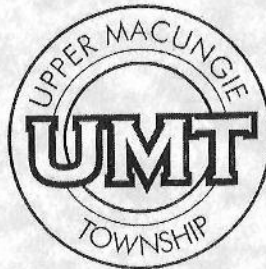


**UPPER MACUNGIE TOWNSHIP**  
**8330 SCHANTZ ROAD**  
**BREINIGSVILLE, PA 18031**  
**(610) 395-4892**



**UPPER MACUNGIE TOWNSHIP**

**2011 BUDGET**

**DECEMBER 2, 2010**  
**FINAL**

**FILE COPY**

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
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**UPPER MACUNGIE TOWNSHIP**

**TOWNSHIP / REFUSE AND RECYCLING /  
AUTHORITY**

**COMBINED 2011 BUDGET**

**RESERVE FUNDS**

**UPPER MACUNGIE TOWNSHIP / AUTHORITY  
COMBINED 2011 BUDGET  
RESERVE FUNDS**

CASH BASIS

**RESERVES:**

**2011 PROJECTED  
BALANCE**

CAPITAL RESERVE FUND (1)	\$5,883,800
PARK RESERVE FUND (2)	\$1,221,500
SEWER RESERVE FUND (3)	\$1,585,200
STATE RESERVE FUND (4)	\$661,800
STORM WATER MAINTENANCE RESERVE FUND (5)	\$263,000
FIREMAN'S GRATITUDE RESERVE FUND (6)	\$97,600
<b>TOTAL RESERVES AVAILABLE</b>	<b>\$9,712,900</b>

1. **CAPITAL RESERVE FUND** - \$400,000 for Public Works Building and Renovations, \$164,000 Werley Road, and \$940,000 for State Police Building Renovations  
Total \$1,504,000
2. **PARK RESERVE FUND (RECREATION)** - \$625,000 balance owed on Lone Lane Park over the next 25 months, \$50,000 upgrades to Shellhamer property, and \$120,000 Grange Road Park Grant matching funds.
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 2011 BUDGET  
REVENUES**

CASH BASIS

**REVENUES:**

REFUSE AND RECYCLING REVENUE	\$2,190,000
SEWER RENTALS, FEES & OTHER REVENUE	\$5,705,000
REAL ESTATE TAXES, TRANSFER TAXES AND EARNED INCOME TAX	\$6,795,100
<b>TOTAL REFUSE AND RECYCLING, SEWER AND TAXES</b>	<b>\$14,690,100</b>

**OTHER REVENUES:**

PERMITS	\$1,100
FINES & FORFEITURES	\$119,000
INTEREST, RENTS & ROYALTIES	\$516,700
INTERGOVERNMENTAL REVENUE	\$542,300
ESCROW	\$528,000
SERVICE CHARGES ADMINISTRATION	\$579,900
PARK FEES	\$24,000
MISCELLANEOUS REVENUES	\$3,100
INTERFUND OPERATING TRANSFER SEWER DEPARTMENT	\$608,500
INTERFUND OPERATING TRANSFER	\$2,783,000
SHORT TERM DEBT	\$84,500
<b>TOTAL OTHER REVENUES</b>	<b>\$5,790,100</b>

<b>TOTAL FUNDS AVAILABLE</b>	<b>\$20,480,200</b>
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<b>TOTAL RESERVES</b>	<b>\$9,712,900</b>
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<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$30,193,100</b>
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**UPPER MACUNGIE TOWNSHIP /  
REFUSE AND RECYCLING / AUTHORITY  
COMBINED 2011 BUDGET  
EXPENSES**

CASH BASIS

**EXPENSES:**

GENERAL GOVERNMENT ADMINISTRATION	\$12,900
FINANCIAL ADMINISTRATION	\$744,900
TAX COLLECTOR	\$360,100
LEGAL EXPENSES	\$155,000
CLERICAL SERVICES	\$359,200
INSURANCE BENEFITS	\$453,400
ACCOUNTING / ACTUARIAL	\$30,000
ENGINEERING	\$800,000
GENERAL GOVERNMENT OPERATION EXPENSE	\$116,100
POLICE DEPARTMENT	\$3,822,400
FIRE DEPARTMENT	\$1,070,400
PLANNING / ZONING	\$378,000
SANITATION	\$586,500
REFUSE AND RECYCLING EXPENSES	\$2,190,000
LEAF COLLECTION / COMPOSTING	\$9,000
PUBLIC WORKS	\$1,175,600
SNOW AND ICE REMOVAL	\$175,000
TRAFFIC SIGNALS & STREET SIGNS	\$75,000
STREET / ROAD MAINTENANCE	\$680,800
PARKS	\$969,800
MISCELLANEOUS	\$16,000
CIVIL	\$39,000
DEBT PRINCIPAL	\$0
INTERGOVERNMENTAL EXPENSE	\$556,100
SEWER REVENUE / EXPENSES	\$5,705,000
<b>TOTAL EXPENSES</b>	<b>\$20,480,200</b>
<b>EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/2011</b>	<b>\$0</b>
<b>TOTAL RESERVES</b>	<b>\$9,712,900</b>
<b>TOTAL EXPENSES, RESERVES AND INVESTMENTS</b>	<b>\$30,193,100</b>



**UPPER MACUNGIE TOWNSHIP**

**2011 BUDGET SUMMARY**

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET SUMMARY  
TOWNSHIP REVENUES**

CASH BASIS

**REVENUES:**

**TAXES:**

REAL ESTATE TAXES, TRANSFER TAXES AND EARNED INCOME TAXES	\$6,795,100
<b>TOTAL TAXES</b>	<b>\$6,795,100</b>

**OTHER REVENUES:**

PERMITS	\$1,100
FINES & FORFEITURES	\$119,000
INTEREST, RENTS & ROYALTIES	\$516,700
INTERGOVERNMENTAL REVENUE	\$542,300
ESCROW	\$528,000
SERVICE CHARGES ADMINISTRATION	\$579,900
PARK FEES	\$24,000
MISCELLANEOUS REVENUES	\$3,100
INTERFUND OPERATING TRANSFER SEWER DEPARTMENT	\$608,500
INTERFUND OPERATING TRANSFER REFUSE / RECYCLE	\$2,190,000
INTERFUND OPERATING TRANSFER	\$2,783,000
SHORT TERM DEBT / REFUNDS / REIMBURSEMENTS	\$84,500
<b>TOTAL OTHER REVENUES</b>	<b>\$7,980,100</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$14,775,200</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$14,775,200</b>



**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET SUMMARY  
TOWNSHIP EXPENSES**

CASH BASIS

**EXPENSES:**

GENERAL GOVERNMENT ADMINISTRATION	\$12,900
FINANCIAL ADMINISTRATION	\$744,900
TAX COLLECTOR	\$360,100
LEGAL EXPENSES	\$155,000
CLERICAL SERVICES	\$359,200
INSURANCE BENEFITS	\$453,400
ACCOUNTING / ACTUARIAL	\$30,000
ENGINEERING	\$800,000
GENERAL GOVERNMENT OPERATION EXPENSE	\$116,100
POLICE DEPARTMENT	\$3,822,400
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PLANNING / ZONING	\$378,000
SANITATION	\$586,500
REFUSE / RECYCLING	\$2,190,000
LEAF COLLECTION / COMPOSTING	\$9,000
PUBLIC WORKS	\$1,175,600
SNOW AND ICE REMOVAL	\$175,000
TRAFFIC SIGNALS & STREET SIGNS	\$75,000
STREET / ROAD MAINTENANCE	\$680,800
PARKS	\$969,800
MISCELLANEOUS	\$16,000
CIVIL	\$39,000
DEBT PRINCIPAL	\$0
INTERGOVERNMENTAL EXPENSE	\$556,100
<b>TOTAL EXPENSES</b>	<b>\$14,775,200</b>
<b>EXCESS FUNDS AVAILABLE OVER EXPENSES FOR THE YEAR ENDING 12/31/2011</b>	<b>\$0</b>



**UPPER MACUNGIE TOWNSHIP**

**2011 BUDGET REVENUES**

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
REVENUES**

CASH BASIS

	2011 BUDGET	2010 BUDGET	2010 PROJECTED YEAR END
<b><u>REAL ESTATE TAXES:</u></b>			
301.100 REAL ESTATE TAXES - CURRENT YEAR	\$2,231,600	\$1,143,700	\$1,142,600
301.110 FIRE HYDRANT TAXES - CURRENT YEAR	\$275,000	\$280,000	\$280,900
301.120 STREET LIGHT TAXES - CURRENT YEAR	\$65,000	\$70,000	\$65,100
301.210 FIRE HYDRANT TAXES - PRIOR YEAR	\$200	\$2,000	\$400
301.220 STREET LIGHT TAXES - PRIOR YEAR	\$800	\$1,000	\$1,000
301.400 REAL ESTATE TAXES - TAX CLAIM BUREAU (PRIOR YEAR)	\$17,000	\$19,700	\$16,300
301.600 REAL ESTATE TAXES - INTERIM CURRENT	\$5,000	\$25,000	\$7,000
301.700 REAL ESTATE TAXES - INTERIM PRIOR	\$500	\$1,000	\$400
310.100 REAL ESTATE TRANSFER TAX	\$1,100,000	\$1,600,000	\$1,257,000
310.200 EARNED INCOME TAX	\$2,200,000	\$2,600,000	\$2,200,000
310.210 EARNED INCOME TAX - PRIOR	\$900,000	\$830,000	\$956,000
310.211 LOCAL SERVICES TAX	\$0	\$660,000	\$666,200
310.212 LOCAL SERVICES PRIOR YEAR	\$0	\$200,000	\$289,900
310.213 TAXES PAID UNDER PROTEST	\$0	\$0	\$0
<b>TOTAL REAL ESTATE TAXES</b>	<b>\$6,795,100</b>	<b>\$7,432,400</b>	<b>\$6,882,800</b>

**PERMITS:**

321.900 MOVING PERMITS	\$600	\$600	\$700
322.830 ROAD OCCUPANCY PERMITS	\$500	\$1,000	\$1,100
<b>TOTAL PERMITS</b>	<b>\$1,100</b>	<b>\$1,600</b>	<b>\$1,800</b>

**FINES AND FORFEITURES:**

331.120 FINES - NON -TRAFFIC VIOLATIONS	\$17,000	\$15,000	\$15,900
331.130 MAGISTRATE	\$90,000	\$82,000	\$96,700
331.140 SEMI-ANNUAL STATE POLICE FINES	\$12,000	\$12,000	\$8,400
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$119,000</b>	<b>\$109,000</b>	<b>\$121,000</b>

**INTEREST, RENTS AND ROYALTIES:**

340.120 BEGINNING CASH BALANCE/INVESTMENTS	\$250,000	\$250,000	\$0
341.010 INTEREST ON INVESTMENTS	\$2,000	\$12,000	\$1,500
342.020 RENT OF STATE POLICE BUILDING	\$245,000	\$118,000	\$127,700
342.100 RENTAL ON LAND	\$19,700	\$19,700	\$26,300
<b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b>	<b>\$516,700</b>	<b>\$399,700</b>	<b>\$155,500</b>

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
REVENUES**

CASH BASIS

2010  
PROJECTED  
YEAR END

2011  
BUDGET

2010  
BUDGET

**INTERGOVERNMENTAL REVENUES:**

355.010 PUBLIC UTILITY REALTY TAX	\$9,000	\$9,000	\$9,000
355.080 RETAIL LIQUOR LICENSES	\$6,700	\$6,000	\$6,800
355.130 VOLUNTEER FIRE RELIEF AID	\$230,500	\$205,000	\$230,500
355.140 MUNICIPAL PENSION - STATE AID	\$116,400	\$112,600	\$116,400
355.145 REGIONAL POLICE - STATE AID	\$145,100	\$127,000	\$145,100
355.150 SNOW REMOVAL - PENNDOT ROADS	\$10,600	\$10,600	\$10,600
355.160 REIMBURSEMENT FROM REGIONAL POLICE	\$24,000	\$18,000	\$20,500
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$542,300</b>	<b>\$488,200</b>	<b>\$538,900</b>

**ESCROW:**

357.080 THIRD PARTY BILLING - ESCROW PAYMENTS	\$500,000	\$900,000	\$699,600
357.082 ADMINISTRATION FEES FROM ESCROWS	\$25,000	\$40,000	\$34,900
357.083 CLOSED ESCROW ACCOUNTS	\$3,000	\$3,500	\$3,500
357.084 ROUTE 100 WIDENING PROJECT	\$0	\$800,000	\$1,444,500
<b>TOTAL ESCROW</b>	<b>\$528,000</b>	<b>\$1,743,500</b>	<b>\$2,182,500</b>

**SERVICE CHARGES/ADMINISTRATION:**

361.030 ZONING APPEALS	\$5,000	\$5,000	\$7,000
361.031 USE REVIEW FEES	\$2,000	\$2,000	\$2,100
361.033 BOUNDARY UPGRADE FEES	\$100	\$100	\$0
362.110 SALE OF BOOKS / MAPS / ORDINANCES / ETC.	\$400	\$200	\$800
362.201 FIRE SAFETY INSPECTIONS - ANNUAL	\$112,000	\$64,000	\$89,600
362.202 OPERATIONAL PERMITS - ANNUAL	\$200	\$200	\$200
362.410 BUILDING PERMITS	\$280,000	\$497,000	\$454,800
362.420 ELECTRICAL PERMITS	\$85,000	\$157,000	\$129,000
362.430 PLUMBING PERMITS	\$50,000	\$68,000	\$76,600
362.440 SEO PERMITS AND PROBES	\$2,000	\$3,500	\$5,600
362.450 GRADING PERMIT	\$25,000	\$44,200	\$31,217
362.451 RE-INSPECTION FEES	\$18,000	\$28,000	\$26,700
362.452 PLANNING SUBMISSION FEES	\$200	\$1,000	\$50
<b>TOTAL SERVICE CHARGES/ADMINISTRATION</b>	<b>\$579,900</b>	<b>\$870,200</b>	<b>\$823,667</b>



**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
REVENUES**

CASH BASIS

2011  
BUDGET      2010  
BUDGET      2010  
PROJECTED  
YEAR END

**PARK FEES:**

367.900 PAVILION RENTALS	\$24,000	\$23,000	\$20,800
<b>TOTAL PARK FEES</b>	<b>\$24,000</b>	<b>\$23,000</b>	<b>\$20,800</b>

**MISCELLANEOUS REVENUES:**

380.100 MISCELLANEOUS REVENUES	\$100	\$200	\$0
380.101 DISCOUNT AMUSEMENT TICKETS	\$3,000	\$2,400	\$4,500
380.102 REVENUE FROM SHELLHAMER PROPERTY	\$0	\$0	\$0
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$3,100</b>	<b>\$2,600</b>	<b>\$4,500</b>

**INTERFUND OPERATING TRANSFER SEWER DEPARTMENT:**

392.008 TRANSFER FROM SEWER FUND - SALARIES / WAGES	\$447,700	\$425,800	\$453,900
392.009 TRANSFER FROM SEWER FUND - MATERIALS	\$22,000	\$25,000	\$20,300
392.011 TRANSFER FROM SEWER FUNDS - BENEFITS	\$138,800	\$141,400	\$125,700
<b>TOTAL INTERFUND OPERATING TRANSFER SEWER DEPARTMENT</b>	<b>\$608,500</b>	<b>\$592,200</b>	<b>\$599,900</b>

**INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING DEPARTMENT**

393.001 TRANSFER FROM REFUSE - SALARIES / WAGES	\$66,000	\$72,000	\$58,200
393.002 TRANSFER FROM REFUSE - MATERIALS	\$21,500	\$28,100	\$12,900
393.003 TRANSFER FROM REFUSE - BENEFITS	\$36,500	\$35,300	\$26,000
393.004 TRANSFER FROM REFUSE - ACCOUNTING / LEGAL	\$1,000	\$2,000	\$0
393.005 TRANSFER FROM REFUSE - HAULING	\$2,065,000	\$1,839,000	\$1,719,900
<b>TOTAL INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING</b>	<b>\$2,190,000</b>	<b>\$1,976,400</b>	<b>\$1,817,000</b>

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
REVENUES**

CASH BASIS

	<u>2011 BUDGET</u>	<u>2010 BUDGET</u>	<u>2010 PROJECTED YEAR END</u>
<b><u>INTERFUND OPERATING TRANSFER</u></b>			
392.010 TRANSFER FROM CAPITAL RESERVE ACCOUNT	\$1,340,000	\$1,200,000	\$0
392.012 TRANSFER FROM RECREATION FUND	\$470,000	\$400,000	\$456,000
392.013 TRANSFER FROM FIREMAN'S GRATUITY FUND	\$73,000	\$105,000	\$62,900
392.014 TRANSFER FROM LOCAL SERVICE TAX ACCOUNT	\$900,000	\$0	\$0
<b>TOTAL INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING</b>	<b>\$2,783,000</b>	<b>\$1,705,000</b>	<b>\$518,900</b>
<b><u>SHORT TERM DEBT:</u></b>			
394.100 REFUND OF INSURANCE - MEDICAL PAYMENTS RETIREES	\$24,000	\$3,500	\$17,200
394.200 REIMBURSEMENTS TO TOWNSHIP	\$60,500	\$30,000	\$31,800
<b>TOTAL SHORT TERM DEBT</b>	<b>\$84,500</b>	<b>\$33,500</b>	<b>\$49,000</b>
<b>TOTAL REVENUES</b>	<b>\$14,775,200</b>	<b>\$15,377,300</b>	<b>\$13,716,267</b>



**UPPER MACUNGIE TOWNSHIP**

**2011 BUDGET**

**REVENUE LINE ITEM DESCRIPTIONS**

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2011**

**REAL ESTATE TAXES**

301.100	<b>REAL ESTATE TAXES - Current Year</b> - The <2011> property assessment for Upper Macungie Township, as calculated by Lehigh County, is \$1,174,500,000. With a 95% collection rate and mileage of 2.0 this year's figure will be	\$2,231,600
301.110	<b>FIRE HYDRANT TAXES - Current Year</b> - Any persons whose property is within 800 feet of a fire hydrant is charged a fire hydrant tax. Based on the past four (4) years, it has been determined that this year's figure will be	\$275,000
301.120	<b>STREET LIGHT TAXES - Current Year</b> - 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	\$65,000
301.210	<b>FIRE HYDRANT TAXES - Prior Year</b> - This revenue item is money collected by the tax collector for the previous year, prior to it going to the Tax Claim Bureau. Based on the past four (4) years, it has been determined that this year's figure will be	\$200
301.220	<b>STREET LIGHT TAXES - Prior Year</b> - This revenue item is money collected by the tax collector for the previous year, prior to it going to the Tax Claim Bureau. Based on the past four (4) years, it has been determined that this year's figure will be	\$800
301.400	<b>REAL ESTATE TAXES - Tax Claim Bureau</b> - This is money collected by the Lehigh County Tax Claim Bureau that the Township receives on a monthly basis. Again, taking the past four (4) years, it has been determined that this year's figure will be	\$17,000
301.600	<b>REAL ESTATE TAXES - Interim Current</b> - Interim taxes are those taxes that are assessed by the Lehigh County Tax Bureau during the current year for new construction, additions, etc. Based on the past four (4) years, it has been determined that this year's figure will be	\$5,000
301.700	<b>REAL ESTATE TAXES - Interim Prior</b> - This revenue item is money collected by the tax Collector for the previous year, prior to it going to the Tax Claim Bureau. Based on the past four (4) years, it has been determined that this year's figure will be	\$500
310.100	<b>REAL ESTATE TRANSFER TAX</b> - Any person purchasing property within Upper Macungie Township is subject to a 1/2% transfer tax. The revenue generated by the Real Estate Transfer Tax this year will be	\$1,100,000



**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2011**

**REAL ESTATE TAXES (Con't.)**

310.200	<b>EARNED INCOME TAX</b> - The Earned Income Tax is collected from any Township resident at a rate of 1% of their wages, which is divided equally with the Township and Parkland School District. The revenue generated by the Earned Income Tax will be	\$2,200,000
310.210	<b>EARNED INCOME TAX - Prior</b> - 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	\$900,000
310.211	<b>LOCAL SERVICES TAX</b> - Local Services Tax is collected by the Parkland Tax Office and is distributed quarterly to the Township. (This tax replaces Occupational Privilege Tax).	\$0
310.212	<b>LOCAL SERVICES PRIOR YEAR</b> - This revenue item is collected by the Parkland Tax Office for the previous year's Forth Quarter.	\$0
310.213	<b>TAXES PAID UNDER PROTEST</b> - Reserve for taxes paid under protest.	\$0

**PERMITS**

321.900	<b>MOVING PERMITS</b> - A fee is charged for residents moving in, out or within the Township. It is estimated the Township will receive	\$600
322.830	<b>ROAD OCCUPANCY PERMITS</b> - Whenever someone opens a road for the purpose of putting in utilities, or for any other purpose, a fee is charged. It is estimated the Township will receive	\$500

**FINES AND FORFEITURES**

331.120	<b>FINES - NON-TRAFFIC VIOLATIONS</b> - These fines are for individuals who violate laws such as disorderly conduct, littering, underage drinking, criminal mischief, etc. It is estimated the Township will receive	\$17,000
331.130	<b>MAGISTRATE</b> -These fines are for individuals who violate laws such as disorderly conduct, littering, underage drinking, criminal mischief, etc. It is estimated the Township will receive	\$90,000

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2011**

**FINES AND FORFEITURES (Con't)**

331.140	<b>SEMI-ANNUAL STATE POLICE FINES</b> - The state police fines are paid to each Pennsylvania municipality resulting from state police arrests made throughout the Commonwealth. The ratio used by the state is based on the municipalities mileage and population. It is estimated that the Township will receive	\$12,000
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**INTEREST, RENTS AND ROYALTIES**

340.120	<b>BEGINNING CASH BALANCE / INVESTMENTS</b> - Estimated funds available as of January 1, 2011.	\$250,000
341.010	<b>INTEREST ON INVESTMENTS</b> - Interest estimated to be earned this year will be	\$2,000
342.020	<b>RENT OF STATE POLICE BUILDING</b> - Rental of the State Police building to the Commonwealth of Pennsylvania. It is estimated the Township will receive	\$245,000
342.100	<b>RENTAL OF LAND</b> - The Township has land and office space which is rented out. It is estimated the Township will receive	\$19,700

**INTERGOVERNMENTAL REVENUE**

355.010	<b>PUBLIC UTILITY REALTY TAX</b> - The Township receives money from those public utilities who have buildings or land located within the Township. It is estimated the Township will receive	\$9,000
355.080	<b>RETAIL LIQUOR LICENSES</b> - The Township receives a fee for the thirteen (13) establishments located within the Township that dispense liquor. The estimate for this revenue line item is	\$6,700
355.130	<b>VOLUNTEER FIRE RELIEF AID</b> - The Township receives revenue from the state that goes directly to the Fireman's Relief Association. The estimated revenue will be	\$230,500
355.140	<b>MUNICIPAL PENSION - State Aid</b> - The Township receives money from the state to defray the nonuniform pension plans. The estimated revenue will be	\$116,400
355.145	<b>REGIONAL POLICE FORCE - STATE AID</b> - Township receives revenue from the state which goes directly to the Regional Police Department.	\$145,100

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2011**

**INTERGOVERNMENTAL REVENUE (Con't)**

355.150	<b>SNOW REMOVAL - PENNDOT ROADS</b> - The Township removes snow from several PENNDOT roads. The estimated revenue will be	\$10,600
355.160	<b>REIMBURSEMENT FROM REGIONAL POLICE</b> - These are expense reimbursements from the Regional Police which are paid by the Township. This estimated revenue will be	\$24,000

**ESCROW**

357.080	<b>THIRD PARTY BILLING-ESCROW PAYMENTS</b> - These fees paid by developers for Keystone Consulting Engineers to review plans and inspect developments. The estimated income will be	\$500,000
357.082	<b>ADMINISTRATION FEES FROM DEVELOPER'S ESCROW ACCOUNTS</b> - Fees paid by developers for the distribution and creation of third party billing.	\$25,000
357.083	<b>CLOSED ESCROW ACCOUNTS</b> - Funds from closed Escrow Accounts transferred to General Account, to refund to the developers and owners.	\$3,000
357.084	<b>ROUTE 100 WIDENING PROJECT</b> - Fees paid by developers/companies for various engineering bills for the Route 100 project will be	\$0

**SERVICE CHARGES / ADMINISTRATION**

361.030	<b>ZONING APPEALS</b> - These are fees for the Zoning Hearing Board for appeals and Zoning permits. The estimated income will be	\$5,000
361.031	<b>USE REVIEW FEES</b> - Fees charged by the Township to review plans submitted to the Planning Commission. The estimated income will be	\$2,000
361.033	<b>BOUNDARY UPGRADE FEES</b> - Fees paid by developers to upgrade the surrounding roadways adjacent to their property. The estimated income will be	\$100
362.110	<b>SALE OF BOOKS, MAPS, ORDINANCES ETC.</b> - The Township charges for a copy of the Books, Maps and Zoning Ordinance. It is estimated the Township will receive	\$400
362.201	<b>FIRE SAFETY INSPECTIONS ANNUAL</b> - Yearly fees charged for Commercial Fire Safety Inspections.	\$112,000

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2011**

**SERVICE CHARGES / ADMINISTRATION (Con't)**

362.202	<b>OPERATIONAL PERMITS ANNUAL</b> - 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
362.410	<b>BUILDING PERMITS</b> - The anticipated revenue for building permits will be	\$280,000
362.420	<b>ELECTRICAL PERMITS</b> - The anticipated revenue for electrical permits will be	\$85,000
362.430	<b>PLUMBING PERMITS</b> - The anticipated revenue for plumbing permits will be	\$50,000
362.440	<b>SEO PERMITS AND PROBES</b> - The anticipated revenue for SEO permits and probes will be	\$2,000
362.450	<b>GRADING PERMITS</b> - The anticipated income from grading permits for this year will be	\$25,000
362.451	<b>RE-INSPECTION FEES</b> - Fees for re-inspections will be	\$18,000
362.452	<b>PLANNING SUBMISSION FEES</b> - The anticipated revenue for planning	\$200

**PARK FEES**

367.900	<b>PAVILION RENTALS</b> - This revenue is generated by the park rentals. It is estimated the Township will receive	\$24,000
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**MISCELLANEOUS REVENUES**

380.100	<b>MISCELLANEOUS REVENUES</b> - Any revenue unexpected that does not fit into preceding account numbers. The estimated income will be	\$100
380.101	<b>DISCOUNT AMUSEMENT TICKETS</b> - The sale of amusement park tickets at a discounted rate.	\$3,000
380.102	<b>REVENUE FROM SHELLHAMER PROPERTY</b> - Revenue received from the Shellhamer auction.	\$0



**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2011**

**INTERFUND OPERATING TRANSFER SEWER DEPARTMENT**

392.008	<b>TRANSFER FROM SEWER FUND - Salaries / Wages</b> - Salaries and wages for all sewer authority employees are paid through the payroll account. This is a transfer from the sewer authority to the Township. The estimated transfer for this year will be	\$447,700
392.009	<b>TRANSFER FROM SEWER FUND - Materials</b> - This is a transfer from the sewer authority to the Township for materials bought through the Township. The estimated transfer for this year will be	\$22,000
392.011	<b>TRANSFER FROM SEWER FUNDS - Benefits</b> - This transfer is for the benefit the Township pays for the sewer authority employees. The estimated transfer will be	\$138,800

**INTERFUND OPERATING TRANSFER REFUSE AND RECYCLING DEPARTMENT**

393.001	<b>TRANSFER FROM REFUSE -Salaries / Wages</b> - Salaries and wages for refuse & recycling employees paid through payroll. This is transferred from the Refuse and Recycling Account to the Township.	\$66,000
393.002	<b>TRANSFER FROM REFUSE - Materials</b> - This is transferred from Refuse & Recycling to the Township for postage and materials bought through the Township.	\$21,500
393.003	<b>TRANSFER FROM REFUSE - Benefits</b> - This transfer is for the benefits the Township pays for Refuse and Recycling employees.	\$36,500
393.004	<b>TRANSFER FROM REFUSE - Accounting / Legal</b> - The cost of any accounting and legal matters that the Township pays.	\$1,000
393.005	<b>TRANSFER FROM REFUSE - Hauling</b> - Cost of waste hauling paid through the Township.	\$2,065,000

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL REVENUES 2011**

**INTERFUND OPERATING TRANSFER**

392.010	<b>TRANSFER FROM CAPITAL RESERVE ACCOUNT</b> - Transfers from any Capital funds, such as, the Capital Reserve Account to supplement the General Fund.	\$1,340,000
392.012	<b>TRANSFER FROM RECREATIONAL FUND</b> - Transfers made from the Township Park Recreational Fund to supplement the General Fund, for payments made to purchase park land.	\$470,000
392.013	<b>TRANSFER FROM FIREMAN'S GRATUITY FUND</b> - 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.	\$73,000
392.014	<b>TRANSFER FROM LOCAL SERVICE TAX ACCOUNT</b> - Transfers made from the Local Service Tax account to supplement the General Funds.	\$900,000

**SHORT TERM DEBT**

394.100	<b>REFUND OF INSURANCE - MEDICAL PAYMENTS RETIREES</b> - Retired employees have the option to participate in the health plan of Upper Macungie Township, by paying their monthly premium. The estimated refund will be	\$24,000
394.200	<b>REIMBURSEMENTS TO TOWNSHIP</b> - Monies reimbursed to the Township for insurance refunds, insurance claims for Township property damage and Cobra payments.	\$60,500



**UPPER MACUNGIE TOWNSHIP**

**2011 BUDGET EXPENSES**

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
EXPENSES**

CASH BASIS

	2011 <u>BUDGET</u>	2010 <u>BUDGET</u>	2010 <u>PROJECTED YEAR END</u>
<b><u>GENERAL GOVERNMENT ADMINISTRATION:</u></b>			
400.113 SALARIES ELECTED OFFICIALS- MEETINGS	\$9,700	\$9,700	\$9,700
400.460 SEMINARS / CONFERENCES	\$2,000	\$2,000	\$2,600
400.461 SUBSCRIPTIONS / MEMBERSHIPS	\$1,200	\$1,000	\$1,200
<b>TOTAL GENERAL GOVERNMENT ADMINISTRATION</b>	<b>\$12,900</b>	<b>\$12,700</b>	<b>\$13,500</b>

**FINANCIAL ADMINISTRATION:**

402.120 SALARY	\$61,700	\$60,900	\$60,900
402.156 HEALTH INSURANCE BC/BS- ALL EMPLOYEES	\$630,100	\$595,800	\$576,900
402.158 LIFE INSURANCE- ALL EMPLOYEES	\$27,000	\$23,000	\$25,500
402.163 DEFERRED COMPENSATION- ALL EMPLOYEES	\$24,000	\$22,000	\$24,800
402.300 BANK CHARGES	\$100	\$2,000	\$300
402.460 SEMINARS / CONFERENCES / TRAINING	\$200	\$1,000	\$200
402.461 TREASURE'S BOND	\$1,800	\$3,600	\$1,800
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>\$744,900</b>	<b>\$708,300</b>	<b>\$690,400</b>

**TAX COLLECTOR:**

403.114 SALARY	\$12,000	\$12,000	\$12,500
403.220 OPERATING EXPENSES- OFFICE SUPPLIES	\$100	\$100	\$600
403.310 POSTAGE AND BILL PRINTING	\$8,000	\$3,600	\$8,000
403.510 PRIOR YEAR TAX REFUNDS	\$30,000	\$40,000	\$38,000
403.600 HYDRANT TAX PAYMENT	\$160,000	\$150,000	\$150,600
403.610 STREET LIGHT TAX PAYMENT	\$150,000	\$204,000	\$150,700
<b>TOTAL TAX COLLECTOR</b>	<b>\$360,100</b>	<b>\$409,700</b>	<b>\$360,400</b>

**LEGAL EXPENSES:**

404.314 LEGAL SERVICES - SCHANTZ LAW OFFICES	\$130,000	\$130,000	\$125,300
404.315 LEGAL SERVICES - REIMBURSABLES	\$25,000	\$48,000	\$58,000
<b>TOTAL LEGAL EXPENSES</b>	<b>\$155,000</b>	<b>\$178,000</b>	<b>\$183,300</b>

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
EXPENSES**

CASH BASIS

2010  
PROJECTED  
YEAR END

2011  
BUDGET

2010  
BUDGET

**CLERICAL SERVICES:**

405.140 SALARIES / WAGES	\$238,000	\$235,200	\$225,600
405.210 OFFICE SUPPLIES	\$28,000	\$16,000	\$29,300
405.213 MINOR EQUIPMENT PURCHASES	\$500	\$500	\$0
405.216 MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT	\$4,700	\$6,000	\$4,700
405.325 POSTAGE	\$22,000	\$12,000	\$22,000
405.331 TRANSPORTATION / MILEAGE	\$10,000	\$9,500	\$11,000
405.341 ADVERTISING	\$6,000	\$8,000	\$4,600
405.342 PRINTING	\$7,000	\$12,000	\$7,100
405.441 AD COMPUTER	\$4,000	\$5,000	\$3,700
405.480 MANAGEMENT CONSULTING SERVICES	\$25,000	\$15,000	\$87,500
405.701 COMPUTER UPGRADE	\$2,000	\$2,500	\$5,800
405.702 COMPUTER EXPENSE AND WEBSITE UPDATES	\$12,000	\$14,000	\$12,300
<b>TOTAL CLERICAL SERVICES</b>	<b>\$359,200</b>	<b>\$335,700</b>	<b>\$413,600</b>

**INSURANCE BENEFITS:**

406.154 WORKMAN'S COMPENSATION INSURANCE	\$75,000	\$69,400	\$74,700
406.160 EMPLOYEES PENSION AND ADMINISTRATION FEES	\$297,400	\$252,200	\$252,200
406.351 UMBRELLA INSURANCE- LIABILITY	\$16,000	\$35,000	\$16,400
406.355 COMMERCIAL PACKAGE POLICY	\$65,000	\$62,000	\$64,500
<b>TOTAL INSURANCE BENEFITS</b>	<b>\$453,400</b>	<b>\$418,600</b>	<b>\$407,800</b>

**ACCOUNTING / ACTUARIAL:**

407.311 AUDITING SERVICES	\$25,000	\$24,000	\$24,800
407.316 ACTUARIAL SERVICES	\$5,000	\$5,000	\$4,200
<b>TOTAL ACCOUNTING / ACTUARIAL</b>	<b>\$30,000</b>	<b>\$29,000</b>	<b>\$29,000</b>

**ENGINEERING:**

408.311 TOWNSHIP ENGINEERING SERVICES	\$300,000	\$220,000	\$293,100
408.315 ESCROW - ENGINEERING FEES	\$500,000	\$900,000	\$994,400
<b>TOTAL ENGINEERING</b>	<b>\$800,000</b>	<b>\$1,120,000</b>	<b>\$1,287,500</b>



**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
EXPENSES**

CASH BASIS

	2011 BUDGET	2010 BUDGET	2010 PROJECTED YEAR END
<b><u>GENERAL GOVERNMENT OPERATING EXPENSES:</u></b>			
409.226 CUSTODIAL SUPPLIES / MATERIALS	\$4,500	\$3,000	\$4,200
409.321 TELEPHONE	\$28,000	\$28,000	\$28,200
409.361 ELECTRICITY	\$29,000	\$29,100	\$23,400
409.362 HEAT	\$12,000	\$9,500	\$10,300
409.363 WATER	\$600	\$600	\$700
409.364 SEWER	\$2,000	\$600	\$1,700
409.373 MAINTENANCE / REPAIR BUILDINGS	\$40,000	\$60,000	\$35,200
<b>TOTAL GENERAL GOVERNMENT OPERATING EXPENSES</b>	<b>\$116,100</b>	<b>\$130,800</b>	<b>\$103,700</b>
<b>TOTAL DEPARTMENT</b>	<b>\$3,031,600</b>	<b>\$3,342,800</b>	<b>\$3,489,200</b>

**POLICE DEPARTMENT:**

410.110 STATE POLICE - REPAIRS & MAINTENANCE TO BUILDING	\$15,000	\$15,000	\$15,900
410.111 STATE POLICE - RENOVATIONS TO BUILDING	\$940,000	\$0	\$0
410.120 REGIONAL POLICE DEPARTMENT	\$2,640,400	\$2,400,000	\$2,657,800
410.130 REGIONAL POLICE - REPAIRS & MAINTENANCE TO BUILDING	\$11,000	\$10,000	\$18,200
410.131 REGIONAL POLICE - VEHICLES AND EQUIPMENT	\$0	\$68,000	\$227,200
410.132 REGIONAL POLICE - BUILDING DEBT SERVICE & DESIGN	\$216,000	\$0	\$0
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$3,822,400</b>	<b>\$2,493,000</b>	<b>\$2,919,100</b>

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
EXPENSES**

CASH BASIS

	2011 <u>BUDGET</u>	2010 <u>BUDGET</u>	2010 <u>PROJECTED YEAR END</u>
<b><u>FIRE DEPARTMENT:</u></b>			
411.131 SALARIES / WAGES	\$198,300	\$152,000	\$166,600
411.134 OPERATING SUPPLIES	\$26,000	\$23,000	\$23,200
411.135 COMPUTER SOFTWARE AND HARDWARE	\$8,000	\$8,000	\$3,200
411.136 CUSTODIAL SUPPLIES	\$2,000	\$3,000	\$1,400
411.137 INSURANCE FIRE STATIONS #8, #25, AND #56	\$36,000	\$36,000	\$23,600
411.249 VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56	\$22,000	\$20,000	\$10,600
411.250 VEHICLE MAINTENANCE - FOGELSVILLE #8	\$30,000	\$28,000	\$21,300
411.251 VEHICLE MAINTENANCE - TREXLERTOWN #25	\$30,000	\$28,000	\$13,100
411.252 MEDICAL BILLS - TREXLERTOWN - #25	\$200	\$1,000	\$0
411.253 MEDICAL BILLS - FOGELSVILLE #8	\$200	\$1,000	\$0
411.254 MEDICAL BILLS - UPPER MACUNGIE TOWNSHIP #56	\$200	\$1,000	\$0
411.255 UNIFORMS	\$4,000	\$4,000	\$6,700
411.256 EQUIPMENT PURCHASE	\$85,000	\$4,500	\$3,900
411.257 MAINTENANCE / REPAIRS / TESTING EQUIPMENT	\$9,000	\$5,000	\$11,300
411.258 OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT	\$5,300	\$5,300	\$4,000
411.259 ELECTRIC - FIRE STATIONS #8, #25 AND #56	\$32,500	\$29,500	\$38,900
411.260 TRAINING / SEMINARS / DUES / EMERGENCY MGMT CERT	\$8,000	\$10,200	\$7,700
411.354 VOLUNTEER FIRE CO. GRATITUDE PROGRAM / FUNCTIONS	\$73,000	\$110,400	\$66,500
411.700 FIRE TRUCK PURCHASE	\$415,000	\$300,000	\$1,009,400
411.710 EXHAUST SYSTEM / BUILDING REPAIRS & MAINT #8,#25&#56	\$30,000	\$30,000	\$32,000
411.711 HEAT - FIRE STATIONS #8, #25 AND #56	\$41,000	\$38,800	\$29,900
411.712 TELEPHONE SERVICE - FIRE STATIONS #8, #25, AND #56	\$7,500	\$4,500	\$4,400
411.713 WATER - FIRE STATIONS #8, #25 AND #56	\$2,600	\$2,000	\$2,700
411.714 TRASH HAULING - FIRE STATIONS #8, #25 AND #56	\$3,500	\$3,200	\$2,900
411.715 SEWER - FIRE STATION #8, #25 AND #56	\$1,100	\$1,000	\$0
<b>TOTAL FIRE DEPARTMENT</b>	<b>\$1,070,400</b>	<b>\$849,400</b>	<b>\$1,483,300</b>

**PLANNING / ZONING:**

414.120 SALARIES / WAGES	\$316,500	\$310,500	\$337,100
414.140 ZONING HEARING BOARD EXPENSES	\$1,500	\$1,500	\$1,100
414.210 PLANNING / ZONING SUPPLIES	\$2,500	\$500	\$14,700
414.313 VEHICLE REPAIRS & MAINTENANCE	\$1,000	\$0	\$59,900
414.314 ZONING BOARD LEGAL SERVICES	\$16,000	\$16,000	\$14,800
414.316 STENOGRAPHER	\$6,000	\$7,000	\$3,800
414.341 ADVERTISING	\$1,500	\$1,500	\$1,700
414.420 RENT OF INSPECTORS	\$25,000	\$66,000	\$117,300
414.460 MEMBERSHIP DUES - TRAINING & CONFERENCES	\$8,000	\$7,000	\$14,100
<b>TOTAL PLANNING / ZONING</b>	<b>\$378,000</b>	<b>\$410,000</b>	<b>\$564,500</b>

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
EXPENSES**

CASH BASIS

	2011 BUDGET	2010 BUDGET	2010 PROJECTED YEAR END
<b><u>SANITATION:</u></b>			
426.140 SALARIES & WAGES - SEWER	\$447,700	\$425,800	\$450,400
426.150 BENEFITS	\$138,800	\$141,400	\$0
<b>TOTAL SANITATION</b>	<b>\$586,500</b>	<b>\$567,200</b>	<b>\$450,400</b>

**REFUSE / RECYCLING:**

427.008 WAGES / SALARIES	\$66,000	\$72,000	\$60,800
427.009 DEFERRED COMPENSATION	\$2,500	\$1,900	\$2,000
427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT	\$5,000	\$5,500	\$0
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$29,000	\$27,900	\$29,500
427.012 PRINTING	\$2,000	\$3,000	\$2,300
427.013 POSTAGE	\$5,500	\$5,100	\$0
427.014 LEGAL FEES	\$1,000	\$1,000	\$0
427.015 SERVICES / MATERIALS / RECYCLE BINS	\$14,000	\$20,000	\$13,500
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$2,065,000	\$1,839,000	\$1,916,100
<b>TOTAL REFUSE / RECYCLING</b>	<b>\$2,190,000</b>	<b>\$1,975,400</b>	<b>\$2,024,200</b>

**PUBLIC WORKS DEPARTMENT**

**LEAF COLLECTION / COMPOSTING:**

427.450 SMALL TOOLS	\$0	\$0	\$100
427.700 COMPOST EQUIPMENT REPAIR & MAINTENANCE	\$9,000	\$15,000	\$8,700
<b>TOTAL LEAF COLLECTION / COMPOSTING</b>	<b>\$9,000</b>	<b>\$15,000</b>	<b>\$8,800</b>

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
EXPENSES**

CASH BASIS

2010  
PROJECTED  
YEAR END

2011  
BUDGET

2010  
BUDGET

**PUBLIC WORKS:**

430.124 SALARIES / WAGES	\$526,400	\$489,000	\$499,300
430.143 DISPATCH ANSWERING SERVICE	\$0	\$0	\$0
430.205 WORKPLACE SAFETY	\$500	\$500	\$0
430.210 OFFICE SUPPLIES / EQUIPMENT MAINTENANCE	\$500	\$1,000	\$300
430.220 OPERATING SUPPLIES	\$8,000	\$8,000	\$8,500
430.226 CUSTODIAL SUPPLIES	\$1,200	\$800	\$1,400
430.231 VEHICLE FUELS-GASOLINE	\$60,000	\$60,000	\$58,500
430.232 VEHICLE FUELS-DIESEL	\$65,000	\$60,000	\$63,600
430.250 VEHICLE REPAIR & MAINTENANCE	\$43,000	\$43,000	\$38,400
430.321 TELEPHONES	\$7,000	\$4,000	\$7,500
430.327 RADIO MAINTENANCE	\$3,000	\$6,000	\$0
430.361 ELECTRIC	\$12,000	\$11,100	\$9,600
430.362 NATURAL GAS	\$7,000	\$9,000	\$4,400
430.373 BUILDING MAINTENANCE / REPAIR	\$20,000	\$15,000	\$19,900
430.440 UNIFORMS & SHOES	\$17,000	\$17,000	\$15,800
430.441 WORKPLACE DRUG / ALCOHOL CDL TEST	\$2,000	\$2,000	\$1,700
430.460 TRAINING	\$3,000	\$3,000	\$2,400
430.462 NEW STORAGE BUILDING/ADDITION TO PUBLIC WORKS BLDG	\$400,000	\$50,000	\$47,400
<b>TOTAL PUBLIC WORKS</b>	<b>\$1,175,600</b>	<b>\$779,400</b>	<b>\$778,700</b>

**SNOW AND ICE REMOVAL:**

432.140 SALARIES AND WAGES	\$20,000	\$15,000	\$28,700
432.220 SALT & ANTI-SKID	\$130,000	\$110,000	\$127,800
432.250 MAINTENANCE	\$10,000	\$10,000	\$15,500
432.740 EQUIPMENT RENTAL	\$15,000	\$10,000	\$14,800
<b>TOTAL SNOW AND ICE REMOVAL</b>	<b>\$175,000</b>	<b>\$145,000</b>	<b>\$186,800</b>

**TRAFFIC LIGHTS & STREET SIGNS:**

433.220 STREET SIGNS MAINTENANCE / SUPPLIES	\$15,000	\$13,200	\$15,500
433.361 TRAFFIC LIGHTS / ELECTRIC	\$10,000	\$10,000	\$9,400
433.377 TRAFFIC LIGHTS / MAINTENANCE REPAIR	\$50,000	\$50,000	\$88,900
<b>TOTAL TRAFFIC LIGHTS &amp; STREET SIGNS</b>	<b>\$75,000</b>	<b>\$73,200</b>	<b>\$113,800</b>

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
EXPENSES**

CASH BASIS

	2011 BUDGET	2010 BUDGET	2010 PROJECTED YEAR END
<b><u>STREET / ROAD MAINTENANCE:</u></b>			
438.245 ASPHALT PATCHING MATERIALS	\$100,000	\$100,000	\$93,900
438.247 STORM SEWER MATERIALS	\$8,000	\$10,000	\$3,600
438.249 STREET PAINTING MATERIALS	\$45,000	\$35,000	\$36,200
438.250 WEED SPRAYING	\$2,500	\$5,000	\$2,000
438.260 MINOR OPERATING EQUIPMENT / SUPPLIES	\$3,000	\$5,000	\$900
438.371 PENNDOT INSPECTIONS	\$0	\$22,000	\$0
438.374 VEHICLE PARTS	\$30,000	\$30,000	\$25,700
439.245 CURB MECHANIZED PAVING	\$500	\$500	\$2,000
439.375 GUARDRAILS	\$10,000	\$0	\$0
439.376 BUS STOP SHELTERS	\$16,000	\$0	\$0
439.606 STREET RESURFACING & OVERLAY	\$100,000	\$100,000	\$73,200
439.607 UPGRADE OF ROUTES 100, 78 AND WERLEY ROAD	\$224,000	\$2,000,000	\$1,707,000
439.790 REPLACEMENT OF VEHICLES	\$141,800	\$50,000	\$0
439.791 REPLACEMENT OF A SNOW PLOW AND SALT BOX	\$0	\$21,000	\$24,000
439.793 PURCHASE OF MOWER, SMALL DUMP TRAILER & LAWN VAC	\$0	\$20,000	\$15,300
<b>TOTAL STREET / ROAD MAINTENANCE</b>	<b>\$680,800</b>	<b>\$2,398,500</b>	<b>\$1,983,800</b>

**PARKS:**

454.121 SALARIES / WAGES INCLUDING ALL PART-TIME	\$226,300	\$253,700	\$235,500
454.131 SEASONAL MAINTENANCE OF ATHLETIC FIELD WAGES	\$30,000	\$73,000	\$27,400
454.143 DISPATCH ANSWERING SERVICE	\$1,000	\$1,300	\$600
454.220 SUPPLIES / GENERAL EQUIPMENT	\$4,000	\$5,000	\$3,200
454.222 ATHLETIC FIELD SURFACE MAINTENANCE	\$17,000	\$21,000	\$14,900
454.250 MAINTENANCE / REPAIR OF PARK VEHICLES	\$10,000	\$10,000	\$7,800
454.361 ELECTRIC FOR PARK FACILITIES	\$15,000	\$13,000	\$12,400
454.375 GENERAL MAINTENANCE	\$6,500	\$8,000	\$5,900
454.455 WEED SPRAYING	\$5,000	\$5,000	\$5,100
454.600 MAINTENANCE - OTHER PARKS & RETENTION PONDS	\$15,000	\$20,000	\$13,500
454.610 RUPPSVILLE AND GRANGE ROAD PARK	\$145,000	\$25,000	\$34,400
454.620 UPPER MACUNGIE PARK	\$10,000	\$15,000	\$7,200
454.630 RICKY PARK	\$5,000	\$5,000	\$8,600
454.640 LONE LANE PARK	\$10,000	\$15,000	\$3,600
454.650 BREINIGSVILLE PARK	\$15,000	\$15,000	\$13,700
454.722 PURCHASE PARK TABLES / BENCHES / GRILLS / ROOF	\$100,000	\$100,000	\$24,500
454.723 SHELLHAMER PROPERTY	\$50,000	\$80,000	\$29,500
454.724 ELECTRIC FOR SHELLHAMER PROPERTY	\$5,000	\$2,600	\$3,200
454.725 LONE LANE PAYMENTS	\$300,000	\$300,000	\$300,000
<b>TOTAL PARKS</b>	<b>\$969,800</b>	<b>\$967,600</b>	<b>\$751,000</b>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>\$3,085,200</b>	<b>\$4,378,700</b>	<b>\$3,822,900</b>



**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
EXPENSES**

CASH BASIS

2010  
**PROJECTED**

**2011      2010**  
**BUDGET    BUDGET    YEAR END**

**MISCELLANEOUS:**

456.500 MISC. DONATIONS BY TOWNSHIP	\$1,000	\$1,500	\$0
456.501 REFUNDS PAID BY THE TOWNSHIP	\$1,000	\$16,500	\$900
456.502 SUPPLIES FOR KITCHEN	\$5,000	\$4,500	\$5,500
456.503 DISCOUNT AMUSEMENT TICKETS	\$4,000	\$2,000	\$4,400
456.504 REFUND OF ESCROWS FUNDS	\$5,000	\$5,000	\$0
<b>TOTAL MISCELLANEOUS</b>	<b>\$16,000</b>	<b>\$29,500</b>	<b>\$10,800</b>

**CIVIL:**

457.501 COMMUNITY CELEBRATIONS	\$22,000	\$18,000	\$15,900
457.502 LEHIGH COUNTY SENIOR CITIZENS	\$9,000	\$9,000	\$9,000
457.504 HUMANE SOCIETY & DEER PICK-UP	\$8,000	\$5,000	\$7,000
457.505 LEHIGH COUNTY CHILD ABUSE	\$0	\$2,000	\$0
<b>TOTAL CIVIL</b>	<b>\$39,000</b>	<b>\$34,000</b>	<b>\$31,900</b>

**DEBT PRINCIPAL:**

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

**INTERGOVERNMENTAL EXPENSE:**

480.010 MISCELLANEOUS EXPENDITURES	\$500	\$500	\$0
481.100 DISTRIBUTION OF REAL ESTATE TRANSFER TAX	\$0	\$800,000	\$120,400
481.520 FOREIGN FIRE INSURANCE	\$230,500	\$205,000	\$230,600
481.522 REGIONAL POLICE FORCE - STATE AID	\$145,100	\$127,000	\$127,000
487.361 PAYROLL TAXES	\$180,000	\$165,000	\$175,800
<b>TOTAL INTERGOVERNMENTAL EXPENSES</b>	<b>\$556,100</b>	<b>\$1,297,500</b>	<b>\$653,800</b>

<b>TOTAL EXPENSES</b>	<b>\$14,775,200</b>	<b>\$15,377,500</b>	<b>\$15,450,100</b>
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**UPPER MACUNGIE TOWNSHIP**

**2011 BUDGET**

**EXPENSE LINE ITEM DESCRIPTIONS**

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2011**

**GENERAL GOVERNMENT ADMINISTRATION**

400.113	<b>SALARIES ELECTED OFFICIALS / MEETINGS</b> - 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	<b>SEMINARS &amp; CONFERENCES</b> - For the various seminars, annual state association conventions, and conferences that are held during the year that the Supervisors will attend. The estimated cost will be	\$2,000
400.461	<b>SUBSCRIPTIONS / MEMBERSHIPS</b> - Township departments (excluding Planning/Zoning) subscribe and join various governmental organizations and magazines, newspapers, etc.	\$1,200

**FINANCIAL ADMINISTRATION**

402.120	<b>SALARY</b> - The salary will be for the Treasurer.	\$61,700
402.156	<b>HEALTH INSURANCE - All Employees</b> - The Township covers all full-time employees and their families with a Capital Blue Cross hospitalization and major medical plan. The estimated cost will be	\$630,100
402.158	<b>LIFE INSURANCE - All Employees</b> - The Township's Life Insurance Program for all employees.	\$27,000
402.163	<b>DEFERRED COMPENSATION - All Employees</b> - The Township matches \$0.25 on the dollar for anyone that participates in this program. The estimated cost for all employees	\$24,000
402.300	<b>BANK CHARGES</b> - These are service charges that the bank charges the Township. The estimated cost will be	\$100
402.460	<b>SEMINARS / CONFERENCES / TRAINING</b> - For the various seminars, conferences and training that is held during the year that the Treasurer will attend. The estimated cost will be	\$200
402.461	<b>TREASURER'S BOND</b> -The Treasurer is legally required to have a bond protecting the Township, in the amount of \$1,000,000. The cost for this bond will be	\$1,800

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2011**

**TAX COLLECTOR**

403.114	<b>SALARY</b> - The Township Tax Collector is elected for the role of Tax Collector. This estimated cost will be	\$12,000
403.220	<b>OPERATING EXPENSES - Office Supplies</b> - The office supplies are needed in the Tax Collector's office. The estimated total will be	\$100
403.310	<b>POSTAGE AND BILL PRINTING</b> - The expenses paid by the Township include printing of the tax bills and postage. The estimated cost will be	\$8,000
403.510	<b>PRIOR YEAR TAX REFUNDS</b> - Residents and Corporations that appeal their Property Tax and are successful in having their taxes reduced are sometimes given a refund for the prior years' taxes that were paid. The estimated refund for 2011 is	\$30,000
403.600	<b>HYDRANT TAX PAYMENT</b> - Upper Macungie Township pays Lehigh County Authority rental for all fire hydrants in the Township. These expenses are covered by the Fire Hydrant Tax. This year's rental will be	\$160,000
403.610	<b>STREET LIGHTING TAX PAYMENT</b> - Cost of electric for the street lights owned by the Township. This expense is supported by a street light tax and the estimated cost will be	\$150,000

**LEGAL EXPENSES**

404.314	<b>LEGAL SERVICES</b> - Upper Macungie Township retains the firm of Schantz Law Offices for representation at Township meetings, legal opinions, court hearings, Planning Commission meetings, etc. The estimated cost will be	\$130,000
404.315	<b>LEGAL SERVICES - REIMBURSABLES</b> - Legal services provided for the Planning Commission meetings, opinions for Escrow Accounts, which is paid for by the Township and later reimbursed by developers.	\$25,000

**CLERICAL SERVICES**

405.140	<b>SALARIES / WAGES</b> - The salaries and wages for support staff of the Township. The estimated cost will be	\$238,000
405.210	<b>OFFICE SUPPLIES</b> - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be	\$28,000

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2011**

**CLERICAL SERVICES (cont.)**

405.213	<b>MINOR EQUIPMENT PURCHASES</b> - The purchase of calculators and small office equipment. The estimated cost will be	\$500
405.216	<b>MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT</b> - The maintenance agreement contracts are for equipment ranging from calculators, typewriters, fax machines, copy machines, etc. The estimated cost will be	\$4,700
405.325	<b>POSTAGE</b> - Postage for sending out the refuse bills and also the day to day correspondence. The estimated cost will be	\$22,000
405.331	<b>TRANSPORTATION/MILEAGE</b> - The Township will reimburse employees for the use of their own vehicle for Township business. This estimated cost will be	\$10,000
405.341	<b>ADVERTISING</b> - The legal advertisements for Upper Macungie Township ordinances, special meetings, bidding out for materials, the selling of equipment, etc. The costs are estimated to be	\$6,000
305.342	<b>PRINTING</b> - The cost of printing refuse forms, moving permit forms, news letters, building/electric/plumbing permits, letterhead, etc. The cost is estimated to be	\$7,000
405.441	<b>AD COMPUTER</b> - Payroll and all tax reports done by AD Computer. The estimated cost for this year will be	\$4,000
405.480	<b>MANAGEMENT CONSULTING SERVICES</b> - The Township sometimes uses professional consultants for a variety of issues needed at the Township. This years estimated cost will be	\$25,000
405.701	<b>COMPUTER UPGRADE</b> - When necessary, the Township upgrades their computer systems. The estimated cost is	\$2,000
405.702	<b>COMPUTER EXPENSE AND WEBSITE UPDATES</b> - Professional services for the Township's computer system. The estimated cost for this year will be	\$12,000

**INSURANCE BENEFITS**

406.154	<b>WORKER'S COMPENSATION INSURANCE</b> - This is a statutory coverage in which the insurance company stands in the Township's place and compensates Township employees for occupational injuries and diseases as outlined in the Workers Compensation Act of Pennsylvania.	\$75,000
406.160	<b>EMPLOYEES PENSION AND ADMINISTRATION FEES</b> - Upper Macungie Township maintains a pension plan for each full time employee, this is this years municipal obligation.	\$297,400



**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2011**

**INSURANCE BENEFITS (con't)**

406.351	<b>UMBRELLA INSURANCE - Liability</b> - The Township Liability Limit on each occurrence is \$2,000,000. Our general aggregate limit is \$2,000,000. Also included is Fire Damage Liability with a limit of \$500,000, and Medical Expense Coverage of \$10,000 each person. The total cost will be	\$16,000
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406.355	<b>COMMERCIAL PACKAGE POLICY</b> - This policy covers all other property the Township owns. The cost will be	\$65,000
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**ACCOUNTING / ACTUARIAL**

407.311	<b>AUDITING SERVICES</b> - The annual audit, is performed by France, Anderson, & Basile, P. C. This years costs will be	\$25,000
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407.316	<b>ACTUARIAL SERVICES - Conrad M. Siegel, Inc.</b> - Services provided by Conrad M. Siegel, Inc.. involving pension calculations and pension related duties. The estimated cost will be	\$5,000
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**ENGINEERING**

408.311	<b>TOWNSHIP ENGINEERING SERVICES</b> - The expense for Keystone Consulting Engineers to represent the Township. The estimated cost will be	\$300,000
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408.315	<b>ESCROW - ENGINEERING FEES</b> - Engineering fees created by reviewing plans and inspecting developments performed by the Keystone Consulting Engineers is reimbursed by the Developer. The estimated cost will be	\$500,000
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**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2011**

**GENERAL GOVERNMENT OPERATION EXPENSES**

409.226	<b>CUSTODIAL SUPPLIES / MATERIALS</b> - The cleaning supplies for use in the Township buildings. The estimated cost will be	\$4,500
409.321	<b>TELEPHONE</b> - Telephone costs that cover mobile phone, pagers, Township telephone and one calls. The telephone cost for this year is estimated to be	\$28,000
409.361	<b>ELECTRICITY</b> - Cost for electric for the Township Administration Building. The estimated cost will be	\$29,000
409.362	<b>HEAT</b> - Cost of fuel for heating the Township Administration Building. The estimated cost will be	\$12,000
409.363	<b>WATER</b> - Cost for water from Lehigh County Water Authority. The estimated cost will be	\$600
409.364	<b>SEWER</b> - Cost for sewer for the Township Administration Building. The estimated cost will be	\$2,000
409.373	<b>MAINTENANCE / REPAIR BUILDINGS</b> - Any repairs and maintenance that are needed for the Upper Macungie Township Administration Building. The estimated cost will be	\$40,000

**POLICE DEPARTMENT**

410.110	<b>STATE POLICE - REPAIRS &amp; MAINTENANCE TO BUILDING</b> - The cost for repairs and maintenance for the State Police Building. The estimated cost will be	\$15,000
410.111	<b>STATE POLICE - RENOVATIONS TO BUILDING</b> - The cost for renovations to the State Police Building.	\$940,000
410.120	<b>REGIONAL POLICE DEPARTMENT</b> - This is the yearly cost to belong to the Berks-Lehigh Regional Police Department.	\$2,640,400
410.130	<b>REGIONAL POLICE - REPAIRS &amp; MAINTENANCE TO BUILDING</b> - The cost for repairs and maintenance for the Regional Police Station. The estimated cost will be	\$11,000
410.131	<b>REGIONAL POLICE - VEHICLES AND EQUIPMENT</b> - The cost to purchase police vehicles and equipment.	\$0
410.132	<b>REGIONAL POLICE - BUILDING DEBT SERVICE AND DESIGN</b> - The cost for permits and design for the new Regional Police Building.	\$216,000

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2011**

**FIRE DEPARTMENT**

411.131	<b>SALARIES / WAGES</b> - Salaries and wages for the Fire Commissioner, Fire Inspector and the Administrative Assistant for the Fire Department. The estimated cost will be	\$198,300
411.134	<b>OPERATING SUPPLIES</b> - 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.	\$26,000
411.135	<b>COMPUTER SOFTWARE AND HARDWARE</b> - Computer software and hardware packages used for the Fire Departments.	\$8,000
411.136	<b>CUSTODIAL SUPPLIES</b> - Cleaning supplies for use in the Fire Stations.	\$2,000
411.137	<b>INSURANCE</b> - Liability, damages, other policies to cover the Fire Stations #8, #25 and #56.	\$36,000
411.249	<b>VEHICLE MAINTENANCE - UPPER MACUNGIE TOWNSHIP #56</b> - The cost for repairs and maintenance on the equipment for the Upper Macungie #56 Fire Company. The estimated cost will be	\$22,000
411.250	<b>VEHICLE MAINTENANCE - FOGELSVILLE #8</b> - The cost for repairs and maintenance on the equipment for the Fogelsville Fire Company. The estimated cost will be	\$30,000
411.251	<b>VEHICLE MAINTENANCE - TREXLERTOWN #25</b> - The cost for repairs and maintenance on the equipment for the Trexlertown Fire Company. The estimated cost will be	\$30,000
411.252	<b>MEDICAL BILLS TREXLERTOWN #25</b> - Small medical bills not covered by workers compensation.	\$200
411.253	<b>MEDICAL BILLS FOGELSVILLE #8</b> - Small medical bills not covered by workers compensation	\$200
411.254	<b>MEDICAL BILLS UPPER MACUNGIE TOWNSHIP #56</b> - Small medical bills not covered by workers compensation.	\$200
411.255	<b>UNIFORMS</b> - To standardize uniforms for all fire stations.	\$4,000
411.256	<b>EQUIPMENT PURCHASES</b> - To purchase small equipment like pumps, hoses and ladders for the fire companies and haz mat materials.	\$85,000
411.257	<b>MAINTENANCE / REPAIR / TESTING EQUIPMENT</b> - Repair, testing on the pumps, hoses and ladders.	\$9,000
411.258	<b>OFFICE FURNITURE / AUDIO VISUAL EQUIPMENT</b> - Office furniture, audio visual equipment and IC Training Aids for Upper Macungie Township Fire Station #56.	\$5,300

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2011**

**FIRE DEPARTMENT (con't)**

411.259	<b>ELECTRIC</b> - Cost for electric for Fire Stations #8, #25, and #56.	\$32,500
411.260	<b>TRAINING / SEMINARS / DUES / EMERGENCY MANAGEMENT CERTIFICATION</b> - Training and seminars and emergency management certification for the volunteers' and community education.	\$8,000
411.354	<b>VOLUNTEER FIRE COMPANY GRATITUDE PROGRAM AND FUNCTIONS</b> - 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	\$73,000
411.700	<b>FIRE TRUCK PURCHASE</b> - The Township is planning on purchasing a new Fire Truck. The estimated payment will be	\$415,000
411.710	<b>EXHAUST SYSTEM AND BUILDING REPAIRS AND MAINTENANCE</b> - The Exhaust system, building repairs and maintenance for Fire Stations #8, #25 and #56. This estimated cost will be	\$30,000
411.711	<b>HEAT</b> - Cost of gas heat, fuel oil, propane and natural gas for Fire Stations #8, #25 and #56.	\$41,000
411.712	<b>TELEPHONE SERVICE</b> - Telephone land lines for Fire Stations #8, #25, and #56.	\$7,500
411.713	<b>WATER</b> - Cost for water and well testing from Lehigh County Water Authority.	\$2,600
411.714	<b>TRASH HAULING</b> - The cost for trash pick-up for the Fire Stations #8, #25 and #56.	\$3,500
411.715	<b>SEWER</b> - The cost for sewer for Fire Stations #8, #25 and #56.	\$1,100

**PLANNING / ZONING**

414.120	<b>SALARIES / WAGES</b> - Salaries and wages for the Planning and Zoning Department, Protective Services and Building Inspector will be	\$316,500
414.140	<b>ZONING HEARING BOARD EXPENSES</b> - Zoning Hearing Board members each receive \$6.00 per meeting. The estimated cost will be	\$1,500
414.210	<b>PLANNING / ZONING SUPPLIES</b> - The cost of paper supplies, office materials, note pads, etc. The estimated cost will be	\$2,500
414.313	<b>VEHICLE REPAIRS &amp; MAINTENANCE</b> - Any repairs and maintenance to the vehicles. The estimated cost this year will be	\$1,000
414.314	<b>ZONING BOARD LEGAL SERVICES</b> - Steckel and Stopp Law Offices represents the Township in matters regarding the Zoning Hearing Board. The estimated cost will be	\$16,000

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2011**

**PLANNING / ZONING (con't)**

414.316	<b>STENOGRAPHER</b> - A stenographer is required at all the Township Zoning Hearings, the James Gallagher firm performs these stenographer duties. The estimated cost will be	\$6,000
414.341	<b>ADVERTISING</b> - The legal advertisements for the Township Zoning Hearing board meetings, special meetings. The estimated cost will be	\$1,500
414.420	<b>RENT OF INSPECTORS</b> - Electrical and Plumbing Inspectors wages that are charged to the Township for inspections that are done within the Township. The estimated cost will be	\$25,000
414.460	<b>MEMBERSHIPS DUES - TRAINING / CONFERENCE</b> - 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

**SANITATION**

426.140	<b>SALARIES / WAGES - Sewer</b> - The salaries and wages for the Sewer Authority of the Township. The estimated cost will be	\$447,700
426.150	<b>BENEFITS</b> - Benefits cost for the Township Sewer Authority. The estimated cost will be	\$138,800

**REFUSE AND RECYCLING**

427.008	<b>SALARIES / WAGES</b> - These costs are reimbursed to Upper Macungie Township from the Refuse Account.	\$66,000
427.009	<b>DEFERRED COMPENSATION</b> - Costs are reimbursed to Upper Macungie Township for the employee retirement plan.	\$2,500
427.010	<b>SOCIAL SECURITY / FICA / UNEMPLOYMENT</b> - Theses are reimbursed to Upper Macungie Township to cover costs.	\$5,000
427.011	<b>HEALTH / DENTAL / VISION / LIFE INSURANCE</b> - These are reimbursed to Upper Macungie Township to cover costs.	\$29,000
427.012	<b>PRINTING</b> - Cost of printing envelopes, letterhead and billing invoices.	\$2,000
427.013	<b>POSTAGE</b> - Mailing costs for billing invoices, letter, etc.	\$5,500



**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2011**

**REFUSE AND RECYCLING (con't)**

427.014	<b>LEGAL FEES</b> - Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.	\$1,000
427.015	<b>SERVICES / MATERIALS / RECYCLE BINS</b> - These are the costs to purchase additional carts and bins for new homes added to Township. The costs are reimbursed in the rate structure.	\$14,000
427.702	<b>CONTRACT HAULING (INCLUDING STICKERS)</b> - 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.	\$2,065,000

**PUBLIC WORKS DEPARTMENT**

**LEAF COLLECTION / COMPOSTING**

427.450	<b>SMALL TOOLS and RECYCLING SUPPLIES</b> - Cost of any small tools used in the collection of leaves.	\$0
427.700	<b>COMPOST EQUIPMENT REPAIR &amp; MAINTENANCE</b> - The cost for repairs & maintenance that is done on the compost and leaf collection equipment. The estimated cost will be	\$9,000

**PUBLIC WORKS**

430.124	<b>SALARIES / WAGES</b> - Salaries and wages for road maintenance in the Township is estimated at	\$526,400
430.143	<b>DISPATCH ANSWERING SERVICE</b> - The answering service is used when the Township is not opened to answer important calls that need immediate attention. The cost is	\$0
430.205	<b>WORKPLACE SAFETY</b> - For the Public Works employees to attend seminars of Workplace Safety. The cost will be	\$500
430.210	<b>OFFICE SUPPLIES / EQUIPMENT MAINTENANCE</b> - The office supplies needed in the Public Works Department and for equipment maintenance. The estimated cost will be	\$500

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2011**

**PUBLIC WORKS (con't)**

430.220	<b>OPERATING SUPPLIES</b> - This category consists of a wide range of various supplies that are purchased, such as hardware store supplies, grass seed, rain gear, etc. and the cost is estimated to be	\$8,000
430.226	<b>CUSTODIAL SUPPLIES</b> - Cleaning supplies for use in the Public Works Department.	\$1,200
430.231	<b>VEHICLE FUEL - Gasoline</b> - Cost for gasoline for the Public Works equipment and fire equipment. The estimated cost will be	\$60,000
430.232	<b>VEHICLE FUEL - Diesel</b> - Cost for diesel fuel for the Public Works equipment and fire equipment. The estimated cost will be	\$65,000
430.250	<b>VEHICLE REPAIRS &amp; MAINTENANCE</b> - Any repairs and maintenance to the equipment. The estimated cost this year will be	\$43,000
430.321	<b>TELEPHONES</b> - Telephone cost that cover the Public Works Department telephones. The cost for this year is estimate to be	\$7,000
430.327	<b>RADIO MAINTENANCE</b> - To repair the radios that are equipped in each Township Public Works vehicle, it is estimated to cost	\$3,000
430.361	<b>ELECTRIC</b> - Cost for electric for the Public Works Buildings. The estimated cost is	\$12,000
430.362	<b>NATURAL GAS</b> - Cost for natural gas for the Public Works Department. The estimated cost is	\$7,000
430.373	<b>BUILDING MAINTENANCE / REPAIR</b> - The cost for maintenance and repairs for the Public Works Building. The cost is estimated at	\$20,000
430.440	<b>UNIFORMS &amp; SHOES</b> - The Township supplies uniforms and shoes to all Public Works employees. The estimated expense cost is	\$17,000
430.441	<b>WORKPLACE DRUG / ALCOHOL CDL TEST</b> - Drug and Alcohol CDL Test are randomly taken. The estimated cost is	\$2,000
430.460	<b>TRAINING</b> - Seminars and Public Works related training. The estimated cost will be	\$3,000
430.462	<b>NEW STORAGE BUILDING AND ADDITION TO PUBLIC WORKS</b> - A storage building to be used for storing equipment and an addition to Public Works building.	\$400,000

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2011**

**SNOW AND ICE REMOVAL**

432.140	<b>SALARIES &amp; WAGES</b> - The salaries and wages for snow and ice removal in the Township. The estimated cost will be	\$20,000
432.220	<b>SALT &amp; ANTI-SKID</b> - For the salt and anti-skid that will be used in the Township in 2011. The estimated cost will be	\$130,000
432.250	<b>MAINTENANCE</b> - General maintenance of the vehicles for the year. The estimated cost will be	\$10,000
432.740	<b>EQUIPMENT RENTAL</b> - Cost for renting machinery to be used for snow in 2011. The estimated cost will be	\$15,000

**TRAFFIC LIGHTS AND STREET SIGNS**

433.220	<b>STREET SIGN MAINTENANCE / SUPPLIES</b> - All supplies involving maintenance of signs and replacement. The estimated cost will be	\$15,000
433.361	<b>TRAFFIC LIGHTS / ELECTRIC</b> - The cost of electric for traffic lights in the Township. The estimated cost will be	\$10,000
433.377	<b>TRAFFIC LIGHTS / MAINTENANCE REPAIR</b> - Cost of maintaining all traffic signals in the Township, maintenance is done by Telco of Reading. The estimated cost will be	\$50,000

**STREET / ROAD MAINTENANCE**

438.245	<b>ASPHALT PATCHING MATERIALS</b> - The cost of asphalt patching materials for maintenance of the Township roads. The estimated cost will be	\$100,000
438.247	<b>STORM SEWER MATERIALS</b> - Pipes, storm drains and sewer related materials. The estimated cost will be	\$8,000
438.249	<b>STREET PAINTING MATERIALS</b> - The cost for materials for painting the lines in the Township. The estimated cost will be	\$45,000
438.250	<b>WEED SPRAYING</b> - The Township sprays Slow Grow weed spray on the Retention Ponds in the Township. The cost is estimated at	\$2,500
438.260	<b>MINOR OPERATING EQUIPMENT / SUPPLIES</b> - Small hand tools and small equipment, such as lawn mowers etc. The estimated cost will be	\$3,000

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2011**

**STREET / ROAD MAINTENANCE (con't)**

438.371	<b>PENNDOT INSPECTIONS</b> - The cost for Township bridge inspections by PENNDOT Inspectors. The estimated cost will be	\$0
438.374	<b>VEHICLE PARTS</b> - The cost of any vehicle parts for Township equipment. The estimated cost will be	\$30,000
439.245	<b>CURB MECHANIZED PAVING</b> - The Township will improve several cub radius' at intersections throughout the Township. The estimated cost will be	\$500
439.375	<b>GUARDRAILS</b> - The replacement of damaged guardrails throughout the Township.	\$10,000
439.376	<b>BUS STOP SHELTERS</b> - To provide bus stop shelters in the Township.	\$16,000
439.606	<b>STREET RESURFACING AND OVERLAY</b> - This is the amount of money set aside from the General Fund to resurface the nearly one hundred miles of Township roadways. The amount will be	\$100,000
439.607	<b>UPGRADE OF ROUTE 100 AND I-78 / WERLEY ROAD</b>	\$224,000
439.790	<b>REPLACEMENT OF VEHICLES</b> - This line item replacement of vehicles for the Public Works Department. The estimated cost will be	\$141,800
439.791	<b>REPLACEMENT OF A SNOW PLOW AND SALT BOX</b> - This cost is for replacement of a snow plow and a salt box for the Public Works Department. The estimated cost is	\$0
439.793	<b>PURCHASE OF MOWER, SMALL DUMP TRAILER AND LAWN VAC</b> - This cost is for the purchase of a mower, small dump trailer and a lawn vac. The estimated cost is	\$0

**PARKS**

454.121	<b>SALARIES / WAGES INCLUDING ALL PART-TIME</b> - Salaries and wages for the full time & part-time employees in the Parks Department.	\$226,300
454.131	<b>SEASONAL MAINTENANCE OF ATHLETIC FIELD WAGES</b> - Wages for Outside Contractors and Seasonal Maintenance employees to maintain the athletic fields at the parks in the Township. The estimate cost is	\$30,000
454.143	<b>DISPATCH ANSWERING SERVICE</b> - The answering service is used when the Township is not opened to answer important calls that need immediate attention. The cost is	\$1,000
454.220	<b>SUPPLIES / GENERAL EQUIPMENT</b> - The office supplies needed in the Parks Department and for equipment that is needed. The estimated cost will be	\$4,000

**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2011**

**PARKS (con't)**

454.222	<b>ATHLETIC FIELD SURFACE MAINTENANCE-</b> Cost for the maintenance of the fields located at the parks in the Township. The estimated cost will be	\$17,000
454.250	<b>MAINTENANCE / REPAIR OF PARK VEHICLES -</b> The cost for maintenance and repair of the park vehicles. The estimated cost will be	\$10,000
454.361	<b>ELECTRIC FOR PARK FACILITIES -</b> The cost for electric for the Park Buildings. The estimated cost is	\$15,000
454.375	<b>GENERAL MAINTENANCE -</b> The cost for maintenance and repairs for the Parks Building. The cost is estimated at	\$6,500
454.455	<b>WEED SPRAYING -</b> The cost for weed spray for the Upper Macungie Township Parks. The estimated cost is	\$5,000
454.600	<b>MAINTENANCE-OTHER PARKS &amp; RETENTION PONDS -</b> The cost of maintenance for the other parks and retention ponds. The estimated cost is	\$15,000
454.610	<b>RUPPSVILLE AND GRANGE ROAD PARK -</b> Expenses paid for construction / materials for the new park.	\$145,000
454.620	<b>UPPER MACUNGIE PARK -</b> Repairs and maintenance on the park. The cost is estimated at	\$10,000
454.630	<b>RICKY PARK -</b> Repairs and maintenance on the park. The cost is estimated at	\$5,000
454.640	<b>LONE LANE PARK -</b> Repairs and maintenance on the park. The cost is estimated at	\$10,000
454.650	<b>BREINIGSVILLE PARK -</b> Repairs and maintenance on the park. The cost is estimated at	\$15,000
454.722	<b>PURCHASE PARK TABLES / BENCHES / GRILLS / ROOF -</b> Monies set aside for supplies such as park tables, benches, grills, roof, etc.	\$100,000
454.723	<b>SHELLHAMER PROPERTY -</b> Expenses to the buildings located at 150 Independent Road.	\$50,000
454.724	<b>ELECTRIC FOR SHELLHAMER PROPERTY -</b> Cost for the electric at 150 Independent Road.	\$5,000
454.725	<b>LONE LANE PARK PAYMENTS -</b> The yearly cost, to make monthly payments for the purchase of the Lone Lane Park.	\$300,000



**UPPER MACUNGIE TOWNSHIP  
GENERAL EXPENSES 2011**

**MISCELLANEOUS**

456.500	<b>MISCELLANEOUS DONATIONS BY THE TOWNSHIP</b> - Any associations and foundations that the Township donates to.	\$1,000
456.501	<b>REFUNDS PAID BY TOWNSHIP</b> - Monies set aside for any refunds the Township needs to reimburse.	\$1,000
456.502	<b>SUPPLIES FOR KITCHEN</b> - Kitchen supplies needed for various meetings throughout the year.	\$5,000
456.503	<b>DISCOUNT AMUSEMENT TICKETS</b> - Township refunds the supplier for the sale of the amusement tickets.	\$4,000
456.504	<b>REFUND OF ESCROW FUNDS</b> - Funds from escrow accounts transferred to the General Account to facilitate refund to developers and owners.	\$5,000

**CIVIL**

457.501	<b>COMMUNITY CELEBRATIONS</b> - Money set aside Christmas Lights and July 4th Fireworks and Community Days.	\$22,000
457.502	<b>LEHIGH COUNTY SENIOR CITIZENS</b> - The Township donates to the Lehigh County Senior Citizens, Fogelsville and Trexlertown Senior Citizens. This year's donation will be	\$9,000
457.504	<b>HUMANE SOCIETY &amp; DEER PICK-UP</b> - The Township pays the Humane Society for all stray cats and dogs found within the Township and also pays for dead deer found on Township roads. This year's cost is estimated to be	\$8,000
457.505	<b>LEHIGH COUNTY CHILD ABUSE</b> - The Township donates to the Lehigh County Child Abuse. This year's donation will be	\$0

**DEBT PRINCIPAL**

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

480.010	<b>MISCELLANEOUS EXPENDITURES</b> - Any expenditures not covered by any other line items.	\$500
481.100	<b>DISTRIBUTION OF REAL ESTATE TRANSFER TAX</b> - The Township collects the Real Estate Transfer Tax for the sale of property, 50% is sent to Parkland School District which is their share. The estimated expense will be	\$0

**UPPER MACUNGIE TOWNSHIP**  
**GENERAL EXPENSES 2011**

**INTERGOVERNMENTAL EXPENSE (con't)**

481.520	<b>FOREIGN FIRE INSURANCE</b> - The Township receives revenue from the state that goes directly to the Fireman's Relief Association. The estimated expense will be	\$230,500
481.522	<b>REGIONAL POLICE FORCE - STATE AID</b> - Township receives revenue from the state that goes directly to the Regional Police Department.	\$145,100
487.361	<b>PAYROLL TAXES</b> - Payroll taxes for employees for 2011 is estimated to be	\$180,000



**UPPER MACUNGIE TOWNSHIP  
REFUSE AND RECYCLING**

**2011 BUDGET SUMMARY**

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET SUMMARY  
REFUSE AND RECYCLING REVENUES**

CASH BASIS

**REVENUES:**

ESTIMATED INVESTMENTS AVAILABLE	\$1,900,000
ACTUAL FUNDS AVAILABLE JANUARY 1, 2011	\$80,000
364.300 RESIDENTIAL FEES	\$2,045,000
364.301 INTEREST	\$10,000
364.302 PENALTIES	\$10,000
364.303 LIENS	\$12,000
364.304 LEGAL / ADMINISTRATIVE	\$1,000
364.305 SERVICES / MATERIAL (CARTS)	\$3,000
364.350 BULK STICKERS / RECYCLE BINS	\$5,000
364.351 904 GRANT	\$24,000
TOTAL REVENUES	\$2,110,000
TOTAL FUNDS AVAILABLE	\$2,190,000
TOTAL RESOURCES AVAILABLE	\$4,090,000

**RATE CHANGES FOR 2011**

<u>2010</u>	<u>2011</u>	
\$324.00	\$348.00	Yearly Rate Under 65
\$294.00	\$318.00	Yearly Rate Over 65

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET SUMMARY  
REFUSE AND RECYCLING EXPENSES**

CASH BASIS

**EXPENSES:**

427.008 SALARIES	\$66,000
427.009 DEFERRED COMPENSATION	\$2,500
427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT	\$5,000
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$29,000
427.012 PRINTING	\$2,000
427.013 POSTAGE	\$5,500
427.014 LEGAL	\$1,000
427.015 SERVICES / MATERIALS / RECYCLE BINS	\$14,000
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$2,065,000
<b>TOTAL EXPENSES</b>	<b>\$2,190,000</b>
<b>EXCESS FUNDS AVAILABLE OVER EXPENSES FOR YEAR ENDING DEC 31, 2011</b>	<b>\$0.00</b>
<b>ESTIMATED INVESTMENTS AVAILABLE</b>	<b>\$1,900,000</b>
<b>TOTAL ESTIMATED RESOURCES AVAILABLE</b>	<b>\$1,900,000</b>





**UPPER MACUNGIE TOWNSHIP  
REFUSE AND RECYCLING**

**2011 BUDGET**

**REVENUES & LINE ITEM DESCRIPTIONS**

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
REFUSE AND RECYCLING REVENUES**

CASH BASIS

	2011 <u>BUDGET</u>	2010 <u>BUDGET</u>	2010 <u>PROJECTED YEAR END</u>
<b><u>REVENUE:</u></b>			
364.300 RESIDENTIAL FEES	\$2,045,000	\$1,700,000	\$1,810,000
364.301 INTEREST	\$10,000	\$6,400	\$14,200
364.302 PENALTIES	\$10,000	\$10,000	\$12,300
364.303 LIENS	\$12,000	\$15,000	\$11,600
364.304 LEGAL / ADMINISTRATIVE	\$1,000	\$1,000	\$1,800
364.305 SERVICES / MATERIAL (CARTS)	\$3,000	\$4,000	\$2,500
364.350 BULK STICKERS / RECYCLE BINS	\$5,000	\$4,000	\$5,000
364.351 904 GRANT	\$24,000	\$156,000	\$243,000
<b>TOTAL REVENUE</b>	<b>\$2,110,000</b>	<b>\$1,896,400</b>	<b>\$2,100,400</b>

**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 2011.

Rate Changes for 2011:

\$348.00 per year under 65  
\$318.00 per year over 65

**UPPER MACUNGIE TOWNSHIP**  
**REFUSE AND RECYCLING REVENUE 2011**

**RENTALS AND FEES**

364.300	<b>RESIDENTAL CHARGES</b> - 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.	\$2,045,000
364.301	<b>INTEREST (ON PAST DUE INVOICES)</b> - Invoices and sewer billing over thirty days old generate 10% interest.	\$10,000
364.302	<b>PENALTIES</b> - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.	\$10,000
364.303	<b>LIENS</b> - This is money collected to reimburse for filing of a liens at the court house on a property that has unpaid invoices.	\$12,000
364.304	<b>LEGAL / ADMINISTRATIVE</b> - Occasional fees charged to customer and reimbursed to the Township.	\$1,000
364.305	<b>SERVICE / MATERIAL (CARTS)</b> - Additional refuse carts sold to customers in addition to the one which is included in the rates.	\$3,000
364.350	<b>BULK STICKERS / RECYCLING BINS</b> - 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.	\$5,000
364.351	<b>904 GRANT</b> - 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.	\$24,000



**UPPER MACUNGIE TOWNSHIP  
REFUSE AND RECYCLING**

**2011 BUDGET**

**EXPENSES & LINE ITEM DESCRIPTIONS**

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET  
REFUSE AND RECYCLING EXPENSES**

CASH BASIS

2010  
PROJECTED  
YEAR END

2011  
BUDGET

2010  
BUDGET

**EXPENSES:**

	2011 BUDGET	2010 BUDGET	2010 PROJECTED YEAR END
427.008 WAGES / SALARIES	\$66,000	\$72,000	\$64,000
427.009 DEFERRED COMPENSATION	\$2,500	\$1,900	\$2,500
427.010 SOCIAL SECURITY / FICA / UNEMPLOYMENT	\$5,000	\$5,500	\$4,600
427.011 HEALTH / DENTAL / VISION / LIFE INSURANCE	\$29,000	\$27,900	\$26,300
427.012 PRINTING	\$2,000	\$3,000	\$1,100
427.013 POSTAGE	\$5,500	\$5,100	\$5,000
427.014 LEGAL	\$1,000	\$2,000	\$1,000
427.015 SERVICES / MATERIALS / RECYCLING BINS	\$14,000	\$20,000	\$11,400
427.702 CONTRACT FOR TRASH HAULING (INCLUDING STICKERS)	\$2,065,000	\$1,839,000	\$1,920,000
<b>TOTAL EXPENSES</b>	<b>\$2,190,000</b>	<b>\$1,976,400</b>	<b>\$2,035,900</b>



**UPPER MACUNGIE TOWNSHIP**  
**REFUSE AND RECYCLING EXPENSES 2011**

427.008	<b>SALARIES</b> - These costs are reimbursed to Upper Macungie Township from the Refuse Account.	\$66,000
427.009	<b>DEFERRED COMPENSATION</b> - Costs are reimbursed to Upper Macungie Township for contributions by the Township to the employee retirement plan.	\$2,500
427.010	<b>SOCIAL SECURITY / FICA / UNEMPLOYMENT</b> - These are reimbursed to Upper Macungie Township to cover costs.	\$5,000
427.011	<b>HEALTH / DENTAL / VISION / LIFE INSURANCE</b> - These are reimbursed to Upper Macungie Township to cover costs.	\$29,000
427.012	<b>PRINTING</b> - Cost of printing envelopes, letterhead and billing invoices.	\$2,000
427.013	<b>POSTAGE</b> - Mailing costs for billing invoices, letter, etc.	\$5,500
427.014	<b>LEGAL FEES</b> - Costs incurred by the Solicitor relating to business which is not reimbursed by developers and customers.	\$1,000
427.015	<b>SERVICES / MATERIALS / CARTS / RECYCLING BINS</b> - 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.	\$14,000
427.702	<b>CONTRACT HAULING (INCLUDING STICKERS)</b> - 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.	\$2,065,000



**UPPER MACUNGIE TOWNSHIP  
AUTHORITY**

**2011 BUDGET SUMMARY**

**UPPER MACUNGIE TOWNSHIP AUTHORITY  
2011 BUDGET SUMMARY  
SEWER REVENUES**

CASH BASIS

**REVENUES:**

ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)	\$2,400,000
ACTUAL FUNDS AVAILABLE JANUARY 1, 2011 (SEWER REVENUE)	\$300,000

**SEWER RENTALS AND FEES**

364.012	INDUSTRIAL AND COMMERCIAL CHARGES	\$3,302,400
364.014	RESIDENTIAL CHARGES	\$1,797,700
364.015	UNUSED SEWER ALLOCATION CHARGES	\$145,000
364.018	INDUSTRIAL SAMPLING	\$55,000
364.018	COMMERCIAL CHARGES (FOG)	\$5,000
<b>TOTAL SEWER RENTALS AND FEES</b>		<b>\$5,305,100</b>

**OTHER REVENUES:**

341.010	INTEREST FROM INVESTMENTS**	\$30,000
341.020	INTEREST (ON PAST DUE INVOICES)	\$4,000
341.030	PENALTIES	\$12,000
364.011	TAPPING FEES	\$10,000
364.017	INSPECTION FEES	\$20,000
364.019	ADMINISTRATION CHARGES	\$4,000
380.020	LIENS	\$8,000
380.030	LEGAL FEES	\$500
380.099	MISCELLANEOUS	\$1,000
383.000	ASSESSMENTS	\$1,000
398.001	LOWHILL / WEISENBERG TOWNSHIP REIMBURSEMENT	\$8,000
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	\$1,400
<b>TOTAL OTHER REVENUES</b>		<b>\$99,900</b>

<b>TOTAL FUNDS AVAILABLE</b>	<b>\$5,705,000</b>
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<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$8,105,000</b>
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NOTE: \*\* Estimated 1.0% Interest Investment Account

**RATE CHANGES FOR 2011**

	<u>2010</u>	<u>2011</u>
Ind. / Comm. Base / 1000 Gal.	\$4.19	\$4.66
Res. Base / Flat Rate	\$76.50	\$85.00

**SEWER DEPARTMENT CAPITAL OUTLAY**

\$3,500	Purchase of Flow Meters (1)
\$100,000	Utility Truck (2)
\$150,000	Facility Improvements (3)
\$0	Pickup Truck (4)
\$150,000	Capital Improvements (5)
<u>\$403,500</u>	<b>TOTAL</b>

**UPPER MACUNGIE TOWNSHIP AUTHORITY  
2011 BUDGET SUMMARY  
SEWER EXPENSES**

CASH BASIS

**EXPENSES:**

429.140	WAGES, SALARIES AND BENEFITS	\$513,000
429.143	DISPATCH ANSWERING SERVICE	\$500
429.156	HEALTH INSURANCE BC / BS	\$131,000
429.158	LIFE INSURANCE	\$6,000
429.161	SOCIAL SECURITY / FICA	\$37,000
429.163	DEFERRED COMPENSATION	\$7,000
429.191	UNIFORMS / SHOES	\$500
429.195	TRAINING	\$2,000
429.205	WORKPLACE SAFETY	\$1,000
429.210	OFFICE SUPPLIES	\$20,000
429.216	OFFICE EQUIPMENT MAINTENANCE	\$1,500
429.220	OPERATING SUPPLIES	\$15,000
429.231	GASOLINE / DIESEL	\$4,000
429.239	PUMP STATIONS GAS	\$1,000
429.250	VEHICLE MAINTENANCE	\$8,000
429.311	ACCOUNTING FEES	\$18,000
429.313	ENGINEERING FEES	\$310,000
429.314	LEGAL FEES	\$40,000
429.321	TELEPHONE	\$5,500
429.325	POSTAGE	\$8,000
429.327	RADIO EQUIPMENT MAINTENANCE	\$100
429.341	ADVERTISING	\$1,000
429.342	PRINTING	\$3,500
429.350	INSURANCE PREMIUMS	\$23,000
429.361	OFFICE ELECTRICAL SERVICES	\$6,400
429.362	OFFICE BUILDING GAS	\$1,500
429.363	PUMP STATIONS ELECTRIC	\$45,000
429.374	REPAIRS AND MAINTENANCE	\$16,000
429.375	PUMP STATIONS GENERAL EXPENSE	\$55,000
429.376	SANITARY SEWER REPAIRS AND I/I CORRECTION	\$450,000
429.452	FLOW METER MAINTENANCE	\$3,000
429.470	LCA WESTERN LEHIGH INTERCEPTOR SEWAGE CHARGES	\$3,160,000
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$200,000
429.480	AUTHORITY FEES	\$3,000
429.670	CAPITAL* (ITEMS 1-5)	\$403,500
429.000	TRANSFERS TO CAPITAL RESERVE	\$200,000
429.900	MISCELLANEOUS (INCLUDES COKE TESTING)	\$5,000
<b>TOTAL EXPENSES</b>		<b>\$5,705,000</b>
<b>EXCESS FUNDS AVAILABLE OVER EXPENSES FOR YEAR ENDING DEC. 31, 2011</b>		<b>\$0</b>
<b>ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)</b>		<b>\$2,400,000</b>
<b>TOTAL ESTIMATED RESOURCES AVAILABLE</b>		<b>\$2,400,000</b>
<b>2011 CAPITAL IMPROVEMENTS FROM INVESTMENTS</b>		<b>\$0</b>
<b>ADJUSTED ESTIMATED INVESTMENTS AVAILABLE (SEWER REVENUE INVESTMENT)</b>		<b>\$2,400,000</b>





**UPPER MACUNGIE TOWNSHIP  
AUTHORITY**

**2011 BUDGET**

**REVENUES & LINE ITEM DESCRIPTIONS**



**UPPER MACUNGIE TOWNSHIP AUTHORITY  
2011 BUDGET  
SEWER REVENUES**

CASH BASIS

		2011 <u>BUDGET</u>	2010 <u>BUDGET</u>	2010 <u>PROJECTED YEAR END</u>
<b><u>REVENUE:</u></b>				
341.020	INTEREST	\$4,000	\$5,000	\$3,600
341.030	PENALTIES	\$12,000	\$10,000	\$11,700
364.011	TAPPING FEES	\$10,000	\$10,000	\$28,600
364.012	INDUSTRIAL FEES	\$3,302,400	\$2,867,800	\$2,989,600
364.014	RESIDENTIAL FEES	\$1,797,700	\$1,524,200	\$1,635,200
364.015	UNUSED SEWER ALLOCATION CHARGES	\$145,000	\$135,000	\$141,000
364.017	INSPECTION FEES	\$20,000	\$22,000	\$14,500
364.018	SAMPLING ANALYSIS CHARGES	\$60,000	\$60,000	\$56,400
364.019	ADMINISTRATIVE CHARGES	\$4,000	\$4,000	\$4,000
380.020	LIENS	\$8,000	\$15,000	\$7,000
380.030	LEGAL FEES	\$500	\$500	\$0
380.099	MISCELLANEOUS	\$1,000	\$1,000	\$17,800
383.000	ASSESSMENTS (CETRONIA ROAD)	\$1,000	\$1,000	\$0
397.000	TRANSFERS	\$0	\$0	\$0
398.001	LOWHILL/WEISENBERG TOWNSHIP REIMBURSEMENT	\$8,000	\$8,500	\$7,100
398.002	LOWER MACUNGIE TOWNSHIP REIMBURSEMENT	\$1,400	\$1,000	\$1,300
392.010	REIMBURSABLES	\$0	\$0	\$0
<b>TOTAL REVENUE</b>		<b>\$5,375,000</b>	<b>\$4,665,000</b>	<b>\$4,917,800</b>

**OTHER REVENUES**

341.010	INTEREST FROM INVESTMENTS	\$30,000	\$65,000
	ACTUAL FUNDS AVAILABLE (SEWER REVENUE)	\$300,000	\$300,000
	<b>TOTAL FUNDS AVAILABLE</b>	<b>\$5,705,000</b>	<b>\$5,030,000</b>

**UPPER MACUNGIE TOWNSHIP AUTHORITY**  
**SEWER REVENUES 2011**

**SEWER RENTALS & FEES**

364.012	<b>INDUSTRIAL &amp; COMMERCIAL CHARGES</b> - 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.	\$3,302,400
364.014	<b>RESIDENTIAL CHARGES</b> - 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.	\$1,797,700
364.015	<b>UNUSED SEWER ALLOCATION CHARGES</b> - 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.	\$145,000
364.018	<b>COMMERCIAL CHARGES (FOG)</b> - These are the Fats, Oil & Grease charges in excess of 50 parts per million charged in Industrial & Commercial customers.	\$5,000
364.018	<b>INDUSTRIAL SAMPLING</b> - 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.	\$55,000

**OTHER REVENUES**

341.010	<b>INTEREST FROM INVESTMENTS</b> - The interest generated from the revenue investment account of the Authority is used in the budget to help keep the customer rates stable.	\$30,000
341.020	<b>INTEREST (ON PAST DUE INVOICES)</b> - Invoices and sewer billing over thirty days old generate 10% interest.	\$4,000
341.030	<b>PENALTIES</b> - A one time penalty of 5% is assessed to all invoices not paid within the stated time period on that invoice.	\$12,000
364.011	<b>TAPPING FEES</b> - 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.	\$10,000
364.017	<b>INSPECTION FEES</b> - A \$50 inspection fee is charged to all customers connecting to the sewer system.	\$20,000

**UPPER MACUNGIE TOWNSHIP AUTHORITY**  
**SEWER REVENUES 2011**

**OTHER REVENUES (cont.)**

364.019	<b>ADMINISTRATIVE CHARGES</b> - Charges added to invoices to offset office administrative functions usually related to fact finding.	\$4,000
380.020	<b>LIENS</b> - This is money collected to reimburse for filing of a lien at the court house on a property that has unpaid invoices.	\$8,000
380.030	<b>LEGAL FEES</b> - Occasional fees charged to customer and reimbursed to Authority.	\$500
380.099	<b>MISCELLANEOUS</b> - Occasional fees and income that would not fit into any other category.	\$1,000
383.000	<b>ASSESSMENTS</b> - 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	<b>LOWHILL / WEISENBERG TOWNSHIPS REIMBURSEMENT</b> - 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.	\$8,000
398.002	<b>LOWER MACUNGIE TOWNSHIP REIMBURSEMENT</b> - Lower Macungie Township pays Upper Macungie Township Authority for the flow of sewage into the Upper Macungie Township Authority Phase III System.	\$1,400



**UPPER MACUNGIE TOWNSHIP  
AUTHORITY**

**2011 BUDGET**

**EXPENSES & LINE ITEM DESCRIPTIONS**

**UPPER MACUNGIE TOWNSHIP AUTHORITY**  
**2011 BUDGET**  
**SEWER EXPENSES**

CASH BASIS

2010  
**PROJECTED**  
**YEAR END**

2011  
**BUDGET**

2010  
**BUDGET**

**SEWER DEPARTMENT ADMINISTRATION:**

429.140	WAGES, SALARIES & BENEFITS	\$513,000	\$426,000	\$463,700
429.143	DISPATCH ANSWERING SERVICE	\$500	\$500	\$500
429.156	HEALTH INSURANCE / BLUE CROSS/BLUE SHIELD	\$131,000	\$121,200	\$118,900
429.158	LIFE INSURANCE	\$6,000	\$4,000	\$6,200
429.161	SOCIAL SECURITY / FICA	\$37,000	\$32,400	\$36,000
429.163	DEFERRED COMPENSATION	\$7,000	\$5,000	\$6,800
429.191	UNIFORMS / SHOES	\$500	\$500	\$300
429.195	TRAINING	\$2,000	\$3,000	\$1,000
<b>TOTAL SEWER DEPARTMENT ADMINISTRATION</b>		<b>\$697,000</b>	<b>\$592,600</b>	<b>\$633,400</b>

**SEWER DEPARTMENT SUPPLIES / EQUIPMENT:**

429.205	WORKPLACE SAFETY	\$1,000	\$1,000	\$1,000
429.210	OFFICE SUPPLIES / EQUIPMENT	\$20,000	\$20,000	\$20,100
429.216	OFFICE EQUIPMENT MAINTENANCE	\$1,500	\$1,500	\$1,400
429.220	OPERATING SUPPLIES / EQUIPMENT	\$15,000	\$20,000	\$7,900
429.231	GASOLINE / DIESEL	\$4,000	\$3,600	\$3,600
429.250	VEHICLE MAINTENANCE & REPAIR	\$8,000	\$9,000	\$5,200
<b>TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT</b>		<b>\$49,500</b>	<b>\$55,100</b>	<b>\$39,200</b>

**SEWER DEPARTMENT SERVICES:**

429.239	PUMP STATION GAS	\$1,000	\$1,000	\$100
429.311	ACCOUNTING SERVICES	\$18,000	\$17,000	\$17,000
429.313	ENGINEERING SERVICES	\$310,000	\$160,000	\$303,300
429.314	LEGAL SERVICES	\$40,000	\$40,000	\$37,800
429.321	TELEPHONE	\$5,500	\$6,000	\$5,300
429.325	POSTAGE	\$8,000	\$6,200	\$7,500
429.327	RADIO MAINTENANCE	\$100	\$100	\$100
429.341	ADVERTISING	\$1,000	\$1,100	\$1,000
429.342	PRINTING SERVICES	\$3,500	\$2,000	\$3,100
429.350	INSURANCE	\$23,000	\$20,000	\$21,100
429.361	OFFICE ELECTRICAL SERVICES	\$6,400	\$7,500	\$6,100
429.362	OFFICE BUILDING GAS	\$1,500	\$2,300	\$1,400
429.363	PUMP STATION ELECTRIC	\$45,000	\$54,000	\$42,700
429.374	REPAIRS & MAINTENANCE	\$16,000	\$5,000	\$15,800
429.375	PUMP STATION GENERAL EXPENSE	\$55,000	\$65,000	\$30,700
429.376	SANITARY SEWER REPAIRS & I/I CORRECTION	\$450,000	\$450,000	\$451,000
429.415	REFUNDS	\$0	\$0	\$18,500
429.000	TRANSFERS	\$0	\$0	\$0
429.452	FLOW METER MAINTENANCE	\$3,000	\$3,000	\$2,500
429.470	LCA WESTERN LEHIGH INTERCEPTOR CHARGES	\$3,160,000	\$2,951,200	\$2,761,700
429.471	LCA RELIEF INTERCEPTOR PHASE I CHARGES	\$200,000	\$141,200	\$110,500
429.480	AUTHORITY FEES	\$3,000	\$5,000	\$2,600
<b>TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT</b>		<b>\$4,350,000</b>	<b>\$3,937,600</b>	<b>\$3,839,800</b>



**UPPER MACUNGIE TOWNSHIP AUTHORITY**  
**2011 BUDGET**  
**SEWER EXPENSES**

CASH BASIS

2010  
**PROJECTED**  
**YEAR END**

2011  
**BUDGET**

2010  
**BUDGET**

**SEWER DEPARTMENT CAPITAL OUTLAY:**

429.670	CAPITAL IMPROVEMENTS	\$150,000	\$140,000	\$153,000
429.700	PURCHASE OF FLOW METERS	\$3,500	\$4,700	\$3,500
429.791	REPLACE PICK-UP TRUCK	\$0	\$35,000	\$28,300
429.793	REPLACE UTILITY TRUCK	\$100,000	\$60,000	\$59,900
429.821	FACILITY IMPROVEMENTS	\$150,000	\$100,000	\$99,100
<b>TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT</b>		<b>\$403,500</b>	<b>\$339,700</b>	<b>\$343,800</b>

**TRANSFERS & MISCELLANEOUS:**

429.000	TRANSFERS TO CAPITAL RESERVE	\$200,000	\$100,000	\$100,000
429.900	MISCELLANEOUS (INCLUDES COKE TESTING)	\$5,000	\$5,000	\$4,500
<b>TOTAL SEWER DEPARTMENT SUPPLIES / EQUIPMENT</b>		<b>\$205,000</b>	<b>\$105,000</b>	<b>\$104,500</b>
<b>TOTAL EXPENSES</b>		<b>\$5,705,000</b>	<b>\$5,030,000</b>	<b>\$4,960,700</b>

**UPPER MACUNGIE TOWNSHIP AUTHORITY**  
**SEWER EXPENSES 2011**

**SEWER DEPARTMENT ADMINISTRATION**

429.140	<b>WAGES, SALARIES &amp; BENEFITS</b> - These costs are reimbursed to Upper Macungie Township to cover the operation of the Authority.	\$513,000
429.143	<b>DISPATCH ANSWERING SERVICE</b> - Costs are reimbursed to Upper Macungie Township for Upper Macungie Township Authority portion of night answering	\$500
429.156	<b>HEALTH INSURANCE - BLUE CROSS / BLUE SHIELD</b> - Costs are reimbursed to Upper Macungie Township to cover Blue Cross and Blue Shield health insurance.	\$131,000
429.158	<b>LIFE INSURANCE</b> - Costs are reimbursed to Upper Macungie Township to cover life insurance premiums for employees of Upper Macungie Township Authority.	\$6,000
429.161	<b>SOCIAL SECURITY / FICA</b> - These costs are reimbursed to Upper Macungie Township to cover costs of Federal Insurance Contributions Act deductions from payroll.	\$37,000
429.163	<b>DEFERRED COMPENSATION</b> - Costs are reimbursed to Upper Macungie Township for contributions by the Township to the employee retirement plan.	\$7,000
429.191	<b>UNIFORMS / SHOES</b> - The cost of purchasing and cleaning of uniforms, and purchasing shoes and boots for the Sewer Crew.	\$500
429.195	<b>TRAINING</b> - The cost to send or have people come to the Township to train employees on new technology or safety systems.	\$2,000

**SEWER DEPARTMENT SUPPLIES / EQUIPMENT**

429.205	<b>WORKPLACE SAFETY</b> - The cost of small items such as signage or training that would relate to safety either in the field or office.	\$1,000
429.210	<b>OFFICE SUPPLIES</b> - Covers the cost of normal office supplies plus upgrading and maintenance of computer system.	\$20,000
429.216	<b>OFFICE EQUIPMENT MAINTENANCE</b> - Cost to repair the office equipment such as computers and copiers that are not covered under contracts.	\$1,500
429.220	<b>OPERATING SUPPLIES</b> - This includes all small supplies such as brooms, fittings, hand tools, etc. to maintain the system and supply the needs of the employees.	\$15,000

**UPPER MACUNGIE TOWNSHIP AUTHORITY**  
**SEWER EXPENSES 2011**

**SEWER DEPARTMENT SUPPLIES / EQUIPMENT (con't)**

429.231	<b>GASOLINE / DIESEL</b> - The cost of gas or diesel fuel for the equipment.	\$4,000
429.250	<b>VEHICLE MAINTENANCE &amp; REPAIRS</b> - The repairs and servicing of trucks and related equipment used by the Sewer Crew.	\$8,000

**SEWER DEPARTMENT SERVICES**

429.239	<b>PUMP STATION GAS</b> - This is the cost to refill the propane tanks that supply backup fuel to run the electrical generators in the event of a power failure.	\$1,000
429.311	<b>ACCOUNTING FEES</b> - Cost incurred by the Accounting firm to audit the records of the Authority.	\$18,000
429.313	<b>ENGINEERING FEES</b> - Costs incurred by the Engineering firm relating to Authority business which is not reimbursed by developers and customers.	\$310,000
429.314	<b>LEGAL FEES</b> - Costs incurred by the Solicitor relating to Authority business which is not reimbursed by developers and customers.	\$40,000
429.321	<b>TELEPHONE</b> - Telephone equipment maintenance and rentals located in the office and pump stations.	\$5,500
429.325	<b>POSTAGE</b> - Mailing costs for billing invoices, letters, etc.	\$8,000
429.327	<b>RADIO EQUIPMENT MAINTENANCE</b> - The cost of maintaining and repairing two-way radio equipment in the trucks and office.	\$100
429.341	<b>ADVERTISING</b> - The cost associated with notifying the public.	\$1,000
429.342	<b>PRINTING</b> - Cost of printing envelopes, letterhead, billing invoices, etc.	\$3,500
429.350	<b>INSURANCE PREMIUMS</b> - The entire sewer system, including employee liability is covered under various insurance policies.	\$23,000
429.361	<b>OFFICE ELECTRICAL SERVICES</b> - These costs are reimbursed to Upper Macungie Township for UMTA portion of operating the office building.	\$6,400
429.362	<b>OFFICE BUILDING GAS</b> - Costs are reimbursed to Upper Macungie Township for the Upper Macungie Township Authority portion of operating the office building.	\$1,500
429.363	<b>PUMP STATION ELECTRIC</b> - The cost of operating the sewage pumps and stations.	\$45,000

**UPPER MACUNGIE TOWNSHIP AUTHORITY**  
**SEWER EXPENSES 2011**

**SEWER DEPARTMENT SERVICES (con't)**

429.374	<b>REPAIRS &amp; MAINTENANCE</b> - Costs associated with repairing man holes, streets above the sewer system and related supplies.	\$16,000
429.375	<b>PUMP STATION GENERAL EXPENSE</b> - The costs related to the operation and maintenance of the various sewage pump stations in the Township.	\$55,000
429.376	<b>SEWER REPAIRS &amp; I/I CORRECTION</b> - The cost to repair and eliminate inflow and infiltration of ground water into the sanitary sewer system and maintain integrity of the pipes.	\$450,000
429.452	<b>FLOW METER MAINTENANCE</b> - Repair costs to maintain ISCO flow meters installed at various locations throughout the Township.	\$3,000
429.470	<b>LCA WESTERN LEHIGH INTERCEPTOR</b> - These are the payments made to the Lehigh County Authority for the flow of sewage from the Township.	\$3,160,000
429.471	<b>LCA RELIEF INTERCEPTOR PHASE I</b> - Payments made to Lehigh County Authority for the flow of sewage through the Phase I relief interceptor.	\$200,000
429.480	<b>AUTHORITY FEES</b> - Administrative charges from the Bank to cover costs relating to Phase I and Phase II bonds.	\$3,000

**SEWER DEPARTMENT CAPITAL OUTLAY**

429.670	<b>CAPITAL IMPROVEMENTS</b> - These funds are spent on capital purchases such as trucks, upgrading pumps and equipment and new sewer lines. For 2011 two trucks have been included.	\$403,500
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**TRANSFERS & MISCELLANEOUS**

429.000	<b>TRANSFERS</b> - 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.	\$200,000
429.900	<b>MISCELLANEOUS</b> - 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

## 2011 BUDGET

### RATE CALCULATIONS / QUARTER

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.			
YEAR: 2010		YEAR: 2011	
FLOW	21,466 GALLONS @	\$0.81 / 1000 GALLONS =	\$17.39
ALLOCATION	27,375 GALLONS @	\$0.17 / 1000 GALLONS =	\$4.65
LLR1-P1	21,466 GALLONS @	\$0.11 / 1000 GALLONS =	\$2.36
LLR1-P2	21,466 GALLONS @	\$0.00 / 1000 GALLONS =	\$0.00
BOD	0.021466 MG X 8.34 X	250 X .34 LB =	\$15.22
TSS	0.021466 MG X 8.34 X	275 X .31 LB =	\$15.26
TKN	0.021466 MG X 8.34 X	35 X .49 LB =	\$3.07
TOTAL LCA COST OF RESIDENTIAL CUSTOMER \$57.95			
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER \$2.70			
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER \$76.50			
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER \$3.57			
NOTE: LCA RAISED RATES 5.4% FOR 2010. UMT WILL RAISE RATE 7% FOR 2010. THE 1.6% VARIANCE WILL COVER INFLATION AND ADDITIONAL COSTS ASSOCIATED WITH I/I REPAIR MANDATES REQUIRED BY ALL THE MUNICIPALITIES IN THE LEHIGH VALLEY REGION THAT DISCHARGE INTO THE CITY OF ALLENTOWN TREATMENT PLANT.			
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.			
YEAR: 2010		YEAR: 2011	
FLOW	21,466 GALLONS @	\$0.80 / 1000 GALLONS =	\$17.17
ALLOCATION	27,375 GALLONS @	\$0.23 / 1000 GALLONS =	\$6.30
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 .38 LB =	\$17.01
TSS	0.021466 MG X 8.34 X	275 X .33 LB =	\$16.25
TKN	0.021466 MG X 8.34 X	35 X .58 LB =	\$3.63
TOTAL LCA COST OF RESIDENTIAL CUSTOMER \$63.79			
TOTAL LCA COST / 1000 GALLONS OF RESIDENTIAL CUSTOMER \$2.97			
TOTAL UMTA CHARGES TO RESIDENTIAL CUSTOMER \$85.00			
TOTAL UMTA CHARGES / 1000 GALLONS TO RESIDENTIAL CUSTOMER \$3.96			
NOTE: LCA RAISED RATES 9.7% FOR 2011. UMT WILL RAISE RATE 11.1% FOR 2011. THE 1.4% VARIANCE WILL COVER INFLATION AND ADDITIONAL COSTS ASSOCIATED WITH I/I REPAIR MANDATES REQUIRED BY ALL THE MUNICIPALITIES IN THE LEHIGH VALLEY REGION THAT DISCHARGE INTO THE CITY OF ALLENTOWN TREATMENT PLANT.			





**UPPER MACUNGIE TOWNSHIP**

**2011 BUDGET**

**ASSESSED VALUATION / TAX RATES**

**UPPER MACUNGIE TOWNSHIP  
2011 BUDGET**

**ASSESSES VALUATION**

	<u>PARCELS</u>	<u>ASSESSED</u>
TAXABLE	8,037	1,162,174,700
EXEMPT	230	27,542,300
PREFERENTIAL (FARM ACT)		12,342,900
TOTAL	8,267	1,202,059,900

**TAX RATE**

REAL ESTATE TAX	2.000 ML
REAL ESTATE TRANSFER TAX	0.500%
FIRE HYDRANT TAX	0.27 ML
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