,300,000	\$1,471,000
364.301 INTEREST	\$6,200	\$4,000	\$6,200
364.302 PENALTIES	\$8,900	\$6,000	\$8,900
364.303 LIENS	\$8,500	\$4,500	\$8,500
364.304 LEGAL / ADMINISTRATIVE	\$1,000	\$1,000	\$600
364.305 SERVICES / MATERIAL (CARTS)	\$6,000	\$18,000	\$4,800
364.350 BULK STICKERS / RECYCLE BINS	\$7,500	\$8,000	\$7,200
364.351 904 GRANT	\$157,800	\$200,000	\$383,000
TOTAL REVENUE	\$1,784,900	\$1,541,500	\$1,890,200

NOTE:

As per the contract, the hauler is able to add an adjustment per paragraph 18 "Fuel Price Adjustment". This amounts to a \$1,500 per month increase which equals approximately a 1% rate increase above the 7% hauler increase to total an 8% rate increase for 2009.

Rate Changes for 2009:

\$295.00 per year under 65
\$265.00 per year over 65

UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING REVENUE 2009

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 except for the fuel adjustment portion of the contract.	\$1,589,000
364.301	INTEREST (ON PAST DUE INVOICES) - Invoices and sewer billing over thirty days old generate 10% interest.	\$6,200
364.302	PENALTIES - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.	\$8,900
364.303	LIENS - This is money collected to reimburse for filing of a liens at the court house on a property that has unpaid invoices.	\$8,500
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.	\$6,000
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.	\$7,500
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.	\$157,800



**UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING**

2009 BUDGET

EXPENSES & LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET
REFUSE AND RECYCLING EXPENSES**

CASH BASIS

2008
PROJECTED
YEAR END

2009
BUDGET

2008
BUDGET

EXPENSES:

	2009 BUDGET	2008 BUDGET	2008 PROJECTED YEAR END
427.008 WAGES / SALARIES	\$62,200	\$51,000	\$46,700
427.009 DEFERRED COMPENSATION	\$1,600	\$1,000	\$1,600
427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT	\$4,000	\$4,000	\$3,700
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$26,000	\$23,000	\$22,700
427.012 PRINTING	\$3,000	\$1,000	\$2,800
427.013 POSTAGE	\$7,500	\$3,000	\$7,100
427.014 LEGAL	\$3,000	\$3,000	\$3,000
427.015 SERVICES / MATERIALS / RECYCLING BINS	\$20,000	\$21,000	\$1,700
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$1,736,200	\$1,502,200	\$1,607,300
TOTAL EXPENSES	\$1,863,500	\$1,609,200	\$1,696,600

UPPER MACUNGIE TOWNSHIP
REFUSE AND RECYCLING EXPENSES 2009

427.008	SALARIES - These costs are reimbursed to Upper Macungie Township from the Refuse Account.	\$62,200
427.009	DEFERRED COMPENSATION - Costs are reimbursed to Upper Macungie Township for the employee retirement plan.	\$1,600
427.010	SOCIAL SECURITY / FICA / UNEMPLOYMENT - These 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.	\$26,000
427.012	PRINTING - Cost of printing envelopes, letterhead and billing invoices.	\$3,000
427.013	POSTAGE - Mailing costs for billing invoices, letter, etc.	\$7,500
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 / CARTS / RECYCLING BINS - These are the costs to purchase additional carts and bins for new homes added to the Township. The costs are reimbursed in the rate structure.	\$20,000
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.	\$1,736,200



**UPPER MACUNGIE TOWNSHIP
AUTHORITY**

2009 BUDGET SUMMARY

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2009 BUDGET SUMMARY
SEWER REVENUES**

CASH BASIS

REVENUES:

ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)	\$2,035,000
ACTUAL FUNDS AVAILABLE JANUARY 1, 2009 (SEWER REVENUE)	\$300,000

SEWER RENTALS AND FEES

364.012	INDUSTRIAL AND COMMERCIAL CHARGES	\$2,711,800
364.014	RESIDENTIAL CHARGES	\$1,356,900
364.015	UNUSED SEWER ALLOCATION CHARGES	\$168,000
364.018	INDUSTRIAL SAMPLING	\$59,000
364.018	COMMERCIAL CHARGES (FOG)	\$5,000
TOTAL SEWER RENTALS AND FEES		\$4,300,700

OTHER REVENUES:

341.010	INTEREST FROM INVESTMENTS**	\$65,000
341.020	INTEREST (ON PAST DUE INVOICES)	\$5,200
341.030	PENALTIES	\$7,500
364.011	TAPPING FEES	\$5,000
364.017	INSPECTION FEES	\$22,000
364.019	ADMINISTRATION CHARGES	\$4,000
380.020	LIENS	\$10,000
380.030	LEGAL FEES	\$1,000
380.099	MISCELLANEOUS	\$1,000
383.000	ASSESSMENTS	\$1,000
398.001	LOWHILL / WEISENBERG TOWNSHIP REIMBURSEMENT	\$8,800
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	\$1,500
TOTAL OTHER REVENUES		\$132,000
TOTAL FUNDS AVAILABLE		\$4,732,700
TOTAL RESOURCES AVAILABLE		\$6,767,700

NOTE: ** Estimated 2.5% Interest Investment Account

RATE CHANGES FOR 2009

	<u>2008</u>	<u>2009</u>
Ind. / Comm. Base / 1000 Gal.	\$3.40	\$3.91
Res. Base / Flat Rate	\$62.00	\$71.50

SEWER DEPARTMENT CAPITAL OUTLAY

\$4,000	Purchase of Flow Meters (1)
\$60,000	Utility Truck (1)
\$10,000	Facility Improvements (3)
\$35,000	Pickup Truck (4)
\$200,000	Capital Improvements (5)

\$ 309,000 **TOTAL**

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2009 BUDGET SUMMARY
SEWER EXPENSES**

CASH BASIS

EXPENSES:

429.140	WAGES, SALARIES AND BENEFITS	\$405,300
429.143	DISPATCH ANSWERING SERVICE	\$1,000
429.156	HEALTH INSURANCE BC / BS	\$108,200
429.158	LIFE INSURANCE	\$1,800
429.161	SOCIAL SECURITY / FICA	\$31,300
429.163	DEFERRED COMPENSATION	\$7,000
429.191	UNIFORMS / SHOES	\$1,000
429.195	TRAINING	\$500
429.205	WORKPLACE SAFETY	\$2,000
429.210	OFFICE SUPPLIES	\$21,000
429.216	OFFICE EQUIPMENT MAINTENANCE	\$2,000
429.220	OPERATING SUPPLIES	\$10,000
429.231	GASOLINE / DIESEL	\$4,000
429.239	PUMP STATIONS GAS	\$2,000
429.250	VEHICLE MAINTENANCE	\$5,000
429.311	ACCOUNTING FEES	\$17,000
429.313	ENGINEERING FEES	\$100,000
429.314	LEGAL FEES	\$40,000
429.321	TELEPHONE	\$8,000
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	\$22,000
429.361	OFFICE ELECTRICAL SERVICES	\$5,000
429.362	OFFICE BUILDING GAS	\$2,000
429.363	PUMP STATIONS ELECTRIC	\$40,000
429.374	REPAIRS AND MAINTENANCE	\$10,000
429.375	PUMP STATIONS GENERAL EXPENSE	\$52,000
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	\$2,860,500
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$140,000
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$0
429.480	AUTHORITY FEES	\$5,000
429.670	CAPITAL* (ITEMS 1-5)	\$309,000
429.000	TRANSFERS	\$5,000
492.900	MISCELLANEOUS (INCLUDES COKE TESTING)	\$104,000
TOTAL EXPENSES		\$4,732,700
EXCESS FUNDS AVAILABLE OVER EXPENSES FOR YEAR ENDING DEC. 31, 2009		\$0
ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)		\$2,035,000
TOTAL ESTIMATED RESOURCES AVAILABLE		\$2,035,000
2009 CAPITAL IMPROVEMENTS FROM INVESTMENTS		\$0
ADJUSTED ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)		\$2,035,000



**UPPER MACUNGIE TOWNSHIP
AUTHORITY**

2009 BUDGET

REVENUES & LINE ITEM DESCRIPTIONS

UPPER MACUNGIE TOWNSHIP AUTHORITY
2009 BUDGET
SEWER REVENUES

CASH BASIS

		2009 BUDGET	2008 BUDGET	2008 PROJECTED YEAR END
REVENUE:				
341.020	INTEREST	\$5,200	\$3,500	\$5,200
341.030	PENALTIES	\$7,500	\$6,000	\$7,500
364.011	TAPPING FEES	\$5,000	\$5,000	\$26,400
364.012	INDUSTRIAL FEES	\$2,711,800	\$2,400,000	\$2,403,400
364.014	RESIDENTIAL FEES	\$1,356,900	\$1,110,000	\$1,202,900
364.015	UNUSED SEWER ALLOCATION CHARGES	\$168,000	\$100,000	\$168,300
364.017	INSPECTION FEES	\$22,000	\$15,000	\$22,700
364.018	SAMPLING ANALYSIS CHARGES	\$64,000	\$51,000	\$64,100
364.019	ADMINISTRATIVE CHARGES	\$4,000	\$4,000	\$3,900
380.020	LIENS	\$10,000	\$4,000	\$9,600
380.030	LEGAL FEES	\$1,000	\$0	\$900
380.099	MISCELLANEOUS	\$1,000	\$1,000	\$1,800
383.000	ASSESSMENTS (CETRONIA ROAD PROJECT)	\$1,000	\$1,000	\$600
397.000	TRANSFERS	\$0	\$0	\$0
398.001	LOWHILL/WEISENBERG TOWNSHIP REIMBURSEMENT	\$8,800	\$8,500	\$8,800
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	\$1,500	\$2,000	\$1,300
392.010	REIMBURSABLES	\$0	\$0	\$0
TOTAL REVENUE		\$4,367,700	\$3,711,000	\$3,927,400

OTHER REVENUES

341.010	INTEREST FROM INVESTMENTS	\$65,000	\$100,000
	ACTUAL FUNDS AVAILABLE (SEWER REVENUE)	\$300,000	\$300,000
	TOTAL FUNDS AVAILABLE	\$4,732,700	\$4,111,000

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER REVENUES 2009

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.	\$2,711,800
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.	\$1,356,900
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.	\$168,000
364.018	COMMERCIAL CHARGES (FOG) - These are the Fats, Oil & Grease charges in excess of 50 parts per million charged in Industrial & Commercial customers.	\$5,000
364.018	INDUSTRIAL SAMPLING - When a company has excess strength above the standard allowed, and exceed 25,000 gallons in a billing cycle, they are sampled and the charges are billable. If there is no excess strength, there is no charge.	\$59,000

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.	\$65,000
341.020	INTEREST (ON PAST DUE INVOICES) - Invoices and sewer billing over thirty days old generate 10% interest.	\$5,200
341.030	PENALTIES - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.	\$7,500
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.	\$22,000

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER REVENUES 2009

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.	\$10,000
380.030	LEGAL FEES - Occasional fees charged to customer and reimbursed to Authority.	\$1,000
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 - Upper Macungie Township Authority 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.	\$8,800
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT - Lower Macungie Township pay Upper Macungie Township Authority for the flow of sewage into the Upper Macungie Township Authority Phase II System.	\$1,500



**UPPER MACUNGIE TOWNSHIP
AUTHORITY**

2009 BUDGET

EXPENSES & LINE ITEM DESCRIPTIONS

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2009 BUDGET
SEWER EXPENSES**

CASH BASIS

		2009 BUDGET	2008 BUDGET	2008 PROJECTED YEAR END
<u>SEWER DEPARTMENT ADMINISTRATION:</u>				
429.140	WAGES, SALARIES & BENEFITS	\$405,300	\$352,400	\$393,800
429.143	DISPATCH ANSWERING SERVICE	\$1,000	\$1,000	\$600
429.156	HEALTH INSURANCE-CAPITAL BLUE CROSS	\$108,200	\$98,000	\$96,600
429.158	LIFE INSURANCE	\$1,800	\$3,000	\$1,700
429.161	SOCIAL SECURITY / FICA	\$31,300	\$27,000	\$30,100
429.163	DEFERRED COMPENSATION	\$7,000	\$8,000	\$6,600
429.191	UNIFORMS / SHOES	\$1,000	\$1,000	\$200
429.195	TRAINING	\$500	\$500	\$0
TOTAL SEWER DEPARTMENT ADMINISTRATION		\$556,100	\$490,900	\$529,600

SEWER DEPARTMENT SUPPLIES / EQUIPMENT:

429.205	WORKPLACE SAFETY	\$2,000	\$6,000	\$1,500
429.210	OFFICE SUPPLIES / EQUIPMENT	\$21,000	\$21,000	\$20,800
429.216	OFFICE EQUIPMENT MAINTENANCE	\$2,000	\$5,000	\$1,600
429.220	OPERATING SUPPLIES / EQUIPMENT	\$10,000	\$12,000	\$9,500
429.231	GASOLINE / DIESEL	\$4,000	\$3,000	\$3,700
429.250	VEHICLE MAINTENANCE & REPAIR	\$5,000	\$5,000	\$4,800
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$44,000	\$52,000	\$41,900

SEWER DEPARTMENT SERVICES:

429.239	PUMP STATION GAS	\$2,000	\$1,000	\$2,600
429.311	ACCOUNTING SERVICES	\$17,000	\$17,000	\$16,500
429.313	ENGINEERING SERVICES	\$100,000	\$117,000	\$90,000
429.314	LEGAL SERVICES	\$40,000	\$21,000	\$38,000
429.321	TELEPHONE	\$8,000	\$10,000	\$7,000
429.325	POSTAGE	\$4,000	\$4,000	\$3,900
429.327	RADIO MAINTENANCE	\$100	\$100	\$100
429.341	ADVERTISING	\$1,000	\$1,000	\$1,000
429.342	PRINTING SERVICES	\$1,000	\$1,000	\$500
429.350	INSURANCE	\$22,000	\$20,000	\$21,700
429.361	ELECTRICAL SERVICES	\$5,000	\$5,000	\$4,900
429.362	OFFICE BUILDING GAS	\$2,000	\$4,000	\$1,800
429.363	PUMP STATION ELECTRIC	\$40,000	\$50,000	\$38,300
429.374	REPAIRS & MAINTENANCE	\$10,000	\$20,000	\$6,200
429.375	PUMP STATION GENERAL EXPENSE	\$52,000	\$58,000	\$51,500
429.376	SANITARY SEWER REPAIRS & I/I CORRECTION	\$400,000	\$400,000	\$338,900
429.415	REFUNDS	\$0	\$0	\$0
429.452	FLOW METER MAINTENANCE	\$5,000	\$5,000	\$4,400
429.470	LCA WESTERN LEHIGH INTERCEPTOR CHARGES	\$2,860,500	\$2,200,000	\$2,465,900
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$140,000	\$142,000	\$101,200
429.472	LCA RELIEF INTERCEPTOR PHASE II CHARGES	\$0	\$0	\$0
429.480	AUTHORITY FEES	\$5,000	\$7,000	\$4,200
TOTAL SEWER DEPARTMENT SERVICES		\$3,714,600	\$3,083,100	\$3,198,600

**UPPER MACUNGIE TOWNSHIP AUTHORITY
2009 BUDGET
SEWER EXPENSES**

CASH BASIS

2009	2008	2008
<u>BUDGET</u>	<u>BUDGET</u>	<u>PROJECTED</u>
		<u>YEAR END</u>

SEWER DEPARTMENT CAPITAL OUTLAY:

429.670	CAPITAL IMPROVEMENTS	\$200,000	\$200,000	\$188,600
429.700	PURCHASE OF FLOW METERS	\$4,000	\$4,000	\$4,400
429.791	REPLACE PICK-UP TRUCK	\$35,000	\$30,000	\$34,700
429.793	REPLACE UTILITY TRUCK	\$60,000	\$40,000	\$0
429.821	FACILITY IMPROVEMENTS	\$10,000	\$10,000	\$10,100
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$309,000	\$284,000	\$237,800

TRANSFERS & MISCELLANEOUS:

429.000	TRANSFERS TO CAPITAL RESERVE	\$104,000	\$196,000	\$104,400
492.900	MISCELLANEOUS (INCLUDES COKE TESTING)	\$5,000	\$5,000	\$4,400
TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT		\$109,000	\$201,000	\$108,800
TOTAL EXPENSES		\$4,732,700	\$4,111,000	\$4,116,700

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER EXPENSES 2009

SEWER DEPARTMENT ADMINISTRATION

429.140	WAGES, SALARIES & BENEFITS - These costs are reimbursed to Upper Macungie Township to cover the operation of the Authority.	\$405,300
429.143	DISPATCH ANSWERING SERVICE - Costs are reimbursed to Upper Macungie Township for Upper Macungie Township Authority portion of night answering	\$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.	\$108,200
429.158	LIFE INSURANCE - Costs are reimbursed to Upper Macungie Township to cover life insurance premiums for employees of Upper Macungie Township Authority.	\$1,800
429.161	SOCIAL SECURITY / FICA - These costs are reimbursed to Upper Macungie Township to cover costs of Federal Insurance Contributions Act deductions from payroll.	\$31,300
429.163	DEFERRED COMPENSATION - Costs are reimbursed to Upper Macungie Township for contributions by the Township to the employee retirement plan.	\$7,000
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.	\$2,000
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.	\$2,000
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.	\$10,000

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER EXPENSES 2009

SEWER DEPARTMENT SUPPLIES / EQUIPMENT (con't)

429.231	GASOLINE / DIESEL - The cost of gas or diesel fuel for the equipment.	\$4,000
429.250	VEHICLE MAINTENANCE & REPAIRS - The repairs and servicing of trucks and related equipment used by the Sewer Crew.	\$5,000

SEWER DEPARTMENT SERVICES

429.239	PUMP STATION GAS - This is the cost to refill the propane tanks that supply backup fuel to run the electrical generators in the event of a power failure.	\$2,000
429.311	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.	\$100,000
429.314	LEGAL FEES - Costs incurred by the Solicitor relating to Authority business which is not reimbursed by developers and customers.	\$40,000
429.321	TELEPHONE - Telephone equipment maintenance and rentals located in the office and pump stations.	\$8,000
429.325	POSTAGE - Mailing costs for billing invoices, letters, etc.	\$4,000
429.327	RADIO EQUIPMENT MAINTENANCE - The cost of maintaining and repairing two-way radio equipment in the trucks and office.	\$100
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.	\$22,000
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 Upper Macungie Township Authority portion of operating the office building.	\$2,000
429.363	PUMP STATION ELECTRIC - The cost of operating the sewage pumps and stations.	\$40,000

UPPER MACUNGIE TOWNSHIP AUTHORITY
SEWER EXPENSES 2009

SEWER DEPARTMENT SERVICES (con't)

429.374	REPAIRS & MAINTENANCE - Costs associated with repairing man holes, streets above the sewer system and related supplies.	\$10,000
429.375	PUMP STATION GENERAL EXPENSE - The costs related to the operation and maintenance of the various sewage pump stations in the Township.	\$52,000
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.	\$2,860,500
429.471	LCA RELIEF INTERCEPTOR PHASE I - Payments made to Lehigh County Authority for the flow of sewage through the Phase I relief interceptor.	\$140,000
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.	\$5,000

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 2009 two trucks have been included.	\$309,000
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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.	\$104,000
492.900	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

2009 BUDGET

RATE CALCULATIONS / QUARTER

YEAR: 2006		YEAR: 2007	
FLOW	21,466 GALLONS @	\$0.56 / 1000 GALLONS =	\$12.02
ALLOCATION	27,375 GALLONS @	\$0.22 / 1000 GALLONS =	\$6.02
LLR1-P1	21,466 GALLONS @	\$0.15 / 1000 GALLONS =	\$3.22
LLR1-P2	21,466 GALLONS @	\$0.00 / 1000 GALLONS =	\$0.00
BOD	0.021466 MG X 8.34 X	250 X .20 LB =	\$8.95
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 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.			
YEAR: 2008		YEAR: 2009	
FLOW	21,466 GALLONS @	\$0.76 / 1000 GALLONS =	\$16.31
ALLOCATION	27,375 GALLONS @	\$0.16 / 1000 GALLONS =	\$4.38
LLR1-P1	21,466 GALLONS @	\$0.14 / 1000 GALLONS =	\$3.01
LLR1-P2	21,466 GALLONS @	\$0.00 / 1000 GALLONS =	\$0.00
BOD	0.021466 MG X 8.34 X	250 X .26 LB =	\$11.64
TSS	0.021466 MG X 8.34 X	275 X .22 LB =	\$10.83
TKN	0.021466 MG X 8.34 X	35 X .41 LB =	\$2.57
TOTAL LCA COST OF RESIDENTIAL CUSTOMER			\$48.74
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER			\$2.27
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER			\$62.00
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER			\$2.89
NOTE: LCA HAS RAISED RATES 6.3% FOR 2008. UMT WILL RAISE RATES 7.0% FOR 2008. THE 0.7% VARIANCE WILL COVER THE VARIANCE BETWEEN LCA AND UMTA RATES FROM 2007 AND COVER INFLATION.			
IF LCA INCREASES RATES NEXT YEAR, UMT WILL NEED TO INCREASE BY THAT AMOUNT PLUS A PERCENTAGE TO COVER INFLATION.			
FLOW	21,466 GALLONS @	\$0.66 / 1000 GALLONS =	\$14.17
ALLOCATION	27,375 GALLONS @	\$0.17 / 1000 GALLONS =	\$4.65
LLR1-P1	21,466 GALLONS @	\$0.16 / 1000 GALLONS =	\$3.43
LLR1-P2	21,466 GALLONS @	\$0.00 / 1000 GALLONS =	\$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			\$45.80
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER			\$2.13
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER			\$58.00
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.			
FLOW	21,466 GALLONS @	\$0.79 / 1000 GALLONS =	\$16.96
ALLOCATION	27,375 GALLONS @	\$0.16 / 1000 GALLONS =	\$4.38
LLR1-P1	21,466 GALLONS @	\$0.14 / 1000 GALLONS =	\$3.01
LLR1-P2	21,466 GALLONS @	\$0.00 / 1000 GALLONS =	\$0.00
BOD	0.021466 MG X 8.34 X	250 X .32 LB =	\$14.32
TSS	0.021466 MG X 8.34 X	275 X .27 LB =	\$13.29
TKN	0.021466 MG X 8.34 X	35 X .48 LB =	\$3.01
TOTAL LCA COST OF RESIDENTIAL CUSTOMER			\$54.97
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER			\$2.56
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER			\$71.50
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER			\$3.33
NOTE: LCA RAISED RATES 13% FOR 2009. UMT WILL RAISE RATE 15% FOR 2009. THE 2% VARIANCE WILL COVER PART OF THE 3% ADDITIONAL COSTS FROM LCA OF \$114,000 IN 2008 DUE TO LCA UNDERSTATING THE 2008 RATES. THE COVERAGE FOR THE ADDITIONAL 1% PLUS 1% TO COVER INFLATION AND ANY ADDITIONAL COSTS FOR 2009 WILL BE COVERED FROM INVESTMENT RESERVES SO THAT THE RATE INCREASE CAN BE KEPT TO THE ABSOLUTE MINIMUM.			



UPPER MACUNGIE TOWNSHIP

2009 BUDGET

ASSESSED VALUATION / TAX RATES

**UPPER MACUNGIE TOWNSHIP
2009 BUDGET**

ASSESSES VALUATION

	<u>PARCELS</u>	<u>ASSESSED</u>
TAXABLE	7,814	1,137,144,600
EXEMPT	209	24,390,650
PREFERENTIAL (FARM ACT)		12,668,800
TOTAL	8,023	1,174,204,050

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 / KUHN SVILLE AREA	\$0.33 FR FT